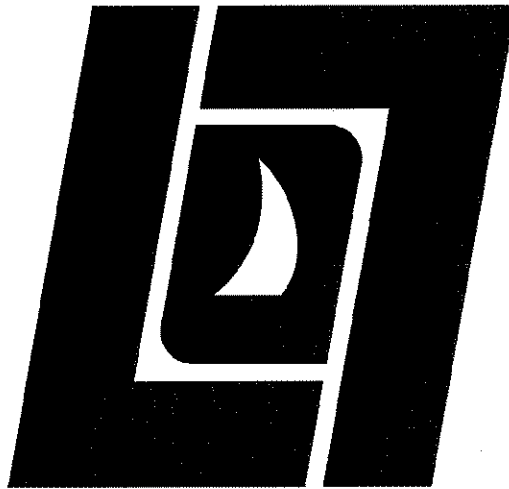


LAKE OSWEGO SCHOOL DISTRICT 7J

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



2010-11

(For the Fiscal Year Ending June 30, 2011)

ADOPTED BUDGET

Prepared by the Business Services Department

Stuart Ketzler, Executive Director of Finance

Budget Message

Overview

Our schools have faced funding challenges repeatedly over the past 20 years. From the passage of Measure 5 in 1990, through a number of cyclical economic downturns and recoveries, the district has addressed, managed, and adapted to funding shortages, while maintaining high student achievement in the process. The success of the district is directly attributed to the quality, commitment, and resilience of teachers, administrators, and support staff.

At every turn, survival has required downsizing, change, and adjustment. We have lost programs and positions that have never been recovered, and we have adapted to doing some things differently.

Regardless of how we reorganize, the district cannot escape the impact of the immense economic challenges currently facing the state and the nation. The problem is serious, severe, and real. The response that will be required is expected to be of a magnitude beyond anything we have experienced in the past 20 years. There is no magic solution on the horizon.

Short-term Strategic Response

Last year, the district successfully implemented a number of strategies that created conditions for a successful 2009-10 school year, addressing a funding gap of \$7.2 million:

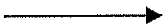
1. The district determined a relative hierarchy of essential programs and services that the district would strive to maintain regardless of the economic conditions it would be facing
2. The district determined a seniority ranking for all certified employees who could be subject to reduction in force under adverse economic circumstances
3. The district determined program initiatives to improve educational program offerings and flexibility
4. The district sought to minimize the short-term impact of the state's financial crisis by employing a combination of strategies that included:
 - renewal of the local option
 - Foundation fundraising
 - freezes on employee cost of living increases
 - reduction of approximately 20 teaching positions
 - deferral of textbook and technology purchases
 - reductions in school and central office department allocations, and
 - significantly reduced allocations for facilities maintenance.

Long-term Strategic Planning

It is important to realize that the state's economic problems are enormous and much of our short-term tactical planning was just that—a short-term response. For example, we delayed textbook purchases, salary increases, technology purchases, and building maintenance, but for the district to remain strong and vital in the long run, we are now focusing on redesigning and repositioning our district to remain educationally exceptional and to become economically sustainable while meeting ongoing needs within the constraints of our resources.

With the district's 2009-10 staffing, providing contracted salary and associated benefit increases for next year would cost an additional \$2 million. With another \$1 million cost increase in science textbooks and materials, as well as increases in fuel and electricity, the district faces cost increases for 2010-11 of over \$3 million. We no longer have significant revenue reserves, making staff reductions a necessary reality.

The district must also be prepared for conditions we will likely face during the 2011-13 biennium. The state is anticipating significant revenue shortfalls that will impact the district, and federal stimulus funds are scheduled to end. The following highlights the key financial factors for this and the next biennium:

2009-10	2010-11	2011-12	2012-13
CURRENT BIENNIUM		NEXT BIENNIUM	
		State economists project a \$2.5 billion shortfall for the 2011-13 biennium resulting from recessionary economic factors combined with the end of one-time stimulus spending. The district's share of this shortfall is projected to be \$6 million.	
Current Employee Contracts			
Discussions with all Employee Assocs.	Negotiations with all Employee Assocs.		

Key Financial Factors for This Biennium

1. Measures 66 and 67 (Retain \$3.1M)
2. Federal Stimulus Funds (Plus Approx. \$4M)
3. Foundation Fundraising (Unknown for 2010-11)
4. Student Enrollment (Unknown for 2010-11)

Key Financial Factors for Start of Next Biennium

1. Federal Stimulus Funds to End (Minus Approx. \$4M)
2. Anticipated PERS Cost Increase (Minus \$2M)
3. Foundation Fundraising (Unknown for 2011-13)
4. Student Enrollment (Unknown for 2011-13)

The district's long-term strategic planning efforts this year encompass three phases, the highlights of which are shared below. Determining effective actions has involved repeated valuing, prioritization, reorganization, innovation, and judgment. The downsizing process has been more complex and measured than simply reducing the same percentage of district financial support across all programs and services, although all entities have a shared responsibility to control costs. The impact of choices and changes will continue to receive thoughtful consideration and be strategically sequenced over a period of years.

1. In 2003, the district made significant reductions to non-teaching support staff, including management and classified employees. This strategy, which adjusted support staff and operations to essential service levels in order to allocate scarce resources to teaching positions, has been continued since that time.
2. When additional resources have been available, essential infrastructure has been held at the same level, and additional teaching positions have been added. This strategy has allowed us to hire as many teachers as possible each year, depending on the level of state, local and Foundation resources.
3. It is anticipated that for the 2011-13 biennium, staffing for nonteaching administrative, management and classified support will have to be changed because as programs and services are adapted, reconstructed, upscaled and downscaled, what are currently essential service levels are going to change.

Phase I Program and Staffing Decisions

Total Projected Savings: \$1,125,000

The first phase of downsizing decisions for 2010-11 will eliminate 16 licensed teaching positions, change the instructional delivery model for elementary PE, and eliminate a period from the junior high school schedule.

School/Level	2009-10 Enrollment	Projected 2010-11 Enrollment	Teaching FTE Reductions
LOHS	1,255	1,280	-3
LHS	1,061	1,102	-3
LOJHS	571	545	-3
WJHS	531	505	-3
Elementary Schools	3,306	3,181	-4

Phase II Program and Staffing Decisions

Total Projected Savings: \$1,135,000

Phase II decisions encompass reductions in Special Services, TAG, and secondary library staffing, as well as reductions in management, operations, and services support, fee adjustments, and energy conservation measures.

Phase III Program and Staffing Recommendations

Phase III recommendations will include additional reductions in staffing, as well as proposals for program improvement initiatives for the 2010-11 school year and the near future.

Looking Ahead

As we look ahead to the next biennium, it appears certain that the district will face significantly greater financial constraints. The strategic challenge is to determine the most effective combination of decisions and actions that simultaneously disassemble what will not be maintained while continuing to strengthen, innovate, improve and initiate what will form the foundation of future district educational offerings and support operations.

1. We must be future oriented, yet grounded in the pragmatic imperative to make things work.
2. We must be progressive while striving for continuous improvement in our core competence.
3. We must be focused on the relative value and impact of all of our programs and operations.
4. We must be protective of core programs, values and intangibles that define what we aspire to be.

Our challenge now is to respond to worsening economic conditions with strategic decisions that protect, to the extent possible, our educational programs. We will have to make difficult decisions regarding programs and staff that would not be made under more favorable conditions. We have no choice but to operate within the limits of the available resources.

Financial Model

Based on the data currently available, the district has prepared a financial model (page 5) for 2008-09, 2009-10, 2010-11 and 2011-12 showing the relationship between general operating revenues and expenditures. The model incorporates projections for revenue and expenditure based on year-to-date data for 2009-10, and for 2010-11 includes a 3.75% contracted increase in base wages and an anticipated 15% increase in benefit costs. All revenue estimates have been updated to the best most current data, including a preliminary Foundation revenue component of \$1.1 million for the next fiscal year. For fiscal year 2009-10 and 2010-11, the most recent district formula revenue projections from the Oregon Department of Education are used; for 2011-12, the model uses House Speaker David Hunt's estimate of a statewide appropriation to K-12 education of \$5.75 billion, a decrease of approximately 4% from the current biennium. This follows a 4% decrease in current funding from the prior biennium. For modeling purposes, employment levels are adjusted based on the 2010-11 Phase I and Phase II recommendations and then held constant for 2011-12, even though enrollment is projected to decline slightly. Due to the significant declines in state revenue, the loss of federal stimulus funds and increased costs, accrual is needed to balance the budget in the 2011-12 fiscal year. Current Foundation pledges of \$1.1 million are also incorporated in 2010-11 in the model and are reduced to \$1 million for 2011-12. Foundation fundraising operates essentially on a calendar year basis such that the final amount raised for 2010-11 will not be known until approximately December 2010. Cost reductions in Phase I and II are accounted for in both the model and the proposed 2010-11 budget.

Special Services Programs Reorganization

In an effort to increase and enhance our continuum of services, as well as respond to program changes made by the Clackamas Education Service District, the Special Services department implemented new specialized in-house programs at the start of the 2008-09 school year. This resulted in significant decreases in outplacement tuition costs in the 1220 - More-Restrictive Programs Function and correspondingly higher personal service costs in that function as well as Function 1250 - Less-Restrictive Programs. On a net basis, this reorganization has been essentially cost neutral to the District. The two

new elementary ACCESS programs, funded through 2010-11 with federal stimulus funds, account for the majority of the 2011-12 increase in personal service costs in the financial model.

Capital Improvement Projects

For 2010-11, the major capital improvement project will be the Lake Oswego High School Repair Project. A suit has been filed against the general contractor on the project, but the nature of the deficiencies requires current action. Facilities improvement programs funded by the 2000 capital improvement bond were largely concluded in 2005-06. Energy enhancement projects funded under the state SB 1149 program will continue to be undertaken for the next several years, with special emphasis placed on high-return projects for the 2009-10 fiscal year. The new Construction Excise Tax will generate some additional resources to fund eligible capital improvement projects, but the full annual extent of that resource will not be known until July 2011. The bulk of the 2008-09 fiscal year targeted maintenance projects was at Lake Grove Elementary School and replaced the school's storm-water drainage system. Due to resource constraints, General Fund capital improvement activity was significantly curtailed in 2009-10 and again for 2010-11.

Projected Tax Rates

District property tax rates are projected to decline from \$7.16 per \$1,000 taxable value to \$6.90 in 2010-11 due to the retirement of a debt as more fully discussed below. The actual tax rate for a particular tax lot may be less due to the varying range of impact from Measure 5 compression.

A property tax rate of \$5.86 per \$1,000 taxable value is proposed to 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. This \$1.39 local option authority was extended to June 2015 in the November 2008 General Election. Even with projecting a 10% decline in the real market values for 2009-10 and again in 2010-11, the local option is still projected to raise \$7,100,000 in 2010-11. These rates will result in a total General Fund levy of approximately \$34,850,000, of which \$31,850,000 is estimated to be collected in 2011-12. The balance is either lost to discounts, compression under Measure 5, or will be collected in future years.

The debt service levy for 2010-11 is proposed to be \$6,200,000, \$5,828,000 of which is estimated to be collected in 2010-11. This will result in a total debt service tax rate of approximately \$1.04 per \$1,000 taxable value, a reduction of \$.26 from the current debt service tax rate of \$1.30. This is due to the pay-off of a prior debt at the end of the 2009-10 fiscal year.

The Lake Grove Swim Park tax rate is proposed to remain at its permanent rate of \$.042 per \$1,000 taxable value. This will result in a levy of approximately \$158,000 for the Park, \$148,500 of which is estimated to be collected in 2010-11.

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

Lake Oswego School District

Revenues and Expenditures Forecast - "Best" Case Preliminary Update

	Audited	Projected		
	2008-09	2009-10	2010-11	2011-12
State Budget Biennium	-----]	[-----]	[-----]	[-----]
Local Option Levy (To June 2015)	-----]	[-----]	[-----]	[-----]
LOEA & LOSEA Contracts	-----]	[-----]	[-----]	[-----]
Demographics				
Total Oct. 1 Student Enrollment	6743	6702	6668	6635
Total GF & Foundation FTE	624	598	570	570
Standard Revenues				
State Formula Revenue	\$44,914,000	\$44,675,000	\$45,580,000	\$43,550,000
High Cost Special Ed Fund	\$172,000	\$300,000	\$200,000	\$200,000
Local Non-Formula Revenue	\$2,156,000	\$1,900,000	\$1,800,000	\$1,800,000
Total Standard Revenues	\$47,242,000	\$46,875,000	\$47,580,000	\$45,550,000
Supplemental Revenues				
Local Option	\$7,108,000	\$7,100,000	\$7,100,000	\$7,100,000
Foundation	\$1,750,000	\$1,600,000	\$1,100,000	\$1,000,000
ARRA Federal Stimulus Funds	\$0	\$0	\$2,890,000	\$0
Total w/ Supplemental Revenues	\$56,100,000	\$55,575,000	\$58,670,000	\$53,650,000
Expenditures				
Total GF & Foundation Salaries	\$32,304,000	\$31,395,000	\$31,430,000	\$32,290,000
Total Assoc. Salary Costs	\$13,240,000	\$13,030,000	\$13,918,000	\$16,931,000
PERS Bond Payments	\$2,314,000	\$2,470,000	\$2,580,000	\$2,580,000
Total Supplies/Equip/Services	\$9,988,000	\$8,490,000	\$9,340,000	\$9,340,000
Total Planned Expenditures	\$57,846,000	\$55,385,000	\$57,268,000	\$61,141,000
Ending Balances				
Revenue/Expenditures Shortfall	(\$1,746,000)	\$190,000	\$1,402,000	(\$7,491,000)
Beginning Cash Balance	\$4,348,000	\$2,602,000	\$2,792,000	\$4,194,000
Ending Cash Balance	\$2,602,000	\$2,792,000	\$4,194,000	(\$3,297,000)
Accrued Future Revenues (capped at approximately \$2.25 million)				
Subsequent Year SSF		\$0	\$0	\$0

Notes:

Projected data is based on many variable assumptions and are considered approximations.

Staffing is held constant in the 2011-12 projection to reduce variables.

ADMw Funding from current ODE estimates with following adjustments:

2009-10: Estimate based on 4/10 State estimate plus \$1.325 million in remaining state School

Improvement Funds (state-wide \$6 Billion K-12 Appropriation, a 4% reduction from prior).

2010-11: Estimate based on 4/10 State estimate with no hold-backs or reductions.

2011-12 SSF assumes state-wide K-12 Appropriation of \$5.75 billion, a 4% reduction from current.

Salaries Increase in 2010-11 3.75% on Base per Contract Terms (effectively 4.25% due to step increases, top-step employees, and normal turnover). 0% base increase in 2011-12

Health Benefits Increase 15% in 10-11 over projected 09-10 and 5% in 11-12.

For personnel costs, every 1% change on base currently approximates \$400,000 in either reduced or extra cost.

Costs of approximately \$1 million added in 2011-12 from IDEA ARRA Programs (K-6 ACCESS).

\$750,000 for Science Adoption included in Supplies for 2010-11 +\$250k for inflation. Flat for 2011-12.

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General Fund - Revenues by Source

Source	Actual 2007-08	Actual 2008-09	Proposed, Approved		
			Budgeted 2009-10	& Adopted 2010-11	
1000 From Local Sources					
01111	CURRENT YEAR'S PROPERTY TAXES	22,325,582	23,206,751	24,375,000	24,990,000
01112	PRIOR YEARS' PROPERTY TAXES	547,722	650,068	520,000	565,000
01121	LOCAL OPTION PROPERTY TAXES	5,515,702	6,927,212	6,800,000	6,950,000
01122	LOCAL OPTION PRIOR YEAR P. TAXES	159,138	180,956	150,000	150,000
01311	TUITION-PUPILS OR PARENTS	403,720	454,940	550,000	550,000
01315	TUITION-OTHR LEA TRANS ED	44,881	54,957	60,000	60,000
01510	INTEREST ON INVESTMENTS	990,793	315,466	175,000	175,000
01710	COCURRIC GATE/ADMISSN FEE	67,481	22,998	90,000	90,000
01730	COCURRIC PARTICIPATN FEE	442,044	504,297	550,000	550,000
01740	ASB STUDENT FEES	31,837	10,119	30,000	30,000
01911	FACILITY RENTAL FEES	100	4,500	10,000	10,000
01915	PROPERTY LEASE FEES	218,838	313,559	250,000	325,000
01980	INDIRECT COST CHARGES	30,769	41,198	45,000	45,000
01990	MISCELLANEOUS INCOME	59,440	25,700	50,000	50,000
Sub-Total From Local Sources		30,838,047	32,712,721	33,655,000	34,540,000
2000 From Intermediate Sources					
02101	COUNTY SCHOOL FUND/OTHER	1,362	5,859	25,000	15,000
02200	HANDICAPPED FUNDS	438,500	402,671	500,000	400,000
Sub-Total From Intermediate Sources		439,862	408,530	525,000	415,000
3000 From State Sources					
03101	BASIC SCHOOL SUPPORT	22,905,384	20,620,005	19,651,000	20,000,000
03103	COMMON SCHOOL FUND	654,352	457,230	600,000	650,000
Sub-Total From State Sources		23,559,736	21,077,235	20,251,000	20,550,000
4000 From Federal Sources					
04801	FEDERAL FOREST FEES	169,928	152,377	175,000	135,000
Sub-Total From Federal Sources		169,928	152,377	175,000	135,000
5000 From Other Sources					
05200	INTERFUND TRANSFERS	0	0	0	1
05300	SALE/COMP LOSS FXD ASSETS	0	0	10,000	9,999
05400	BEGINNING FUND BALANCE	3,215,498	4,348,440	3,000,000	2,800,000
Sub-Total From Other Sources		3,215,498	4,348,440	3,010,000	2,810,000
Grand Totals		58,223,071	58,699,303	57,616,000	58,450,000

General Fund - Expenditures

Functi Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
					09-10 FTE	& Adopted 2010-11	10-11 FTE
Primary, K-3 Programs							
1111 00111	CERTIFICATED SALARIES	3,995,169	4,236,578	4,048,531	69.30	4,438,548	73.16
1111 00112	NONCERTIFICATED SALARIES	463,791	550,822	604,823	26.66	582,105	24.25
1111 00121	CERTIF SALARIES SUBS	241,428	217,574	220,000		220,000	
1111 00122	NONCERTIF SALARIES SUBS	36,920	24,017	30,000		15,000	
1111 00132	LEADERSHIP STIPEND	37,069	39,457	41,040		42,300	
1111 00136	EXTENDED CONTRACTS	0	1,174	1,000		0	
1111 00210	PERS	409,962	436,975	394,037		333,221	
1111 00220	SOCIAL SECURITY	354,742	376,451	376,799		405,272	
1111 00231	WORKER'S COMP INSURANCE	22,475	24,564	17,731		21,730	
1111 00233	UNEMPLOYMENT INSURANCE	6,996	5,778	14,776		15,891	
1111 00241	INSURANCE BENEFIT-CERT	818,140	893,711	1,004,996		1,229,088	
1111 00242	INSURANCE BENEFIT-CLASS	195,086	275,074	387,848		407,400	
1111 00322	REPAIRS/MAINT SERVICES	14,826	18,892	10,382		12,902	
1111 00324	RENTALS	19,360	15,052	23,478		23,046	
1111 00410	CONSUMABLE SUPPLIES	68,836	62,430	69,506		67,594	
1111 00420	TEXTBOOKS	332,866	66,190	6,850		108,550	
1111 00460	NON CONSUMABLE SUPPLIES	4,646	18,978	9,600		9,600	
1111 00470	COMPUTER SOFTWARE	150	2,899	0		0	
1111 00541	INITIAL/ADDL EQUIPMENT	0	6,050	0		0	
1111 00542	REPLACEMENT EQUIPMENT	1,540	0	3,379		2,500	
1111 00550	TECHNOLOGY EQUIPMENT	6,708	6,976	9,250		10,000	
Sub-Totals for Primary, K-3 Programs		7,030,710	7,279,642	7,274,026	95.96	7,944,747	97.41
Intermediate, 4-6 Programs							
1112 00111	CERTIFICATED SALARIES	3,612,665	3,710,547	3,962,090	66.75	3,705,202	59.16
1112 00112	NONCERTIFICATED SALARIES	181,163	169,215	155,827	6.27	171,363	7.65
1112 00121	CERTIF SALARIES SUBS	148,037	68,828	200,000		90,000	
1112 00122	NONCERTIF SALARIES SUBS	827	(8)	5,000		3,000	
1112 00132	LEADERSHIP STIPEND	39,789	41,954	41,040		42,300	
1112 00136	EXTENDED CONTRACTS	0	2,111	0		0	
1112 00210	PERS	352,104	350,682	349,115		253,225	
1112 00220	SOCIAL SECURITY	298,018	294,744	333,844		307,977	
1112 00231	WORKER'S COMP INSURANCE	18,863	19,382	15,709		16,211	
1112 00233	UNEMPLOYMENT INSURANCE	6,017	4,771	13,093		12,079	
1112 00241	INSURANCE BENEFIT-CERT	719,447	777,825	968,021		993,888	
1112 00242	INSURANCE BENEFIT-CLASS	75,235	50,814	82,094		128,520	
1112 00312	INSTR PROG IMPROV-TCHR	750	325	200		200	
1112 00322	REPAIRS/MAINT SERVICES	18,363	14,668	12,266		14,607	
1112 00324	RENTALS	15,783	17,643	24,342		24,496	
1112 00341	TRAVEL LOCAL IN DISTRICT	857	384	400		400	
1112 00410	CONSUMABLE SUPPLIES	81,024	69,989	77,166		75,981	
1112 00420	TEXTBOOKS	271,125	130,183	9,653		109,050	
1112 00460	NON CONSUMABLE SUPPLIES	13,040	13,048	10,800		9,300	
1112 00470	COMPUTER SOFTWARE	150	0	0		0	
1112 00541	INITIAL/ADDL EQUIPMENT	0	0	5,000		4,000	
1112 00542	REPLACEMENT EQUIPMENT	2,450	2,772	2,000		2,500	
1112 00550	TECHNOLOGY EQUIPMENT	50,642	26,336	9,200		44,700	
Sub-Totals for Intermediate, 4-6 Programs		5,906,349	5,766,213	6,276,860	73.02	6,008,999	66.81
Sub-Totals for 111X Elementary Programs		12,937,059	13,045,855	13,550,886	168.98	13,953,746	164.22
Jr High Programs							
1121 00111	CERTIFICATED SALARIES	2,553,904	2,622,356	2,611,155	46.80	2,619,635	44.22
1121 00112	NONCERTIFICATED SALARIES	30,339	29,427	28,663	1.33	33,435	1.50

