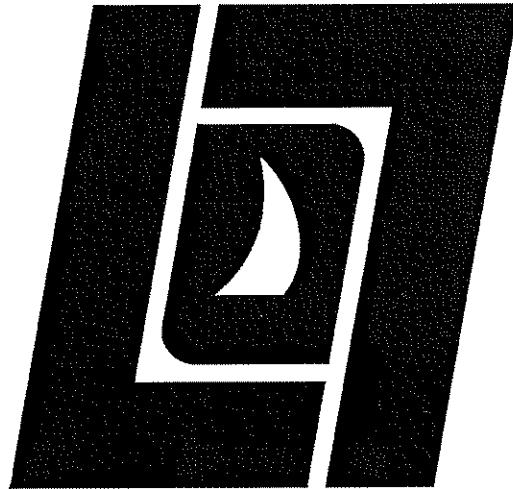


LAKE OSWEGO SCHOOL DISTRICT 7J

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



2009-10

(For the Fiscal Year Ending June 30, 2010)

ADOPTED BUDGET

Prepared by the Business Services Department

Stuart Ketzler, Director of Finance

Budget Message

Overview

For the past few years, we have been very fortunate that the conditions have been in place to create schools and educational programs that are arguably stronger than they've ever been:

- We have had stronger and more stable funding from the state, outstanding support from our community, and inspiring leadership, teachers, and staff who do great things with our kids every day.

The results speak for themselves. Here are just a few:

- All 13 of our schools are rated exceptional for the second year in a row – statewide, this is an unprecedented achievement for a district of our size or larger
- Over 95% of our elementary students meet or exceed state math and reading standards
- This year's senior class boasts 12 National Merit Finalists
- 94% of graduates go on to college

In short, the financial conditions we've had recently have allowed us to focus on what's most important: hiring more teachers and lowering class sizes, providing more electives and breadth of opportunity, continuously improving the quality of instruction. This is how it should always be.

But it is clear now that this will not continue to be the case. The district is heading into a very challenging set of economic conditions, the magnitude of which the district has never faced. As our strategic planning process has progressed over several months, the economic situation has worsened dramatically, and the district is expecting significant reductions in state funding for the next biennium (2009-11). It is painful – and disturbing – to consider the decisions we will have to make to address the massive funding shortfalls heading our way.

Anticipated Funding Gap For the First Year of the New Biennium – 2009-10

On April 9 Governor Kulongoski recommended that school districts prepare their next year's budgets assuming a significantly reduced state funding commitment which creates the two funding gap scenarios characterized below, along with a summary of the district's initial strategies to close the gap in each scenario.

State Funding Level Scenarios for Next Year	Best Case	Worse Case
	\$7.6 Million	\$10.2 Million
Initial Strategies for Reducing the Gap		
Foundation Fundraising	\$ 1,300,000	\$ 1,300,000
Employee Cost of Living Freeze to Date	\$ 1,000,000	\$ 900,000
Central Management and Support Staff	\$ 192,000	\$ 192,000
Classified Building Support Staff	\$ 110,000	\$ 220,000
Classified Maintenance/Operations	\$ 240,000	\$ 710,000
Schools and Central Service Allocation	\$ 1,148,000	\$ 1,148,000
New Textbook Purchase Deferral	\$ 350,000	\$ 350,000
Special Services Reorganization	\$ 280,000	\$ 280,000
Fee Increases	\$ 80,000	\$ 100,000
Cash Carryover (half for next year)	\$ 1,500,000	\$ 1,500,000
Total Savings	\$ 6,200,000	\$ 6,700,000
Remaining Gap	\$ 1,400,000	\$ 3,500,000
Number of Teaching Positions in Jeopardy	20	50

Best and Worst Case Scenarios for 2009-2010

1. Our best case level of state funding now appears to create a \$7.6 million funding gap for Lake Oswego. The district could manage this reduction in funding with a multitude of painful staffing, program, and service reductions. However, this reduced level of funding could also require the district to make major organizational structural changes, such as adjusting secondary school schedules.
2. If state education funding declines to the \$5.4 billion range for the next biennium, creating a \$10.2 million funding gap for Lake Oswego next year, the district will have to consider enacting major structural changes in school schedules, program offerings, and organization for instruction.

Given the anticipated impact of this economic crisis, it is important that we begin making substantial changes while shaping a vision of what our school district's programs and services should be, both in the context of significantly reduced resources, and our mission and core values:

- We will continue to plan strategically, exercise considered judgment, strive to ensure the vitality of our programs, and focus on what matters – the education, safety and well being of our children.
- While we cannot predict the extent of revenue reductions through the next biennium, we must be prepared to make a multitude of program and staffing decisions once funding levels are determined by the legislature and governor.
- The district had hoped to focus on incremental change for the 2009-10 school year, using tactical planning and zero-based budgeting to preserve as many positions, programs, and services as possible.
- Now, given the worsening economic realities, it appears the district will need to focus on some transformational change for 2009-10, adapting schedules, programs, and services to fit the economic conditions.

One of the great strengths of our community and our district is our shared belief in the importance of working together, supporting each other and being proactive in our efforts to best realize our core mission and values. Much has already been done to begin addressing the economic challenges the district is facing. The Lake Oswego community has supported us by passing the local option levy and has also gone over the \$1.3 million mark in Foundation fundraising. District teachers have voted to postpone their contracted cost of living increase to help save teaching positions and preserve program for students. Administrators, managing directors, supervisors, and confidential employees are also supporting a cost of living increase freeze. And classified employees are in the initial stages of considering possible contract changes for next year.

Reduction Planning Strategies for 2009-2010

All the programs and services provided by our schools are very valuable and considered essential for providing an outstanding, comprehensive educational program. However, given the economic realities we are facing, the district will not be able to fund all of the programs and services it is currently providing. To move forward, we must accept the reality that we cannot control the state's funding choices, and although it is wrong to underfund education, some ways of doing the wrong thing are much better than others. Our challenge is not to acquiesce to the problem, but to move forward with an assertive spirit, making the best possible choices given the economic circumstances. To that end, the district has prepared a report titled Superintendent's Program, Services and Staffing Recommendations for 2009-2010. It outlines the planning strategies that will be used to determined reductions. Its process is summarized as follows:

1. The district will determine a first-to-be-eliminated number of non-teaching staff positions in management, operational, and classified support staff areas. These positions are almost certain to be reduced in hours or eliminated in either of the two scenarios.
2. The district will determine a zero-based funding hierarchy of teacher-provided course and service offerings designated as either First Tier Essential Staffing or Second Tier Essential Staffing.
3. The district will fund all First Tier Essential Staffing positions at a teacher:student ratio consistent with the economic reality once the state determines the level of state funding for the next biennium. We anticipate that the state legislature will make its funding determination shortly after the state revenue forecast is released on May 15. It is also important to note that if state funding declines to the extreme range of what we consider to be our worst case scenario, the district could be in a position of having to consider eliminating or reducing program and service offerings that we are considering to be Tier One Essential.
4. From its Second Tier Essential Staffing category, the district will strive to offer those programs and services that it can fund, taking into consideration that essential administrative, management, and classified support staff positions must also be funded for the district to operate effectively.
5. If the district must meet the challenges of reworking and reorganizing its programs and services in a worst case funding scenario, further reductions in non-teaching staff positions in management, operational and support staff areas will take place. These reductions will most likely take the form of position eliminations, reduction in hours, and reduction in length of contracts.

Financial Model

Based on the data currently available, the district has prepared a financial model (page 5) for 2008-09, 2009-10, and 2010-11 showing the relationship between general operating revenues and expenditures. The model incorporates current year projections for revenue and expenditure based on year-to-date data for 2008-09 and 9.5% benefit increases in the first projection year. All revenue estimates have been updated to the best most current data, including a preliminary Foundation revenue component of \$1.3 million for the next fiscal year. For fiscal year 2008-09, the most recent district formula revenue projections from the Oregon Department of Education are used; for 2009-10, the model uses the best case statewide appropriation to K-12 education of \$5.9 billion, a decrease of approximately 6% over the current biennium. This \$5.9 billion is essentially the same funding and staffing level used for the proposed 2009-10 budget. For modeling purposes, employment levels are held constant for each year within the projection period 2008-10 even though enrollment is projected to decline slightly. Due to the significant decline in state revenue, accrual is needed to balance the budget in the 2010-11 fiscal year. \$1,000,000 is projected for 2010-11. Current Foundation pledges of \$1.3 million are also incorporated in 2009-10 in the model. Foundation fundraising operates essentially on a calendar year basis such that the final amount raised for 2009-10 will not be known until approximately December 2009. Cost of living adjustment (COLA) freezes to date and other initial savings or resources are also accounted for in the model.

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 will result 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.

Capital Improvement Projects

Facilities improvement programs funded by the 2000 capital improvement bond were largely concluded in 2005-06. With City, district, and donated resources, the district completed field improvements at both high schools in 2006-07. Energy enhancement projects funded under the state SB 1149 program will continue to be undertaken for the next several years, with special emphasis placed on high-return projects for the 2009-10 fiscal year. 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.

Projected Tax Rates

District property tax rates are projected to remain essentially flat at \$7.15 per \$1,000 taxable value. The actual tax rate and rate increase for a particular tax lot may be less due to the varying range of impact from Measure 5 compression. This \$7.15 rate is projected to decline to \$6.89 in 2010-11 due to the retirement of a debt as more fully discussed below.

A property tax rate of \$5.86 per \$1,000 taxable value will be levied for the General Fund budget. Approximately \$4.47 of this amount is the permanent local tax rate as limited by Measures 5 and 50. The balance, \$1.39, is the portion attributable to the local option under the current voter-approved authority. 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, the local option is still projected to raise \$6,950,000 in 2009-10. These rates will result in a total General Fund levy of approximately \$33,730,000, of which \$30,740,000 is estimated to be collected in 2009-10. The balance is either lost to discounts, compression under Measure 5, or will be collected in future years.

The debt service levy for 2009-10 is proposed to be \$7,525,000, \$7,075,000 of which is estimated to be collected in 2009-10. This will result in a total debt service tax rate of approximately \$1.29 per \$1,000 taxable value, approximately the same tax rate as 2008-09. \$1.02 supports the debt service for the most recent facilities improvement bond and the balance, \$.27, supports prior debt service. This prior debt will be retired at the end of the 2009-10 fiscal year such that the debt service tax rate will decline by approximately \$.26 per \$1,000 in the 2010-11 fiscal year.

The Lake Grove Swim Park tax rate will be \$.042 for the 2009-10 fiscal year. This will result in a levy of approximately \$153,000 for the Park, \$144,000 of which is estimated to be collected in 2009-10.

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

Lake Oswego School District

Revenues and Expenditures Forecast - "Best"-Case Preliminary Projection

	Audited	Projected		
	2007-08	2008-09	2009-10	2010-11
State Budget Biennium	[-----][-----]			
Demographics				
Total Oct. 1 Student Enrollment	6775	6743	6676	6609
Total GF & Foundation FTE	610	624	624	624
Revenues				
State Formula Revenue	\$46,488,000	\$46,440,000	\$44,200,000	\$45,800,000
Local Option	\$5,675,000	\$6,850,000	\$6,900,000	\$6,950,000
Non-Formula Revenue	\$2,843,000	\$2,140,000	\$1,940,000	\$1,940,000
Total Revenues	\$55,006,000	\$55,430,000	\$53,040,000	\$54,690,000
Expenditures				
Total GF & Foundation Salaries	\$31,119,000	\$32,350,000	\$33,725,000	\$35,159,000
Total Assoc. Salary Costs	\$12,324,000	\$13,210,000	\$13,542,000	\$14,391,000
PERS Bond Payments	\$2,330,000	\$2,360,000	\$2,470,000	\$2,580,000
Total Supplies/Equip/Services	\$10,000,000	\$10,650,000	\$10,900,000	\$11,150,000
Total Planned Expenditures	\$55,773,000	\$58,570,000	\$60,637,000	\$63,280,000
Revenue/Expenditures Shortfall	(\$767,000)	(\$3,140,000)	(\$7,597,000)	(\$8,590,000)
Potential Savings/Other Resources				
Foundation	\$1,900,000	\$1,750,000	\$1,300,000	\$1,000,000
COLA Freezes - To Date	\$0	\$0	\$1,000,000	\$1,000,000
Other Initial Savings/Resources	\$0	\$0	\$2,400,000	\$2,400,000
Total Potential Savings/Other	\$1,900,000	\$1,750,000	\$4,700,000	\$4,400,000
Beginning Cash Balance	\$3,215,000	\$4,348,000	\$2,958,000	\$61,000
Ending Cash Balance	\$4,348,000	\$2,958,000	\$61,000	(\$4,129,000)
Accrued Future Revenues (capped at approximately \$2.25 million)				
Subsequent Year SSF	\$0	\$0	\$0	\$0

Notes:

Projected data is based on Staffing and programs held constant (Current Service Level) and many variable assumptions and are considered approximations.

ADMw Funding from current ODE estimates with following adjustments:

2008-09: Based on 3/09/09 State Estimate + SIF

2009-10: Estimate based on 4/15/09 State "Best" Case Scenario estimate of State Budget of \$5.9 Billion which includes all known current available State supplements.

2010-11: Estimate based on remaining allocation of \$5.9 Billion State Budget (51%)

Salaries Increase 3.75% on Base per Contract Terms (effectively 4.25% due to step increases, top-step employees, and normal turnover).

Health Benefits Increase 9.5% in 09-10 over 08-09 and 7.5% in 10-11 over 09-10.