Funciti Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
					09-10 FTE	& Adopted 2010-11	10-11 FTE
1121 00121	CERTIF SALARIES SUBS	97,351	88,975	112,500		100,000	
1121 00122	NONCERTIF SALARIES SUBS	129	1,088	2,000		1,000	
1121 00132	LEADERSHIP STIPEND	29,034	31,649	44,000		44,000	
1121 00136	EXTENDED CONTRACTS	18	36	0		0	
1121 00210	PERS	244,969	236,329	223,865		175,999	
1121 00220	SOCIAL SECURITY	201,827	206,906	214,071		214,053	
1121 00231	WORKER'S COMP INSURANCE	12,752	13,431	10,074		11,228	
1121 00233	UNEMPLOYMENT INSURANCE	4,044	3,242	8,396		8,394	
1121 00241	INSURANCE BENEFIT-CERT	531,682	634,580	678,600		742,896	
1121 00242	INSURANCE BENEFIT-CLASS	10,900	21,037	19,489		25,200	
1121 00312	INSTR PROG IMPROV-TCHR	650	2,401	9,000		6,000	
1121 00322	REPAIRS/MAINT SERVICES	2,792	3,276	0		3,300	
1121 00324	RENTALS	26,510	25,314	28,636		28,431	
1121 00341	TRAVEL LOCAL IN DISTRICT	385	617	0		0	
1121 00410	CONSUMABLE SUPPLIES	56,109	40,497	51,316		48,821	
1121 00420	TEXTBOOKS	83,427	18,877	860		99,810	
1121 00460	NON CONSUMABLE SUPPLIES	2,848	1,759	500		500	
1121 00470	COMPUTER SOFTWARE	30	0	0		0	
1121 00541	INITIAL/ADDL EQUIPMENT	0	2,476	0		0	
1121 00550	TECHNOLOGY EQUIPMENT	7,676	4,660	842		842	
Sub-Totals for Jr High Programs		3,897,376	3,988,933	4,043,967	48.13	4,163,544	45.72

Jr. High Co-curricular

1122 00112	NONCERTIFICATED SALARIES	14,714	15,560	15,772	0.62	16,374	0.64
1122 00133	COCURRICULAR STIPENDS	111,417	118,110	152,000		152,000	
1122 00210	PERS	9,121	10,531	13,422		10,590	
1122 00220	SOCIAL SECURITY	9,493	9,810	12,834		12,880	
1122 00231	WORKER'S COMP INSURANCE	666	703	604		674	
1122 00233	UNEMPLOYMENT INSURANCE	216	133	504		506	
1122 00242	INSURANCE BENEFIT-CLASS	8,893	6,957	9,078		10,752	
1122 00322	REPAIRS/MAINT SERVICES	1,156	1,133	1,350		1,310	
1122 00389	NON INSTRUCT PROF/TECH	11,264	12,316	13,000		12,640	
1122 00410	CONSUMABLE SUPPLIES	3,828	342	2,300		2,250	
1122 00460	NON CONSUMABLE SUPPLIES	60	2,581	500		470	
Sub-Totals for Jr. High Co-curricular		170,828	178,176	221,364	0.62	220,446	0.64

Junior High Co-curricular Music

1126 00133	COCURRICULAR STIPENDS	13,652	15,292	19,302		18,000	
1126 00210	PERS	1,104	911	1,544		1,132	
1126 00220	SOCIAL SECURITY	1,039	1,175	1,476		1,378	
1126 00231	WORKER'S COMP INSURANCE	59	69	69		72	
1126 00233	UNEMPLOYMENT INSURANCE	20	17	58		54	
1126 00322	REPAIRS/MAINT SERVICES	0	0	215		200	
1126 00410	CONSUMABLE SUPPLIES	2,982	3,301	3,391		3,350	
1126 00420	TEXTBOOKS	2,259	1,494	2,580		2,425	
1126 00460	NON CONSUMABLE SUPPLIES	469	0	0		0	
Sub-Totals for Junior High Co-curricular Music		21,584	22,259	28,635	0.00	26,611	0.00

Sub-Totals for 112X Junior High Programs

4,089,788	4,189,368	4,293,966	48.75	4,410,601	46.36
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High School Programs

1131 00111	CERTIFICATED SALARIES	5,116,635	5,455,057	5,562,018	96.34	5,621,068	92.60
1131 00112	NONCERTIFICATED SALARIES	96,365	78,256	90,745	3.30	83,169	3.39
1131 00121	CERTIF SALARIES SUBS	167,005	145,723	200,000		160,000	

Func	Object	Description	Proposed, Approved					
			Actual 2007-08	Actual 2008-09	Budgeted 2009-10	09-10 FTE	& Adopted 2010-11	10-11 FTE
1131	00122	NONCERTIF SALARIES SUBS	1,806	1,707	10,000		5,000	
1131	00132	LEADERSHIP STIPEND	45,440	46,892	64,000		50,000	
1131	00136	EXTENDED CONTRACTS	120	48	0		0	
1131	00210	PERS	472,669	491,888	474,141		372,320	
1131	00220	SOCIAL SECURITY	406,507	427,683	453,398		452,822	
1131	00231	WORKER'S COMP INSURANCE	25,416	27,497	21,336		14,157	
1131	00233	UNEMPLOYMENT INSURANCE	8,139	6,716	17,780		17,758	
1131	00241	INSURANCE BENEFIT-CERT	1,071,254	1,229,526	1,414,185		1,555,680	
1131	00242	INSURANCE BENEFIT-CLASS	50,209	38,936	49,112		56,952	
1131	00311	INSTR PROG IMPROV-PUPIL	9,629	9,221	21,750		28,620	
1131	00322	REPAIRS/MAINT SERVICES	8,751	9,763	17,544		15,081	
1131	00324	RENTALS	63,066	58,728	50,751		42,957	
1131	00341	TRAVEL LOCAL IN DISTRICT	0	6,750	0		0	
1131	00373	TUITION SB300	0	0	150,000		150,000	
1131	00390	OTHER PROF/TECH NON INST	0	0	500		500	
1131	00410	CONSUMABLE SUPPLIES	114,787	130,537	122,616		121,641	
1131	00420	TEXTBOOKS	135,335	68,613	42,493		387,114	
1131	00460	NON CONSUMABLE SUPPLIES	21,270	9,339	21,420		20,080	
1131	00470	COMPUTER SOFTWARE	17,126	17,018	2,120		1,710	
1131	00541	INITIAL/ADDL EQUIPMENT	7,183	1,039	4,566		10,507	
1131	00542	REPLACEMENT EQUIPMENT	0	0	2,600		2,000	
1131	00550	TECHNOLOGY EQUIPMENT	72,265	22,448	15,445		16,000	
Sub-Totals for High School Programs			7,910,977	8,283,385	8,808,520	99.64	9,185,136	95.99

High School Co-curricular

1132	00111	CERTIFICATED SALARIES	173,840	179,774	180,938	2.00	187,404	2.00
1132	00112	NONCERTIFICATED SALARIES	54,989	66,845	67,380	2.00	69,952	2.00
1132	00122	NONCERTIF SALARIES SUBS	354	0	0		0	
1132	00133	COCURRICULAR STIPENDS	594,389	658,960	600,000		650,000	
1132	00136	EXTENDED CONTRACTS	258	2,273	5,000		2,000	
1132	00210	PERS	42,965	53,710	68,266		57,107	
1132	00220	SOCIAL SECURITY	62,343	68,570	65,279		69,566	
1132	00231	WORKER'S COMP INSURANCE	3,889	4,459	3,072		3,638	
1132	00233	UNEMPLOYMENT INSURANCE	1,391	965	2,560		2,728	
1132	00241	INSURANCE BENEFIT-CERT	25,875	32,845	29,000		33,600	
1132	00242	INSURANCE BENEFIT-CLASS	14,478	16,202	29,000		33,600	
1132	00322	REPAIRS/MAINT SERVICES	5,972	5,647	9,500		18,650	
1132	00324	RENTALS	1,037	3,070	1,680		2,552	
1132	00329	LAUNDRY SERVICE	4,635	5,099	4,050		0	
1132	00342	TRAVEL OUT OF DISTRICT	2,968	975	2,400		2,165	
1132	00351	TELEPHONE/CELL PHONE	0	0	270		0	
1132	00355	PRINTING	59	0	180		0	
1132	00389	NON INSTRUCT PROF/TECH	50,602	53,003	46,950		49,755	
1132	00410	CONSUMABLE SUPPLIES	25,685	35,998	21,635		19,656	
1132	00460	NON CONSUMABLE SUPPLIES	47,564	52,933	49,035		47,873	
1132	00541	INITIAL/ADDL EQUIPMENT	370	4,950	3,700		1,000	
1132	00542	REPLACEMENT EQUIPMENT	100	7,805	2,750		2,000	
1132	00550	TECHNOLOGY EQUIPMENT	2,088	0	440		0	
1132	00640	DUES AND FEES	17,118	14,641	9,380		14,854	
Sub-Totals for High School Co-curricular			1,132,969	1,268,724	1,202,465	4.00	1,268,100	4.00

High School Co-curricular Music

1136	00133	COCURRICULAR STIPENDS	29,850	28,485	36,688		32,000	
1136	00210	PERS	2,668	2,357	2,936		2,012	

Func	Object	Description	Proposed, Approved					
			Actual 2007-08	Actual 2008-09	Budgeted 2009-10	09-10 FTE	& Adopted 2010-11	10-11 FTE
1136	00220	SOCIAL SECURITY	2,276	2,174	2,806		2,448	
1136	00231	WORKER'S COMP INSURANCE	151	127	132		128	
1136	00233	UNEMPLOYMENT INSURANCE	43	32	110		96	
1136	00329	LAUNDRY SERVICE	0	0	450		440	
1136	00389	NON INSTRUCT PROF/TECH	-1,243	1,345	0		0	
1136	00410	CONSUMABLE SUPPLIES	193	1,028	0		400	
1136	00420	TEXTBOOKS	4,177	3,659	5,702		5,647	
1136	00460	NON CONSUMABLE SUPPLIES	1,495	898	439		430	
1136	00470	COMPUTER SOFTWARE	100	130	653		640	
1136	00640	DUES AND FEES	0	0	204		0	
Sub-Totals for High School Co-curricular Music			39,710	40,235	50,120	0.00	44,241	0.00
Sub-Totals for 113X High School Programs			9,083,656	9,592,344	10,061,105	103.64	10,497,477	99.99
Regular District-Wide Programs								
1199	00341	TRAVEL LOCAL IN DISTRICT	908	1,532	3,500		3,500	
Sub-Totals for Regular District-Wide Programs			908	1,532	3,500	0.00	3,500	0.00
Talented and Gifted Programs								
1210	00111	CERTIFICATED SALARIES	299,921	298,800	307,100	4.99	337,147	5.26
1210	00121	CERTIF SALARIES TEMPORARY	4,964	8,184	8,000		10,000	
1210	00136	EXTENDED CONTRACTS	0	491	1,000		0	
1210	00210	PERS	26,743	27,655	25,288		21,836	
1210	00220	SOCIAL SECURITY	22,253	22,445	24,182		26,556	
1210	00231	WORKER'S COMP INSURANCE	1,387	1,451	1,138		1,389	
1210	00233	UNEMPLOYMENT INSURANCE	440	350	948		1,041	
1210	00241	INSURANCE BENEFIT-CERT	44,475	44,307	72,355		88,368	
1210	00341	TRAVEL LOCAL IN DISTRICT	0	121	100		100	
1210	00410	CONSUMABLE SUPPLIES	1,896	2,711	3,355		3,335	
1210	00420	TEXTBOOKS	0	0	400		400	
1210	00440	PERIODICALS	95	20	200		200	
1210	00640	DUES AND FEES	95	110	400		400	
Sub-Totals for Talented and Gifted Programs			402,269	406,645	444,466	4.99	490,772	5.26
Restrictive Programs for Students with Disabilities (Formerly Mentally Handicapped Services)								
1220	00111	CERTIFICATED SALARIES	97,433	243,882	299,257	5.50	393,940	7.00
1220	00112	NONCERTIFICATED SALARIES	243,792	358,143	367,651	15.50	395,783	16.44
1220	00121	CERTIF SALARIES TEMPORARY	10,960	8,484	9,500		12,000	
1220	00122	NONCERTIF SALARIES TEMPRY	7,232	8,238	8,000		16,000	
1220	00135	HOME TEACHERS	36,211	6,160	30,000		10,000	
1220	00136	EXTENDED CONTRACTS	11,004	27,385	12,000		12,000	
1220	00138	SPECIALIST SALARIES	209,904	240,915	237,557	4.51	186,937	2.83
1220	00210	PERS	53,364	79,092	77,920		64,577	
1220	00220	SOCIAL SECURITY	45,159	65,923	74,511		78,540	
1220	00231	WORKER'S COMP INSURANCE	2,992	4,410	3,506		4,107	
1220	00233	UNEMPLOYMENT INSURANCE	882	1,076	2,922		3,080	
1220	00241	INSURANCE BENEFIT-CERT	22,791	46,336	224,794		165,144	
1220	00242	INSURANCE BENEFIT-CLASS	134,131	182,238	145,189		276,192	
1220	00341	TRAVEL LOCAL IN DISTRICT	3,955	4,919	2,800		2,800	
1220	00342	TRAVEL OUT OF DISTRICT	1,929	326	0		0	
1220	00371	TUITION DIST IN STATE	881,655	282,197	275,000		275,000	
1220	00373	TUITION PRIVATE SCHOOLS	232,307	217,428	175,000		175,000	
1220	00410	CONSUMABLE SUPPLIES	5,164	3,167	2,200		2,200	
1220	00420	TEXTBOOKS	1,748	704	400		400	

Func	Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
						09-10 FTE	& Adopted 2010-11 FTE
1220	00460	NON CONSUMABLE SUPPLIES	1,179	6,602	2,800		1,800
1220	00470	COMPUTER SOFTWARE	3,378	326	1,500		1,500
1220	00541	NEW EQUIPMENT		2,308	3,000		1,500
1220	00550	TECHNOLOGY EQUIPMENT	1,756	0	1,000		1,000
Sub-totals for Restrictive Programs for Disabilities			2,008,926	1,790,259	1,956,507	25.51	2,079,500

More Restrictive Programs - Transition Ed.

1223	00111	CERTIFICATED SALARIES	0	76,945	78,277	1.50	85,827	1.50
1223	00112	NONCERTIFICATED SALARIES	0	123,710	103,628	5.62	108,922	4.50
1223	00121	CERTIF SALARIES TEMPORARY	0	1,577	0		1,000	
1223	00122	NONCERTIF SALARIES TEMPRY	0	1,356	0		3,000	
1223	00136	EXTENDED CONTRACTS	0	381	0		1,000	
1223	00210	PERS	0	16,974	14,952		12,564	
1223	00220	SOCIAL SECURITY	0	14,805	14,298		15,281	
1223	00231	WORKER'S COMP INSURANCE	0	1,034	673		799	
1223	00233	UNEMPLOYMENT INSURANCE	0	243	561		599	
1223	00241	INSURANCE BENEFIT-CERT	0	22,411	21,750		25,200	
1223	00242	INSURANCE BENEFIT-CLASS	0	74,674	81,577		75,600	
1223	00311	INSTRUCTION SERVICE-PUPIL	0	25	0		0	
1223	00341	TRAVEL LOCAL IN DISTRICT	0	2,294	0		2,450	
1223	00351	TELEPHONE/CELL PHONE	0	617	0		0	
1223	00353	POSTAGE	0	42	0		0	
1223	00410	CONSUMABLE SUPPLIES	0	1,521	0		1,500	
Sub-Totals for Transition Ed.			0	338,609	315,716	7.12	333,742	6.00

Less Restrictive Programs For Students with Disabilities (Formerly Learning Disabilities Services)

1250	00111	CERTIFICATED SALARIES	945,132	932,557	999,910	18.50	906,023	16.00
1250	00112	NONCERTIFICATED SALARIES	972,037	957,707	1,028,228	45.01	766,034	33.44
1250	00121	CERTIF SALARIES TEMPORARY	63,628	47,009	35,000		45,000	
1250	00122	NONCERTIF SALARIES TEMPRY	44,224	59,181	12,000		40,000	
1250	00136	EXTENDED CONTRACTS	12,122	23,148	25,000		15,000	
1250	00210	PERS	174,900	168,703	170,411		111,462	
1250	00220	SOCIAL SECURITY	146,275	147,815	162,956		135,563	
1250	00231	WORKER'S COMP INSURANCE	9,931	10,165	7,669		7,088	
1250	00233	UNEMPLOYMENT INSURANCE	2,849	2,290	6,390		5,316	
1250	00241	INSURANCE BENEFIT-CERT	162,557	190,842	268,250		268,800	
1250	00242	INSURANCE BENEFIT-CLASS	415,972	414,722	652,718		561,792	
1250	00341	TRAVEL LOCAL IN DISTRICT	2,298	2,547	1,500		1,500	
1250	00342	TRAVEL OUT-OF-DISTRICT	0	0	0		1,500	
1250	00371	TUITION DIST IN STATE	2,962	2,088	0		0	
1250	00410	CONSUMABLE SUPPLIES	8,585	1,058	6,000		5,500	
1250	00420	TEXTBOOKS	1,826	1,455	6,000		4,000	
1250	00460	NON CONSUMABLE SUPPLIES	3,163	1,008	3,500		3,000	
1250	00470	COMPUTER SOFTWARE	2,491	231	1,000		1,000	
1250	00541	INITIAL/ADDL EQUIPMENT	0	0	1,000		1,000	
1250	00550	TECHNOLOGY EQUIPMENT	3,570	1,813	1,000		1,000	
Totals for Less Restrictive Programs for Disabilities			2,974,522	2,964,339	3,388,532	63.51	2,880,578	49.44

Sub-Totals for 12XX Special Ed Programs	4,983,448	5,093,207	5,660,755	96.14	5,293,820	81.71
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Alternative Learning Programs

1280	00135	HOME SCHOOL TEACHERS	27,248	26,856	16,500		20,000
1280	00210	PERS	676	422	1,320		1,258

Func	Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
						09-10 FTE	& Adopted 2010-11 FTE
1280	00220	SOCIAL SECURITY	2,085	2,021	1,262		1,530
1280	00231	WORKER'S COMP INSURANCE	126	130	59		80
1280	00233	UNEMPLOYMENT INSURANCE	31	26	50		60
1280	00341	TRAVEL LOCAL IN DISTRICT	3,631	1,750	800		1,800
1280	00371	TUITION DIST IN STATE	74,369	107,894	110,000		120,000
1280	00373	TUITION PRIVATE SCHOOLS	14,277	43,107	0		50,000
1280	00420	TEXTBOOKS	3,589	2,204	2,000		2,000
Sub-Totals for Alternative Learning Programs			126,032	184,410	131,991		196,728

Charter Schools

1288	00360	Charter School Payments	0	4,896	0		10,000
Totals for Contingency			0	4,896	0		10,000

English Second Language Programs

1291	00111	CERTIFICATED SALARIES	108,312	117,803	113,711	1.67	106,295	1.50
1291	00121	CERTIF SALARIES TEMPORARY	146	0	0		0	
1291	00135	HOME SCHOOL TEACHERS	576	0	0		0	
1291	00136	EXTENDED CONTRACTS	1,734	0	12,500		2,000	
1291	00210	PERS	10,038	10,038	10,097		6,812	
1291	00220	SOCIAL SECURITY	8,362	8,523	9,655		8,285	
1291	00231	WORKER'S COMP INSURANCE	503	544	454		433	
1291	00233	UNEMPLOYMENT INSURANCE	165	147	379		325	
1291	00241	INSURANCE BENEFIT-CERT	14,827	17,187	24,215		25,200	
1291	00341	TRAVEL LOCAL IN DISTRICT	333	514	0		0	
1291	00370	TUITION	237	30	0		0	
1291	00420	TEXTBOOKS	1,043	764	500		500	
1291	00460	NON CONSUMABLE SUPPLIES	518	0	1,500		1,500	
Sub-Totals for English Second Language Programs			146,794	155,550	173,011	1.67	151,350	1.50

Total Instruction			31,769,954	32,673,807	34,319,680	424.17	35,007,994	399.04
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Support Services

Counseling Programs

2120	00111	CERTIFICATED SALARIES	676,314	711,996	704,169	11.86	708,029	11.63
2120	00112	NONCERTIFICATED SALARIES	164,591	143,310	147,328	5.25	191,197	6.44
2120	00121	CERTIF SALARIES TEMPORARY	9,692	-10	2,000		14,000	
2120	00122	NONCERTIF SALARIES TEMPRY	78	1,359	0		0	
2120	00136	EXTENDED CONTRACTS	28,148	23,186	22,000		22,000	
2120	00210	PERS	76,259	77,846	70,039		58,824	
2120	00220	SOCIAL SECURITY	65,443	66,065	66,975		71,546	
2120	00231	WORKER'S COMP INSURANCE	4,123	4,209	3,151		3,741	
2120	00233	UNEMPLOYMENT INSURANCE	1,304	1,057	2,626		2,805	
2120	00241	INSURANCE BENEFIT-CERT	139,382	149,648	174,870		195,384	
2120	00242	INSURANCE BENEFIT-CLASS	68,871	53,244	76,125		108,192	
2120	00355	PRINTING	776	-1,373	818		802	
2120	00410	CONSUMABLE SUPPLIES	1,533	2,245	4,181		2,703	
2120	00420	TEXTBOOKS	545	279	1,305		1,285	
2120	00460	NON CONSUMABLE SUPPLIES	0	0	0		800	
2120	00470	COMPUTER SOFTWARE	0	0	4,090		1,535	
2120	00640	DUES AND FEES	0	0	0		210	
Sub-Totals for Counseling Programs			1,237,059	1,233,061	1,279,677	17.11	1,383,053	18.07

Nursing Services

Func	Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
						09-10 FTE	& Adopted 2010-11 FTE
2134	00114	SUPERVISOR SALARIES	62,124	57,608	59,409	1.00	63,504 1.00
2134	00136	EXTENDED CONTRACTS	0	476	500		500
2134	00210	PERS	5,919	6,010	4,793		4,026
2134	00220	SOCIAL SECURITY	4,713	4,358	4,583		4,896
2134	00231	WORKER'S COMP INSURANCE	289	273	216		256
2134	00233	UNEMPLOYMENT INSURANCE	88	76	180		192
2134	00240	INSURANCE BENEFIT-ADMIN	14,081	0	0		0
2134	00241	INSURANCE BENEFIT-CERT	0	16,688	14,500		16,800
2134	00341	TRAVEL LOCAL IN DISTRICT	636	799	600		600
2134	00353	POSTAGE	123	168	400		400
2134	00389	OTHER PROF. SERVICES	0	1,604	0		0
2134	00410	CONSUMABLE SUPPLIES	2,934	1,795	3,936		2,636
2134	00460	NONCONSUMABLE SUPPLIES	713	122	1,000		300
2134	00541	INITIAL/ADDL EQUIPMENT	0	0	0		0
Sub-Totals for Nursing Services			91,620	89,977	90,117	1.00	94,110 1.00

Psychological Services

2140	00111	CERTIFICATED SALARIES	211,863	224,232	253,121	4.10	228,114 4.00
2140	00136	EXTENDED CONTRACTS	886	1,052	8,000		2,000
2140	00210	PERS	17,491	19,702	20,890		14,474
2140	00220	SOCIAL SECURITY	16,006	17,056	19,976		17,604
2140	00231	WORKER'S COMP INSURANCE	970	1,066	940		921
2140	00233	UNEMPLOYMENT INSURANCE	314	236	783		690
2140	00241	INSURANCE BENEFIT-CERT	45,042	47,824	62,350		67,200
2140	00312	INSTR PROG IMPROV-TCHR	375	0	400		400
2140	00341	TRAVEL LOCAL IN DISTRICT	388	424	500		500
2140	00410	CONSUMABLE SUPPLIES	1,284	6,356	7,000		4,000
2140	00460	NON CONSUMABLE SUPPLIES	663	0	1,000		1,000
2140	00470	COMPUTER SOFTWARE	0	0	650		650
Sub-Totals for Psychological Services			295,282	317,948	375,610	4.10	337,553 4.00

Speech and Hearing Services

2150	00111	CERTIFICATED SALARIES	363,624	250,106	340,079	5.87	370,117 6.07
2150	00112	NONCERTIFICATED SALARIES	26,621	8,585	18,800	0.88	1,496 0.06
2150	00121	CERTIF SALARIES TEMPORARY	6,730	12,030	1,000		5,000
2150	00122	NONCERTIF SALARIES TEMPRY	1,956	673	1,000		0
2150	00136	EXTENDED CONTRACTS	8,591	1,432	10,000		10,000
2150	00210	PERS	35,427	22,923	28,870		24,318
2150	00220	SOCIAL SECURITY	29,798	19,634	27,607		29,576
2150	00231	WORKER'S COMP INSURANCE	1,868	1,222	1,299		1,546
2150	00233	UNEMPLOYMENT INSURANCE	598	314	1,083		1,160
2150	00241	INSURANCE BENEFIT-CERT	52,957	41,964	85,115		101,976
2150	00242	INSURANCE BENEFIT-CLASS	22,101	3,715	6,395		1,050
2150	00322	REPAIRS/MAINT SERVICES	644	875	200		200
2150	00341	TRAVEL LOCAL IN DISTRICT	575	304	500		500
2150	00390	OTHER PROF/TECH NON INSTP	0	1,104	0		0
2150	00410	CONSUMABLE SUPPLIES	1,016	3,241	2,000		1,000
2150	00420	TEXTBOOKS	325	0	750		750
2150	00460	NON CONSUMABLE SUPPLIES	1,020	392	450		450
Sub-Totals for Speech and Hearing Services			553,851	368,514	525,148	6.75	549,139 6.13

Special Services Administration

2190	00113	ADMINISTRATIVE SALARIES	112,394	107,750	107,900	1.00	111,946 1.00
2190	00112	NONCERTIFICATED SALARIES	52,957	46,809	43,248	1.00	44,892 1.00

Functi Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
					09-10 FTE	& Adopted 2010-11	10-11 FTE
2190 00122	NONCERTIF SALARIES TEMPRY	0	0	0		0	
2190 00136	EXTENDED CONTRACTS	342	1,101	1,000		1,000	
2190 00210	PERS	14,226	13,966	12,172		9,928	
2190 00220	SOCIAL SECURITY	12,724	11,622	11,639		12,075	
2190 00231	WORKER'S COMP INSURANCE	728	719	548		631	
2190 00233	UNEMPLOYMENT INSURANCE	307	156	456		474	
2190 00240	INSURANCE BENEFIT-ADMIN	14,955	16,445	14,500		16,800	
2190 00242	INSURANCE BENEFIT-CLASS	13,770	14,232	14,500		16,800	
2190 00290	ADMINISTRATIVE DUES	845	350	1,000		1,000	
2190 00312	INSTR PROG IMPROV-TCHR	0	129	0		0	
2190 00322	REPAIRS/MAINT SERVICES	0	1,247	0		0	
2190 00324	RENTALS	1,506	1,460	3,500		3,000	
2190 00341	TRAVEL LOCAL IN DISTRICT	1,824	1,325	1,000		1,000	
2190 00342	TRAVEL OUT OF DISTRICT	1,093	1,415	1,500		1,000	
2190 00351	TELEPHONE/CELL PHONE	232	0	0		0	
2190 00353	POSTAGE	236	354	500		500	
2190 00390	OTHER PROF/TECH NON INSTF	3,800	926	3,000		3,000	
2190 00410	CONSUMABLE SUPPLIES	2,312	2,363	5,000		5,000	
2190 00430	LIBRARY BOOKS	0	415	700		700	
2190 00460	NON CONSUMABLE SUPPLIES	310	162	1,750		1,000	
2190 00470	COMPUTER SOFTWARE	820	0	0		0	
2190 00480	FOOD PURCHASES	506	0	0		0	
2190 00550	TECHNOLOGY EQUIPMENT	-299	750	600		600	
2190 00640	DUES AND FEES	385	0	1,100		1,100	
Sub-Totals for Special Services Administration		235,973	223,696	225,613	2.00	232,446	2.00

Instructional Improvement Services

2210 00113	ADMINISTRATIVE SALARIES	191,959	245,831	215,800	2.00	223,892	2.00
2210 00112	NONCERTIFICATED SALARIES	93,668	90,928	67,041	1.75	69,564	1.75
2210 00121	CERTIF SALARIES TEMPORARY	20,033	15,269	39,350		39,500	
2210 00131	CURRIC DEVELPMT WAGES	66,438	66,273	75,000		75,000	
2210 00136	EXTENDED CONTRACTS	69,587	56,307	40,000		59,000	
2210 00210	PERS	37,479	37,422	36,075		29,576	
2210 00220	SOCIAL SECURITY	33,143	35,831	33,445		35,309	
2210 00231	WORKER'S COMP INSURANCE	2,036	2,169	1,574		1,845	
2210 00233	UNEMPLOYMENT INSURANCE	772	501	1,312		1,384	
2210 00240	INSURANCE BENEFIT-ADMIN	29,056	39,259	29,000		33,600	
2210 00241	INSURANCE BENEFIT-CERT	0	0	0		29,400	
2210 00242	INSURANCE BENEFIT-CLASS	16,266	15,328	25,375		33,200	
2210 00244	TUITION REIMBURSEMENT-CEF	136,776	157,095	150,000		160,000	
2210 00290	ADMINISTRATIVE DUES	1,690	623	1,300		1,300	
2210 00312	INSTR PROG IMPROV-TCHR	81,380	61,837	91,000		81,000	
2210 00322	REPAIRS/MAINT SERVICES	0	0	320		320	
2210 00324	RENTALS	800	200	0		0	
2210 00341	TRAVEL LOCAL IN DISTRICT	942	1,315	1,780		1,780	
2210 00342	TRAVEL OUT OF DISTRICT	13,275	5,865	6,000		6,000	
2210 00389	NON INSTRUCT PROF/TECH	1,254	9,353	0		0	
2210 00390	OTHER PROF/TECH NON INSTF	0	454	2,000		2,000	
2210 00410	CONSUMABLE SUPPLIES	26,381	16,261	20,000		25,000	
2210 00420	TEXTBOOKS	105	144	500		0	
2210 00430	LIBRARY BOOKS	4,245	590	2,000		2,000	
2210 00440	PERIODICALS	444	33	500		500	
2210 00460	NON CONSUMABLE SUPPLIES	4,657	289	1,000		1,000	
2210 00470	COMPUTER SOFTWARE	0	1,100	0		0	

Functi Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
					09-10 FTE	& Adopted 2010-11	10-11 FTE
2210 00541	INITIAL/ADDL EQUIPMENT	0	0	0		2,000	
2210 00640	DUES AND FEES	937	483	1,000		1,500	
Sub-Totals for Instructional Improvement Services		833,323	860,760	841,372	3.75	915,670	3.75
Media Services							
2220 00112	NONCERTIFICATED SALARIES	333,555	344,918	335,472	12.34	349,111	12.42
2220 00122	NONCERTIF SALARIES TEMPRY	2,662	1,914	5,800		6,200	
2220 00128	TEXTBOOK WORKERS	5,069	4,695	21,000		12,000	
2220 00136	EXTENDED CONTRACTS	19	1,031	0		3,000	
2220 00210	PERS	30,636	30,372	28,980		23,091	
2220 00220	SOCIAL SECURITY	24,820	25,605	27,712		28,082	
2220 00231	WORKER'S COMP INSURANCE	1,731	1,797	1,303		1,468	
2220 00233	UNEMPLOYMENT INSURANCE	495	422	1,084		1,101	
2220 00242	INSURANCE BENEFIT-CLASS	141,987	144,974	166,826		208,656	
2220 00322	REPAIRS/MAINT SERVICES	16,065	15,404	20,540		20,588	
2220 00324	RENTALS	540	536	486		476	
2220 00410	CONSUMABLE SUPPLIES	7,055	8,608	10,438		11,132	
2220 00420	TEXTBOOKS	8,826	6,543	9,500		8,650	
2220 00430	LIBRARY BOOKS	29,887	24,014	30,429		31,007	
2220 00440	PERIODICALS	8,603	9,902	6,870		4,965	
2220 00460	NON CONSUMABLE SUPPLIES	10,260	6,833	5,705		5,723	
2220 00470	COMPUTER SOFTWARE	30,621	23,959	46,769		48,059	
2220 00541	INITIAL/ADDL EQUIPMENT	0	0	950		950	
2220 00550	TECHNOLOGY EQUIPMENT	647	751	0		0	
2220 00640	DUES AND FEES	0	0	255		0	
Sub-Totals for Media Services		653,478	652,278	720,119	12.34	764,259	12.42
Media Specialists							
2221 00111	CERTIFICATED SALARIES	186,916	201,964	208,014	3.00	125,895	2.00
2221 00121	CERTIF SALARIES TEMPORARY	1,898	1,727	2,600		2,000	
2221 00132	LEADERSHIP STIPEND	2,371	2,460	2,600		5,100	
2221 00136	EXTENDED CONTRACTS	7,002	8,077	9,000		3,000	
2221 00210	PERS	17,477	18,873	17,778		9,552	
2221 00220	SOCIAL SECURITY	15,087	16,301	17,000		11,620	
2221 00231	WORKER'S COMP INSURANCE	897	1,008	799		608	
2221 00233	UNEMPLOYMENT INSURANCE	300	217	666		456	
2221 00241	INSURANCE BENEFIT-CERT	42,535	39,188	43,500		33,600	
Sub-Totals for Media Specialists		274,483	289,815	301,957	3.00	191,831	2.00
Student Assessment Services							
2230 00389	NON INSTRUCT PROF/TECH	0	0	6,000		6,000	
2230 00410	CONSUMABLE SUPPLIES	6,978	3,723	3,750		3,750	
2230 00640	DUES AND FEES	437	0	250		250	
Sub-Totals for Student Assessment Services		7,415	3,723	10,000		10,000	
Board of Education Services							
2310 00341	TRAVEL LOCAL IN DISTRICT	0	0	100		100	
2310 00342	TRAVEL OUT OF DISTRICT	240	130	400		400	
2310 00381	AUDIT SERVICES	29,000	39,500	45,000		40,000	
2310 00382	LEGAL SERVICES	86,179	88,225	75,000		65,000	
2310 00388	ELECTIONS	0	12,545	5,000		20,000	
2310 00410	CONSUMABLE SUPPLIES	0	0	500		500	
2310 00640	DUES AND FEES	10,658	15,126	11,000		11,000	
Sub-Totals for Board of Education Services		126,077	155,526	137,000		137,000	

Func	Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
						09-10 FTE	& Adopted 2010-11 FTE	
Executive Services								
2321	00113	ADMINISTRATIVE SALARIES	135,492	146,712	136,712	1.00	141,839	1.88
2321	00112	NONCERTIFICATED SALARIES	91,789	95,225	95,225	2.00	94,197	1.00
2321	00122	NONCERTIF SALARIES TEMPRY	1,608	4,312	1,000		1,000	
2321	00136	EXTENDED CONTRACTS	5,587	4,142	6,000		5,000	
2321	00210	PERS	21,040	22,179	19,115		15,224	
2321	00220	SOCIAL SECURITY	15,676	16,399	18,279		16,343	
2321	00231	WORKER'S COMP INSURANCE	994	1,107	860		968	
2321	00233	UNEMPLOYMENT INSURANCE	408	256	717		726	
2321	00240	INSURANCE BENEFIT-ADMIN	24,781	24,935	29,000		26,800	
2321	00242	INSURANCE BENEFIT-CLASS	9,384	10,961	14,500		31,584	
2321	00290	ADMINISTRATIVE DUES	852	350	1,000		1,000	
2321	00319	OTHER INSTRUCT PRO/TECH	0	180	1,350		3,000	
2321	00341	TRAVEL LOCAL IN DISTRICT	2,578	2,982	3,500		3,500	
2321	00342	TRAVEL OUT OF DISTRICT	981	152	1,250		1,250	
2321	00353	POSTAGE	0	7	1,000		7,000	
2321	00354	ADVERTISING	0	3,008	0		0	
2321	00410	CONSUMABLE SUPPLIES	3,868	4,649	6,000		6,000	
2321	00430	LIBRARY BOOKS	324	397	0		0	
2321	00440	PERIODICALS	0	0	400		400	
2321	00460	NONCONSUMABLE SUPPLIES	0	0	0		4,000	
2321	00640	DUES AND FEES	3,545	4,020	4,500		2,850	
2321	00652	FIDELITY BOND INSURANCE	0	0	350		350	
Sub-Totals for Executive Services			318,907	341,973	340,758	3.00	363,031	2.88
Principal Administrative Services								
2410	00113	ADMINISTRATIVE SALARIES	1,818,844	1,870,310	1,875,097	19.00	1,951,675	22.26
2410	00112	NONCERTIFICATED SALARIES	672,926	738,877	764,232	25.92	723,886	19.00
2410	00122	NONCERTIF SALARIES TEMPRY	18,555	4,511	13,000		4,000	
2410	00136	EXTENDED CONTRACTS	47,874	44,842	55,900		53,450	
2410	00139	CHAPERONES	8,920	2,840	0		0	
2410	00210	PERS	231,456	237,105	216,618		171,905	
2410	00220	SOCIAL SECURITY	194,279	201,660	207,144		208,027	
2410	00231	WORKER'S COMP INSURANCE	11,523	12,414	9,751		11,101	
2410	00233	UNEMPLOYMENT INSURANCE	4,328	2,823	8,121		8,200	
2410	00240	INSURANCE BENEFIT-ADMIN	231,811	256,114	275,500		319,200	
2410	00242	INSURANCE BENEFIT-CLASS	281,754	311,336	361,428		373,968	
2410	00290	ADMINISTRATIVE DUES	16,055	6,650	16,055		16,055	
2410	00322	REPAIRS/MAINT SERVICES	1,461	3,810	5,025		5,016	
2410	00324	RENTALS	3,083	1,255	875		875	
2410	00341	TRAVEL LOCAL IN DISTRICT	16,723	17,287	14,508		14,455	
2410	00342	TRAVEL OUT-OF-DISTRICT	0	0	0		50	
2410	00353	POSTAGE	24,840	23,542	30,136		29,435	
2410	00355	PRINTING & BINDING		1,806	2,000		1,880	
2410	00381	AUDIT SERVICES	0	0	6,005		5,734	
2410	00389	NON INSTRUCT PROF/TECH	1,414	0	0		0	
2410	00410	CONSUMABLE SUPPLIES	49,008	40,137	54,898		57,567	
2410	00440	PERIODICALS	22	22	90		90	
2410	00460	NON CONSUMABLE SUPPLIES	14,289	12,919	6,239		7,576	
2410	00550	TECHNOLOGY EQUIPMENT	5,873	8,008	7,500		11,331	
2410	00640	DUES AND FEES	1,533	1,611	2,050		2,050	
Sub-Totals for Principal Administrative Services			3,656,571	3,799,879	3,932,172	44.92	3,977,526	41.26

Functi	Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
						09-10 FTE	& Adopted 2010-11 FTE	
Business Services								
2520	00113	ADMINISTRATIVE SALARIES	105,964	111,070	112,204	1.00	116,412	1.00
2520	00112	NONCERTIFICATED SALARIES	292,432	280,380	280,075	6.20	290,883	6.20
2520	00136	EXTENDED CONTRACTS	20,585	16,057	15,000		15,000	
2520	00210	PERS	38,023	36,198	32,507		26,563	
2520	00220	SOCIAL SECURITY	31,553	30,278	39,085		31,710	
2520	00231	WORKER'S COMP INSURANCE	1,841	1,865	1,463		1,689	
2520	00233	UNEMPLOYMENT INSURANCE	707	411	1,219		1,267	
2520	00240	INSURANCE BENEFIT-ADMIN	42,955	45,172	14,500		50,400	
2520	00242	INSURANCE BENEFIT-CLASS	48,062	61,350	89,900		70,560	
2520	00322	REPAIRS/MAINT SERVICES	4,827	5,009	6,000		8,000	
2520	00324	RENTALS	5,982	6,436	6,500		6,500	
2520	00341	TRAVEL LOCAL IN DISTRICT	1,556	840	1,100		1,100	
2520	00342	TRAVEL OUT OF DISTRICT	10	1,414	500		500	
2520	00353	POSTAGE	16,774	7,954	14,000		13,000	
2520	00354	ADVERTISING	422	457	500		500	
2520	00389	NON INSTRUCT PROF/TECH	7,114	10,321	6,500		5,500	
2520	00410	CONSUMABLE SUPPLIES	3,096	3,758	5,000		5,000	
2520	00440	PERIODICALS	131	33	150		150	
2520	00460	NON CONSUMABLE SUPPLIES	32	183	250		250	
2520	00640	DUES AND FEES	500	5,070	500		500	
2520	00652	FIDELITY BOND INSURANCE	0	0	1,000		1,000	
Sub-Totals for Business Service			622,566	624,256	627,953	7.20	646,484	7.20