General Fund - Revenues by Source

Source	Actual	Actual	Budgeted	Proposed, Approved	
	2006-07	2007-08	2008-09	& Adopted 2009-10	
1000 From Local Sources					
01111	CURRENT YEAR'S PROPERTY TAXES	21,343,387	22,325,582	24,040,000	24,375,000
01112	PRIOR YEARS' PROPERTY TAXES	511,943	547,722	520,000	520,000
01121	LOCAL OPTION PROPERTY TAXES	5,709,812	5,515,702	6,700,000	6,800,000
01122	LOCAL OPTION PRIOR YEAR P. TAXES	135,010	159,138	150,000	150,000
01311	TUITION-PUPILS OR PARENTS	366,315	403,720	500,000	550,000
01315	TUITION-OTHR LEA TRANS ED	61,500	44,881	60,000	60,000
01510	INTEREST ON INVESTMENTS	1,017,782	990,793	675,000	175,000
01710	COCURRIC GATE/ADMISSN FEE	70,153	67,481	90,000	90,000
01730	COCURRIC PARTICIPATN FEE	464,758	442,044	475,000	550,000
01740	ASB STUDENT FEES	24,563	31,837	30,000	30,000
01911	FACILITY RENTAL FEES	7,500	100	10,000	10,000
01915	PROPERTY LEASE FEES	222,379	218,838	250,000	250,000
01980	INDIRECT COST CHARGES	0	30,769	45,000	45,000
01990	MISCELLANEOUS INCOME	35,505	59,440	50,000	50,000
	Sub-Total From Local Sources	29,970,607	30,838,047	33,595,000	33,655,000
2000 From Intermediate Sources					
02101	COUNTY SCHOOL FUND/OTHER	15,361	1,362	25,000	25,000
02200	HANDICAPPED FUNDS	456,876	438,500	500,000	500,000
	Sub-Total From Intermediate Sources	472,237	439,862	525,000	525,000
3000 From State Sources					
03101	BASIC SCHOOL SUPPORT	19,740,552	22,905,384	21,237,000	19,651,000
03103	COMMON SCHOOL FUND	581,274	654,352	600,000	600,000
	Sub-Total From State Sources	20,321,826	23,559,736	21,837,000	20,251,000
4000 From Federal Sources					
04801	FEDERAL FOREST FEES	173,026	169,928	175,000	175,000
	Sub-Total From Federal Sources	173,026	169,928	175,000	175,000
5000 From Other Sources					
05300	SALE/COMP LOSS FXD ASSETS	0	0	10,000	10,000
05400	BEGINNING FUND BALANCE	2,796,287	3,215,498	4,075,000	3,000,000
	Sub-Total From Other Sources	2,796,287	3,215,498	4,085,000	3,010,000
	Grand Totals	53,733,983	58,223,071	60,217,000	57,616,000

General Fund - Expenditures

Functi	Object	Description	Actual	Actual	Budgeted	Proposed, Approved		
			2006-07	2007-08	2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
Primary, K-3 Programs								
1111	00111	CERTIFICATED SALARIES	3,479,096	3,995,169	4,236,698	74.48	4,048,531	69.30
1111	00112	NONCERTIFICATED SALARIES	473,028	463,791	529,420	23.11	604,823	26.66
1111	00121	CERTIF SALARIES SUBS	198,312	241,428	200,000		220,000	
1111	00122	NONCERTIF SALARIES SUBS	22,616	36,920	30,000		30,000	
1111	00132	LEADERSHIP STIPEND	36,655	37,069	41,040		41,040	
1111	00136	EXTENDED CONTRACTS	0	0	1,000		1,000	
1111	00210	PERS	451,487	409,962	452,534		394,037	
1111	00220	SOCIAL SECURITY	314,278	354,742	384,654		376,799	
1111	00231	WORKER'S COMP INSURANCE	18,359	22,475	18,101		17,731	
1111	00233	UNEMPLOYMENT INSURANCE	10,338	6,996	5,028		14,776	
1111	00241	INSURANCE BENEFIT-CERT	676,761	818,140	1,005,278		1,004,996	
1111	00242	INSURANCE BENEFIT-CLASS	193,274	195,086	315,151		387,848	
1111	00322	REPAIRS/MAINT SERVICES	9,823	14,826	6,260		10,382	
1111	00324	RENTALS	21,779	19,360	28,013		23,478	
1111	00410	CONSUMABLE SUPPLIES	109,360	68,836	71,347		69,506	
1111	00420	TEXTBOOKS	78,257	332,866	90,900		6,850	
1111	00460	NON CONSUMABLE SUPPLIES	7,176	4,646	12,563		9,600	
1111	00470	COMPUTER SOFTWARE	2,343	150	0		0	
1111	00542	REPLACEMENT EQUIPMENT	363	1,540	3,900		3,379	
1111	00550	TECHNOLOGY EQUIPMENT	22,906	6,708	12,340		9,250	
Sub-Totals for Primary, K-3 Programs			6,126,211	7,030,710	7,444,228	97.59	7,274,026	95.96
Intermediate, 4-6 Programs								
1112	00111	CERTIFICATED SALARIES	3,465,162	3,612,665	4,033,044	68.90	3,962,090	66.75
1112	00112	NONCERTIFICATED SALARIES	152,833	181,163	190,301	8.27	155,827	6.27
1112	00121	CERTIF SALARIES SUBS	175,747	148,037	200,000		200,000	
1112	00122	NONCERTIF SALARIES SUBS	2,491	827	5,000		5,000	
1112	00132	LEADERSHIP STIPEND	39,119	39,789	41,040		41,040	
1112	00210	PERS	423,164	352,104	404,099		349,115	
1112	00220	SOCIAL SECURITY	289,561	298,018	343,484		333,844	
1112	00231	WORKER'S COMP INSURANCE	16,645	18,863	16,164		15,709	
1112	00233	UNEMPLOYMENT INSURANCE	9,538	6,017	4,490		13,093	
1112	00241	INSURANCE BENEFIT-CERT	621,781	719,447	929,948		968,021	
1112	00242	INSURANCE BENEFIT-CLASS	57,375	75,235	111,698		82,094	
1112	00312	INSTR PROG IMPROV-TCHR	0	750	200		200	
1112	00322	REPAIRS/MAINT SERVICES	11,939	18,363	16,560		12,266	
1112	00324	RENTALS	22,004	15,783	28,917		24,342	
1112	00341	TRAVEL LOCAL IN DISTRICT	325	857	400		400	
1112	00410	CONSUMABLE SUPPLIES	86,635	81,024	74,893		77,166	
1112	00420	TEXTBOOKS	283,342	271,125	77,880		9,653	
1112	00460	NON CONSUMABLE SUPPLIES	8,275	13,040	0		10,800	
1112	00470	COMPUTER SOFTWARE	720	150	0		0	
1112	00541	INITIAL/ADDL EQUIPMENT	0	0	10,000		5,000	
1112	00542	REPLACEMENT EQUIPMENT	100	2,450	3,900		2,000	
1112	00550	TECHNOLOGY EQUIPMENT	19,485	50,642	14,640		9,200	
Sub-Totals for Intermediate, 4-6 Programs			5,686,241	5,906,349	6,506,657	77.17	6,276,860	73.02
Sub-Totals for 111X Elementary Programs			11,812,452	12,937,059	13,950,885	174.76	13,550,886	168.98
Jr High Programs								
1121	00111	CERTIFICATED SALARIES	2,355,253	2,553,904	2,736,606	49.80	2,611,155	46.80
1121	00112	NONCERTIFICATED SALARIES	16,794	30,339	55,958	2.37	28,663	1.33
1121	00121	CERTIF SALARIES SUBS	104,029	97,351	112,500		112,500	

Functi	Object	Description	Proposed, Approved					
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
1121	00122	NONCERTIF SALARIES SUBS	163	129	2,000		2,000	
1121	00132	LEADERSHIP STIPEND	28,988	29,034	44,000		44,000	
1121	00136	EXTENDED CONTRACTS	49	18	0		0	
1121	00210	PERS	261,533	244,969	264,998		223,865	
1121	00220	SOCIAL SECURITY	186,924	201,827	224,898		214,071	
1121	00231	WORKER'S COMP INSURANCE	10,645	12,752	10,960		10,074	
1121	00233	UNEMPLOYMENT INSURANCE	6,163	4,044	3,044		8,396	
1121	00241	INSURANCE BENEFIT-CERT	477,787	531,682	672,300		678,600	
1121	00242	INSURANCE BENEFIT-CLASS	5,087	10,900	32,049		19,489	
1121	00312	INSTR PROG IMPROV-TCHR	0	650	0		9,000	
1121	00322	REPAIRS/MAINT SERVICES	2,234	2,792	0		0	
1121	00324	RENTALS	31,731	26,510	31,075		28,636	
1121	00341	TRAVEL LOCAL IN DISTRICT	776	385	0		0	
1121	00410	CONSUMABLE SUPPLIES	51,965	56,109	51,893		51,316	
1121	00420	TEXTBOOKS	75,776	83,427	21,000		860	
1121	00460	NON CONSUMABLE SUPPLIES	2,012	2,848	0		500	
1121	00470	COMPUTER SOFTWARE	1,400	30	0		0	
1121	00550	TECHNOLOGY EQUIPMENT	24,333	7,676	6,707		842	
Sub-Totals for Jr High Programs			3,643,642	3,897,376	4,269,988	52.17	4,043,967	48.13

Jr. High Co-curricular

1122	00112	NONCERTIFICATED SALARIES	14,196	14,714	15,777	0.62	15,772	0.62
1122	00133	COCURRICULAR STIPENDS	122,783	111,417	152,000		152,000	
1122	00210	PERS	10,885	9,121	15,100		13,422	
1122	00220	SOCIAL SECURITY	10,560	9,493	12,835		12,834	
1122	00231	WORKER'S COMP INSURANCE	776	666	604		604	
1122	00233	UNEMPLOYMENT INSURANCE	345	216	168		504	
1122	00242	INSURANCE BENEFIT-CLASS	8,020	8,893	8,451		9,078	
1122	00322	REPAIRS/MAINT SERVICES	1,280	1,156	1,300		1,350	
1122	00389	NON INSTRUCT PROF/TECH	11,593	11,264	14,000		13,000	
1122	00410	CONSUMABLE SUPPLIES	2,285	3,828	2,450		2,300	
1122	00460	NON CONSUMABLE SUPPLIES	878	60	500		500	
Sub-Totals for Jr. High Co-curricular			183,601	170,828	223,185	0.62	221,364	0.62

Junior High Co-curricular Music

1126	00133	COCURRICULAR STIPENDS	14,432	13,652	19,302		19,302	
1126	00210	PERS	1,753	1,104	1,737		1,544	
1126	00220	SOCIAL SECURITY	1,099	1,039	1,477		1,476	
1126	00231	WORKER'S COMP INSURANCE	71	59	70		69	
1126	00233	UNEMPLOYMENT INSURANCE	36	20	20		58	
1126	00322	REPAIRS/MAINT SERVICES	240	0	250		215	
1126	00410	CONSUMABLE SUPPLIES	3,877	2,982	3,510		3,391	
1126	00420	TEXTBOOKS	2,214	2,259	3,000		2,580	
1126	00460	NON CONSUMABLE SUPPLIES	1,582	469	0		0	
Sub-Totals for Junior High Co-curricular Music			25,304	21,584	29,366	0.00	28,635	0.00

Sub-Totals for 112X Junior High Programs			3,852,547	4,089,788	4,522,539	52.79	4,293,966	48.75
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High School Programs

1131	00111	CERTIFICATED SALARIES	4,589,112	5,116,635	5,739,511	101.87	5,562,018	96.34
1131	00112	NONCERTIFICATED SALARIES	64,351	96,365	101,763	4.13	90,745	3.30
1131	00121	CERTIF SALARIES SUBS	116,682	167,005	200,000		200,000	
1131	00122	NONCERTIF SALARIES SUBS	6,049	1,806	10,000		10,000	
1131	00132	LEADERSHIP STIPEND	35,688	45,440	64,000		64,000	

Functl	Object	Description	Proposed, Approved					
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
1131	00136	EXTENDED CONTRACTS	45	120	0		0	
1131	00210	PERS	526,203	472,669	553,975		474,141	
1131	00220	SOCIAL SECURITY	360,392	406,507	470,879		453,398	
1131	00231	WORKER'S COMP INSURANCE	20,403	25,416	22,159		21,336	
1131	00233	UNEMPLOYMENT INSURANCE	11,891	8,139	6,155		17,780	
1131	00241	INSURANCE BENEFIT-CERT	909,167	1,071,254	1,375,110		1,414,185	
1131	00242	INSURANCE BENEFIT-CLASS	29,792	50,209	55,688		49,112	
1131	00311	INSTR PROG IMPROV-PUPIL	13,711	9,629	15,000		21,750	
1131	00322	REPAIRS/MAINT SERVICES	36,686	8,751	13,771		17,544	
1131	00324	RENTALS	35,705	63,066	53,951		50,751	
1131	00373	TUITION SB300	0	0	150,000		150,000	
1131	00390	OTHER PROF/TECH NON INST	490	0	500		500	
1131	00410	CONSUMABLE SUPPLIES	121,410	114,787	130,585		122,616	
1131	00420	TEXTBOOKS	281,497	135,335	86,737		42,493	
1131	00460	NON CONSUMABLE SUPPLIES	18,108	21,270	30,420		21,420	
1131	00470	COMPUTER SOFTWARE	19,389	17,126	22,360		2,120	
1131	00541	INITIAL/ADDL EQUIPMENT	7,379	7,183	10,895		4,566	
1131	00542	REPLACEMENT EQUIPMENT	0	0	2,100		2,600	
1131	00550	TECHNOLOGY EQUIPMENT	35,676	72,265	20,794		15,445	
Sub-Totals for High School Programs			7,239,826	7,910,977	9,136,353	106.00	8,808,520	99.64

High School Co-curricular

1132	00111	CERTIFICATED SALARIES	167,810	173,840	180,629	2.00	180,938	2.00
1132	00112	NONCERTIFICATED SALARIES	83,846	54,989	84,218	2.50	67,380	2.00
1132	00121	CERTIFICATED SALARIES SUBS	510	0	0		0	
1132	00122	NONCERTIF SALARIES SUBS	0	354	0		0	
1132	00132	LEADERSHIP STIPEND	0	0	34,912		0	
1132	00133	COCURRICULAR STIPENDS	573,511	594,389	560,000		600,000	
1132	00136	EXTENDED CONTRACTS	55	258	2,500		5,000	
1132	00210	PERS	55,638	42,965	77,603		68,266	
1132	00220	SOCIAL SECURITY	62,242	62,343	65,963		65,279	
1132	00231	WORKER'S COMP INSURANCE	3,748	3,889	3,104		3,072	
1132	00233	UNEMPLOYMENT INSURANCE	2,034	1,391	862		2,560	
1132	00241	INSURANCE BENEFIT-CERT	21,109	25,875	27,000		29,000	
1132	00242	INSURANCE BENEFIT-CLASS	19,580	14,478	33,750		29,000	
1132	00322	REPAIRS/MAINT SERVICES	7,451	5,972	10,400		9,500	
1132	00324	RENTALS	1,198	1,037	1,800		1,680	
1132	00329	LAUNDRY SERVICE	4,500	4,635	4,500		4,050	
1132	00342	TRAVEL OUT OF DISTRICT	2,860	2,968	2,900		2,400	
1132	00351	TELEPHONE/CELL PHONE	1,128	0	300		270	
1132	00355	PRINTING	215	59	200		180	
1132	00389	NON INSTRUCT PROF/TECH	63,312	50,602	49,500		46,950	
1132	00410	CONSUMABLE SUPPLIES	22,915	25,685	25,572		21,635	
1132	00460	NON CONSUMABLE SUPPLIES	49,051	47,564	55,787		49,035	
1132	00541	INITIAL/ADDL EQUIPMENT	2,483	370	5,000		3,700	
1132	00542	REPLACEMENT EQUIPMENT	3,720	100	4,000		2,750	
1132	00550	TECHNOLOGY EQUIPMENT	953	2,088	1,500		440	
1132	00640	DUES AND FEES	17,989	17,118	17,900		9,380	
Sub-Totals for High School Co-curricular			1,167,858	1,132,969	1,249,901	4.50	1,202,465	4.00

High School Co-curricular Music

1136	00133	COCURRICULAR STIPENDS	27,933	29,850	36,688		36,688	
1136	00210	PERS	3,416	2,668	3,302		2,936	
1136	00220	SOCIAL SECURITY	2,128	2,276	2,807		2,806	

Functi Object	Description	Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	Proposed, Approved	
						2009-10	09-10 FTE
1136 00231	WORKER'S COMP INSURANCE	131	151	1,321		132	
1136 00233	UNEMPLOYMENT INSURANCE	70	43	37		110	
1136 00329	LAUNDRY SERVICE	265	0	500		450	
1136 00389	NON INSTRUCT PROF/TECH	243	-1,243	0		0	
1136 00410	CONSUMABLE SUPPLIES	996	193	0		0	
1136 00420	TEXTBOOKS	4,709	4,177	6,335		5,702	
1136 00460	NON CONSUMABLE SUPPLIES	1,310	1,495	487		439	
1136 00470	COMPUTER SOFTWARE	325	100	725		653	
1136 00640	DUES AND FEES	0	0	0		204	
Sub-Totals for High School Co-curricular Music		41,526	39,710	52,202	0.00	50,120	0.00

Sub-Totals for 113X High School Programs	8,449,210	9,083,656	10,438,456	110.50	10,061,105	103.64
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Regular District-Wide Programs

1199 00341	TRAVEL LOCAL IN DISTRICT	889	908	3,500		3,500	
Sub-Totals for Regular District-Wide Programs		889	908	3,500	0.00	3,500	0.00

Talented and Gifted Programs

1210 00111	CERTIFICATED SALARIES	258,966	299,921	315,309	4.83	307,100	4.99
1210 00121	CERTIF SALARIES TEMPORARY	7,980	4,964	8,000		8,000	
1210 00136	EXTENDED CONTRACTS	449	0	1,000		1,000	
1210 00210	PERS	31,546	26,743	29,188		25,288	
1210 00220	SOCIAL SECURITY	19,695	22,253	24,810		24,182	
1210 00231	WORKER'S COMP INSURANCE	1,114	1,387	1,168		1,138	
1210 00233	UNEMPLOYMENT INSURANCE	644	440	324		948	
1210 00241	INSURANCE BENEFIT-CERT	33,967	44,475	65,205		72,355	
1210 00324	RENTALS	200	0	0		0	
1210 00341	TRAVEL LOCAL IN DISTRICT	112	0	100		100	
1210 00410	CONSUMABLE SUPPLIES	3,313	1,896	3,290		3,355	
1210 00420	TEXTBOOKS	0	0	400		400	
1210 00440	PERIODICALS	85	95	200		200	
1210 00640	DUES AND FEES	95	95	400		400	
Sub-Totals for Talented and Gifted Programs		358,166	402,269	449,393	4.83	444,466	4.99

Restrictive Programs for Students with Disabilities (Formerly Mentally Handicapped Services)

1220 00111	CERTIFICATED SALARIES	120,206	97,433	160,252	3.41	299,257	5.50
1220 00112	NONCERTIFICATED SALARIES	419,707	243,792	244,806	10.95	367,651	15.50
1220 00121	CERTIF SALARIES TEMPORARY	16,920	10,960	9,500		9,500	
1220 00122	NONCERTIF SALARIES TEMPRY	12,121	7,232	8,000		8,000	
1220 00135	HOME TEACHERS	0	36,211	0		30,000	
1220 00136	EXTENDED CONTRACTS	11,959	11,004	12,000		12,000	
1220 00138	SPECIALIST SALARIES	210,708	209,904	224,414	4.29	237,557	4.51
1220 00210	PERS	78,941	53,364	58,677		77,920	
1220 00220	SOCIAL SECURITY	57,273	45,159	49,876		74,511	
1220 00231	WORKER'S COMP INSURANCE	3,594	2,992	2,347		3,506	
1220 00233	UNEMPLOYMENT INSURANCE	1,877	882	652		2,922	
1220 00241	INSURANCE BENEFIT-CERT	14,372	22,791	103,869		224,794	
1220 00242	INSURANCE BENEFIT-CLASS	216,656	134,131	146,448		145,189	
1220 00341	TRAVEL LOCAL IN DISTRICT	2,870	3,955	2,800		2,800	
1220 00342	TRAVEL OUT OF DISTRICT	0	1,929	0		0	
1220 00371	TUITION DIST IN STATE	728,080	881,655	1,100,000		275,000	
1220 00373	TUITION PRIVATE SCHOOLS	97,707	232,307	200,000		175,000	
1220 00410	CONSUMABLE SUPPLIES	2,878	5,164	2,200		2,200	
1220 00420	TEXTBOOKS	138	1,748	400		400	

Funcfi	Object	Description	Proposed, Approved					
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
1220	00460	NON CONSUMABLE SUPPLIES	3,617	1,179	3,300		2,800	
1220	00470	COMPUTER SOFTWARE	2,180	3,378	2,500		1,500	
1220	00541	NEW EQUIPMENT	924		3,000		3,000	
1220	00550	TECHNOLOGY EQUIPMENT	1,511	1,756	3,000		1,000	
Sub-totals for Restrictive Programs for Disabilities			2,004,239	2,008,926	2,338,041	18.65	1,956,507	25.51

More Restrictive Programs - Transition Ed.

1223	00111	CERTIFICATED SALARIES	0	0	0	0.00	78,277	1.50
1223	00112	NONCERTIFICATED SALARIES	0	0	0	0.00	103,628	5.62
1223	00210	PERS	0	0	0		14,952	
1223	00220	SOCIAL SECURITY	0	0	0		14,298	
1223	00231	WORKER'S COMP INSURANCE	0	0	0		673	
1223	00233	UNEMPLOYMENT INSURANCE	0	0	0		561	
1223	00241	INSURANCE BENEFIT-CERT	0	0	0		21,750	
1223	00242	INSURANCE BENEFIT-CLASS	0	0	0		81,577	
Sub-Totals for Transition Ed.			0	0	0	0.00	315,716	7.12

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

1250	00111	CERTIFICATED SALARIES	1,024,085	945,132	1,023,269	17.27	999,910	18.50
1250	00112	NONCERTIFICATED SALARIES	547,228	972,037	1,063,736	46.96	1,028,228	45.01
1250	00121	CERTIF SALARIES TEMPORARY	41,628	63,628	35,000		35,000	
1250	00122	NONCERTIF SALARIES TEMPRY	31,380	44,224	12,000		12,000	
1250	00135	HOME TEACHERS	22,757	0	30,000		0	
1250	00136	EXTENDED CONTRACTS	24,990	12,122	25,000		25,000	
1250	00210	PERS	165,727	174,900	195,390		170,411	
1250	00220	SOCIAL SECURITY	121,731	146,275	166,082		162,956	
1250	00231	WORKER'S COMP INSURANCE	7,573	9,931	7,816		7,669	
1250	00233	UNEMPLOYMENT INSURANCE	3,976	2,849	2,171		6,390	
1250	00241	INSURANCE BENEFIT-CERT	222,718	162,557	233,145		268,250	
1250	00242	INSURANCE BENEFIT-CLASS	252,005	415,972	633,969		652,718	
1250	00341	TRAVEL LOCAL IN DISTRICT	2,406	2,298	1,500		1,500	
1250	00371	TUITION DIST IN STATE	0	2,962	0		0	
1250	00410	CONSUMABLE SUPPLIES	4,689	8,585	6,000		6,000	
1250	00420	TEXTBOOKS	5,427	1,826	6,000		6,000	
1250	00460	NON CONSUMABLE SUPPLIES	2,839	3,163	5,500		3,500	
1250	00470	COMPUTER SOFTWARE	0	2,491	1,500		1,000	
1250	00541	INITIAL/ADDL EQUIPMENT	0	0	4,000		1,000	
1250	00550	TECHNOLOGY EQUIPMENT	896	3,570	3,000		1,000	
Totals for Less Restrictive Programs for Disabilities			2,482,055	2,974,522	3,455,078	64.23	3,388,532	63.51

Alternative Learning Programs

1280	00135	HOME SCHOOL TEACHERS	6,329	27,248	16,500		16,500	
1280	00210	PERS	64	676	1,476		1,320	
1280	00220	SOCIAL SECURITY	484	2,085	1,262		1,262	
1280	00231	WORKER'S COMP INSURANCE	27	126	59		59	
1280	00233	UNEMPLOYMENT INSURANCE	16	31	16		50	
1280	00341	TRAVEL LOCAL IN DISTRICT	39	3,631	800		800	
1280	00371	TUITION DIST IN STATE	63,353	74,369	90,000		110,000	
1280	00373	TUITION PRIVATE SCHOOLS	25,053	14,277	0		0	
1280	00420	TEXTBOOKS	640	3,589	2,000		2,000	
Sub-Totals for Alternative Learning Programs			96,005	126,032	112,113		131,991	

Functi	Object	Description	Proposed, Approved					
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
English Second Language Programs								
1291	00111	CERTIFICATED SALARIES	95,667	108,312	111,294	1.67	113,711	1.67
1291	00121	CERTIF SALARIES TEMPORARY	576	146	0		0	
1291	00135	HOME SCHOOL TEACHERS	0	576	0		0	
1291	00136	EXTENDED CONTRACTS	2,106	1,734	12,500		12,500	
1291	00210	PERS	11,767	10,038	11,141		10,097	
1291	00220	SOCIAL SECURITY	7,451	8,362	9,470		9,655	
1291	00231	WORKER'S COMP INSURANCE	410	503	446		454	
1291	00233	UNEMPLOYMENT INSURANCE	243	165	124		379	
1291	00241	INSURANCE BENEFIT-CERT	13,499	14,827	22,545		24,215	
1291	00341	TRAVEL LOCAL IN DISTRICT	45	333	0		0	
1291	00370	TUITION	0	237	0		0	
1291	00420	TEXTBOOKS	2,358	1,043	500		500	
1291	00460	NON CONSUMABLE SUPPLIES	0	518	0		1,500	
Sub-Totals for English Second Language Programs			134,122	146,794	168,020	1.67	173,011	1.67
Total Instruction			29,189,685	31,769,954	35,438,025	427.43	34,319,680	424.17
Support Services								
Counseling Programs								
2120	00111	CERTIFICATED SALARIES	562,243	676,314	691,612	11.83	704,169	11.86
2120	00112	NONCERTIFICATED SALARIES	125,461	164,591	201,303	7.25	147,328	5.25
2120	00121	CERTIF SALARIES TEMPORARY	144	9,692	2,000		2,000	
2120	00122	NONCERTIF SALARIES TEMPRY	1,113	78	0		0	
2120	00136	EXTENDED CONTRACTS	16,637	28,148	20,000		22,000	
2120	00210	PERS	77,679	76,259	82,342		70,039	
2120	00220	SOCIAL SECURITY	52,342	65,443	69,991		66,975	
2120	00231	WORKER'S COMP INSURANCE	3,035	4,123	3,294		3,151	
2120	00233	UNEMPLOYMENT INSURANCE	1,710	1,304	915		2,626	
2120	00241	INSURANCE BENEFIT-CERT	105,416	139,382	159,705		174,870	
2120	00242	INSURANCE BENEFIT-CLASS	52,374	68,871	97,875		76,125	
2120	00355	PRINTING	107	776	908		818	
2120	00410	CONSUMABLE SUPPLIES	1,980	1,533	4,679		4,181	
2120	00420	TEXTBOOKS	501	545	2,016		1,305	
2120	00470	COMPUTER SOFTWARE	0	0	0		4,090	
Sub-Totals for Counseling Programs			1,000,742	1,237,059	1,336,640	19.08	1,279,677	17.11
Nursing Services								
2134	00114	SUPERVISOR SALARIES	44,928	62,124	76,609	1.40	59,409	1.00
2134	00136	EXTENDED CONTRACTS	288	0	500		500	
2134	00210	PERS	3,550	5,919	6,940		4,793	
2134	00220	SOCIAL SECURITY	3,433	4,713	5,899		4,583	
2134	00231	WORKER'S COMP INSURANCE	196	289	278		216	
2134	00233	UNEMPLOYMENT INSURANCE	112	88	77		180	
2134	00240	INSURANCE BENEFIT-ADMIN	13,023	14,081	0		0	
2134	00241	INSURANCE BENEFIT-CERT	0	0	18,900		14,500	
2134	00341	TRAVEL LOCAL IN DISTRICT	604	636	600		600	
2134	00353	POSTAGE	234	123	400		400	
2134	00410	CONSUMABLE SUPPLIES	1,621	2,934	3,836		3,936	
2134	00460	NONCONSUMABLE SUPPLIES	19,970	713	2,200		1,000	
2134	00541	INITIAL/ADDL EQUIPMENT	1,094	0	0		0	
Sub-Totals for Nursing Services			89,053	91,620	116,239	1.40	90,117	1.00