Operation/Maint. of Plant

2540	00325	ELECTRICITY	841,331	769,798	910,000		819,000	
2540	00326	FUEL	395,258	452,900	600,000		504,000	
2540	00327	WATER AND SEWAGE	181,366	197,285	250,000		240,000	
2540	00328	GARBAGE	80,769	84,732	105,000		95,000	
2540	00351	TELEPHONE/CELL PHONE	224,222	219,654	240,000		180,000	
2540	00389	NON INSTRUCT PROF/TECH	120	0	0		0	
2540	00390	OTHER PROF/TECH NON INSTF	1,220	555	0		0	
2540	00391	SAFETY SERVICES	59,438	119,451	60,000		65,000	
2540	00393	ADA	3,196	2,569	3,000		2,000	
2540	00394	ASBESTOS	4,862	8,599	8,000		7,000	
2540	00640	DUES AND FEES	7,004	4,950	8,000		7,000	
2540	00651	LIABILITY INSURANCE	63,378	84,360	80,000		80,000	
2540	00653	PROPERTY INSURANCE	152,874	133,737	175,000		180,000	
2540	00655	JUDGEMENTS & SETTLEMENTS	0	25,000	0		0	
2540	00670	PROPERTY TAXES	16,356	17,111	6,000		12,000	
Sub-Totals for Operation/Maint. of Plant			2,031,394	2,120,701	2,445,000		2,191,000	

Building Maintenance

2542	00112	NONCERTIFICATED SALARIES	1,588,376	1,690,152	1,641,513	42.81	1,578,870	38.69
2542	00116	SUPERVISORY SALARIES	166,246	150,436	144,488	1.67	156,587	1.75
2542	00122	NONCERTIF SALARIES TEMPRY	76,259	58,294	50,000		50,000	
2542	00127	SUBS-CUSTODIAL	17,322	9,426	5,000		0	
2542	00136	EXTENDED CONTRACTS	22,232	18,980	10,000		17,629	
2542	00210	PERS	160,719	176,077	148,080		113,414	
2542	00220	SOCIAL SECURITY	141,964	146,824	141,603		137,936	
2542	00231	WORKER'S COMP INSURANCE	63,118	68,996	70,685		66,486	
2542	00233	UNEMPLOYMENT INSURANCE	3,258	1,932	5,553		5,409	
2542	00240	INSURANCE BENEFIT-ADMIN	27,960	28,212	24,215		29,400	
2542	00242	INSURANCE BENEFIT-CLASS	444,004	496,580	611,712		649,992	

Functi Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
					09-10 FTE	& Adopted 2010-11	10-11 FTE
2542 00322	REPAIRS/MAINT SERVICES	12,835	20,618	16,600		17,557	
2542 00324	RENTALS	1,858	1,995	0		1,000	
2542 00341	TRAVEL LOCAL IN DISTRICT	2,424	2,168	2,500		2,500	
2542 00342	TRAVEL OUT OF DISTRICT	383	112	0		0	
2542 00351	TELEPHONE/CELL PHONE	935	495	360		360	
2542 00354	ADVERTISING	256	1,393	0		0	
2542 00410	CONSUMABLE SUPPLIES	126,937	117,649	122,100		122,155	
2542 00460	NON CONSUMABLE SUPPLIES	22,057	4,335	7,000		7,000	
2542 00520	BUILDING IMPROVEMENTS	0	941	0		0	
2542 00542	REPLACEMENT EQUIPMENT	4,993	1,654	0		0	
2542 00550	TECHNOLOGY EQUIPMENT	0	0	1,500		1,500	
Sub-Totals for Building Maintenance		2,884,136	2,997,269	3,002,909	44.48	2,957,795	40.44

Grounds Maintenance

2543 00112	NONCERTIFICATED SALARIES	112,521	106,010	82,500	2.00	85,632	2.00
2543 00122	NONCERTIF SALARIES TEMPRY	5,641	0	0		0	
2543 00125	GROUND PART TIME	4,022	12,561	5,000		1,000	
2543 00136	EXTENDED CONTRACTS	616	514	500		500	
2543 00210	PERS	10,821	10,342	7,040		5,481	
2543 00220	SOCIAL SECURITY	9,316	8,980	6,732		6,666	
2543 00231	WORKER'S COMP INSURANCE	4,518	4,636	3,696		3,485	
2543 00233	UNEMPLOYMENT INSURANCE	214	122	264		261	
2543 00242	INSURANCE BENEFIT-CLASS	38,937	37,733	29,000		33,600	
2543 00322	REPAIRS/MAINT SERVICES	81,859	106,734	80,000		79,000	
2543 00324	RENTALS	377	529	0		500	
2543 00390	OTHER PROF/TECH NON INSTF	531	0	100		100	
2543 00410	CONSUMABLE SUPPLIES	32,663	21,912	18,100		18,100	
2543 00542	REPLACEMENT EQUIPMENT	0	0	0		2,000	
Sub-Totals for Grounds Maintenance		302,036	310,073	232,932	2.00	236,325	2.00

District Wide Maintenance

2544 00322	REPAIRS/MAINT SERVICES	351,160	558,850	175,000		175,000	
2544 00324	RENTALS	3,057	11,789	1,500		2,000	
2544 00351	TELEPHONE/CELL PHONE	1,257	1,730	0		0	
2544 00383	ARCHITECTS/ENGINEERS	0	27,130	0		0	
2544 00389	NON INSTRUCT PROF/TECH	5,825	41,407	500		500	
2544 00410	CONSUMABLE SUPPLIES	109,638	128,936	50,000		50,000	
2544 00413	VEHICLE GAS OIL LUBE	27,148	20,858	17,000		15,000	
2544 00414	TIRES TUBES	3,530	1,233	500		500	
2544 00460	NON CONSUMABLE SUPPLIES	2,064	3,696	0		0	
2544 00470	COMPUTER SOFTWARE	4,182	13,711	5,300		5,300	
2544 00541	INITIAL/ADDL EQUIPMENT	10,564	104,848	0		0	
2544 00542	REPLACEMENT EQUIPMENT	2,841	41,064	0		0	
2544 00640	DUES AND FEES	0	2,925	0		0	
Sub-Totals for District Wide Maintenance		521,266	958,177	249,800		248,300	

Targeted Maintenance

2549 00322	REPAIRS/MAINT SERVICES	275,304	9,961	250,000		250,000	
2549 00383	ARCHITECTS/ENGINEERS	151,372	47,104	0		0	
2549 00520	BUILDING IMPROVEMENTS	52,183	963,113	0		0	
2549 00640	DUES AND FEES	17,885	1,891	0		0	
Sub-Totals for Targeted Maintenance		496,744	1,022,069	250,000		250,000	

Student Transportation

Func	Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
						09-10 FTE	& Adopted 2010-11 FTE
2550	00331	REIMBURSABLE TRANSP	1,987,823	2,051,400	2,164,000		2,220,000
2550	00332	FIELD TRIPS	68,054	75,403	45,305		44,965
2550	00413	VEHICLE GAS OIL LUBE	103,390	72,875	130,000		110,000
Sub-Totals for Student Transportation			2,159,267	2,199,678	2,339,305		2,374,965

Information Services

2630	00116	SUPERVISORY SALARIES	70,721	73,371	73,371	1.00	76,123	1.00
2630	00210	PERS	6,294	6,530	5,870		4,788	
2630	00220	SOCIAL SECURITY	5,389	5,618	5,613		5,823	
2630	00231	WORKER'S COMP INSURANCE	295	325	264		305	
2630	00233	UNEMPLOYMENT INSURANCE	123	73	220		228	
2630	00240	INSURANCE BENEFIT-ADMIN	14,060	16,260	14,500		16,800	
2630	00354	ADVERTISING	13,318	14,855	20,000		23,000	
2630	00355	PRINTING & BINDING	10,212	3,697	5,000		3,000	
2630	00389	NON INSTRUCT PROF/TECH	100	0	3,500		3,500	
2630	00410	CONSUMABLE SUPPLIES	513	841	500		500	
Sub-Totals for Information Services			121,025	121,570	128,838	1.00	134,067	1.00

Personnel Services

2640	00113	ADMINISTRATIVE SALARIES	108,147	114,783	112,204	1.00	100,537	0.90
2640	00112	NONCERTIFICATED SALARIES	82,976	86,970	88,438	2.00	89,825	2.00
2640	00136	EXTENDED CONTRACTS	4,079	1,919	5,000		5,000	
2640	00210	PERS	17,486	18,088	16,451		12,288	
2640	00220	SOCIAL SECURITY	14,264	14,852	15,732		14,945	
2640	00231	WORKER'S COMP INSURANCE	833	901	740		781	
2640	00233	UNEMPLOYMENT INSURANCE	338	208	617		586	
2640	00240	INSURANCE BENEFIT-ADMIN	22,790	24,935	14,500		15,120	
2640	00242	INSURANCE BENEFIT-CLASS	9,568	10,267	29,000		33,600	
2640	00245	CLASSIFIED INSERVICE	16,013	14,992	18,000		18,000	
2640	00290	ADMINISTRATIVE DUES	995	500	1,000		1,000	
2640	00322	REPAIRS/MAINT SERVICES	0	1,125	200		200	
2640	00341	TRAVEL LOCAL IN DISTRICT	1,219	1,155	1,140		1,140	
2640	00342	TRAVEL OUT OF DISTRICT	310	54	160		160	
2640	00354	ADVERTISING	2,558	921	3,500		3,500	
2640	00355	PRINTING & BINDING	3,514	4,217	2,000		2,000	
2640	00385	MANAGEMENT SERVICES	10,382	18,531	12,000		20,000	
2640	00389	NON INSTRUCT PROF/TECH	30,737	13,479	20,000		8,000	
2640	00392	BLOODBORNE PATHOG. TRAIN	2,109	2,890	2,500		2,500	
2640	00410	CONSUMABLE SUPPLIES	4,202	2,564	3,000		3,000	
2640	00440	PERIODICALS	805	1,037	500		500	
2640	00460	NON CONSUMABLE SUPPLIES	0	655	500		500	
2640	00470	COMPUTER SOFTWARE	3,166	8,438	7,500		8,500	
2640	00480	FOOD PURCHASES	5,637	1,914	1,500		2,500	
2640	00550	TECHNOLOGY EQUIPMENT	0	663	0		0	
2640	00640	DUES AND FEES	318	180	500		500	
Sub-Totals for Personnel Services			342,446	346,238	356,682	3.00	344,682	2.90

Technology & Information Services

2661	00112	NONCERTIFICATED SALARIES	168,593	189,396	199,236	4.00	206,772	4.00
2661	00116	SUPERVISORY SALARIES	81,457	86,244	86,244	1.00	76,359	0.67
2661	00136	EXTENDED CONTRACTS	266	0	5,000		5,000	
2661	00210	PERS	22,355	22,604	23,238		18,123	

Funcn	Object	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
						09-10 FTE	& Adopted 2010-11	10-11 FTE
2661	00220	SOCIAL SECURITY	19,084	20,899	22,222		22,042	
2661	00231	WORKER'S COMP INSURANCE	1,089	1,289	1,046		1,153	
2661	00233	UNEMPLOYMENT INSURANCE	421	287	871		864	
2661	00240	INSURANCE BENEFIT-ADMIN	14,060	16,075	14,500		11,256	
2661	00242	INSURANCE BENEFIT-CLASS	41,896	50,694	58,000		67,200	
2661	00322	REPAIRS/MAINT SERVICES	8,368	5,085	10,000		10,000	
2661	00324	RENTALS	0		1,000		10,000	
2661	00341	TRAVEL LOCAL IN DISTRICT	2,134	3,501	3,500		3,500	
2661	00386	DATA PROCESSING	32,626	36,676	40,000		45,000	
2661	00389	NON INSTRUCT PROF/TECH	23,105	13,815	15,000		15,000	
2661	00410	CONSUMABLE SUPPLIES	11,408	12,003	10,500		10,500	
2661	00430	LIBRARY BOOKS	38	0	400		400	
2661	00440	PERIODICALS	185	33	5,600		5,600	
2661	00460	NON CONSUMABLE SUPPLIES	9,349	8,278	15,200		15,200	
2661	00470	COMPUTER SOFTWARE	67,992	52,591	48,000		53,000	
2661	00550	TECHNOLOGY EQUIPMENT	36,469	186,291	103,700		103,700	
2661	00640	DUES AND FEES	200	325	100		100	
Sub-Totals for Technology & Information Services			541,095	706,086	663,357	5.00	680,769	4.67
Early Retirees								
2700	00116	RETIREMENT STIPEND	328,276	292,056	390,000		300,000	
2700	00240	INSURANCE BENEFIT-ADMIN	88,545	81,767	90,000		80,000	
2700	00241	INSURANCE BENEFIT-CERT	391,165	362,043	390,000		350,000	
2700	00242	INSURANCE BENEFIT-CLASS	80,744	68,332	100,000		80,000	
Sub-Totals for Early Retirees			888,730	804,198	970,000		810,000	
Total Supporting Services			19,194,744	20,547,465	20,046,319	160.65	19,830,005	151.72
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	750,708	893,213	830,000		830,000	
5110	00620	INTEREST	1,862,138	1,661,993	1,720,000		1,720,000	
Totals for Long-Term Debt Service			2,612,846	2,555,206	2,550,000		2,550,000	
Interfund Transfers								
5200	00720	Interfund Transfers	297,087	320,249	200,000		200,000	
Totals for Interfund Transfers			297,087	320,249	200,000		200,000	
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	4,348,440	2,602,577	0		362,000	
Totals for Unapprop. Ending Fund Balance			4,348,440	2,602,577	0		362,000	
Total Requirements			58,223,071	58,699,304	57,616,000	584.82	58,450,000	550.76

General Fund - Revenues and Expenditures Summary

Series	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Proposed, Approved		
	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2009-10	FTE	& Adopted	FTE
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	30,838,047	32,712,721	33,655,000			34,540,000	
2000 From Intermediate Sources	452,728	450,091	511,345	468,993	443,520	433,477	474,713	472,237	439,862	408,530	525,000			415,000	
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	23,559,736	21,077,235	20,251,000			20,550,000	
4000 From Federal Sources	112,471	64,690	179,558	178,093	172,335	173,778	173,474	173,026	169,928	152,377	175,000			135,000	
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	3,215,498	4,348,440	3,010,000			2,810,000	
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	58,223,071	58,699,303	57,616,000			58,450,000	
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	31,769,954	32,673,807	34,319,680		424.17	35,007,994	399.04
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	19,194,744	20,547,464	20,046,319		160.65	19,830,005	151.72
3000															
4000 Facilities Acquisition & Const.	0	0	0	0	0	320,452	0	0	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	2,612,846	2,555,206	2,550,000			2,550,000	
5200 Interfund Transactions	0	1,211,649	0	91,760	47,643	140,776	78,918	78,728	297,087	320,249	200,000			200,000	
6000 Contingency	0	0	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	4,348,440	2,602,577	0			362,000	
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	58,223,071	58,699,303	57,616,000	584.82		58,450,000	550.76
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	29,751,648	31,061,173	31,860,502		584.82	31,522,996	550.76
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	11,881,771	12,816,426	14,377,345			14,628,853	
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	6,684,634	6,204,899	6,486,652			6,300,747	
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	2,112,296	1,431,105	1,160,490			1,847,110	
500 Capital Outlay	484,170	181,049	549,806	61,687	28,859	101,299	237,115	245,567	241,882	1,396,092	179,422			222,630	
600 Other Objects	215,023	374,345	318,204	936,676	2,289,596	1,972,230	2,487,129	2,747,446	2,905,313	2,866,782	2,851,589			2,865,664	
700 Interfund Transactions	0	1,211,649	0	91,760	47,643	140,776	78,918	78,728	297,087	320,249	200,000			200,000	
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	4,348,440	2,602,577	500,000			862,000	
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	58,223,071	58,699,303	57,616,000	584.82		58,450,000	550.76
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	53,874,631	56,096,726	57,116,000			57,588,000	

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General Fund - Salary Range Summary

Funci Object Description	Range of Annual Salary		Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
	Contract Days	Range 2010-11			09-10 FTE	& Adopted 2010-11	10-11 FTE
Instructional Salaries:							
Primary, K-3 Programs							
1111 00111	LICENSED SALARIES	191 \$35,497-71,939	4,236,578	4,048,531	69.30	4,438,548	73.16
1111 00112	CLASSIFIED SALARIES	185 to 195 \$18,308-26,395 (Secretary I & Educational Assistant)	550,822	604,823	26.66	482,105	24.25
Sub-Totals for Primary, K-3 Programs			4,787,400	4,653,354	95.96	4,920,653	97.41
Intermediate Elementary Programs							
1112 00111	LICENSED SALARIES	191 \$35,497-71,939	3,710,547	3,962,090	66.75	3,705,202	59.16
1112 00112	CLASSIFIED SALARIES	185 to 195 \$18,308-26,395 (Secretary I & Educational Assistant)	190,301	155,827	6.27	171,363	7.65
Sub-Totals for Intermediate Elementary Programs			3,900,848	4,117,917	73.02	3,876,565	66.81
Jr. High Programs							
1121 00111	LICENSED SALARIES	191 \$35,497-71,939	2,622,356	2,611,155	46.80	2,619,635	44.22
1121 00112	CLASSIFIED SALARIES	185 to 195 \$18,308-27,612 (Secretary I, II & Educational Assistant)	29,427	28,663	1.33	33,435	1.50
Sub-Totals for Junior High Programs			2,651,783	2,639,818	48.13	2,653,070	45.72
Jr. High Co-curricular Programs							
1122 00112	CLASSIFIED SALARIES	185 \$19,344-25,234 (Secretary II)	15,560	15,772	0.62	16,374	0.64
Sub-Totals for Junior High Co-Curricular			15,560	15,772	0.62	16,374	0.64
High School Programs							
1131 00111	LICENSED SALARIES	191 \$35,497-71,939	5,455,057	5,562,018	96.34	5,621,068	92.60
1131 00112	CLASSIFIED SALARIES	185-195 \$18,308-26,395 (Secretary I & Educational Assistant)	101,763	90,745	3.30	90,745	3.39
Sub-Totals for High School Programs			5,556,820	5,652,763	99.64	5,711,813	95.99
High School Co-Curricular							
1132 00116	SUPERVISOR SALARIES	201 \$53,498-94,926	179,774	180,938	2.00	187,404	2.00
1132 00112	CLASSIFIED SALARIES	189-212 \$20,503-39,228 (Sec II & Athletic Trainer)	66,845	67,380	2.00	69,952	2.00
Sub-Totals for High School Co-Curricular			246,619	248,318	4.00	257,356	4.00
Talented & Gifted Programs							
1210 00111	LICENSED SALARIES	191 \$35,497-71,939	298,800	307,100	4.99	337,147	5.26
Sub-Totals for Talented & Gifted Programs			298,800	307,100	4.99	337,147	5.26

Func	Object	Description	Range of Annual Salary		Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
			Contract Days	Range 2010-11			09-10 FTE	& Adopted 2009-10	10-11 FTE
Restrictive Programs for Students with Disabilities									
1220	00111	LICENSED SALARIES	191	\$35,497-71,939	243,882	299,257	5.50	393,940	7.00
1220	00112	CLASSIFIED SALARIES (Special Ed. Assist., Sec II, & Lic. Prac. Nurse)	185-192	\$18,308-34,698	358,143	367,651	15.50	395,783	16.44
1220	00138	SPECIALIST SALARIES	190-191	\$33,483-75,531	240,915	237,557	4.51	186,937	2.83
Sub-Totals for Restrictive Programs					842,940	904,465	25.51	976,660	26.27
Mentally Handicapped - Transition Ed.									
1223	00111	LICENSED SALARIES	191	\$35,497-71,939	76,945	78,277	1.50	85,827	1.50
1223	00112	CLASSIFIED SALARIES (Educational Assistant, Youth Transition Specialist)	185-192	\$18,308-28,539	123,710	103,628	5.62	108,922	4.50
Sub-Totals for Mentally Handicapped - Transition Ed.					200,655	181,905	7.12	194,749	6.00
Less Restrictive Programs for Students with Disabilities									
1250	00111	LICENSED SALARIES	191	\$35,497-71,939	932,557	999,910	18.50	906,023	16.00
1250	00112	CLASSIFIED SALARIES (Educational Assist., Special Ed. Assist. & Secretary II)	185-192	\$18,308-27,612	957,707	1,028,228	45.01	766,034	33.44
Sub-Totals for Less Restrictive Programs					1,890,264	2,028,138	63.51	1,672,057	49.44
English Second Language Programs									
1291	00111	LICENSED SALARIES	191	\$35,497-71,939	117,803	113,711	1.67	106,295	1.50
Sub-Totals for English Second Language Programs					117,803	113,711	1.67	106,295	1.50
Total 1000 Instruction Salaries					20,509,492	20,863,261	424.17	20,722,739	399.04
Summary by Classification:									
	00111	LICENSED SALARIES			17,694,525	17,982,049	311.35	18,213,685	300.40
	00112	CLASSIFIED SALARIES			2,394,278	2,462,717	106.31	2,134,713	93.81
	00116	SUPERVISOR SALARIES			179,774	180,938	2.00	187,404	2.00
	00138	SPECIALIST SALARIES			240,915	237,557	4.51	186,937	2.83
Total 1000 Instruction Salaries					20,509,492	20,863,261	424.17	20,722,739	399.04