Func	Object	Description	Proposed, Approved					
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
Psychological Services								
2140	00111	CERTIFICATED SALARIES	226,654	211,863	247,647	4.10	253,121	4.10
2140	00136	EXTENDED CONTRACTS	6,522	886	8,000		8,000	
2140	00210	PERS	24,158	17,491	23,008		20,890	
2140	00220	SOCIAL SECURITY	17,520	16,006	19,557		19,976	
2140	00231	WORKER'S COMP INSURANCE	973	970	920		940	
2140	00233	UNEMPLOYMENT INSURANCE	572	314	256		783	
2140	00241	INSURANCE BENEFIT-CERT	41,734	45,042	55,350		62,350	
2140	00312	INSTR PROG IMPROV-TCHR	476	375	400		400	
2140	00341	TRAVEL LOCAL IN DISTRICT	503	388	500		500	
2140	00410	CONSUMABLE SUPPLIES	2,095	1,284	8,800		7,000	
2140	00460	NON CONSUMABLE SUPPLIES	2,227	663	2,000		1,000	
2140	00470	COMPUTER SOFTWARE	0	0	650		650	
Sub-Totals for Psychological Services			323,434	295,282	367,089	4.10	375,610	4.10
Speech and Hearing Services								
2150	00111	CERTIFICATED SALARIES	384,864	363,624	342,026	5.36	340,079	5.87
2150	00112	NONCERTIFICATED SALARIES	49,806	26,621	61,964	2.36	18,800	0.88
2150	00121	CERTIF SALARIES TEMPORARY	2,304	6,730	1,000		1,000	
2150	00122	NONCERTIF SALARIES TEMPRY	3,311	1,956	1,000		1,000	
2150	00136	EXTENDED CONTRACTS	13,002	8,591	10,000		10,000	
2150	00210	PERS	54,082	35,427	36,674		28,870	
2150	00220	SOCIAL SECURITY	33,743	29,798	31,173		27,607	
2150	00231	WORKER'S COMP INSURANCE	1,914	1,868	1,467		1,299	
2150	00233	UNEMPLOYMENT INSURANCE	1,102	598	407		1,083	
2150	00241	INSURANCE BENEFIT-CERT	57,911	52,957	72,306		85,115	
2150	00242	INSURANCE BENEFIT-CLASS	18,129	22,101	31,837		6,395	
2150	00322	REPAIRS/MAINT SERVICES	0	644	200		200	
2150	00341	TRAVEL LOCAL IN DISTRICT	266	575	500		500	
2150	00410	CONSUMABLE SUPPLIES	1,441	1,016	2,000		2,000	
2150	00420	TEXTBOOKS	494	325	750		750	
2150	00460	NON CONSUMABLE SUPPLIES	585	1,020	450		450	
Sub-Totals for Speech and Hearing Services			622,954	553,851	593,755	7.72	525,148	6.75
Special Services Administration								
2190	00113	ADMINISTRATIVE SALARIES	118,326	112,394	107,900	1.00	107,900	1.00
2190	00112	NONCERTIFICATED SALARIES	40,215	52,957	43,261	1.00	43,248	1.00
2190	00122	NONCERTIF SALARIES TEMPRY	232	0	0		0	
2190	00136	EXTENDED CONTRACTS	548	342	1,000		1,000	
2190	00210	PERS	19,773	14,226	13,694		12,172	
2190	00220	SOCIAL SECURITY	12,179	12,724	11,640		11,639	
2190	00231	WORKER'S COMP INSURANCE	519	728	548		548	
2190	00233	UNEMPLOYMENT INSURANCE	398	307	152		456	
2190	00240	INSURANCE BENEFIT-ADMIN	9,333	14,955	13,500		14,500	
2190	00242	INSURANCE BENEFIT-CLASS	8,316	13,770	13,500		14,500	
2190	00290	ADMINISTRATIVE DUES	1,020	845	0		1,000	
2190	00324	RENTALS	3,324	1,506	3,500		3,500	
2190	00341	TRAVEL LOCAL IN DISTRICT	2,881	1,824	3,000		1,000	
2190	00342	TRAVEL OUT OF DISTRICT	1,519	1,093	1,500		1,500	
2190	00351	TELEPHONE/CELL PHONE	1,100	232	0		0	
2190	00353	POSTAGE	550	236	500		500	
2190	00390	OTHER PROF/TECH NON INSTF	0	3,800	10,000		3,000	
2190	00410	CONSUMABLE SUPPLIES	4,863	2,312	5,000		5,000	

Func	Object	Description	Proposed, Approved					
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
2190	00430	LIBRARY BOOKS	926	0	700		700	
2190	00460	NON CONSUMABLE SUPPLIES	938	310	6,750		1,750	
2190	00470	COMPUTER SOFTWARE	87	820	0		0	
2190	00480	FOOD PURCHASES	159	506	0		0	
2190	00550	TECHNOLOGY EQUIPMENT	1,469	-299	600		600	
2190	00640	DUES AND FEES	601	385	1,100		1,100	
Sub-Totals for Special Services Administration			229,276	235,973	237,846	2.00	225,613	2.00

Instructional Improvement Services

2210	00113	ADMINISTRATIVE SALARIES	210,250	191,959	210,133	2.00	215,800	2.00
2210	00112	NONCERTIFICATED SALARIES	90,172	93,668	84,851	2.25	67,041	1.75
2210	00121	CERTIF SALARIES TEMPORARY	13,073	20,033	33,850		39,350	
2210	00131	CURRIC DEVELPMT WAGES	49,277	66,438	75,000		75,000	
2210	00136	EXTENDED CONTRACTS	65,109	69,587	75,000		40,000	
2210	00210	PERS	48,800	37,479	44,239		36,075	
2210	00220	SOCIAL SECURITY	32,124	33,143	35,801		33,445	
2210	00231	WORKER'S COMP INSURANCE	2,271	2,036	1,685		1,574	
2210	00233	UNEMPLOYMENT INSURANCE	1,061	772	468		1,312	
2210	00240	INSURANCE BENEFIT-ADMIN	29,303	29,056	27,000		29,000	
2210	00242	INSURANCE BENEFIT-CLASS	16,060	16,266	30,375		25,375	
2210	00244	TUITION REIMBURSEMENT-CEF	152,046	136,776	150,000		150,000	
2210	00290	ADMINISTRATIVE DUES	2,040	1,690	1,000		1,300	
2210	00312	INSTR PROG IMPROV-TCHR	31,761	81,380	101,500		91,000	
2210	00322	REPAIRS/MAINT SERVICES	0	0	320		320	
2210	00324	RENTALS	300	800	0		0	
2210	00341	TRAVEL LOCAL IN DISTRICT	2,205	942	1,780		1,780	
2210	00342	TRAVEL OUT OF DISTRICT	11,019	13,275	6,000		6,000	
2210	00389	NON INSTRUCT PROF/TECH	5,786	1,254	0		0	
2210	00390	OTHER PROF/TECH NON INSTF	188	0	2,000		2,000	
2210	00410	CONSUMABLE SUPPLIES	26,774	26,381	25,000		20,000	
2210	00420	TEXTBOOKS	28	105	0		500	
2210	00430	LIBRARY BOOKS	1,397	4,245	2,000		2,000	
2210	00440	PERIODICALS	323	444	500		500	
2210	00460	NON CONSUMABLE SUPPLIES	1,715	4,657	1,000		1,000	
2210	00470	COMPUTER SOFTWARE	97	0	0		0	
2210	00541	INITIAL/ADDL EQUIPMENT	0	0	2,000		0	
2210	00550	TECHNOLOGY EQUIPMENT	7,185	0	0		0	
2210	00640	DUES AND FEES	872	937	1,500		1,000	
Sub-Totals for Instructional Improvement Services			801,236	833,323	913,001	4.25	841,372	3.75

Media Services

2220	00112	NONCERTIFICATED SALARIES	309,284	333,555	342,765	12.74	335,472	12.34
2220	00122	NONCERTIF SALARIES TEMPRY	1,149	2,662	5,800		5,800	
2220	00128	TEXTBOOK WORKERS	6,494	5,069	21,000		21,000	
2220	00136	EXTENDED CONTRACTS	127	19	0		0	
2220	00210	PERS	34,750	30,636	33,169		28,980	
2220	00220	SOCIAL SECURITY	23,613	24,820	28,271		27,712	
2220	00231	WORKER'S COMP INSURANCE	1,501	1,731	1,329		1,303	
2220	00233	UNEMPLOYMENT INSURANCE	772	495	369		1,084	
2220	00242	INSURANCE BENEFIT-CLASS	109,359	141,987	171,454		166,826	
2220	00322	REPAIRS/MAINT SERVICES	14,658	16,065	20,274		20,540	
2220	00324	RENTALS	170	540	540		486	
2220	00410	CONSUMABLE SUPPLIES	11,792	7,055	9,566		10,438	
2220	00420	TEXTBOOKS	7,162	8,826	10,000		9,500	

Func	Object	Description	Proposed, Approved					
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
2220	00430	LIBRARY BOOKS	36,030	29,887	34,879		30,429	
2220	00440	PERIODICALS	9,497	8,603	8,625		6,870	
2220	00460	NON CONSUMABLE SUPPLIES	8,585	10,260	9,149		5,705	
2220	00470	COMPUTER SOFTWARE	28,234	30,621	34,759		46,769	
2220	00541	INITIAL/ADDL EQUIPMENT	0	0	650		950	
2220	00550	TECHNOLOGY EQUIPMENT	0	647	0		0	
2220	00640	DUES AND FEES	0	0	0		255	
Sub-Totals for Media Services			603,177	653,478	732,599	12.74	720,119	12.34

Media Specialists

2221	00111	CERTIFICATED SALARIES	178,676	186,916	196,839	3.00	208,014	3.00
2221	00121	CERTIF SALARIES TEMPORARY	2,880	1,898	5,200		2,600	
2221	00132	LEADERSHIP STIPEND	2,285	2,371	0		2,600	
2221	00136	EXTENDED CONTRACTS	6,736	7,002	9,000		9,000	
2221	00210	PERS	23,020	17,477	18,993		17,778	
2221	00220	SOCIAL SECURITY	14,515	15,087	16,145		17,000	
2221	00231	WORKER'S COMP INSURANCE	789	897	759		799	
2221	00233	UNEMPLOYMENT INSURANCE	474	300	211		666	
2221	00241	INSURANCE BENEFIT-CERT	38,992	42,535	40,500		43,500	
Sub-Totals for Media Specialists			268,367	274,483	287,647	3.00	301,957	3.00

Student Assessment Services

2230	00389	NON INSTRUCT PROF/TECH	0	0	6,000		6,000	
2230	00410	CONSUMABLE SUPPLIES	3,167	6,978	3,750		3,750	
2230	00640	DUES AND FEES	0	437	250		250	
Sub-Totals for Student Assessment Services			3,167	7,415	10,000		10,000	

Board of Education Services

2310	00341	TRAVEL LOCAL IN DISTRICT	10	0	100		100	
2310	00342	TRAVEL OUT OF DISTRICT	580	240	400		400	
2310	00381	AUDIT SERVICES	20,325	29,000	45,000		45,000	
2310	00382	LEGAL SERVICES	105,683	86,179	60,000		75,000	
2310	00388	ELECTIONS	5,098	0	20,000		5,000	
2310	00410	CONSUMABLE SUPPLIES	0	0	500		500	
2310	00640	DUES AND FEES	10,658	10,658	16,000		11,000	
Sub-Totals for Board of Education Services			142,354	126,077	142,000		137,000	

Executive Services

2321	00113	ADMINISTRATIVE SALARIES	130,960	135,492	135,871	1.00	136,712	1.00
2321	00112	NONCERTIFICATED SALARIES	83,665	91,789	95,235	2.00	95,225	2.00
2321	00122	NONCERTIF SALARIES TEMPRY	1,121	1,608	1,000		1,000	
2321	00136	EXTENDED CONTRACTS	7,244	5,587	6,000		6,000	
2321	00210	PERS	27,652	21,040	20,988		19,115	
2321	00220	SOCIAL SECURITY	14,753	15,676	17,839		18,279	
2321	00231	WORKER'S COMP INSURANCE	856	994	840		860	
2321	00233	UNEMPLOYMENT INSURANCE	564	408	233		717	
2321	00240	INSURANCE BENEFIT-ADMIN	23,540	24,781	27,000		29,000	
2321	00242	INSURANCE BENEFIT-CLASS	8,485	9,384	13,500		14,500	
2321	00290	ADMINISTRATIVE DUES	1,020	852	0		1,000	
2321	00319	OTHER INSTRUCT PRO/TECH	0	0	3,000		1,350	
2321	00341	TRAVEL LOCAL IN DISTRICT	2,438	2,578	3,500		3,500	
2321	00342	TRAVEL OUT OF DISTRICT	280	981	1,250		1,250	
2321	00353	POSTAGE	0	0	7,000		1,000	
2321	00355	PRINTING & BINDING	3,567	0	0		0	

Functi	Object	Description	Proposed, Approved					
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
2321	00410	CONSUMABLE SUPPLIES	5,246	3,868	6,000		6,000	
2321	00430	LIBRARY BOOKS	352	324	0		0	
2321	00440	PERIODICALS	0	0	400		400	
2321	00460	NONCONSUMABLE SUPPLIES	495	0	4,000		0	
2321	00640	DUES AND FEES	1,515	3,545	2,850		4,500	
2321	00652	FIDELITY BOND INSURANCE	0	0	350		350	
Sub-Totals for Executive Services			313,753	318,907	346,856	3.00	340,758	3.00

Principal Administrative Services

2410	00113	ADMINISTRATIVE SALARIES	1,726,025	1,818,844	1,873,215	19.00	1,875,097	19.00
2410	00112	NONCERTIFICATED SALARIES	667,139	672,926	707,709	23.24	764,232	25.92
2410	00122	NONCERTIF SALARIES TEMPRY	8,261	18,555	13,000		13,000	
2410	00136	EXTENDED CONTRACTS	49,434	47,874	55,900		55,900	
2410	00139	CHAPERONES	6,790	8,920	0		0	
2410	00210	PERS	283,017	231,456	237,854		216,618	
2410	00220	SOCIAL SECURITY	186,283	194,279	202,173		207,144	
2410	00231	WORKER'S COMP INSURANCE	10,039	11,523	9,513		9,751	
2410	00233	UNEMPLOYMENT INSURANCE	6,117	4,328	2,643		8,121	
2410	00240	INSURANCE BENEFIT-ADMIN	191,559	231,811	256,500		275,500	
2410	00242	INSURANCE BENEFIT-CLASS	277,720	281,754	313,714		361,428	
2410	00290	ADMINISTRATIVE DUES	19,379	16,055	0		16,055	
2410	00322	REPAIRS/MAINT SERVICES	5,769	1,461	3,700		5,025	
2410	00324	RENTALS	965	3,083	2,875		875	
2410	00341	TRAVEL LOCAL IN DISTRICT	16,641	16,723	16,740		14,508	
2410	00353	POSTAGE	26,289	24,840	31,797		30,136	
2410	00355	PRINTING & BINDING			1,500		2,000	
2410	00381	AUDIT SERVICES	4,450	0	6,031		6,005	
2410	00389	NON INSTRUCT PROF/TECH	568	1,414	0		0	
2410	00410	CONSUMABLE SUPPLIES	47,411	49,008	43,123		54,898	
2410	00440	PERIODICALS	22	22	100		90	
2410	00460	NON CONSUMABLE SUPPLIES	11,478	14,289	8,360		6,239	
2410	00550	TECHNOLOGY EQUIPMENT	6,170	5,873	11,188		7,500	
2410	00640	DUES AND FEES	3,074	1,533	2,259		2,050	
Sub-Totals for Principal Administrative Services			3,554,600	3,656,571	3,799,894	42.24	3,932,172	44.92

Business Services

2520	00113	ADMINISTRATIVE SALARIES	94,774	105,964	112,204	1.00	112,204	1.00
2520	00112	NONCERTIFICATED SALARIES	260,987	292,432	307,872	6.70	280,075	6.20
2520	00136	EXTENDED CONTRACTS	13,673	20,585	15,000		15,000	
2520	00210	PERS	42,256	38,023	39,157		32,507	
2520	00220	SOCIAL SECURITY	27,934	31,553	33,283		39,085	
2520	00231	WORKER'S COMP INSURANCE	1,512	1,841	1,566		1,463	
2520	00233	UNEMPLOYMENT INSURANCE	913	707	435		1,219	
2520	00240	INSURANCE BENEFIT-ADMIN	37,065	42,955	13,500		14,500	
2520	00242	INSURANCE BENEFIT-CLASS	41,936	48,062	90,450		89,900	
2520	00290	ADMINISTRATIVE DUES	1,020	0	0		0	
2520	00322	REPAIRS/MAINT SERVICES	8,665	4,827	8,000		6,000	
2520	00324	RENTALS	6,488	5,982	6,500		6,500	
2520	00341	TRAVEL LOCAL IN DISTRICT	874	1,556	1,100		1,100	
2520	00342	TRAVEL OUT OF DISTRICT	0	10	500		500	
2520	00353	POSTAGE	7,730	16,774	13,000		14,000	
2520	00354	ADVERTISING	578	422	500		500	
2520	00389	NON INSTRUCT PROF/TECH	7,006	7,114	5,500		6,500	
2520	00410	CONSUMABLE SUPPLIES	3,598	3,096	5,000		5,000	

Functi	Object	Description	Proposed, Approved				
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 & Adopted 2009-10	09-10 FTE
2520	00440	PERIODICALS	130	131	150		150
2520	00460	NON CONSUMABLE SUPPLIES	172	32	250		250
2520	00542	REPLACEMENT EQUIPMENT	4,490	0	0		0
2520	00640	DUES AND FEES	3,410	500	500		500
2520	00652	FIDELITY BOND INSURANCE	750	0	1,000		1,000
Sub-Totals for Business Service			565,961	622,566	655,467	7.70	627,953

Operation/Maint. of Plant

2540	00325	ELECTRICITY	717,336	841,331	910,000		910,000
2540	00326	FUEL	420,578	395,258	560,000		600,000
2540	00327	WATER AND SEWAGE	189,550	181,366	220,000		250,000
2540	00328	GARBAGE	72,665	80,769	105,000		105,000
2540	00351	TELEPHONE/CELL PHONE	206,132	224,222	240,000		240,000
2540	00389	NON INSTRUCT PROF/TECH	850	120	0		0
2540	00390	OTHER PROF/TECH NON INSTF	2,275	1,220	0		0
2540	00391	SAFETY SERVICES	126,334	59,438	60,000		60,000
2540	00393	ADA	6,497	3,196	3,200		3,000
2540	00394	ASBESTOS	9,013	4,862	8,000		8,000
2540	00640	DUES AND FEES	15,133	7,004	11,000		8,000
2540	00651	LIABILITY INSURANCE	60,611	63,378	80,000		80,000
2540	00653	PROPERTY INSURANCE	147,365	152,874	175,000		175,000
2540	00670	PROPERTY TAXES	15,677	16,356	6,000		6,000
Sub-Totals for Operation/Maint. of Plant			1,990,016	2,031,394	2,378,200		2,445,000

Building Maintenance

2542	00112	NONCERTIFICATED SALARIES	1,513,248	1,588,376	1,688,201	43.69	1,641,513	42.81
2542	00116	SUPERVISORY SALARIES	160,244	166,246	172,489	2.00	144,488	1.67
2542	00122	NONCERTIF SALARIES TEMPRY	76,343	76,259	5,000		50,000	
2542	00127	SUBS-CUSTODIAL	20,717	17,322	100,000		5,000	
2542	00136	EXTENDED CONTRACTS	24,484	22,232	10,000		10,000	
2542	00210	PERS	198,036	160,719	180,511		148,080	
2542	00220	SOCIAL SECURITY	136,451	141,964	151,140		141,603	
2542	00231	WORKER'S COMP INSURANCE	61,775	63,118	82,981		70,685	
2542	00233	UNEMPLOYMENT INSURANCE	4,459	3,258	1,979		5,553	
2542	00240	INSURANCE BENEFIT-ADMIN	26,029	27,960	27,000		24,215	
2542	00242	INSURANCE BENEFIT-CLASS	410,014	444,004	589,775		611,712	
2542	00322	REPAIRS/MAINT SERVICES	28,663	12,835	17,300		16,600	
2542	00324	RENTALS	1,769	1,858	0		0	
2542	00341	TRAVEL LOCAL IN DISTRICT	2,094	2,424	2,500		2,500	
2542	00342	TRAVEL OUT OF DISTRICT	539	383	0		0	
2542	00351	TELEPHONE/CELL PHONE	1,431	935	360		360	
2542	00354	ADVERTISING	1,010	256	0		0	
2542	00410	CONSUMABLE SUPPLIES	118,673	126,937	122,300		122,100	
2542	00460	NON CONSUMABLE SUPPLIES	6,785	22,057	13,459		7,000	
2542	00520	BUILDING IMROVEMENTS	11,864	0	0		0	
2542	00542	REPLACEMENT EQUIPMENT	9,027	4,993	5,000		0	
2542	00550	TECHNOLOGY EQUIPMENT	847	0	0		1,500	
Sub-Totals for Building Maintenance			2,814,502	2,884,136	3,169,995	45.69	3,002,909	44.48

Grounds Maintenance

2543	00112	NONCERTIFICATED SALARIES	107,197	112,521	119,246	3.00	82,500	2.00
2543	00122	NONCERTIF SALARIES TEMPRY	15,989	5,641	0		0	
2543	00125	GROUNDS PART TIME	987	4,022	10,000		5,000	
2543	00136	EXTENDED CONTRACTS	278	616	500		500	

Func	Object	Description	Proposed, Approved					
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
2543	00210	PERS	13,420	10,821	11,677		7,040	
2543	00220	SOCIAL SECURITY	9,514	9,316	9,926		6,732	
2543	00231	WORKER'S COMP INSURANCE	4,753	4,518	5,449		3,696	
2543	00233	UNEMPLOYMENT INSURANCE	311	214	130		264	
2543	00242	INSURANCE BENEFIT-CLASS	35,987	38,937	40,500		29,000	
2543	00322	REPAIRS/MAINT SERVICES	100,415	81,859	100,000		80,000	
2543	00324	RENTALS	502	377	400		0	
2543	00390	OTHER PROF/TECH NON INSTF	0	531	100		100	
2543	00410	CONSUMABLE SUPPLIES	16,698	32,663	20,000		18,100	
2543	00542	REPLACEMENT EQUIPMENT	1,278	0	2,500		0	
Sub-Totals for Grounds Maintenance			307,329	302,036	320,428	3.00	232,932	2.00
District Wide Maintenance								
2544	00322	REPAIRS/MAINT SERVICES	439,885	351,160	175,000		175,000	
2544	00324	RENTALS	2,942	3,057	1,500		1,500	
2544	00351	TELEPHONE/CELL PHONE	1,349	1,257	0		0	
2544	00383	ARCHITECTS/ENGINEERS	9,789	0	0		0	
2544	00389	NON INSTRUCT PROF/TECH	7,992	5,825	500		500	
2544	00410	CONSUMABLE SUPPLIES	68,838	109,638	50,000		50,000	
2544	00413	VEHICLE GAS OIL LUBE	21,528	27,148	10,000		17,000	
2544	00414	TIRES TUBES	1,089	3,530	1,000		500	
2544	00460	NON CONSUMABLE SUPPLIES	0	2,064	0		0	
2544	00470	COMPUTER SOFTWARE	3,285	4,182	3,300		5,300	
2544	00541	INITIAL/ADDL EQUIPMENT	0	10,564	2,000		0	
2544	00542	REPLACEMENT EQUIPMENT	0	2,841	0		0	
Sub-Totals for District Wide Maintenance			556,697	521,266	243,300		249,800	
Targeted Maintenance								
2549	00322	REPAIRS/MAINT SERVICES	567,747	275,304	1,300,000		250,000	
2549	00383	ARCHITECTS/ENGINEERS	64,163	151,372	0		0	
2549	00520	BUILDING IMPROVEMENTS	10,206	52,183	0		0	
2549	00640	DUES AND FEES	203	17,885	0		0	
Sub-Totals for Targeted Maintenance			642,319	496,744	1,300,000		250,000	
Student Transportation								
2550	00331	REIMBURSABLE TRANSP	1,867,711	1,987,823	2,075,000		2,164,000	
2550	00332	FIELD TRIPS	61,250	68,054	46,650		45,305	
2550	00413	VEHICLE GAS OIL LUBE	98,335	103,390	150,000		130,000	
Sub-Totals for Student Transportation			2,027,296	2,159,267	2,271,650		2,339,305	
Information Services								
2630	00116	SUPERVISORY SALARIES	63,344	70,721	73,373	1.00	73,371	1.00
2630	00210	PERS	7,810	6,294	6,604		5,870	
2630	00220	SOCIAL SECURITY	4,827	5,389	5,613		5,613	
2630	00231	WORKER'S COMP INSURANCE	246	295	264		264	
2630	00233	UNEMPLOYMENT INSURANCE	158	123	73		220	
2630	00240	INSURANCE BENEFIT-ADMIN	13,026	14,060	13,500		14,500	
2630	00354	ADVERTISING	4,379	13,318	20,000		20,000	
2630	00355	PRINTING & BINDING	2,778	10,212	6,000		5,000	
2630	00389	NON INSTRUCT PROF/TECH	0	100	3,500		3,500	
2630	00410	CONSUMABLE SUPPLIES	506	513	500		500	
Sub-Totals for Information Services			97,074	121,025	129,427	1.00	128,838	1.00

Func	Object	Description	Proposed, Approved					
			Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	& Adopted 2009-10	09-10 FTE
Personnel Services								
2640	00113	ADMINISTRATIVE SALARIES	104,239	108,147	112,204	1.00	112,204	1.00
2640	00112	NONCERTIFICATED SALARIES	78,411	82,976	84,800	2.00	88,438	2.00
2640	00136	EXTENDED CONTRACTS	2,550	4,079	5,000		5,000	
2640	00210	PERS	23,018	17,486	18,180		16,451	
2640	00220	SOCIAL SECURITY	13,541	14,264	15,453		15,732	
2640	00231	WORKER'S COMP INSURANCE	705	833	727		740	
2640	00233	UNEMPLOYMENT INSURANCE	464	338	202		617	
2640	00240	INSURANCE BENEFIT-ADMIN	21,028	22,790	13,500		14,500	
2640	00242	INSURANCE BENEFIT-CLASS	8,925	9,568	27,000		29,000	
2640	00245	CLASSIFIED INSERVICE	13,270	16,013	18,000		18,000	
2640	00290	ADMINISTRATIVE DUES	1,170	995	0		1,000	
2640	00322	REPAIRS/MAINT SERVICES	0	0	200		200	
2640	00341	TRAVEL LOCAL IN DISTRICT	1,193	1,219	1,140		1,140	
2640	00342	TRAVEL OUT OF DISTRICT	0	310	160		160	
2640	00354	ADVERTISING	3,292	2,558	3,500		3,500	
2640	00355	PRINTING & BINDING	3,926	3,514	2,000		2,000	
2640	00385	MANAGEMENT SERVICES	6,925	10,382	20,000		12,000	
2640	00389	NON INSTRUCT PROF/TECH	20,854	30,737	8,000		20,000	
2640	00392	BLOODBORNE PATHOG. TRAIN	2,244	2,109	2,500		2,500	
2640	00410	CONSUMABLE SUPPLIES	2,952	4,202	3,000		3,000	
2640	00440	PERIODICALS	483	805	500		500	
2640	00460	NON CONSUMABLE SUPPLIES	81	0	500		500	
2640	00470	COMPUTER SOFTWARE	4,854	3,166	8,500		7,500	
2640	00480	FOOD PURCHASES	6,524	5,637	2,500		1,500	
2640	00640	DUES AND FEES	450	318	500		500	
Sub-Totals for Personnel Services			321,099	342,446	348,066	3.00	356,682	3.00

Technology & Information Services								
2661	00112	NONCERTIFICATED SALARIES	185,254	168,593	199,236	4.00	199,236	4.00
2661	00116	SUPERVISORY SALARIES	76,918	81,457	86,240	1.00	86,244	1.00
2661	00136	EXTENDED CONTRACTS	419	266	5,000		5,000	
2661	00210	PERS	32,406	22,355	26,143		23,238	
2661	00220	SOCIAL SECURITY	20,099	19,084	22,221		22,222	
2661	00231	WORKER'S COMP INSURANCE	1,060	1,089	1,046		1,046	
2661	00233	UNEMPLOYMENT INSURANCE	657	421	290		871	
2661	00240	INSURANCE BENEFIT-ADMIN	13,026	14,060	13,500		14,500	
2661	00242	INSURANCE BENEFIT-CLASS	48,796	41,896	54,000		58,000	
2661	00322	REPAIRS/MAINT SERVICES	19,230	8,368	20,000		10,000	
2661	00324	RENTALS	0	0	1,000		1,000	
2661	00341	TRAVEL LOCAL IN DISTRICT	1,841	2,134	3,500		3,500	
2661	00342	TRAVEL OUT OF DISTRICT	1,536	0	0		0	
2661	00353	POSTAGE	703	0	0		0	
2661	00386	DATA PROCESSING	35,509	32,626	45,000		40,000	
2661	00389	NON INSTRUCT PROF/TECH	12,742	23,105	15,000		15,000	
2661	00410	CONSUMABLE SUPPLIES	16,214	11,408	10,500		10,500	
2661	00430	LIBRARY BOOKS	0	38	400		400	
2661	00440	PERIODICALS	40	185	5,600		5,600	
2661	00460	NON CONSUMABLE SUPPLIES	3,277	9,349	15,200		15,200	
2661	00470	COMPUTER SOFTWARE	50,861	67,992	51,200		48,000	
2661	00550	TECHNOLOGY EQUIPMENT	71,208	36,469	188,700		103,700	
2661	00640	DUES AND FEES	200	200	100		100	
Sub-Totals for Technology & Information Services			591,996	541,095	763,876	5.00	663,357	5.00