Func	Object	Description	Range of Annual Salary		Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
			Contract Days	Range 2010-11			09-10 FTE	& Adopted 2009-10	10-11 FTE
Support Services Salaries:									
Counseling Programs									
2120	00111	LICENSED SALARIES	191	\$35,497-71,939	711,996	704,169	11.86	708,029	11.63
2120	00112	CLASSIFIED SALARIES (Secretary II & HS Data Processor)	200-214	\$21,696-31,809	143,310	147,328	5.25	191,197	6.44
Sub-Totals for Counseling Programs					855,306	851,497	17.11	899,226	18.07
Nursing Services									
2134	00112	SPECIALIST SALARIES	201	\$37,355-86,783	57,608	59,409	1.00	63,504	1.00
Sub-Totals for Nursing Services					57,608	59,409	1.00	63,504	1.00
Psychological Services									
2140	00111	LICENSED SALARIES	191	\$35,497-71,939	224,232	253,121	4.10	228,114	4.00
Sub-Totals for Psychological Services					224,232	253,121	4.10	228,114	4.00
Speech and Hearing Services									
2150	00111	LICENSED SALARIES	191	\$35,497-71,939	250,106	340,079	5.87	370,117	6.07
2150	00112	CLASSIFIED SALARIES (Educational Assistant)	185	\$18,308-23,932	8,585	18,800	0.88	1,496	0.06
Sub-Totals for Speech and Hearing Services					258,691	358,879	6.75	371,613	6.13
Special Services Administration									
2190	00113	ADMINISTRATOR SALAF	261	\$88,190-116,412	107,750	107,900	1.00	111,946	1.00
2190	00112	CLASSIFIED SALARIES (Secretary IV)	261	\$34,008-44,892	46,809	43,248	1.00	44,892	1.00
Sub-Totals for Special Services Administration					154,559	151,148	2.00	156,838	2.00
Instructional Improvement Services									
2210	00113	ADMINISTRATOR SALAF	261	\$88,190-116,412	245,831	215,800	2.00	223,892	2.00
2210	00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	\$20,782-51,030	90,928	67,041	1.75	69,564	1.75
Sub-Totals for Instructional Improvement Services					336,759	282,841	3.75	293,456	3.75
Media Services									
2220	00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	\$20,828-37,147	344,918	335,472	12.34	349,111	12.42
Sub-Totals for Media Services					344,918	335,472	12.34	349,111	12.42
Media Specialists									
2221	00111	LICENSED SALARIES	191	\$35,497-71,939	201,964	208,014	3.00	125,895	2.00
Sub-Totals for Media Specialists					201,964	208,014	3.00	125,895	2.00

Func	Object	Description	Range of Annual Salary		Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
			Contract Days	Range 2010-11			09-10 FTE	& Adopted 2009-10	10-11 FTE
Executive Services									
2321	00113	SUPERINTENDENT SAL	261	N/A	146,712	136,712	1.00	141,839	1.00
2321	00112	CLASSIFIED SALARIES (Secretary II & Executive)	261	\$28,308-54,041	95,225	95,225	2.00	94,197	1.88
Sub-Totals for Executive Services					241,937	231,937	3.00	236,036	2.88
Principal Administrative Services									
2410	00112	CLASSIFIED SALARIES (Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)	184-261	\$19,048-44,892	738,877	764,232	25.92	723,886	22.26
2410	00113	ADMINISTRATIVE SALARIES	261	\$88,190-116,412	1,870,310	1,875,097	19.00	1,951,675	19.00
Sub-Totals for Principal Administrative Services					2,609,187	2,639,329	44.92	2,675,561	41.26
Business Services									
2520	00113	ADMINISTRATOR SALARIES	261	\$88,190-116,412	111,070	112,204	1.00	116,412	1.00
2520	00112	CLASSIFIED SALARIES (Bookkeeper III, Payroll (Lead & Spec) & Confidential)	261	\$32,400-51,030	280,380	280,075	6.20	290,883	6.20
Sub-Totals for Business Services					391,450	392,279	7.20	407,295	7.20
Building Maintenance									
2542	00112	CLASSIFIED SALARIES (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)	261	\$29,688-47,172	1,690,152	1,641,513	42.81	1,578,870	38.69
2542	00116	SUPERVISOR SALARIES	261	\$53,498-94,926	150,436	144,488	1.67	156,587	1.75
Sub-Totals for Building Maintenance					1,840,588	1,786,001	44.48	1,735,457	40.44
Grounds Maintenance									
2543	00112	CLASSIFIED SALARIES (Groundskeeper I & II)	261	\$30,948-\$44,892	106,010	82,500	2.00	85,632	2.00
Sub-Totals for Grounds Maintenance					106,010	82,500	2.00	85,632	2.00
Information Services									
2630	00116	SUPERVISOR SALARIES	261	\$53,498-94,926	73,371	73,371	1.00	76,123	1.00
Sub-Totals for Information Services					73,371	73,371	1.00	76,123	1.00
Personnel Services									
2640	00113	ADMINISTRATOR SALARIES	261	\$88,190-116,412	114,783	112,204	1.00	100,537	0.90
2640	00112	CLASSIFIED SALARIES (Secretary II & Confidential)	261	\$28,308-51,030	86,970	88,438	2.00	89,825	2.00
Sub-Totals for Personnel Services					201,753	200,642	3.00	190,362	2.90
Technology Services									
2661	00112	CLASSIFIED SALARIES (Technology Tech II)	210-261	\$36,086-54,348	189,396	199,236	4.00	206,772	4.00
2661	00116	SUPERVISOR SALARIES	261	\$53,498-94,926	86,244	86,244	1.00	76,359	0.67
Sub-Totals for Technology Services					275,640	285,480	5.00	283,131	4.67
Total 2000 Support Services Salaries					8,173,973	8,191,920	160.65	8,177,354	151.72

Functi Object Description	Range of Annual Salary		Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
	Contract Days	Range 2010-11			09-10 FTE	& Adopted 2009-10	10-11 FTE

Total 2000 Support Services Salaries

2000 Function Summary by Classification:

00111 LICENSED SALARIES	1,388,298	1,505,383	24.83	1,432,155	23.70
00112 CLASSIFIED SALARIES	3,879,168	3,822,517	106.15	3,789,829	98.70
00113 ADMINISTRATOR SALARIES	2,596,456	2,559,917	25.00	2,646,301	24.90
00116 SUPERVISOR SALARIES	310,051	304,103	4.67	309,069	4.42

Total 2000 Support Services Salaries

8,173,973	8,191,920	160.65	8,177,354	151.72
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Total Regular Salaries

28,683,465	29,055,181	584.82	28,900,093	550.76
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Total 1000 and 2000 Summary by Classification:

00111 LICENSED SALARIES	19,082,823	19,487,432	336.18	19,645,840	324.10
00112 CLASSIFIED SALARIES	6,273,446	6,285,234	212.46	5,924,542	192.51
00113 ADMINISTRATOR SALARIES	2,596,456	2,559,917	25.00	2,646,301	24.90
00116 SUPERVISOR SALARIES	489,825	485,041	6.67	496,473	6.42
00138 SPECIALIST SALARIES	240,915	237,557	4.51	186,937	2.83

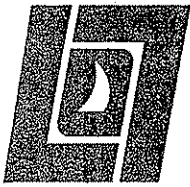
Total Regular Salaries

28,683,465	29,055,181	584.82	28,900,093	550.76
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Note: Annual Salary Range amounts reflect full-time for range of contract days specified for the positions within that function.

Licensed Salary Schedule
July 1, 2010 to June 30, 2011

Steps	BA	BA+24	BA+45	MA BA+60	MA+24 BA+84	MA+45 BA+105
1	\$35,497	\$36,917	\$38,337	\$39,757	\$41,177	\$42,596
2	\$37,272	\$38,692	\$40,112	\$41,532	\$42,951	\$44,371
3	\$39,047	\$40,467	\$41,886	\$43,306	\$44,726	\$46,146
4	\$40,822	\$42,241	\$43,661	\$45,081	\$46,501	\$47,921
5	\$42,596	\$44,016	\$45,436	\$46,856	\$48,276	\$49,696
6	\$44,371	\$45,791	\$47,211	\$48,631	\$50,051	\$51,471
7	\$46,146	\$47,566	\$48,986	\$50,406	\$51,826	\$53,246
8	\$47,921	\$49,341	\$50,761	\$52,181	\$53,601	\$55,020
9	\$49,696	\$51,116	\$52,536	\$53,955	\$55,375	\$56,795
10	\$51,471	\$52,891	\$54,310	\$55,730	\$57,150	\$58,570
11	\$53,246	\$54,665	\$56,085	\$57,505	\$58,925	\$60,345
12	\$55,020	\$56,440	\$57,860	\$59,280	\$60,700	\$62,120
13	\$56,795	\$58,215	\$59,635	\$61,055	\$62,475	\$63,895
14			\$61,410	\$62,830	\$64,250	\$65,669
15			\$63,185	\$64,605	\$66,024	\$67,444
16				\$66,379	\$67,799	\$69,219
17						\$70,994
			Longevity	\$884	\$914	\$945



Lake Oswego School District 7J
P.O. 70
2455 SW Country Club Road
Lake Oswego, OR 97034

SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES
July 1, 2010 to June 30, 2011

Range	1 st	2 nd	3 rd	4 th	5 th	6 th	Range	JOB TITLES
1	9.93 1,728 20,736	10.43 1,815 21,780	10.86 1,890 22,680	11.31 1,968 23,616	12.07 2,100 25,200	12.85 2,236 26,832	1	
2	10.43 1,815 21,780	10.86 1,890 22,680	11.31 1,968 23,616	11.87 2,065 24,780	12.64 2,199 26,388	13.42 2,335 28,020	2	FSA I
3	10.86 1,890 22,680	11.31 1,968 23,616	11.87 2,065 24,780	12.37 2,152 25,824	13.25 2,306 27,672	14.13 2,459 29,508	3	FSA II
4	11.31 1,968 23,616	11.87 2,065 24,780	12.37 2,152 25,824	12.94 2,252 27,024	13.86 2,412 28,944	14.75 2,567 30,804	4	
5	11.87 2,065 24,780	12.37 2,152 25,824	12.94 2,252 27,024	13.56 2,359 28,308	14.50 2,523 30,276	15.41 2,681 32,172	5	
6	12.37 2,152 25,824	12.94 2,252 27,024	13.56 2,359 28,308	14.22 2,474 29,688	15.20 2,645 31,740	16.17 2,814 33,768	6	Educational Assistant, Special Educational Assistant, Extended Day Provider, FSA III (Cook)
7	12.94 2,252 27,024	13.56 2,359 28,308	14.22 2,474 29,688	14.82 2,579 30,948	15.86 2,760 33,120	16.92 2,944 35,328	7	Secretary I
8	13.56 2,359 28,308	14.22 2,474 29,688	14.82 2,579 30,948	15.52 2,700 32,400	16.62 2,892 34,704	17.70 3,080 36,960	8	Data Processor, Secretary II, Library Technology Assistant
9	14.22 2,474 29,688	14.82 2,579 30,948	15.52 2,700 32,400	16.29 2,834 34,008	17.44 3,035 36,420	18.58 3,233 38,796	9	Support Services Coordinator, Transition Specialist, Custodian, Food Services Transporter, Substitute/Application Coordinator
10	14.82 2,579 30,948	15.52 2,700 32,400	16.29 2,834 34,008	17.00 2,958 35,496	18.27 3,179 38,148	19.51 3,395 40,740	10	Bookkeeper II, Secretary III, Printer, Warehouseman, Groundskeeper I
11	15.52 2,700 32,400	16.29 2,834 34,008	17.00 2,958 35,496	17.78 3,094 37,128	19.15 3,332 39,984	20.50 3,567 42,804	11	Bookkeeper III
12	16.29 2,834 34,008	17.00 2,958 35,496	17.78 3,094 37,128	18.65 3,245 38,940	20.08 3,494 41,928	21.50 3,741 44,892	12	Payroll Specialist, Secretary IV, Food Services Manager III, Extended Day Program Manager III
13	17.00 2,958 35,496	17.78 3,094 37,128	18.65 3,245 38,940	19.58 3,407 40,884	20.50 3,567 42,804		13	Engineer I
14	17.78 3,094 37,128	18.65 3,245 38,940	19.53 3,398 40,776	20.52 3,570 42,840	21.50 3,741 44,892		14	Engineer III, Groundskeeper II
15	18.65 3,245 38,940	19.53 3,398 40,776	20.46 3,560 42,720	21.52 3,744 44,928	22.59 3,931 47,172		15	Engineer IV, Maintenance Worker, Licensed Practical Nurse
16	19.04 3,313 39,756	19.98 3,477 41,724	20.96 3,647 43,764	22.00 3,828 45,936	23.13 4,025 48,300		16	Athletic Trainer, Lead Payroll Specialist
17	21.48 3,738 44,856	22.50 3,915 46,980	23.58 4,103 49,236	24.79 4,313 51,756	26.03 4,529 54,348		17	Technology Technician II

Numbers show hourly rates; monthly and yearly rates reflect wages for an 8-hour/day, 12-month employee.

Lake Oswego School District 7J
Salary Schedule for Administrators and Other Staff
July 1, 2010 to June 30, 2011

<u>Position</u>	<u>Range of Contract Days</u>	<u>General Fund FTE Budgeted</u>		<u>Annual Salary Range 2010-11</u>
		<u>2009-10</u>	<u>2010-11</u>	
Administrators:				
Director	261	5	4.9	\$106,067 - 116,412
High School Principal	261	2	2	\$109,357 - 115,235
Junior High Principal	261	2	2	\$100,213 - 106,094
Elementary Principal	261	9	9	\$97,979 - 103,860
H.S. Assistant/Vice Princ.	261	4	4	\$90,543 - 103,712
Jr. High Vice Principal	261	<u>2</u>	<u>2</u>	\$88,190 - 94,070
Total Administrators		<u><u>24</u></u>	<u><u>23.9</u></u>	
Directors, Professional & Technical, & Confidential:				
Director	201-261	6.67	6.42	\$73,627 - 94,926
Assistant Director	261	0	0	\$56,610 - 93,703
Executive Secretary	261	1	1	\$54,475 - 61,857
Confidential Secretary	261	4	4	\$42,356 - 51,030
Therapist & Specialist	191-210	4.51	2.83	\$37,714 - 86,783
Nurse	201	1	1	\$37,355 - 75,704

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Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2006-07	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved & Adopted 2010-11
From Local Sources						
01920	CONTRIBUTIONS/DONATIONS	15,713	600	32,000	70,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	326,579	386,557	384,631	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	1,850,000	1,900,000	1,750,000	2,100,000	1,900,000
Sub-Total from Local Sources		2,192,292	2,287,157	2,166,631	2,618,000	2,418,000
From Other Sources						
05400	BEGINNING FUND BALANCE	20,135	58,567	64,572	40,000	40,000
Sub-Totals From Other Sources		20,135	58,567	64,572	40,000	40,000
Grand Totals		2,212,427	2,345,724	2,231,203	2,658,000	2,458,000

Community Contributions Fund - Expenditures

Function	Object Series Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
					09-10 FTE	& Adopted 2010-11	2010-11 FTE
Primary, K-3 Programs							
1111	100 SALARIES	452,030	413,600	354,500	8.00	300,000	6.00
1111	200 ASSOCIATED PAYROLL COSTS	142,690	129,452	170,000		150,000	
1111	300 PURCHASED SERVICES	8,452	672	8,000		8,000	
1111	400 MATERIALS AND SUPPLIES	8,021	6,756	15,000		15,000	
1111	500 CAPITAL OUTLAY	3,625	2,000	50,000		50,000	
Sub-Totals for Primary, K-3 Programs		614,818	552,480	597,500	8.00	523,000	6.00
Intermediate Programs							
1112	100 SALARIES	325,894	306,362	354,500	8.00	300,000	6.00
1112	200 ASSOCIATED PAYROLL COSTS	107,578	114,599	170,000		150,000	
1112	300 PURCHASED SERVICES	3,500	0	15,000		15,000	
1112	400 MATERIALS AND SUPPLIES	4,053	15,271	20,000		20,000	
1112	500 CAPITAL OUTLAY	175,004	166,910	50,000		50,000	
Sub-Totals for Intermediate Programs		616,029	603,142	609,500	8.00	535,000	6.00
Jr. High Programs							
1121	100 SALARIES	198,248	180,126	223,000	5.00	200,000	4.00
1121	200 ASSOCIATED PAYROLL COSTS	65,442	61,353	102,500		100,000	
1121	400 MATERIALS AND SUPPLIES	3,891	2,187	7,000		7,000	
1121	500 CAPITAL OUTLAY	32,659	44,162	25,000		25,000	
Sub-Totals for Jr. High Programs		300,240	287,828	357,500	5.00	332,000	4.00
High School Programs							
1131	100 SALARIES	389,794	343,163	425,500	10.00	400,000	8.00
1131	200 ASSOCIATED PAYROLL COSTS	125,271	118,192	200,000		201,000	
1131	300 PURCHASED SERVICES	0	0	0		0	
1131	400 MATERIALS AND SUPPLIES	24,035	36,447	35,000		35,000	
1131	500 CAPITAL OUTLAY	91,738	35,802	65,000		65,000	
Sub-Totals for High School Programs		630,838	533,604	725,500	10.00	701,000	8.00
High School Cocurricular*							
1132	100 SALARIES	0	0	5,000		0	
1132	200 ASSOCIATED PAYROLL COSTS	0	0	1,000		0	
1132	300 PURCHASED SERVICES	0	8,834	0		5,000	
1132	500 CAPITAL OUTLAY	0	24,985	1,000		1,000	
Sub-Totals for High School Cocurricular		0	33,819	7,000	-	6,000	-
High School Cocurricular- Music*							
1136	400 MATERIALS AND SUPPLIES	0	5,446	0		0	
1136	500 CAPITAL OUTLAY	6,000	0	5,000		5,000	
Sub-Totals for High School Cocurricular- Music		6,000	5,446	5,000		5,000	
Less Restrictive Services (Formerly 1290)*							
1250	400 MATERIALS AND SUPPLIES	634	4,471	1,000		1,000	
1250	500 CAPITAL OUTLAY	2,400	0	2,000		2,000	
Sub-Totals for Less Restrictive Services		3,034	4,471	3,000		3,000	
Sub-Totals 1000 Instruction		2,170,959	2,020,790	2,305,000	31.00	2,105,000	24.00

Function	Object Series Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
					09-10 FTE	& Adopted 2010-11 FTE
Improvement of Instruction*						
2210	100 SALARIES	1,311	0	10,000		10,000
2210	200 ASSOCIATED PAYROLL COSTS	231	0	3,000		3,000
2210	300 PURCHASED SERVICES	0	0	6,000		6,000
2210	400 MATERIALS AND SUPPLIES	0	0	1,000		1,000
Sub-Totals for Improvement of Instruction		1,542	0	20,000	0	20,000
Media Services*						
2220	400 MATERIALS AND SUPPLIES	8,241	3,972	0		0
2220	500 CAPITAL OUTLAY	2,747	0	45,000		45,000
Sub-Totals for Media Services		10,988	3,972	45,000	0	45,000
Principal Administrative Services*						
2410	300 PURCHASED SERVICES		21,445	0		0
2410	400 MATERIALS AND SUPPLIES	7,829	10,041	0		0
2410	500 CAPITAL OUTLAY	0	0	20,000		20,000
Sub-Totals for Principal Administrative Services		7,829	31,486	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	0	25,000		25,000
2540	500 CAPITAL OUTLAY	0	6,977	25,000		25,000
Sub-Totals for Operation and Maintenance of Plant		0	6,977	80,000	0	80,000
Sub-Totals 2000 Supporting Services		20,359	42,435	165,000	0	165,000
Facilities Acquisition and Construction*						
4150	500 CAPITAL OUTLAY	0	0	98,000		98,000
Sub-Totals for Facilities Acquisition and Const.		0	0	98,000	0	98,000
Sub-Totals 4000 Facilities Acquisitions and Const.		0	0	98,000	0	98,000
Long-Term Debt Service						
5110	600 OTHER OBJECTS	89,834	83,154	90,000		90,000
Sub-Totals for Long-Term Debt Service		89,834	83,154	90,000	0	90,000
Unappropriated Ending Fund Balance						
7000	00820 RESERVE FOR NEXT YEAR	64,572	84,824	0		0
Sub-Totals 7000 Unappropriated Ending Fund Bal.		64,572	84,824	0	0	0
Grand Totals		2,345,724	2,231,203	2,658,000	31.00	2,458,000