Functi Object	Description	Actual 2006-07	Actual 2007-08	Budgeted 2008-09	08-09 FTE	Proposed, Approved	
						& Adopted 2009-10	09-10 FTE
Early Retirees							
2700	00116	RETIREMENT STIPEND	406,745	328,276	440,000		390,000
2700	00240	INSURANCE BENEFIT-ADMIN	75,839	88,545	80,000		90,000
2700	00241	INSURANCE BENEFIT-CERT	337,670	391,165	350,000		390,000
2700	00242	INSURANCE BENEFIT-CLASS	94,571	80,744	100,000		100,000
Sub-Totals for Early Retirees			914,825	888,730	970,000		970,000
Total Supporting Services			18,781,227	19,194,744	21,433,974	164.92	20,046,319
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	645,107	750,708	850,000		830,000
5110	00620	INTEREST	1,823,737	1,862,138	1,880,000		1,720,000
Totals for Long-Term Debt Service			2,468,844	2,612,846	2,730,000		2,550,000
Interfund Transfers							
5200	00720	Interfund Transfers	78,728	297,087	125,000		200,000
Totals for Interfund Transfers			78,728	297,087	125,000		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	3,215,498	4,348,440	0		0
Totals for Unapprop. Ending Fund Balance			3,215,498	4,348,440	0		0
Total Requirements			53,733,982	58,223,071	60,227,000	592.35	57,616,000

General Fund - Revenues and Expenditures Summary

Series	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	FTE	Budgeted	FTE	Proposed, Approved	
	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09	& 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		33,595,000		33,655,000	
2000 From Intermediate Sources	452,728	450,091	511,345	468,993	443,520	433,477	474,713	472,237	439,862		525,000		525,000	
3000 From State Sources	21,294,727	20,926,893	21,604,025	16,312,673	20,670,641	16,428,142	20,011,797	20,321,826	23,559,736		21,837,000		20,251,000	
4000 From Federal Sources	112,471	64,690	179,558	178,093	172,335	173,778	173,474	173,026	169,928		185,000		175,000	
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		4,085,000		3,010,000	
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		60,227,000		57,616,000	
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	418.44	35,438,025	427.43	34,319,680	424.17
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	165.02	21,433,974	164.92	20,046,319	160.65
4000 Facilities Acquisition & Const.	0	0	0	0	0	320,452	0	0	0		1		1	
5100 Debt Service	565	83,052	83,052	693,294	2,031,890	1,695,837	2,219,704	2,468,843	2,612,846		2,730,000		2,550,000	
5200 Interfund Transactions	0	1,211,649	0	91,760	47,643	140,776	78,918	78,728	297,087		125,000		200,000	
6000 Contingency	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		0		0	
Total Expenditures	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	583.46	60,227,000	592.35	57,616,000	584.82
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	583.46	32,282,040	592.35	31,860,502	584.82
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		14,229,282		14,377,345	
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		8,204,421		6,486,652	
400 Materials and Supplies	954,537	1,534,267	1,805,607	952,295	727,341	1,425,963	1,438,210	1,928,378	2,112,296		1,518,135		1,160,490	
500 Capital Outlay	484,170	181,049	549,806	61,687	28,859	101,299	237,115	245,567	241,882		321,413		179,422	
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		3,046,709		2,851,589	
700 Interfund Transactions	0	1,211,649	0	91,760	47,643	140,776	78,918	78,728	297,087		125,000		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		500,000		500,000	
Total Expenditures	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	583.46	60,227,000	592.35	57,616,000	584.82
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		59,727,000		57,116,000	

General Fund - Salary Range Summary

Function	Object	Description	Range of Annual Salary		Actual 2007-08	Budgeted 2008-09	Proposed, Approved		
			Contract Days	Range 2009-10			08-09 & Adopted 2009-10	09-10 FTE	
Instructional Salaries:									
Primary, K-3 Programs									
1111	00111	LICENSED SALARIES	191	\$34,214-69,338	3,995,642	4,236,698	74.48	4,048,531	69.30
1111	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	\$17,642-25,428	463,791	529,420	23.11	604,823	26.66
Sub-Totals for Primary, K-3 Programs					4,459,433	4,766,118	97.59	4,653,354	95.96
Intermediate Elementary Programs									
1112	00111	LICENSED SALARIES	191	\$34,214-69,338	3,609,475	4,033,044	68.90	3,962,090	66.75
1112	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	\$17,642-25,428	181,163	190,301	8.27	155,827	6.27
Sub-Totals for Intermediate Elementary Programs					3,790,638	4,223,345	77.17	4,117,917	73.02
Jr. High Programs									
1121	00111	LICENSED SALARIES	191	\$34,214-69,338	2,553,904	2,736,606	49.80	2,611,155	46.80
1121	00112	CLASSIFIED SALARIES (Secretary I, II & Educational Assistant)	185 to 195	\$17,641-26,598	30,339	55,958	2.37	28,663	1.33
Sub-Totals for Junior High Programs					2,584,243	2,792,564	52.17	2,639,818	48.13
Jr. High Co-curricular Programs									
1122	00112	CLASSIFIED SALARIES (Secretary II)	185	\$19,344-25,234	14,714	15,777	0.62	15,772	0.62
Sub-Totals for Junior High Co-Curricular					14,714	15,777	0.62	15,772	0.62
High School Programs									
1131	00111	LICENSED SALARIES	191	\$34,214-69,338	5,118,735	5,739,511	101.87	5,562,018	96.34
1131	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185-195	\$17,642-25,428	96,365	101,763	4.13	90,745	3.30
Sub-Totals for High School Programs					5,215,100	5,841,274	106.00	5,652,763	99.64
High School Co-Curricular									
1132	00116	SUPERVISOR SALARIES	201	\$51,564-91,495	173,840	180,629	2.00	180,938	2.00
1132	00112	CLASSIFIED SALARIES (Sec II & Athletic Trainer)	189-212	\$19,762-37,787	54,989	84,218	2.50	67,380	2.00
Sub-Totals for High School Co-Curricular					228,829	264,847	4.50	248,318	4.00
Talented & Gifted Programs									
1210	00111	LICENSED SALARIES	191	\$34,214-69,338	299,921	315,309	4.83	307,100	4.99
Sub-Totals for Talented & Gifted Programs					299,921	315,309	4.83	307,100	4.99

Function	Object	Description	Range of Annual Salary		Actual 2007-08	Budgeted 2008-09	Proposed, Approved		
			Contract Days	Range 2009-10			08-09 & Adopted 2009-10	09-10 FTE	
Restrictive Programs for Students with Disabilities									
1220	00111	LICENSED SALARIES	191	\$34,214-69,338	97,433	160,252	3.41	299,257	5.50
1220	00112	CLASSIFIED SALARIES (Special Ed. Assist., Sec II, & Lic. Prac. Nurse)	185-192	\$17,642-33,423	243,792	244,806	10.95	367,651	15.50
1220	00138	SPECIALIST SALARIES	190-191	\$34,273-72,801	209,904	224,414	4.29	237,557	4.51
Sub-Totals for Restrictive Programs					551,129	629,472	18.65	904,465	25.51
Mentally Handicapped - Transition Ed.									
1223	00111	LICENSED SALARIES	191	\$34,214-69,338	0	0	0.00	78,277	1.50
1223	00112	CLASSIFIED SALARIES (Educational Assistant, Youth Transition Specialist)	185-192	\$17,642-33,423	0	0	0.00	103,628	5.62
Sub-Totals for Mentally Handicapped - Transition Ed.					0	0	0.00	181,905	7.12
Less Restrictive Programs for Students with Disabilities									
1250	00111	LICENSED SALARIES	191	\$34,214-69,338	945,132	1,023,269	17.27	999,910	18.50
1250	00112	CLASSIFIED SALARIES (Educational Assist., Special Ed. Assist. & Secretary II)	185-192	\$17,642-26,189	972,037	1,063,736	46.96	1,028,228	45.01
Sub-Totals for Less Restrictive Programs					1,917,169	2,087,005	64.23	2,028,138	63.51
English Second Language Programs									
1291	00111	LICENSED SALARIES	191	\$34,214-69,338	108,312	111,294	1.67	113,711	1.67
Sub-Totals for English Second Language Programs					108,312	111,294	1.67	113,711	1.67
Total 1000 Instruction Salaries					19,169,488	21,047,005	427.43	20,863,261	424.17
Summary by Classification:									
	00111	LICENSED SALARIES			16,728,554	18,355,983	322.23	17,982,049	311.35
	00112	CLASSIFIED SALARIES			2,057,190	2,285,979	98.91	2,462,717	106.31
	00116	SUPERVISOR SALARIES			173,840	180,629	2.00	180,938	2.00
	00138	SPECIALIST SALARIES			209,904	224,414	4.29	237,557	4.51
Total 1000 Instruction Salaries					19,169,488	21,047,005	427.43	20,863,261	424.17

Function	Object	Description	Range of Annual Salary		Actual 2007-08	Budgeted 2008-09	Proposed, Approved		
			Contract Days	Range 2009-10			08-09 FTE	& Adopted 2009-10	09-10 FTE
Support Services Salaries:									
Counseling Programs									
2120	00111	LICENSED SALARIES	191	\$34,214-69,338	676,314	691,612	11.83	704,169	11.86
2120	00112	CLASSIFIED SALARIES (Secretary II)	200-210	\$20,912-28,644	164,591	201,303	7.25	147,328	5.25
Sub-Totals for Counseling Programs					840,905	892,915	19.08	851,497	17.11
Nursing Services									
2134	00112	SPECIALIST SALARIES	201	\$36,005-83,646	62,124	76,609	1.40	59,409	1.00
Sub-Totals for Nursing Services					62,124	76,609	1.40	59,409	1.00
Psychological Services									
2140	00111	LICENSED SALARIES	191	\$34,214-69,338	211,863	247,647	4.10	253,121	4.10
Sub-Totals for Psychological Services					211,863	247,647	4.10	253,121	4.10
Speech and Hearing Services									
2150	00111	LICENSED SALARIES	191	\$34,214-69,338	363,624	342,026	5.36	340,079	5.87
2150	00112	CLASSIFIED SALARIES (Educational Assistant)	185	\$17,642-23,058	26,621	61,964	2.36	18,800	0.88
Sub-Totals for Speech and Hearing Services					390,245	403,990	7.72	358,879	6.75
Special Services Administration									
2190	00113	ADMINISTRATOR SALARIES	261	\$81,339-107,366	112,394	107,900	1.00	107,900	1.00
2190	00112	CLASSIFIED SALARIES (Secretary IV)	261	\$32,784-43,2448	52,957	43,261	1.00	43,248	1.00
Sub-Totals for Special Services Administration					165,351	151,161	2.00	151,148	2.00
Instructional Improvement Services									
2210	00113	ADMINISTRATOR SALARIES	261	\$85,002-112,204	191,959	210,133	2.00	215,800	2.00
2210	00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	\$20,026-49,186	93,668	84,851	2.25	67,041	1.75
Sub-Totals for Instructional Improvement Services					285,627	294,984	4.25	282,841	3.75
Media Services									
2220	00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	\$20,076-35,795	333,555	342,765	12.74	335,472	12.34
Sub-Totals for Media Services					333,555	342,765	12.74	335,472	12.34
Media Specialists									
2221	00111	LICENSED SALARIES	191	\$34,214-69,338	186,916	196,839	3.00	208,014	3.00
Sub-Totals for Media Specialists					186,916	196,839	3.00	208,014	3.00

Function	Object	Description	Range of Annual Salary		Actual 2007-08	Budgeted 2008-09	Proposed, Approved		
			Contract Days	Range 2009-10			08-09 FTE	& Adopted 2009-10	09-10 FTE
Executive Services									
2321	00113	SUPERINTENDENT SALARI	261	N/A	135,492	135,871	1.00	136,712	1.00
2321	00112	CLASSIFIED SALARIES (Secretary II & Executive)	261	\$27,288-52,088	91,789	95,235	2.00	95,225	2.00
Sub-Totals for Executive Services					227,281	231,106	3.00	231,937	3.00
Principal Administrative Services									
2410	00112	CLASSIFIED SALARIES (Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)	184-261	\$18,356-43,248	672,926	707,709	23.24	764,232	25.92
2410	00113	ADMINISTRATIVE SALARIE	261	\$85,002-112,204	1,818,844	1,873,215	19.00	1,875,097	19.00
Sub-Totals for Principal Administrative Services					2,491,770	2,580,924	42.24	2,639,329	44.92
Business Services									
2520	00113	ADMINISTRATOR SALARIE	261	\$85,002-112,204	105,964	112,204	1.00	112,204	1.00
2520	00112	CLASSIFIED SALARIES (Bookkeeper III, Payroll (Lead & Spec) & Confidential)	261	\$31,212-49,186	292,432	307,872	6.70	280,075	6.20
Sub-Totals for Business Services					398,396	420,076	7.70	392,279	7.20
Building Maintenance									
2542	00112	CLASSIFIED SALARIES (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)	261	\$28,608-45,432	1,588,376	1,688,201	43.69	1,641,513	42.81
2542	00116	SUPERVISOR SALARIES	261	\$51,564-91,495	166,246	172,489	2.00	144,488	1.67
Sub-Totals for Building Maintenance					1,754,622	1,860,690	45.69	1,786,001	44.48
Grounds Maintenance									
2543	00112	CLASSIFIED SALARIES (Groundskeeper I & II)	261	\$29,820-\$43,248	112,521	119,246	3.00	82,500	2.00
Sub-Totals for Grounds Maintenance					112,521	119,246	3.00	82,500	2.00
Information Services									
2630	00116	SUPERVISOR SALARIES	261	\$51,564-91,495	70,721	73,373	1.00	73,371	1.00
Sub-Totals for Information Services					70,721	73,373	1.00	73,371	1.00
Personnel Services									
2640	00113	ADMINISTRATOR SALARIE	261	\$85,002-112,204	108,147	112,204	1.00	112,204	1.00
2640	00112	CLASSIFIED SALARIES (Secretary II & Confidential)	261	\$27,288-49,186	82,976	84,800	2.00	88,438	2.00
Sub-Totals for Personnel Services					191,123	197,004	3.00	200,642	3.00
Technology Services									
2661	00112	CLASSIFIED SALARIES (Technology Tech II)	210-261	\$34,776-52,368	168,593	199,236	4.00	199,236	4.00
2661	00116	SUPERVISOR SALARIES	261	\$51,564-91,495	81,457	86,240	1.00	86,244	1.00
Sub-Totals for Technology Services					250,050	285,476	5.00	285,480	5.00
Total 2000 Support Services Salaries					7,973,070	8,374,805	164.92	8,191,920	160.65

Function Object Description	Range of Annual Salary		Actual 2007-08	Budgeted 2008-09	08-09 FTE	Proposed, Approved	
	Contract Days	Range 2009-10				& Adopted 2009-10	09-10 FTE

Total 2000 Support Services Salaries

2000 Function Summary by Classification:

00111	LICENSED SALARIES		1,438,717	1,478,124	24.29	1,505,383	24.83
00112	CLASSIFIED SALARIES		3,743,129	4,013,052	110.23	3,822,517	106.15
00113	ADMINISTRATOR SALARIES		2,472,800	2,551,527	25.00	2,559,917	25.00
00116	SUPERVISOR SALARIES		318,424	332,102	5.40	304,103	4.67

Total 2000 Support Services Salaries

7,973,070	8,374,805	164.92	8,191,920	160.65
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Total Regular Salaries

27,142,558	29,421,810	592.35	29,055,181	584.82
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Total 1000 and 2000 Summary by Classification:

00111	LICENSED SALARIES		18,167,271	19,834,107	346.52	19,487,432	336.18
00112	CLASSIFIED SALARIES		5,800,319	6,299,031	209.14	6,285,234	212.46
00113	ADMINISTRATOR SALARIES		2,472,800	2,551,527	25.00	2,559,917	25.00
00116	SUPERVISOR SALARIES		492,264	512,731	7.40	485,041	6.67
00138	SPECIALIST SALARIES		209,904	224,414	4.29	237,557	4.51

Total Regular Salaries

27,142,558	29,421,810	592.35	29,055,181	584.82
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Note: Annual Salary Range amounts reflect full-time for range of contract days specified for the positions within that function.