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

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Grants Fund - Revenues by Source

Object Series	Description	Actual 2006-07	Actual 2007-08	Actual 2008-09	Proposed, Approved & Adopted	
					Budgeted 2009-10	2010-11
From Local Sources						
01920	CONTRIBUTIONS/DONATIONS	6,142	0	0	4,000	4,000
Sub-Totals From Local Sources		6,142	0	0	4,000	4,000
From Intermediate Sources						
02100	OTHER GRANTS	0	0	193,353	21,000	46,000
Sub-Totals for Intermediate Sources		0	0	193,353	21,000	46,000
From State Sources						
03209	OTHER GRANTS	27,072	0	0	30,000	30,000
03990	SB 622 TECHNOLOGY GRANT	2,246	0	0	0	0
Sub-Totals From State Sources		29,318	0	0	30,000	30,000
From Federal Sources						
04501	TITLE IA GRANTS	197,781	205,774	195,908	250,000	250,000
04508	IDEA GRANTS	971,201	741,988	1,146,155	2,051,000	2,051,000
04507	CLASS SIZE REDUCTION/OTHER GRANTS	137,780	77,385	73,345	195,000	195,000
04530	DRUG AND ALCOHOL GRANTS	18,093	14,793	12,440	23,000	23,000
Sub-Totals From Federal Sources		1,324,855	1,039,940	1,427,848	2,519,000	2,519,000
Grand Totals		1,501,021	1,039,940	1,621,201	2,574,000	2,599,000

Grants Fund - Expenditures

Function	Object Series	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
						09-10 FTE	& Adopted 2010-11 FTE
Primary, K-3 Programs							
1111	100	SALARIES	19,401	29,734	105,000	2.00	0
1111	200	ASSOCIATED PAYROLL COSTS	10,432	16,836	50,000		0
Sub-Totals for Primary, K-3 Programs			29,833	46,570	155,000	2.00	0
Special Programs							
1200	100	SALARIES	268,257	527,862	970,000	27.00	970,000 25.00
1200	200	ASSOCIATED PAYROLL COSTS	123,902	224,475	540,000		540,000
1200	300	PURCHASED SERVICES	9,783	5,789	165,000		165,000
1200	400	MATERIALS AND SUPPLIES	17,113	54,911	45,000		45,000
1200	500	CAPITAL OUTLAY	794	20,624	35,000		35,000
Sub-Totals for Special Programs			419,849	833,661	1,755,000	27.00	1,755,000 25.00
Sub-Total 1000 Instruction			449,682	880,231	1,910,000	29.00	1,755,000 25.00
Student Support Services							
2100	100	SALARIES	1,151	4,357	15,000		5,000
2100	200	ASSOCIATED PAYROLL COSTS	174	536	7,000		1,000
2100	400	MATERIALS AND SUPPLIES	13,468	0	0		0
Sub-Totals for Student Support Services			14,793	4,893	22,000		6,000
Instructional Improvement Services							
2210	100	SALARIES	15,789	140,878	35,000		170,000 0.50
2210	200	ASSOCIATED PAYROLL COSTS	2,432	47,386	8,000		36,000
2210	300	PURCHASED SERVICES	29,065	28,000	30,000		60,000
2210	400	MATERIALS AND SUPPLIES	767	0	0		0
Sub-Totals for Instructional Improvement Services			48,053	216,264	73,000		266,000 0.50
Student Assessment Services							
2230	100	SALARIES	0	0	8,000		8,000
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,500		1,500
2230	300	PURCHASED SERVICES	8,171	0	3,000		3,000
Sub-Totals for Student Assessment Services			8,171	0	12,500		12,500
Special Services Administration							
2190	100	SALARIES	296,845	279,365	260,000	5.00	250,000 4.50
2190	200	ASSOCIATED PAYROLL COSTS	108,660	118,968	120,000		120,000
2190	300	PURCHASED SERVICES	19,816	8,656	25,000		25,000
2190	400	MATERIALS AND SUPPLIES	3,201	156	16,000		16,000
Sub-Totals for Special Services Administration			443,813	411,203	421,000	5.00	411,000 4.50
Indirect Cost Charges							
2601	600	OTHER OBJECTS	30,769	41,198	54,500		57,500
Sub-Totals for Indirect Cost Charges			30,769	41,198	54,500		57,500
Sub-Totals 2000 Support Services			545,599	673,558	583,000	5.00	753,000 5.00

Function	Object Series Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
					09-10 FTE	& Adopted 2010-11	2010-11 FTE
Long-Term Debt Service							
5110	600 OTHER OBJECTS	44,659	67,412	81,000		91,000	
	Sub-Totals for Long-Term Debt Service	44,659	67,412	81,000		91,000	
Grand Totals		1,039,940	1,621,201	2,574,000	34.00	2,599,000	30.00

Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
						09-10 FTE	& Adopted 2010-11 FTE
IDEA GRANTS							
Special Services Direct Programs							
1200	100	SALARIES	143,743	408,516	840,000	24.00	840,000 22.00
1200	200	ASSOCIATED PAYROLL COSTS	69,386	169,686	475,000		475,000
1200	300	PURCHASED SERVICES	5,440	814	150,000		150,000
1200	400	MATERIALS AND SUPPLIES	10,147	51,710	30,000		30,000
1200	500	CAPITAL OUTLAY	794	20,624	35,000		35,000
Sub-Totals for Special Svcs. Direct Programs			229,510	651,350	1,530,000	24.00	1,530,000 22.00
Special Services Support Programs							
2100	100	SALARIES	296,845	279,365	260,000	5.00	250,000 4.50
2100	200	ASSOCIATED PAYROLL COSTS	108,660	118,968	120,000		120,000
2100	300	PURCHASED SERVICES	19,816	8,656	25,000		25,000
2100	400	MATERIALS AND SUPPLIES	3,017	0	15,000		15,000
2100	500	CAPITAL OUTLAY	15,291	4,058	0		0
Sub-Totals for Special Svcs. Support Programs			443,629	411,047	420,000	5.00	410,000 4.50
Indirect Cost Charges							
2601	600	OTHER OBJECTS	22,449	31,440	45,000		45,000
Sub-Totals for Indirect Cost Charges			22,449	31,440	45,000		45,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	33,698	47,266	50,000		60,000
Sub-Totals for Long-Term Debt Service			33,698	47,266	50,000		60,000
Sub-Totals for IDEA GRANT			729,286	1,141,103	2,045,000	29.00	2,045,000 26.50
TITLE IA GRANT							
Learning Disabilities Services							
1272	100	SALARIES	124,514	119,346	130,000	3.00	130,000 3.00
1272	200	ASSOCIATED PAYROLL COSTS	54,516	54,789	65,000		65,000
1272	300	PURCHASED SERVICES	4,343	4,975	15,000		15,000
1272	400	MATERIALS AND SUPPLIES	6,966	3,201	15,000		15,000
Sub-Totals for Learning Disabilities Services			190,339	182,311	225,000	3.00	225,000 3.00
Special Services Administration							
2190	400	MATERIALS AND SUPPLIES	184	156	1,000		1,000
Sub-Totals for Special Services Administration			184	156	1,000		1,000
Indirect Cost Charges							
2601	600	OTHER OBJECTS	6,226	5,031	9,000		9,000
Sub-Totals for Indirect Cost Charges			6,226	5,031	9,000		9,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	9,025	8,410	15,000		15,000
Sub-Totals for Long-Term Debt Service			9,025	8,410	15,000		15,000
Sub-Totals for TITLE IA GRANT			205,774	195,908	250,000	3.00	250,000 3.00

Object Function Series Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
				09-10 FTE	& Adopted 2010-11	2010-11 FTE
IDEA INTERVENTION GRANTS						
Instructional Improvement Services						
2210 100 SALARIES	10,950	1,022	5,000		5,000	
2210 200 ASSOCIATED PAYROLL COSTS	1,752	84	1,000		1,000	
2210 300 PURCHASED SERVICES	0	3,946	0		0	
Sub-Totals for Instructional Improvement Services	12,702	5,052	6,000		6,000	
Sub-Totals for IDEA INTERVENTION	12,702	5,052	6,000		6,000	
TITLE II GRANT (Formerly Class-Size Reduction)						
Primary, K-3 Programs						
1111 100 SALARIES	19,401	29,734	105,000	2.00		0
1111 200 ASSOCIATED PAYROLL COSTS	10,432	16,836	50,000			0
Sub-Totals for Primary, K-3 Programs	29,833	46,570	155,000	2.00		0
Instructional Improvement Services						
2210 100 SALARIES	4,839	4,816	10,000		125,000	
2210 200 ASSOCIATED PAYROLL COSTS	680	530	2,000		25,000	
2210 300 PURCHASED SERVICES	29,065	16,994	20,000		34,000	
2210 400 MATERIALS AND SUPPLIES	767	0	0		0	
Sub-Totals for Instructional Improvement Services	35,351	22,340	32,000		184,000	
Indirect Cost Charges						
2601 600 OTHER OBJECTS	2,094	2,073	0		3,000	
Sub-Totals for Indirect Cost Charges	2,094	2,073	0		3,000	
Long-Term Debt Service						
5110 600 OTHER OBJECTS	1,936	2,362	8,000		8,000	
Sub-Totals for Long-Term Debt Service	1,936	2,362	8,000		8,000	
Sub-Totals for CLASS SIZE REDUCTION GRANT	69,214	73,345	195,000	2.00	195,000	0.00
OTHER GRANTS*						
Instructional Improvement Services						
2210 100 SALARIES	0	135,040	20,000		40,000	0.50
2210 200 ASSOCIATED PAYROLL COSTS	0	46,772	5,000		10,000	
2210 300 PURCHASED SERVICES	0	0	10,000		10,000	
2210 400 MATERIALS AND SUPPLIES	0	0	0		0	
Sub-Totals for Instructional Improvement Services	0	181,812	35,000		60,000	0.50
Student Assessment Services						
2230 100 SALARIES	0	0	8,000		8,000	
2230 200 ASSOCIATED PAYROLL COSTS	0	0	1,500		1,500	
2230 300 PURCHASED SERVICES	8,171	0	3,000		3,000	
Sub-Totals for Student Assessment Services	8,171	0	12,500		12,500	
Indirect Cost Charges						
2601 600 OTHER OBJECTS	0	2,654	500		500	
Sub-Totals for Indirect Cost Charges	0	2,654	500		500	

Function	Object Series	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
						09-10 FTE	& Adopted 2010-11 FTE
Long-Term Debt Service							
5110	600	OTHER OBJECTS	0	9,234	7,000		7,000
Sub-Totals for Long-Term Debt Service			0	9,234	7,000		7,000
Sub-Totals for OTHER GRANTS			8,171	193,700	55,000		80,000 0.50
DRUG AND ALCOHOL GRANT							
Instructional Improvement Services							
2210	100	SALARIES	1,151	4,357	15,000		5,000
2210	200	ASSOCIATED PAYROLL COSTS	174	536	7,000		1,000
2210	300	PURCHASED SERVICES	0	7,060	0		16,000
2210	400	MATERIALS AND SUPPLIES	13,468	0	0		0
Sub-Totals for Counseling Programs			14,793	11,953	22,000		22,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	0	140	1,000		1,000
Sub-Totals for Long-Term Debt Service			0	140	1,000		1,000
Sub-Totals for DRUG & ALCOHOL GRANT			14,793	12,093	23,000		23,000
Grand Totals			1,039,940	1,621,201	2,574,000	34.00	2,599,000 30.00

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

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Food Services Fund - Revenues by Source

Object Series	Description	Actual 2007-08	Actual 2008-09	Proposed, Approved & Adopted	
				Budgeted 2009-10	2010-11
From Local Sources					
01625	FOOD SALES TO PUPILS	1,209,974	1,143,067	1,410,000	1,310,000
01630	BANQUETS/CATERING	85,651	87,078	100,000	100,000
Sub-Totals From Local Sources		1,295,625	1,230,145	1,510,000	1,410,000
From State Sources					
03102	BASIC SCHL SUPPORT LUNCH	15,911	15,339	20,000	20,000
Sub-Totals From State Sources		15,911	15,339	20,000	20,000
From Federal Sources					
04505	NSLP PROG REIMBURSEMENTS	220,417	239,349	225,000	250,000
04910	COMMODITIES BY USDA	84,835	66,576	95,000	95,000
Sub-Totals From Federal Sources		305,252	305,925	320,000	345,000
From Other Sources					
05100	LONG TERM DEBT PROCEEDS	0	0	0	140,000
05200	INTERFUND TRANSFERS	65,293	102,942	75,000	75,000
05400	BEGINNING FUND BALANCE	405,572	0	0	0
Sub-Totals From Other Sources		470,865	102,942	75,000	215,000
Grand Totals		2,087,653	1,654,351	1,925,000	1,990,000

Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
						09-10 FTE	& Adopted 2010-11 FTE
Food Services							
3100	100	SALARIES	588,761	595,190	620,000	10.25	600,000 9.13
3100	200	ASSOCIATED PAYROLL COSTS	231,551	220,179	285,000		265,000
3100	300	PURCHASED SERVICES	31,893	29,704	71,000		65,000
3100	400	MATERIALS AND SUPPLIES	823,459	743,305	853,000		915,000
3100	500	CAPITAL OUTLAY	367,212	20,010	30,000		60,000
3100	600	OTHER OBJECTS	3,188	3,534	6,000		5,000
Sub-Totals for Food Services			2,046,064	1,611,922	1,865,000	10.25	1,910,000 9.13
Long-Term Debt Service							
5110	600	OTHER OBJECTS	41,589	42,429	60,000		80,000
Sub-Totals for Long-Term Debt Service			41,589	42,429	60,000		80,000
Unappropriated Ending Reserve							
7000	820	RESERVE FOR NEXT YEAR	0	0	0		0
Sub-Totals for Unappropriated Ending Reserve			0	0	0		0
Grand Totals			2,087,653	1,654,351	1,925,000	10.25	1,990,000 9.13
Salary Allocation:							
		Contracted Positions*	542,216	532,216	374,208	10.25	343,863 9.13
		Extra Duty/Hourly	46,545	62,974	245,792		256,137
Total Salaries			588,761	595,190	620,000	10.25	600,000 9.13

* 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 2007-08	Actual 2008-09	Proposed, Approved	
				Budgeted 2009-10	& Adopted 2010-11
From Local Sources					
01801	COMMUNITY SCHOOL TUITION	1,173,274	1,284,542	1,580,000	1,580,000
01805	CHILD CARE	1,054,786	976,767	1,250,000	1,250,000
01810	POOL FEES	117,524	138,657	150,000	150,000
01815	DRIVERS ED PUPIL FEES	73,902	64,192	100,000	90,000
01911	RENT FROM SCHOOL FACILITY	0	0	20,000	10,000
01990	MISCELLANEOUS INCOME	0	0	10,000	10,000
Sub-Totals From Local Sources		2,419,486	2,464,158	3,110,000	3,090,000
From Other Sources					
05200	INTERFUND TRANSFERS	231,794	217,307	125,000	125,000
Sub-Totals From Other Sources		231,794	217,307	125,000	125,000
Grand Totals		2,651,280	2,681,465	3,235,000	3,215,000

Community Services Fund - Expenditures

Function	Object Series Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
					09-10 FTE	& Adopted 2010-11	2010-11 FTE
Community School Programs							
3200	100 SALARIES	406,023	407,797	460,000	5.00	460,000	5.00
3200	200 ASSOCIATED PAYROLL COSTS	129,766	135,942	150,000		150,000	
3200	300 PURCHASED SERVICES	551,051	595,318	650,000		650,000	
3200	400 MATERIALS AND SUPPLIES	314,335	281,908	395,000		395,000	
3200	500 CAPITAL OUTLAY	4,506	976	5,000		5,000	
3200	600 OTHER OBJECTS	4,221	4,549	10,000		10,000	
Sub-Totals for Community School Programs		1,409,902	1,426,490	1,670,000	5.00	1,670,000	5.00
Swim Center Programs							
3250	100 SALARIES	109,492	110,654	125,000	1.00	125,000	0.50
3250	200 ASSOCIATED PAYROLL COSTS	14,966	15,040	39,000		29,000	
3250	300 PURCHASED SERVICES	154,432	107,903	160,000		160,000	
3250	400 MATERIALS AND SUPPLIES	10,424	8,823	30,000		20,000	
3250	600 OTHER OBJECTS	0	2,403	1,000		1,000	
Sub-Totals for Swim Center Programs		289,314	244,823	355,000	1.00	335,000	0.50
Child Care Programs							
3500	100 SALARIES	602,150	654,500	680,000	19.20	680,000	19.20
3500	200 ASSOCIATED PAYROLL COSTS	226,141	276,936	365,000		365,000	
3500	300 PURCHASED SERVICES	37,241	33,678	40,000		40,000	
3500	400 MATERIALS AND SUPPLIES	63,626	45,038	80,000		80,000	
3500	500 CAPITAL OUTLAY	22,906	0	5,000		5,000	
Sub-Totals for Child Care Programs		952,064	1,010,152	1,170,000	19.20	1,170,000	19.20
Sub-Totals for Enterprise and Community Svcs.		2,651,280	2,681,465	3,195,000	25.20	3,175,000	24.70
Long-Term Debt Service							
5110	600 OTHER OBJECTS	0	0	40,000		40,000	
Sub-Totals for Long-Term Debt Service		0	0	40,000		40,000	
Grand Totals		2,651,280	2,681,465	3,235,000	25.20	3,215,000	24.70
Salary Allocation:							
	Contracted Positions: Community School	301,919	318,275	310,000	5.00	330,000	5.00
	Contracted Positions: Swim Center	31,238	32,329	52,000	1.00	34,000	0.50
	Contracted Positions: Child Care	527,153	586,031	560,000	19.20	560,000	19.20
	Extra Duty/Hourly	257,355	236,316	343,000		341,000	
Total Salaries		1,117,665	1,172,951	1,265,000	25.20	1,265,000	24.70

Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2007-08	Actual 2008-09	Proposed, Approved	
				Budgeted 2009-10	& Adopted 2010-11
From Local Sources					
01720	COCURRIC PARTICIPATION FEES	2,415,292	2,341,668	2,850,000	2,850,000
Sub-Totals From Local Sources		2,415,292	2,341,668	2,850,000	2,850,000
From Other Sources					
05400	BEGINNING FUND BALANCE	1,611,707	1,467,979	1,750,000	1,750,000
Sub-Totals From Other Sources		1,611,707	1,467,979	1,750,000	1,750,000
Grand Totals		4,026,999	3,809,647	4,600,000	4,600,000

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 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved 09-10 & Adopted 2010-11 FTE		
1113 - Intermediate Elementary Co-curricular Programs							
400	Materials and Supplies	300,872	256,825	350,000		350,000	
1122 - Junior High Co-curricular Activities							
400	Materials and Supplies	344,039	290,155	400,000		400,000	
1132 - High School Co-curricular Activities							
400	Materials and Supplies	1,914,109	1,777,305	2,200,000		2,200,000	
	Total Instruction	2,559,020	2,324,285	2,950,000		2,950,000	
800	Planned Reserve	1,467,979	1,485,362	1,650,000	-	1,650,000	-
Grand Totals		4,026,999	3,809,647	4,600,000	-	4,600,000	-

Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2007-08	Actual 2008-09	Proposed, Approved & Adopted	
				Budgeted 2009-10	2010-11
From Local Sources					
01111	CURRENT YEARS	6,133,177	6,699,318	7,075,000	5,828,000
01112	PRIOR YEARS	168,275	188,253	165,000	175,000
01510	INTEREST ON INVESTMENTS	102,703	33,419	25,000	17,000
Sub-Totals From Local Sources		6,404,155	6,920,990	7,265,000	6,020,000
From Other Sources					
05400	BEGINNING FUND BALANCE	634,826	159,190	115,000	30,000
Sub-Totals From Other Sources		634,826	159,190	115,000	30,000
Grand Totals		7,038,981	7,080,180	7,380,000	6,050,000

Debt Repayment Fund - Expenditures

Function	Object Series Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
					09-10 FTE	& Adopted 2010-11 FTE
Long-Term Debt Service						
5110	610 REDEMPTION OF PRINCIPAL	2,810,000	3,085,000	3,380,000		2,190,000
5110	620 REDEMPTION OF INTEREST	4,068,641	3,965,506	3,850,000		3,710,000
5110	640 DUES & FEES	1,150	0	0		0
Sub-Totals for Long-Term Debt Service		6,879,791	7,050,506	7,230,000		5,900,000
Unappropriated Ending Reserve						
7000	820 RESERVE FOR NEXT YEAR	159,190	29,674	150,000		150,000
Sub-Totals for Unappropriated Ending Reserve		159,190	29,674	150,000		150,000
Grand Totals		7,038,981	7,080,180	7,380,000		6,050,000

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

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
June 30, 2010

FISCAL YEAR	REFUNDING ISSUE OF 4/6/2004			ISSUE OF 6/1/2001			TOTAL REQUIREMENTS	
	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	INTEREST RATES	ALL GENERAL OBLIGATION BOND ISSUES	
	Due 6/15	Due 12/15 & 6/15		Due 6/1	Due 12/1 & 6/1		PRINCIPAL	INTEREST
Amount to Be Paid in:								
2009-10	\$ 1,465,000	34,428	2.35%	1,915,000	3,814,856	5.50%	3,380,000	3,849,284
Remaining Payments:								
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>\$ 0</u>	<u>\$ 0</u>		<u>\$ 73,085,000</u>	<u>\$ 37,262,910</u>		<u>\$ 73,085,000</u>	<u>\$ 37,262,910</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 2007-08	Actual 2008-09	Proposed, Approved & Adopted	
				Budgeted 2009-10	2010-11
From Local Sources					
01510	INTEREST ON INVESTMENTS	27,791	40,779	20,000	5,000
01920	DONATIONS	49,691	0	0	0
Sub-Totals From Local Sources		77,482	40,779	20,000	5,000
Intermediate Sources					
02170	CLACK ESD SB 1149	0	0	685,000	325,000
Sub-Totals from Intermediate Sources		0	0	685,000	325,000
From Other Sources					
05100	LONG-TERM DEBT PROCEEDS	0	0	0	7,000,000
05400	BEGINNING FUND BALANCE	925,839	406,021	575,005	130,005
Sub-Totals from Other Sources		925,839	406,021	575,005	7,130,005
Grand Totals		1,003,321	446,800	1,280,005	7,460,005

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

Function Series	Function Description	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
					09-10 FTE	& Adopted 2010-11 FTE
1000	Instruction	0	0	1		1
2000	Support Services	0	0	1		1
4000	Facilities Acquisition & Const.	476,781	1,124,990	905,000		7,085,000
5100	Debt Service	120,519	121,875	125,001		125,002
5200	Transfers	0	0	2		1
6000	Contingency	0	0	250,000		250,000
7000	Unappropriated Ending	406,021	-800,065	0		0
Grand Totals		1,003,321	446,800	1,280,005		7,460,005

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

Object Series	Object	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved	
					09-10 FTE	& Adopted 2010-11 FTE
100	Salaries	0	22,139	75,000		25,000
200	Associated Payroll Costs	0	7,901	35,000		10,000
300	Purchased Services	451,969	319,616	250,000		500,000
400	Materials and Supplies	739	27,518	50,000		50,000
500	Capital Outlay	24,073	747,152	495,002		6,500,002
600	Other Objects	120,519	122,539	125,002		125,002
700	Transfers	0	0	1		1
800	Planned Reserve	406,021	-800,065	250,000		250,000
Grand Totals		1,003,321	446,800	1,280,005		7,460,005

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Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2007-08	Actual 2008-09	Proposed, Approved & Adopted	
				Budgeted 2009-10	2010-11
From Local Sources					
01111	CURRENT YEARS	134,286	139,712	144,000	148,500
01112	PRIOR YEARS	3,243	3,859	4,000	4,000
01510	INTEREST ON INVESTMENTS	36	89	100	100
01750	CONCESSION SALES-SWIMMING	9,472	11,733	7,900	11,400
Sub-Totals From Local Sources		147,037	155,393	156,000	164,000
From Other Sources					
05400	BEGINNING FUND BALANCE	130,616	167,582	154,000	39,000
Sub-Totals From Other Sources		130,616	167,582	154,000	39,000
Grand Totals		277,653	322,975	310,000	203,000

Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2007-08	Actual 2008-09	Budgeted 2009-10	Proposed, Approved		
					09-10 FTE	& Adopted 2010-11	2010-11 FTE
100	Salaries	68,228	69,023	80,000	2.00	83,000	2.00
200	Associated Payroll Costs	8,163	8,337	15,000		15,000	
	Sub-Totals for Personal Services	76,391	77,360	95,000	2.00	98,000	2.00
300	Purchased Services	9,099	10,343	42,000		30,000	
400	Materials and Supplies	7,558	10,950	11,000		14,000	
600	Other Objects	17,023	17,965	22,000		22,000	
	Sub-Totals for Materials & Services	33,680	39,258	75,000		66,000	
500	Capital Outlay	0	850	20,000		10,000	
800	Planned Reserve	167,582	205,507	120,000		29,000	
	Grand Totals - Community Programs	277,653	322,975	310,000	2.00	203,000	2.00
Salary Allocation:							
	Contracted Positions	14,155	15,400	16,000	2.00	16,000	2.00
	Extra Duty/Hourly	54,073	53,623	64,000		67,000	
	Total Salaries	68,228	69,023	80,000	2.00	83,000	2.00

Note: The Lake Grove Park is only open from the end of school to Labor Day each summer. The Contracted Positions salary and FTE are essentially for the Park Director and Assistant Director services provided during that period.

RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2010-11 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 \$6,200,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2010-11 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2010-11 in a total sum of \$86,822,005 for the District and \$203,000 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 2010-11 to be \$34,850,000 for the District General Fund and \$158,000 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, 2010 and approves taxes imposed for the District Debt Service Fund in the amount of \$6,200,000.

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 2010-11 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	\$6,200,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$6,200,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$6,200,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2010, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$35,007,994
2000	Support Services	19,830,005
4000	Facilities Acquisition Services	1
5100	Debt Service	2,550,000
5200	Interfund Transfers	200,000
6000	Contingency	500,000
	Total General Fund Appropriations	\$58,088,000

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,105,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	98,000
5100	Debt Service	90,000
	Total Community Contributions Fund Appropriations	\$2,458,000

2XX GRANTS FUND

1000	Instruction	\$1,755,000
2000	Support Services	753,000
5100	Debt Service	91,000
	Total Grants Fund Appropriations	\$2,599,000

500 FOOD SERVICE FUND

3000	Enterprise & Community Services	\$1,910,000
5100	Debt Service	80,000
	Total Food Service Fund Appropriations	\$1,990,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,175,000
5100	Debt Service	40,000
	Total Community Services Fund Appropriations	\$3,215,000

207 STUDENT ACTIVITY FUNDS

1000	Instruction	\$2,950,000
	Total Student Activity Funds Appropriations	\$2,950,000

301 DEBT SERVICE FUND

5100	Debt Service	\$5,900,000
	Total Debt Service Fund Appropriations	\$5,900,000


406 CAPITAL PROJECTS FUND

1000	Instruction	\$	1
2000	Support Services		1
4000	Facilities Acquisition & Const.	7,085,000	
5100	Debt Service	125,002	
5200	Interfund Transfers		1
6000	Contingency	250,000	
	Total Capital Projects Fund Appropriations	\$7,460,005	


LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	66,000
Capital Outlay	10,000
Total General Fund Appropriations	\$174,000



Bill Swindells, Chair Legal Budget Committee
Lake Oswego School District



Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 19, 2010

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2010-11 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 \$6,200,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2010-11 fiscal year Park budget on June 7, 2010 and on the 2010-11 fiscal year District budget on June 7, 2010.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2010-11 in a total sum of \$86,822,005 for the District and \$203,000 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 2010-11 to be \$34,850,000 for the District General Fund and \$158,000 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 County Assessor as of January 1, 2010 and certifies taxes imposed for the District Debt Service Fund in the amount of \$6,200,000.

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 2010-11 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	\$6,200,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$6,200,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$6,200,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2010, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$35,007,994
2000	Support Services	19,830,005
4000	Facilities Acquisition Services	1
5100	Debt Service	2,550,000
5200	Interfund Transfers	200,000
6000	Contingency	500,000
	Total General Fund Appropriations	\$58,088,000

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,105,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	98,000
5100	Debt Service	90,000
	Total Community Contributions Fund Appropriations	\$2,458,000

2XX GRANTS FUND

1000	Instruction	\$1,755,000
2000	Support Services	753,000
5100	Debt Service	91,000
	Total Grants Fund Appropriations	\$2,599,000

500 FOOD SERVICE FUND

3000	Enterprise & Community Services	\$1,910,000
5100	Debt Service	80,000
	Total Food Service Fund Appropriations	\$1,990,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,175,000
5100	Debt Service	40,000
	Total Community Services Fund Appropriations	\$3,215,000

207 STUDENT ACTIVITY FUNDS

1000	Instruction	\$2,950,000
	Total Student Activity Funds Appropriations	\$2,950,000

301 DEBT SERVICE FUND

5100	Debt Service	\$5,900,000
	Total Debt Service Fund Appropriations	\$5,900,000

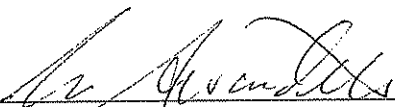
406 CAPITAL PROJECTS FUND

1000	Instruction	\$	1
2000	Support Services		1
4000	Facilities Acquisition & Const.	7,085,000	
5100	Debt Service	125,002	
5200	Interfund Transfers		1
6000	Contingency	250,000	
	Total Capital Projects Fund Appropriations	\$7,460,005	

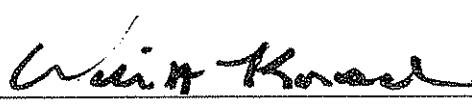
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	66,000
Capital Outlay	10,000
Total General Fund Appropriations	\$174,000



Bill Swindells, School Board Chair
Lake Oswego School District



Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 7, 2010



COMMUNITY NEWSPAPERS

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

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, 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 Schools Notice of Budget Committee Meeting LOR12569

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

1

week in the following issue
April 22, 2010.

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
April 23, 2009.

Suzette I Curran

NOTARY PUBLIC FOR OREGON

My commission expires *Nov. 28, 2011*

Acct#134036

PO #92400

Lake Oswego Schools
Attn: Brenda Hanson
PO Box 70
Lake Oswego OR 97034-2024

Size: 2 x 2.5

Amount Due \$45.25*

*Please remit to above address.

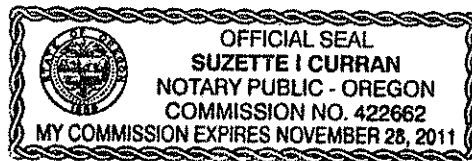
NOTICE OF BUDGET COMMITTEE MEETING

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, 2010 to June 30, 2011 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the **5th of May, 2010, 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 04/22/2010.

LOR 12569





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 Phone: 503-884-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, 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 Schools
 2nd Notice of Budget Committee Meeting
 LOR12574**

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

1 week in the following issue
April 29, 2010.

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this April 29, 2009.

Robin A. Burgess
 NOTARY PUBLIC FOR OREGON
 My commission expires

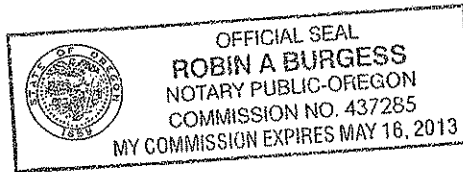
Acct#134036
 Lake Oswego Schools
Attn: Brenda Hanson
 PO Box 70
 Lake Oswego OR 97034-2024

Size: 2 x 3
 Amount Due: \$ 54.30*
 *Please remit to above address.

**SECOND 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, 2010 to June 30, 2011 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the **5th of May, 2010, 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 04/29/2010. LOR12574





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 Phone: 503-604-0380 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, 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
 LOR12585

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1

week in the following issue
 May 27, 2010.

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 27, 2009.

Robert A. Dwyer

NOTARY PUBLIC FOR OREGON
 My commission expires

Acct#134036
 Lake Oswego Schools
 Attn: Brenda Hanson
 PO Box 70
 Lake Oswego OR 97034-2024

Size: 2 x 16.5
 Amount Due: \$298.65*
 *Please remit to above address.



FORM ED-1

NOTICE OF BUDGET HEARING

A meeting of the Lake Oswego School Board will be held on June 7, 2010, at 8:00 p.m. at the District's Administration Building, 2456 Country Club Road, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2010, as approved by the Lake Oswego School District No. 74 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Administration Building, 2456 Country Club Road, Lake Oswego, Oregon, between the hours of 8:00 a.m. and 4:00 p.m. The 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	Checkmarks	On	Proposed (Increases/Decreases)	Est. Budgets	Information
Clackamas		Lake Oswego		Est. Budgets	5093 534-2000

FINANCIAL SUMMARY		
	Adopted Budget This Year - 2009-10	Approved Budget Next Year - 2010-11
1. Total Instruction	41,484,881	41,817,995
2. Total Support Services	20,794,220	20,748,066
3. Total Enterprise & Community Services	1,000,000	5,085,000
4. Total Facilities Acquisition & Construction	10,376,000	9,976,000
5. Total Other Uses (includes Debt Service & Transfers)	750,000	750,000
6. Total Contingencies	0	0
7. Total Special Payments	1,800,000	2,162,300
8. Total Unappropriated and Reserved for Future Expend	61,288,000	66,822,000
9. Total Requirements - add lines 7 through 8	43,018,000	49,954,300
10. Total Resources Except Property Taxes	38,250,000	37,768,000
11. Total Property Taxes to be Received	81,268,000	85,622,000
12. Total Resources - add lines 10 and 11	119,518,000	123,390,000
13. Total Property Taxes to be Received (line 11)	81,268,000	85,622,000
14. Plus: Estimated Property Taxes Not to be Received	370,000	810,000
A. Loss Due to Constitutional Limits	2,635,000	2,472,000
B. Discounts Allowed, Other Uncollected Amounts	41,255,000	41,050,000
15. Total Tax Levy - add lines 13 and 14	Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 4.470%)	4,470%	4,470%
17. Local Option Taxes	1,390%	1,390%
18. Levy for Payment of Bonded Debt	7,525,000	6,200,000

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

PUBLISH BELOW ONLY IF COMPLETED		
Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year July 1, 2010	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2010
Bonds	73,085,000	
Interest Bearing Warrants	45,860,000	
Other	118,945,000	None
Total Indebtedness		

Short-Term Debt		
This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:	Estimated Amount to be Borrowed	Estimated Interest Cost
	\$5,000,000	\$75,000

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

Publish ONLY completed portion of this page.		Republication		
Name of Fund	General Fund	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction		32,673,807	34,319,080	35,007,994
2. Total Support Services		20,547,484	20,046,319	19,830,005
3. Total Enterprise & Community Services		0	0	0
4. Total Facilities Acquisition & Construction		0	1	1
5. Total Other Uses		2,875,455	2,750,000	2,750,000
6. Total Contingencies			500,000	500,000
7. Total Special Payments				
8. Total Unappropriated/Reserved for Future Expenditure		2,802,577	0	362,000
9. Total Requirements (add lines 1 - 8)		58,699,303	57,618,000	58,450,000
10. Total Resources Except Property Taxes		23,565,340	26,441,000	26,579,000
11. Property Taxes to be Received		30,133,583	31,175,000	31,940,000
12. Total Resources (add lines 10 and 11)		58,699,303	57,616,000	58,450,000
13. Property Taxes to be Received (from line 11)			31,175,000	31,940,000
14. Estimated Property Taxes Not to be Received			370,000	810,000
A. Loss Due to Constitutional Limit			2,185,000	2,169,000
B. Discounts, Other Uncollected Amounts			33,730,000	34,850,000
15. Total Tax Levy (add lines 13 and 14)			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 4.470%)			4,470%	4,470%
17. Local Option Tax			1,390%	1,390%
18. Levy for Payment of Bonded Debt			0	0

Name of Fund	Debt Service	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction				
2. Total Support Services				
3. Total Enterprise & Community Services				
4. Total Facilities Acquisition & Construction				
5. Total Other Uses		7,050,506	7,230,000	6,900,000
6. Total Contingencies				
7. Total Special Payments				
8. Total Unappropriated/Reserved for Future Expenditure		1,29,674	150,000	150,000
9. Total Requirements (add lines 1 - 8)		7,080,180	7,380,000	6,050,000
10. Total Resources Except Property Taxes		380,862	305,000	222,000
11. Property Taxes to be Received		6,699,318	7,075,000	5,828,000
12. Total Resources (add lines 10 and 11)		7,080,180	7,380,000	6,050,000
13. Property Taxes to be Received (from line 11)			7,075,000	5,828,000
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			450,000	372,000
B. Discounts, Other Uncollected Amounts			7,525,000	6,200,000
15. Total Tax Levy (add lines 13 and 14)			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit...)			0	0
17. Local Option Levy			0	0
18. Levy for Payment of Bonded Debt			7,525,000	6,200,000



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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/Lake Grove Park
 LOR12584**

A copy of which is hereto annexed, was published in the entire issue of said newspaper for
 1
 week in the following issue
May 27, 2010.

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 27, 2009.

Robert A. Burgess
 NOTARY PUBLIC FOR OREGON
 My commission expires

Acct#134036
 Lake Oswego Schools
Attn: Brenda Hanson
 PO Box 70
 Lake Oswego OR 97034-2024

Size: 2 x 7
 Amount Due: \$126.70*
 *Please 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 7, 2010, at 6:00 p.m., at the District 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, 2010 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. Make changes, if any, and their effect on the budget are explained below. This budget is for an Annual Period.

County	City	Fiscal Year	Inspector of Elections	Inspector's Number
Clackamas	Lake Oswego	May 27, 2010	Bill Swindells	(503) 634-2000

FINANCIAL SUMMARY

[X] Check this box if your budget has only one fund.	TOTAL OF ALL FUNDS	Adopted Budget	Approved Budget
		This Year - 2009-10	Next Year - 2010-11
	1. Total Personal Services	95,000	95,000
	2. Total Material and Services	75,000	66,000
	3. Total Capital Outlay	20,000	10,000
	4. Total Debt Service		
	5. Total Transfers		
	6. Total Contingencies		
	7. Total All Other Expenditures and Requirements		
	8. Total Unappropriated and Reserved for Future Expenditure	120,000	29,000
	9. Total Requirements - add lines 1 through 8	310,000	203,000
	10. Total Resources Except Property Taxes	168,000	54,500
	11. Total Property Taxes Estimated to be Received	144,000	148,500
	12. Total Resources - add lines 10 and 11	310,000	203,000
	13. Total Property Taxes Estimated to be Received (line 11)	144,000	148,500
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limit		
	B. Discounts Allowed, Other Uncollected Amounts	9,000	9,500
	15. Total Tax Levy - add lines 13 and 14	153,000	158,000
	16. Permanent Rate Limit Levy (rate limit 0.420)	Rate or Amount	Rate or Amount
	17. Local Option Levy	0.0420	0.0420
	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

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year July 1, 2010	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2010
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:

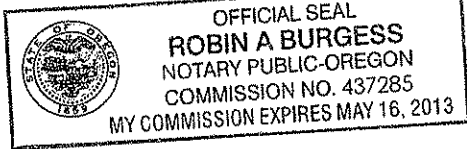
FLIND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost
None			

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

Publish ONLY completed portion of this page.

Name of Fund	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1. Total Personal Services	77,360	95,000	96,000
2. Total Material and Services	39,258	75,000	66,000
3. Total Capital Outlay	850	20,000	10,000
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total Special Payments			
8. Total Unappropriated or Ending Fund Balance	205,507	120,000	29,000
9. Total Requirements	322,975	310,000	203,000
10. Total Resources Except Property Taxes	179,404	166,000	54,500
11. Property Taxes Estimated to be Received	143,571	144,000	148,500
12. Total Resources (add lines 10 and 11)	322,975	310,000	203,000
13. Property Taxes Estimated to be Received (from line 11)		144,000	148,500
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts		9,000	9,500
15. Total Tax Levied (add lines 13 and 14)		153,000	158,000
16. Permanent Rate Limit Levy (rate limit 0.420)		Rate or Amount	Rate or Amount
17. Local Option Levy		0.0420	0.0420
18. Levy for Bonded Debt or Obligations		0	0

Publish 05/27/2010. LOR12584



NOTICE OF BUDGET HEARING

A meeting of the Lake Oswego School Board will be held on June 7, 2010, 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, 2010, 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	Chairperson of Governing Body	Telephone Number
Clackamas	Lake Oswego	Bill Swindells	(503) 534-2000

FINANCIAL SUMMARY

TOTAL OF ALL FUNDS		Adopted Budget This Year - 2009-10	Approved Budget Next Year - 2010-11
Anticipated Requirements	1. Total Instruction	41,484,681	41,817,995
	2. Total Support Services	20,794,320	20,748,006
	3. Total Enterprise & Community Services	5,060,000	5,085,000
	4. Total Facilities Acquisition & Construction	1,003,001	7,183,001
	5. Total Other Uses (includes Debt Service & Transfers)	10,376,003	9,076,003
	6. Total Contingencies	750,000	750,000
	7. Total Special Payments	0	0
	8. Total Unappropriated and Reserved for Future Expend	1,800,000	2,162,000
	9. Total Requirements - add lines 1 through 8	81,268,005	86,822,005
Anticipated Resources	10. Total Resources Except Property Taxes	43,018,005	49,054,005
	11. Total Property Taxes to be Received	38,250,000	37,768,000
	12. Total Resources - add lines 10 and 11	81,268,005	86,822,005
Estimated Ad Valorem Property Taxes	13. Total Property Taxes to be Received (line 11)	38,250,000	37,768,000
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limits	370,000	810,000
	B. Discounts Allowed, Other Uncollected Amounts	2,635,000	2,472,000
	15. Total Tax Levy - add lines 13 and 14	41,255,000	41,050,000
Taxes 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	1.3900	1.3900
	18. Levy for Payment of Bonded Debt	7,525,000	6,200,000

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, 2010	July 1, 2010
Bonds	73,085,000	
Interest Bearing Warrants		
Other	45,860,000	
Total indebtedness	118,945,000	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 (only 1/2 Year)	\$5,000,000	3.00%	\$75,000

**FORM
ED-2**

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

Publish ONLY completed portion of this page. Total Requirements (line 9) must equal Total Resources (line 10).

Republication

Name of Fund	Community Contributions	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1.	Total Instruction	2,020,790	2,305,000	2,105,000
2.	Total Support Services	42,435	165,000	165,000
3.	Total Enterprise & Community Services			
4.	Total Facilities Acquisition & Construction	0	98,000	98,000
5.	Total Other Uses	83,154	90,000	90,000
6.	Total Contingencies			
7.	Total Special Payments			
8.	Total Unappropriated/Reserved for Future Expenditure	84,824		
9.	Total Requirements (add lines 1 - 8)	2,231,203	2,658,000	2,458,000
10.	Total Resources Except Property Taxes	2,231,203	2,658,000	2,458,000

Name of Fund	Grants	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1.	Total Instruction	880,231	1,910,000	1,755,000
2.	Total Support Services	673,558	583,000	753,000
3.	Total Enterprise & Community Services			
4.	Total Facilities Acquisition & Construction			
5.	Total Other Uses	67,412	81,000	91,000
6.	Total Contingencies			
7.	Total Special Payments			
8.	Total Unappropriated/Reserved for Future Expenditure	0		
9.	Total Requirements (add lines 1 - 8)	1,621,201	2,574,000	2,599,000
10.	Total Resources Except Property Taxes	1,621,201	2,574,000	2,599,000

Name of Fund	Food Service	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1.	Total Instruction			
2.	Total Support Services			
3.	Total Enterprise & Community Services	1,611,922	1,865,000	1,910,000
4.	Total Facilities Acquisition & Construction			
5.	Total Other Uses	42,429	60,000	80,000
6.	Total Contingencies			
7.	Total Special Payments			
8.	Total Unappropriated/Reserved for Future Expenditure			
9.	Total Requirements (add lines 1 - 8)	1,654,351	1,925,000	1,990,000
10.	Total Resources Except Property Taxes	1,654,351	1,925,000	1,990,000

Name of Fund	Community Services	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1.	Total Instruction			
2.	Total Support Services			
3.	Total Enterprise & Community Services	2,681,465	3,195,000	3,175,000
4.	Total Facilities Acquisition & Construction			
5.	Total Other Uses	0	40,000	40,000
6.	Total Contingencies			
7.	Total Special Payments			
8.	Total Unappropriated/Reserved for Future Expenditure			
9.	Total Requirements (add lines 1 - 8)	2,681,465	3,235,000	3,215,000
10.	Total Resources Except Property Taxes	2,681,465	3,235,000	3,215,000

**FORM
ED-2**

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

Publish ONLY completed portion of this page. Total Requirements (line 9) must equal Total Resources (line 10). Republication

Name of Fund	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
Student Activity Funds			
1. Total Instruction	2,324,285	2,950,000	2,950,000
2. Total Supporting Services			
3. Total Enterprise & Community Services			
4. Total Facilities Acquisition & Construction			
5. Total Other Uses			
6. Total Contingencies			
7. Total Special Payments			
8. Total Unappropriated/Reserved for Future Expenditure	1,485,362	1,650,000	1,650,000
9. Total Requirements (add lines 1 - 8)	3,809,647	4,600,000	4,600,000
10. Total Resources Except Property Taxes	3,809,647	4,600,000	4,600,000
Name of Fund	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
Capital Projects			
1. Total Instruction	0	1	1
2. Total Support Services	0	1	1
3. Total Enterprise & Community Services			
4. Total Facilities Acquisition & Construction	1,124,990	905,000	7,085,000
5. Total Other Uses	121,875	125,003	125,003
6. Total Contingencies		250,000	250,000
7. Total Special Payments			
8. Total Unappropriated/Reserved for Future Expenditure	-800,065	0	0
9. Total Requirements (add lines 1 - 8)	446,800	1,280,005	7,460,005
10. Total Resources Except Property Taxes	446,800	1,280,005	7,460,005

FORM
ED-3

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
		Prior Year 2008-09	Current Year 2009-10	Next Year 2010-11
1. Total Instruction		32,673,807	34,319,680	35,007,994
2. Total Support Services		20,547,464	20,046,319	19,830,005
3. Total Enterprise & Community Services		0	0	0
4. Total Facilities Acquisition & Construction		0	1	1
5. Total Other Uses		2,875,455	2,750,000	2,750,000
6. Total Contingencies			500,000	500,000
7. Total Special Payments				
8. Total Unappropriated/Reserved for Future Expenditure		2,602,577	0	362,000
9. Total Requirements (add lines 1 - 8)		58,699,303	57,616,000	58,450,000
10. Total Resources Except Property Taxes		28,565,340	26,441,000	26,510,000
11. Property Taxes to be Received		30,133,963	31,175,000	31,940,000
12. Total Resources (add lines 10 and 11)		58,699,303	57,616,000	58,450,000
13. Property Taxes to be Received (from line 11)			31,175,000	31,940,000
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			370,000	810,000
B. Discounts, Other Uncollected Amounts			2,185,000	2,100,000
15. Total Tax Levy (add lines 13 and 14)			33,730,000	34,850,000
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 4.4707)			4.4707	4.4707
17. Local Option Tax			1.3900	1.3900
18. Levy for Payment of Bonded Debt			0	0

Name of Fund	Debt Service	Actual Data	Adopted Budget	Approved Budget
		Prior Year 2008-09	Current Year 2009-10	Next Year 2010-11
1. Total Instruction				
2. Total Support Services				
3. Total Enterprise & Community Services				
4. Total Facilities Acquisition & Construction				
5. Total Other Uses		7,050,506	7,230,000	5,900,000
6. Total Contingencies				
7. Total Special Payments				
8. Total Unappropriated/Reserved for Future Expenditure		29,674	150,000	150,000
9. Total Requirements (add lines 1 - 8)		7,080,180	7,380,000	6,050,000
10. Total Resources Except Property Taxes		380,862	305,000	222,000
11. Property Taxes to be Received		6,699,318	7,075,000	5,828,000
12. Total Resources (add lines 10 and 11)		7,080,180	7,380,000	6,050,000
13. Property Taxes to be Received (from line 11)			7,075,000	5,828,000
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit				
B. Discounts, Other Uncollected Amounts			450,000	372,000
15. Total Tax Levy (add lines 13 and 14)			7,525,000	6,200,000
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit___)			0	0
17. Local Option Levy			0	0
18. Levy for Payment of Bonded Debt			7,525,000	6,200,000

**FORM
LB-1**

NOTICE OF BUDGET HEARING

A meeting of the **Lake Oswego School District Board** will be held on June 7, 2010, 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, 2010 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 27, 2010	Chairperson of Governing Body Bill Swindells	Telephone Number (503) 534-2000
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FINANCIAL SUMMARY

<input checked="" type="checkbox"/> Check this box if your budget has only one fund.		TOTAL OF ALL FUNDS	Adopted Budget This Year - 2009-10	Approved Budget Next Year - 2010-11
Anticipated Requirements	1. Total Personal Services		95,000	98,000
	2. Total Materials and Services		75,000	66,000
	3. Total Capital Outlay		20,000	10,000
	4. Total Debt Service			
	5. Total Transfers			
	6. Total Contingencies			
	7. Total All Other Expenditures and Requirements			
	8. Total Unappropriated and Reserved for Future Expenditure		120,000	29,000
9. Total Requirements - add lines 1 through 8			310,000	203,000
Anticipated Resources	10. Total Resources Except Property Taxes		166,000	54,500
	11. Total Property Taxes Estimated to be Received		144,000	148,500
	12. Total Resources - add lines 10 and 11		310,000	203,000
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (line 11)		144,000	148,500
	14. Plus: Estimated Property Taxes Not to be Received			
	A. Loss Due to Constitutional Limits			
	B. Discounts Allowed, Other Uncollected Amounts		9,000	9,500
15. Total Tax Levy - add lines 13 and 14			153,000	158,000
Tax Levies By Type	16. Permanent Rate Limit Levy (rate limit <u>0.0420</u>)		Rate or Amount 0.0420	Rate or Amount 0.0420
	17. Local Option Levy			
	18. Levy for Bonded Debt or Obligations			

STATEMENT OF INDEBTEDNESS

Debt Outstanding: <input checked="" type="checkbox"/> None <input type="checkbox"/> As Summarized	Debt Authorized, Not Incurred: <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 July 1, 2010	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2010
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			

FUNDS REQUIRING A
PROPERTY TAX TO BE LEVIED

Republication

Publish ONLY completed portion of this page.

Name of Fund	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
Lake Grove Park - General Fund			
1. Total Personal Services	77,360	95,000	98,000
2. Total Material and Services	39,258	75,000	66,000
3. Total Capital Outlay	850	20,000	10,000
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total Special Payments			
8. Total Unappropriated or Ending Fund Balance	205,507	120,000	29,000
9. Total Requirements	322,975	310,000	203,000
10. Total Resources Except Property Taxes	179,404	166,000	54,500
11. Property Taxes Estimated to be Received	143,571	144,000	148,500
12. Total Resources (add lines 10 and 11)	322,975	310,000	203,000
13. Property Taxes Estimated to be Received (from line 11)		144,000	148,500
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts		9,000	9,500
15. Total Tax Levied (add lines 13 and 14)		153,000	158,000
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit <u>.0420</u>)		0.0420	0.0420
17. Local Option Levy			
18. Levy for Bonded Debt or Obligations		0	0

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

FORM ED-50 2010-2011

To assessor of Clackamas, Multnomah & Washington County

- File no later than JULY 15.
- Be sure to read instructions in the 2010-2011 Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The Lake Oswego School Dist No 7J has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Clackamas, Multnomah & WA County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>PO Box 70</u> <small>Mailing Address of District</small>	<u>Lake Oswego</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97034</u> <small>Zip</small>	<u>July 9, 2010</u> <small>Date</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Exec. Director of Finance</u> <small>Title</small>	<u>503-534-2308</u> <small>Daytime Telephone</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-mail</small>	

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		6,200,000
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		6,200,000

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. 4, 2008	2010	2014	\$1.39

150-504-075-6 (Rev. 12-09)

(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.

Worksheet for Allocating Bond Taxes

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

	Principal	Interest	Total
Bond Issue 1	\$2,190,000	\$3,710,000	\$5,900,000
Bond Issue 2			
Bond Issue 3			
Total A			\$5,900,000

Obligations for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
Total B			\$0
Total Bond (A + B)			\$5,900,000

Total Bonds

$$\frac{\text{Total A} = \$5,900,000}{\text{Total A + B} = \$5,900,000} = \frac{\text{Allocation \%}}{100.0000 \%} \times \frac{\text{Bond Levy}}{\$6,200,000} = \$6,200,000 \text{ (enter on line 5a on the front)}$$

$$\frac{\text{Total B} = \$}{\text{Total A + B} = \$} = \frac{\text{Allocation \%}}{\%} \times \frac{\text{Bond Levy}}{\$} = \$ \text{ (enter on line 5b on the front)}$$

Total Bond Levy \$ \$6,200,000 (enter on line 5c on the front)

Example—Total Bond Levy = \$5,000

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

	Principal	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

Obligations for bonds approved **on or after** October 6, 2001:

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

Formula for determining the division of tax:

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

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

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

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

FORM LB-50 2010-2011

To assessor of Clackamas County

Check here if this is an amended form.

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

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

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

PO Box 70 Mailing address of district Lake Oswego City OR State 97034 ZIP code June 15, 2010 Date

Stuart Ketzler Contact person Director of Finance Title 503-534-2000 Daytime telephone number ketzlers@loswego.k12.or.us Contact person e-mail address

CERTIFICATION— You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to General Government Limits		
	Rate	— or — Dollar Amount	
1. Rate/Amount levied (within permanent rate limit)	1	.0420	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. Levy for "Gap Bonds"	4		
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 or Measure 50 (total of 6a + 6b)	6c		

PART II: RATE LIMIT CERTIFICATION

7. Permanent rate limit in dollars and cents per \$1,000	7	.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 two 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	Tax amount — or — rate authorized per year by voters
None				

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 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 to redeem them):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total A	

Obligations for bonds approved *on or after* October 6, 2001:

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total B	
		Total Bond (A + B)	

Total Bonds

$$\begin{array}{l} \text{Total A} = \$ \underline{\hspace{2cm}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \text{ (enter on line 6a on the front)} \\ \text{Total A + B} = \$ \underline{\hspace{2cm}} = \text{\hspace{1cm}} \% \times \$ \underline{\hspace{2cm}} \end{array}$$

$$\begin{array}{l} \text{Total B} = \$ \underline{\hspace{2cm}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \text{ (enter on line 6b on the front)} \\ \text{Total A + B} = \$ \underline{\hspace{2cm}} = \text{\hspace{1cm}} \% \times \$ \underline{\hspace{2cm}} \end{array}$$

Total Bond Levy \$ (enter on line 6c on the front)

Example—Total Bond Levy = \$5,000

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

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

Obligations for bonds approved *on or after* October 6, 2001:

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

Formula for determining the division of tax:

$$\begin{array}{l} \text{Total A} = \$ \underline{9,850.00} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{3,818.00} \text{ (enter on line 6a on the front)} \\ \text{Total A + B} = \$ \underline{12,900.00} = \text{0.7636 \%} \times \$ \underline{5,000.00} \end{array}$$

$$\begin{array}{l} \text{Total B} = \$ \underline{3,050.00} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{1,182.00} \text{ (enter on line 6b on the front)} \\ \text{Total A + B} = \$ \underline{12,900.00} = \text{0.2364 \%} \times \$ \underline{5,000.00} \end{array}$$

Total Bond Levy \$ 5,000.00 (enter on line 6c on the front)

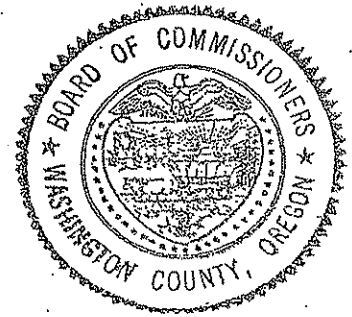
NUMBERED KEY CANVASS

Washington County
General Election
November 4, 2008

REPORT-EL52 PAGE 0159

RUN DATE:11/21/08 12:56 PM

		VOTES		PERCENT			VOTES		PERCENT
3-305 Lake Oswego School District #7J Local Option Levy									
Vote For 1									
01 = Yes		51	43.22		03 = OVER VOTES			0	
02 = No		67	56.78		04 = UNDER VOTES			25	
		01	02	03	04				
0348 348 LAKE OSWEGO		37	51	0	25				
0421 421 TRI-CITIES		14	10	0	0				
0423 423 TUALATIN-NORTH		0	4	0	0				
0443 443 MCEWAN RD		0	2	0	0				



NUMBERED KEY CANVASS

Multnomah County, Oregon
General Election
November 4, 2008

FINAL OFFICIAL RESULTS

RUN DATE: 11/20/08 02:19 PM

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3-305 LAKE OSWEGO SCHOOL DISTRICT 73

Vote for 1

01 = Yes

02 = No

VOTES PERCENT

VOTES PERCENT

76 58.91
53 41.09

03 = OVER VOTES
04 = UNDER VOTES

0
13

01 02 03 04

76 53 0 13

1400

Certificate

I certify that the votes recorded on this abstract correctly summarize the tally of votes cast at the election indicated.



Tim Scott, Director of Elections
Multnomah County, Oregon

NUMBERED KEY CANVASS

Clackamas County, Oregon
General Election
November 4, 2008

REPORT-EL52 PAGE 0203

RUN DATE:11/21/08 09:12 AM

WITH 29 OF 29 PRECINCTS REPORTING

VOTES PERCENT

VOTES PERCENT

3-305 LAKE OSWEGO SCHOOL: FIVE-YEAR LOCAL OPTION
OPERATING LEVY RENEWAL

Vote for 1
01 = Yes
02 = No

13,109 56.86
9,944 43.14

03 = OVER VOTES
04 = UNDER VOTES

4
2,171

	01	02	03	04
0090 90	4	1	0	0
0136 136	25	44	0	2
0151 151	734	494	0	104
0152 152	549	391	0	89
0153 153	742	568	0	188
0154 154	882	579	0	188
0155 155	963	645	2	182
0157 157	503	299	0	48
0158 158	669	486	0	81
0159 159	655	488	0	95
0160 160	742	519	1	72
0162 162	906	706	0	126
0163 163	911	597	0	132
0164 164	561	438	0	136
0165 165	752	456	0	67
0166 166	732	600	0	117
0167 167	654	534	0	163
0169 169	354	322	0	76
0170 170	12	9	0	2
0171 171	9	16	0	2
0251 251	0	2	0	0
0300 300	343	391	0	59
0301 301	369	376	0	57
0302 302	287	243	0	50
0303 303	400	412	0	83
0305 305	36	28	0	4
0306 306	63	51	0	7
0313 313	206	209	1	34
0326 326	46	40	0	7

CERTIFIED COPY OF THE ORIGINAL
SHERRY HALL, COUNTY CLERK
BY: *Sherry Hall*, County Cl

Lake Oswego School District

Measure 3-305

Ballot Title

FIVE-YEAR LOCAL OPTION OPERATING LEVY RENEWAL

QUESTION: Shall the District renew its \$1.39 levy per \$1,000 of assessed value to support operations for five years beginning 2010-11? This measure may cause property taxes to increase more than three percent.

SUMMARY: In November 2004, voters approved a renewal and increase of the local option levy at a maximum rate of \$1.39 per \$1,000 of assessed value, which expires in June 2010. This measure would renew the levy at the same maximum rate of \$1.39.

The Lake Oswego School District would use levy proceeds to continue supporting educational programs and services provided by the expiring levy. The levy would provide approximately 12% of the District's annual operating resources.

A rate of \$1.39 per \$1,000 of assessed value is estimated to raise \$7,200,000 in 2010-11, \$7,400,000 in 2011-12, \$7,600,000 in 2012-13, \$7,800,000 in 2013-14, and \$8,000,000 in 2014-15, for a total of \$38,000,000 over five years.

The amount of revenue the District could receive under this measure, together with State funding, is capped by law. If changes in property values or other factors create the potential for more revenue than allowed, the District must reduce its rate to stay within cap limits. Under current limits, rate reductions are expected in years two through five of the levy period.

What

When the first local option levy was approved in 2000, it allowed the district to add back some of the resources previously downsized and to upgrade both instruction and programs, including lowering class sizes, adding back the seventh period at the middle level, supporting extensive college prep curricula and electives; and supporting fine arts, music, athletics, and after-school activities. The current local option levy, approved by voters in November 2004, maintains these upgrades, and combined with state school support and LOSD Foundation revenues, has allowed the district to add additional teaching positions, make further reductions in class sizes, and increase program offerings.

Renewal of the local option levy (Measure 3-305) would provide resources to sustain the level of programs and services provided by the current local option levy, assuming that state school support levels did not decrease.

If state school support revenues declined, renewal of the local option levy would allow the district to minimize reductions.

(This information furnished by Deborah Lopardo, School Board Chairperson.)

Explanatory Statement

This levy would renew at the same rate the five-year local option operating levy approved by voters in November 2004. This renewal levy would begin in July 2010, at the current rate that would continue to cost property owners \$1.39 or less per \$1,000 of assessed value per year. The local option levy would provide the Lake Oswego School District with approximately 12% of its annual budget for instruction, programs, and operating expenses.

How Much

The owner of a home assessed at \$300,000 would continue to pay approximately \$35 per month or \$417 per year for the local option levy.

Beginning in July 2010, property would be taxed at the same rate as the current local option levy of \$1.39 per \$1,000 of assessed value, and Lake Oswego School District taxpayers would see an overall reduction in their tax rates for schools. This is because in June 2010, the district will be retiring debt of approximately \$0.25 per thousand of assessed value from its 1990 facilities bond. Legislation also limits the amount of revenue the Lake Oswego School District could receive from the local option. If changes in property values or other factors create the potential for more revenue than allowed, the District must reduce its local option tax rate in order to keep revenue within defined limits. Under current limits, rate reductions are expected in years two through five of the local option period.

Why

State law gives individual communities the ability to supplement state funding for their local schools. The current local option levy (expiring June 2010) provides approximately 12% of the district's budget for instructional programs and operations. If the local option levy were not renewed, reductions in district programs and operations of approximately \$7 million, or approximately 12% of total expenditures, would be made beginning in 2010-11.