Lake Oswego School District 7J
Licensed Salary Schedule
July 1, 2009 to June 30, 2010
 0% Increase on Base

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

LAKE OSWEGO SCHOOL DISTRICT

CLASSIFIED SALARY SCHEDULE 2009-10
 0% increase on Base (for budget development purposes only)

STEPS

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

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

Lake Oswego School District 7J
Salary Schedule for Administrators and Other Staff
July 1, 2009 to June 30, 2010

<u>Position</u>	<u>Range of Contract Days</u>	<u>FTE Budgeted</u>		<u>Annual Salary Range 2009-10</u>
		<u>2008-09</u>	<u>2009-10</u>	
Administrators:				
Director	261	5	5	\$102,233 - 112,204
High School Principal	261	2	2	\$105,404 - 111,070
Junior High Principal	261	2	2	\$96,591 - 102,259
Elementary Principal	261	9	9	\$94,438 - 100,106
H.S. Assistant/Vice Princ.	261	4	4	\$87,270 - 99,963
Jr. High Vice Principal	261	<u>2</u>	<u>2</u>	\$85,002 - 90,670
Total Administrators		<u>24</u>	<u>24</u>	
Directors, Professional & Technical, & Confidential:				
Director	201-261	8	8	\$70,966 - 91,495
Assistant Director	261	2	2	\$54,564 - 90,316
Executive Secretary	261	1	1	\$52,506 - 59,621
Confidential Secretary	261	4	4	\$40,825 - 49,186
Therapist & Specialist	191-210	5.29	5.29	\$36,351 - 83,646
Nurse	201	1.5	1	\$36,005 - 72,968

Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved & Adopted 2009-10
From Local Sources					
01920	CONTRIBUTIONS/DONATIONS	15,713	600	120,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	326,579	386,557	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	1,850,000	1,900,000	2,300,000	2,100,000
Sub-Total from Local Sources		2,192,292	2,287,157	2,868,000	2,618,000
From Other Sources					
05400	BEGINNING FUND BALANCE	20,135	58,567	60,000	40,000
Sub-Totals From Other Sources		20,135	58,567	60,000	40,000
Grand Totals		2,212,427	2,345,724	2,928,000	2,658,000

Community Contributions Fund - Expenditures

Function	Object Series Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	08-09 FTE	Proposed, Approved	
						& Adopted 2009-10	09-10 FTE
Primary, K-3 Programs							
1111	100 SALARIES	553,088	452,030	394,500	9.00	354,500	8.00
1111	200 ASSOCIATED PAYROLL COSTS	204,817	142,690	195,000		170,000	
1111	300 PURCHASED SERVICES	4,728	8,452	8,000		8,000	
1111	400 MATERIALS AND SUPPLIES	6,469	8,021	15,000		15,000	
1111	500 CAPITAL OUTLAY	114,990	3,625	50,000		50,000	
Sub-Totals for Primary, K-3 Programs		884,092	614,818	662,500	9.00	597,500	8.00
Intermediate Programs							
1112	100 SALARIES	166,039	325,894	394,500	9.00	354,500	8.00
1112	200 ASSOCIATED PAYROLL COSTS	67,853	107,578	195,000		170,000	
1112	300 PURCHASED SERVICES	0	3,500	15,000		15,000	
1112	400 MATERIALS AND SUPPLIES	7,208	4,053	20,000		20,000	
1112	500 CAPITAL OUTLAY	48,685	175,004	50,000		50,000	
Sub-Totals for Intermediate Programs		289,785	616,029	674,500	9.00	609,500	8.00
Jr. High Programs							
1121	100 SALARIES	189,463	198,248	263,000	6.00	223,000	5.00
1121	200 ASSOCIATED PAYROLL COSTS	81,926	65,442	127,500		102,500	
1121	400 MATERIALS AND SUPPLIES	1,540	3,891	7,000		7,000	
1121	500 CAPITAL OUTLAY	44,220	32,659	25,000		25,000	
Sub-Totals for Jr. High Programs		317,149	300,240	422,500	6.00	357,500	5.00
High School Programs							
1131	100 SALARIES	355,003	389,794	475,500	11.00	425,500	10.00
1131	200 ASSOCIATED PAYROLL COSTS	143,309	125,271	225,000		200,000	
1131	300 PURCHASED SERVICES	287	0	0		0	
1131	400 MATERIALS AND SUPPLIES	23,251	24,035	35,000		35,000	
1131	500 CAPITAL OUTLAY	11,811	91,738	65,000		65,000	
Sub-Totals for High School Programs		533,661	630,838	800,500	11.00	725,500	10.00
High School Cocurricular*							
1132	100 SALARIES	0	0	5,000		5,000	
1132	200 ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000	
1132	500 CAPITAL OUTLAY	0	0	1,000		1,000	
Sub-Totals for High School Cocurricular		0	0	7,000	-	7,000	-
High School Cocurricular- Music*							
1136	500 CAPITAL OUTLAY	0	6,000	5,000		5,000	
Sub-Totals for High School Cocurricular- Music		0	6,000	5,000		5,000	
Less Restrictive Services (Formerly 1290)*							
1250	400 MATERIALS AND SUPPLIES	80	634	1,000		1,000	
1250	500 CAPITAL OUTLAY	0	2,400	2,000		2,000	
Sub-Totals for Less Restrictive Services		80	3,034	3,000		3,000	
Sub-Totals 1000 Instruction		2,024,767	2,170,959	2,575,000	35.00	2,305,000	31.00

Function	Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved		
						08-09 FTE	& Adopted 2009-10	09-10 FTE
Improvement of Instruction*								
2210	100	SALARIES	6,454	1,311	10,000		10,000	
2210	200	ASSOCIATED PAYROLL COSTS	1,238	231	3,000		3,000	
2210	300	PURCHASED SERVICES	0	0	6,000		6,000	
2210	400	MATERIALS AND SUPPLIES	4,558	0	1,000		1,000	
Sub-Totals for Improvement of Instruction			12,250	1,542	20,000	0	20,000	0
Media Services*								
2220	400	MATERIALS AND SUPPLIES	0	8,241	0		0	
2220	500	CAPITAL OUTLAY	0	2,747	45,000		45,000	
Sub-Totals for Media Services			0	10,988	45,000	0	45,000	0
Principal Administrative Services*								
2410	400	MATERIALS AND SUPPLIES	3,656	7,829	0		0	
2410	500	CAPITAL OUTLAY	0	0	20,000		20,000	
Sub-Totals for Principal Administrative Services			3,656	7,829	20,000	0	20,000	0
Operation and Maintenance of Plant*								
2540	300	PURCHASED SERVICES	0	0	30,000		30,000	
2540	400	MATERIALS AND SUPPLIES	5,183	0	25,000		25,000	
2540	500	CAPITAL OUTLAY	0	0	25,000		25,000	
Sub-Totals for Operation and Maintenance of Plant			5,183	0	80,000	0	80,000	0
Sub-Totals 2000 Supporting Services			21,089	20,359	165,000	0	165,000	0
Facilities Acquisition and Construction*								
4150	500	CAPITAL OUTLAY	19,500	0	98,000		98,000	
Sub-Totals for Facilities Acquisition and Const.			19,500	0	98,000	0	98,000	0
Sub-Totals 4000 Facilities Acquisitions and Const.			19,500	0	98,000	0	98,000	0
Long-Term Debt Service								
5110	600	OTHER OBJECTS	88,504	89,834	90,000		90,000	
Sub-Totals for Long-Term Debt Service			88,504	89,834	90,000	0	90,000	0
Unappropriated Ending Fund Balance								
7000	00820	RESERVE FOR NEXT YEAR	58,567	64,572	0		0	
Sub-Totals 7000 Unappropriated Ending Fund Bal.			58,567	64,572	0	0	0	0
Grand Totals			2,212,427	2,345,724	2,928,000	35.00	2,658,000	31.00

*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.

Grants Fund - Revenues by Source

Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved & Adopted 2009-10
From Local Sources					
01920	CONTRIBUTIONS/DONATIONS	6,142	0	3,500	4,000
Sub-Totals From Local Sources		6,142	0	3,500	4,000
From Intermediate Sources					
02100	OTHER GRANTS	0	0	21,000	21,000
Sub-Totals for Intermediate Sources		0	0	21,000	21,000
From State Sources					
03209	OTHER GRANTS	27,072	0	30,000	30,000
03990	SB 622 TECHNOLOGY GRANT	2,246	0	0	0
Sub-Totals From State Sources		29,318	0	30,000	30,000
From Federal Sources					
04501	TITLE IA GRANTS	197,781	205,774	235,000	250,000
04508	IDEA GRANTS	971,201	741,988	1,366,000	2,051,000
04507	CLASS SIZE REDUCTION/OTHER GRANTS	137,780	77,385	195,000	195,000
04530	DRUG AND ALCOHOL GRANTS	18,093	14,793	23,000	23,000
Sub-Totals From Federal Sources		1,324,855	1,039,940	1,819,000	2,519,000
From Other Sources					
05400	BEGINNING FUND BALANCE	140,706	0	0	0
Sub-Totals From Other Sources		140,706	0	0	0
Grand Totals		1,501,021	1,039,940	1,873,500	2,574,000

Grants Fund - Expenditures

Function	Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved	
						08-09 FTE	& Adopted 2009-10 FTE
Primary, K-3 Programs							
1111	100	SALARIES	96,198	19,401	105,000	2.00	105,000 2.00
1111	200	ASSOCIATED PAYROLL COSTS	20,263	10,432	50,000		50,000
Sub-Totals for Primary, K-3 Programs			116,461	29,833	155,000	2.00	155,000 2.00
High School Programs							
1130	500	CAPITAL OUTLAY	167,778	0	0		0
Sub-Totals for High School Programs			167,778	0	0		0
Special Programs							
1200	100	SALARIES	399,411	268,257	510,000	18.00	970,000 27.00
1200	200	ASSOCIATED PAYROLL COSTS	166,970	123,902	310,000		540,000
1200	300	PURCHASED SERVICES	195,561	9,783	165,000		165,000
1200	400	MATERIALS AND SUPPLIES	32,606	17,113	45,000		45,000
1200	500	CAPITAL OUTLAY	27,752	794	35,000		35,000
Sub-Totals for Special Programs			812,300	419,849	1,065,000	18.00	1,755,000 27.00
Sub-Total 1000 Instruction			1,096,539	449,682	1,220,000	20.00	1,910,000 29.00
Student Support Services							
2100	100	SALARIES	13,500	1,151	15,000		15,000
2100	200	ASSOCIATED PAYROLL COSTS	3,891	174	7,000		7,000
2100	400	MATERIALS AND SUPPLIES	0	13,468	0		0
Sub-Totals for Student Support Services			17,391	14,793	22,000		22,000
Instructional Improvement Services							
2210	100	SALARIES	25,642	15,789	35,000		35,000
2210	200	ASSOCIATED PAYROLL COSTS	2,625	2,432	8,000		8,000
2210	300	PURCHASED SERVICES	21,999	29,065	30,000		30,000
2210	400	MATERIALS AND SUPPLIES	105	767	0		0
Sub-Totals for Instructional Improvement Services			50,371	48,053	73,000		73,000
Student Assessment Services							
2230	100	SALARIES	5,050	0	8,000		8,000
2230	200	ASSOCIATED PAYROLL COSTS	828	0	1,500		1,500
2230	300	PURCHASED SERVICES	0	8,171	3,000		3,000
Sub-Totals for Student Assessment Services			5,878	8,171	12,500		12,500
Special Services Administration							
2190	100	SALARIES	173,488	296,845	260,000	5.00	260,000 5.00
2190	200	ASSOCIATED PAYROLL COSTS	70,827	108,660	110,000		120,000
2190	300	PURCHASED SERVICES	20,449	19,816	25,000		25,000
2190	400	MATERIALS AND SUPPLIES	16,529	3,201	16,000		16,000
Sub-Totals for Special Services Administration			285,821	443,813	411,000	5.00	421,000 5.00

Function	Object Series Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved	
					08-09 FTE	& Adopted 2009-10 FTE
Technology & Information Services						
2661	500 CAPITAL OUTLAY	2,246	0	0		0
Sub-Totals for Tech. & Information Services		2,246	0	0		0
Indirect Cost Charges						
2601	600 OTHER OBJECTS	0	30,769	54,000		54,500
Sub-Totals for Indirect Cost Charges		0	30,769	54,000		54,500
Sub-Totals 2000 Support Services		361,707	545,599	572,500	5.00	583,000
Long-Term Debt Service						
5110	600 OTHER OBJECTS	42,775	44,659	81,000		81,000
Sub-Totals for Long-Term Debt Service		42,775	44,659	81,000		81,000
Unappropriated Ending Reserve						
7000	00820 RESERVE FOR NEXT YEAR	0	0	0		0
Sub-Totals for Unappropriated Ending Reserve		0	0	0		0
Grand Totals		1,501,021	1,039,940	1,873,500	25.00	2,574,000

Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved	
						08-09 & Adopted FTE	2009-10 FTE
STATE LOTTERY BOND/ SB 318 GRANT							
High School Programs							
1130	500	CAPITAL OUTLAY	167,778	0	0		0
Sub-Totals for High School Programs			167,778	0	0		0
Sub-Totals for STATE LOTTERY/SB318 GRANT			167,778	0	0		0
IDEA GRANTS							
Special Services Direct Programs							
1200	100	SALARIES	288,917	143,743	390,000	15.00	840,000 24.00
1200	200	ASSOCIATED PAYROLL COSTS	109,721	69,386	250,000		475,000
1200	300	PURCHASED SERVICES	183,352	5,440	150,000		150,000
1200	400	MATERIALS AND SUPPLIES	17,750	10,147	30,000		30,000
1200	500	CAPITAL OUTLAY	21,477	794	35,000		35,000
Sub-Totals for Special Svcs. Direct Programs			621,217	229,510	855,000	15.00	1,530,000 24.00
Special Services Support Programs							
2100	100	SALARIES	173,488	296,845	260,000	5.00	260,000 5.00
2100	200	ASSOCIATED PAYROLL COSTS	70,827	108,660	110,000		120,000
2100	300	PURCHASED SERVICES	20,449	19,816	25,000		25,000
2100	400	MATERIALS AND SUPPLIES	16,529	3,017	15,000		15,000
2100	500	CAPITAL OUTLAY	4,528	15,291	0		0
Sub-Totals for Special Svcs. Support Programs			285,821	443,629	410,000	5.00	420,000 5.00
Indirect Cost Charges							
2601	600	OTHER OBJECTS	0	22,449	45,000		45,000
Sub-Totals for Indirect Cost Charges			0	22,449	45,000		45,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	32,145	33,698	50,000		50,000
Sub-Totals for Long-Term Debt Service			32,145	33,698	50,000		50,000
Sub-Totals for IDEA GRANT			939,183	729,286	1,360,000	20.00	2,045,000 29.00
TITLE IA GRANT							
Learning Disabilities Services							
1272	100	SALARIES	110,494	124,514	120,000	3.00	130,000 3.00
1272	200	ASSOCIATED PAYROLL COSTS	47,249	54,516	60,000		65,000
1272	300	PURCHASED SERVICES	12,209	4,343	15,000		15,000
1272	400	MATERIALS AND SUPPLIES	14,856	6,966	15,000		15,000
1272	500	CAPITAL OUTLAY	6,275	0	0		0
Sub-Totals for Learning Disabilities Services			191,083	190,339	210,000	3.00	225,000 3.00

Function	Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved	
						08-09 FTE	& Adopted 2009-10 FTE
Special Services Administration							
2190	400	MATERIALS AND SUPPLIES	0	184	1,000		1,000
Sub-Totals for Special Services Administration			0	184	1,000		1,000
Indirect Cost Charges							
2601	600	OTHER OBJECTS	0	6,226	9,000		9,000
Sub-Totals for Indirect Cost Charges			0	6,226	9,000		9,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	6,698	9,025	15,000		15,000
Sub-Totals for Long-Term Debt Service			6,698	9,025	15,000		15,000
Sub-Totals for TITLE IA GRANT			197,781	205,774	235,000	3.00	250,000 3.00
IDEA INTERVENTION GRANTS							
Instructional Improvement Services							
2210	100	SALARIES	2,201	10,950	5,000		5,000
2210	200	ASSOCIATED PAYROLL COSTS	317	1,752	1,000		1,000
Sub-Totals for Instructional Improvement Services			2,518	12,702	6,000		6,000
Sub-Totals for IDEA INTERVENTION			2,518	12,702	6,000		6,000
STATE TECHNOLOGY GRANT							
Technology & Information Services							
2661	500	CAPITAL OUTLAY	2,246	0	0		0
Sub-Totals for Technology & Information Services			2,246	0	0		0
Sub-Totals for STATE TECHNOLOGY GRANT			2,246	0	0		0
CLASS SIZE REDUCTION GRANT							
Primary, K-3 Programs							
1111	100	SALARIES	96,198	19,401	105,000	2.00	105,000 2.00
1111	200	ASSOCIATED PAYROLL COSTS	20,263	10,432	50,000		50,000
Sub-Totals for Primary, K-3 Programs			116,461	29,833	155,000	2.00	155,000 2.00
Instructional Improvement Services							
2210	100	SALARIES	6,912	4,839	10,000		10,000
2210	200	ASSOCIATED PAYROLL COSTS	641	680	2,000		2,000
2210	300	PURCHASED SERVICES	10,994	29,065	20,000		20,000
2210	400	MATERIALS AND SUPPLIES	0	767	0		0
Sub-Totals for Instructional Improvement Services			18,547	35,351	32,000		32,000
Indirect Cost Charges							
2601	600	OTHER OBJECTS	0	2,094	0		0
Sub-Totals for Indirect Cost Charges			0	2,094	0		0
Long-Term Debt Service							
5110	600	OTHER OBJECTS	2,772	1,936	8,000		8,000
Sub-Totals for Long-Term Debt Service			2,772	1,936	8,000		8,000
Sub-Totals for CLASS SIZE REDUCTION GRANT			137,780	69,214	195,000	2.00	195,000 2.00

Function	Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved	
						08-09 FTE	& Adopted 2009-10 FTE
OTHER GRANTS*							
Instructional Improvement Services							
2210	100	SALARIES	16,529	0	20,000		20,000
2210	200	ASSOCIATED PAYROLL COSTS	1,667	0	5,000		5,000
2210	300	PURCHASED SERVICES	11,005	0	10,000		10,000
2210	400	MATERIALS AND SUPPLIES	105	0	0		0
Sub-Totals for Instructional Improvement Services			29,306	0	35,000		35,000
Student Assessment Services							
2230	100	SALARIES	5,050	0	8,000		8,000
2230	200	ASSOCIATED PAYROLL COSTS	828	0	1,500		1,500
2230	300	PURCHASED SERVICES	0	8,171	3,000		3,000
Sub-Totals for Student Assessment Services			5,878	8,171	12,500		12,500
Indirect Cost Charges							
2601	600	OTHER OBJECTS	0	0	0		500
Sub-Totals for Indirect Cost Charges			0	0	0		500
Long-Term Debt Service							
5110	600	OTHER OBJECTS	458	0	7,000		7,000
Sub-Totals for Long-Term Debt Service			458	0	7,000		7,000
Sub-Totals for OTHER GRANTS			35,642	8,171	54,500		55,000
DRUG AND ALCOHOL GRANT							
Counseling Programs							
2120	100	SALARIES	13,500	1,151	15,000		15,000
2120	200	ASSOCIATED PAYROLL COSTS	3,891	174	7,000		7,000
2120	400	MATERIALS AND SUPPLIES	0	13,468	0		0
Sub-Totals for Counseling Programs			17,391	14,793	22,000		22,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	702	0	1,000		1,000
Sub-Totals for Long-Term Debt Service			702	0	1,000		1,000
Sub-Totals for DRUG & ALCOHOL GRANT			18,093	14,793	23,000		23,000
Grand Totals			1,501,021	1,039,940	1,873,500	25.00	2,574,000

*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.

Food Services Fund - Revenues by Source

Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved & Adopted 2009-10
From Local Sources					
01625	FOOD SALES TO PUPILS	1,204,894	1,209,974	1,410,000	1,410,000
01630	BANQUETS/CATERING	85,031	85,651	100,000	100,000
Sub-Totals From Local Sources		1,289,925	1,295,625	1,510,000	1,510,000
From State Sources					
03102	BASIC SCHL SUPPORT LUNCH	16,050	15,911	20,000	20,000
Sub-Totals From State Sources		16,050	15,911	20,000	20,000
From Federal Sources					
04505	NSLP PROG REIMBURSEMENTS	201,955	220,417	210,000	225,000
04910	COMMODITIES BY USDA	86,009	84,835	95,000	95,000
Sub-Totals From Federal Sources		287,964	305,252	305,000	320,000
From Other Sources					
05100	LONG TERM DEBT PROCEEDS	450,000	0	0	0
05200	INTERFUND TRANSFERS	0	65,293	75,000	75,000
05400	BEGINNING FUND BALANCE	29,664	405,572	0	0
Sub-Totals From Other Sources		479,664	470,865	75,000	75,000
Grand Totals		2,073,603	2,087,653	1,910,000	1,925,000

Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved	
						08-09 FTE	& Adopted 2009-10 FTE
Food Services							
3100	100	SALARIES	552,243	588,761	620,000	10.25	620,000 10.25
3100	200	ASSOCIATED PAYROLL COSTS	221,339	231,551	285,000		285,000
3100	300	PURCHASED SERVICES	96,290	31,893	71,000		71,000
3100	400	MATERIALS AND SUPPLIES	762,115	823,459	838,000		853,000
3100	500	CAPITAL OUTLAY	30,981	367,212	30,000		30,000
3100	600	OTHER OBJECTS	5,063	3,188	6,000		6,000
Sub-Totals for Food Services			1,668,031	2,046,064	1,850,000	10.25	1,865,000 10.25
Long-Term Debt Service							
5110	600	OTHER OBJECTS	0	41,589	60,000		60,000
Sub-Totals for Long-Term Debt Service			0	41,589	60,000		60,000
Unappropriated Ending Reserve							
7000	820	RESERVE FOR NEXT YEAR	405,572	0	0		0
Sub-Totals for Unappropriated Ending Reserve			405,572	0	0		0
Grand Totals			2,073,603	2,087,653	1,910,000	10.25	1,925,000 10.25
Salary Allocation:							
		Contracted Positions*	509,826	542,216	368,052	10.25	374,208 10.25
		Extra Duty/Hourly	42,417	46,545	251,948		245,792
Total Salaries			552,243	588,761	620,000	10.25	620,000 10.25

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

Community Services Fund - Revenues by Source

Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved & Adopted 2009-10
From Local Sources					
01801	COMMUNITY SCHOOL TUITION	1,011,055	1,173,274	1,300,000	1,580,000
01805	CHILD CARE	940,353	1,054,786	1,150,000	1,250,000
01810	POOL FEES	124,535	117,524	150,000	150,000
01815	DRIVERS ED PUPIL FEES	91,276	73,902	100,000	100,000
01911	RENT FROM SCHOOL FACILITY	250	0	20,000	20,000
01990	MISCELLANEOUS INCOME	421	0	10,000	10,000
Sub-Totals From Local Sources		2,167,890	2,419,486	2,730,000	3,110,000
From Other Sources					
05200	INTERFUND TRANSFERS	78,728	231,794	75,000	125,000
Sub-Totals From Other Sources		78,728	231,794	75,000	125,000
Grand Totals		2,246,618	2,651,280	2,805,000	3,235,000

Community Services Fund - Expenditures

Function	Object Series Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	08-09 FTE	Proposed, Approved & Adopted	
						2009-10	09-10 FTE
Community School Programs							
3200	100 SALARIES	299,798	406,023	460,000	5.00	460,000	5.00
3200	200 ASSOCIATED PAYROLL COSTS	96,764	129,766	150,000		150,000	
3200	300 PURCHASED SERVICES	455,858	551,051	475,000		650,000	
3200	400 MATERIALS AND SUPPLIES	250,510	314,335	270,000		395,000	
3200	500 CAPITAL OUTLAY	0	4,506	5,000		5,000	
3200	600 OTHER OBJECTS	4,741	4,221	10,000		10,000	
Sub-Totals for Community School Programs		1,107,671	1,409,902	1,370,000	5.00	1,670,000	5.00
Swim Center Programs							
3250	100 SALARIES	106,148	109,492	125,000	1.00	125,000	1.00
3250	200 ASSOCIATED PAYROLL COSTS	22,219	14,966	39,000		39,000	
3250	300 PURCHASED SERVICES	126,241	154,432	130,000		160,000	
3250	400 MATERIALS AND SUPPLIES	25,951	10,424	30,000		30,000	
3250	600 OTHER OBJECTS	0	0	1,000		1,000	
Sub-Totals for Swim Center Programs		280,559	289,314	325,000	1.00	355,000	1.00
Child Care Programs							
3500	100 SALARIES	523,192	602,150	620,000	17.78	680,000	19.20
3500	200 ASSOCIATED PAYROLL COSTS	214,907	226,141	350,000		365,000	
3500	300 PURCHASED SERVICES	29,996	37,241	30,000		40,000	
3500	400 MATERIALS AND SUPPLIES	56,717	63,626	65,000		80,000	
3500	500 CAPITAL OUTLAY	0	22,906	5,000		5,000	
Sub-Totals for Child Care Programs		824,812	952,064	1,070,000	17.78	1,170,000	19.20
Sub-Totals for Enterprise and Community Svcs.		2,213,042	2,651,280	2,765,000	23.78	3,195,000	25.20
Long-Term Debt Service							
5110	600 OTHER OBJECTS	33,576	0	40,000		40,000	
Sub-Totals for Long-Term Debt Service		33,576	0	40,000		40,000	
Grand Totals		2,246,618	2,651,280	2,805,000	23.78	3,235,000	25.20
Salary Allocation:							
Contracted Positions: Community School		187,721	301,919	280,000	5.00	310,000	5.00
Contracted Positions: Swim Center		40,855	31,238	52,000	1.00	52,000	1.00
Contracted Positions: Child Care		469,300	527,153	520,000	17.28	560,000	19.20
Extra Duty/Hourly		231,262	257,355	353,000		343,000	
Total Salaries		929,138	1,117,665	1,205,000	23.28	1,265,000	25.20

Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved & Adopted 2009-10
From Local Sources					
01720	COCURRIC PARTICIPATION FEES	2,496,099	2,415,292	2,750,000	2,850,000
Sub-Totals From Local Sources		2,496,099	2,415,292	2,750,000	2,850,000
From Other Sources					
05400	BEGINNING FUND BALANCE	1,533,059	1,611,707	1,750,000	1,750,000
Sub-Totals From Other Sources		1,533,059	1,611,707	1,750,000	1,750,000
Grand Totals		4,029,158	4,026,999	4,500,000	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 2006-07	Actual 2007-08	Budget 2008-09	08-09 FTE	Proposed, Approved & Adopted 2009-10	09-10 FTE
1113 - Intermediate Elementary Co-curricular Programs							
400	Materials and Supplies	321,684	300,872	350,000		350,000	
1122 - Junior High Co-curricular Activities							
400	Materials and Supplies	357,474	344,039	400,000		400,000	
1132 - High School Co-curricular Activities							
400	Materials and Supplies	1,738,293	1,914,109	2,000,000		2,200,000	
	Total Instruction	2,417,451	2,559,020	2,750,000		2,950,000	
800	Planned Reserve	1,611,707	1,467,979	1,750,000	-	1,650,000	-
Grand Totals		4,029,158	4,026,999	4,500,000	-	4,600,000	-

Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved & Adopted 2009-10
From Local Sources					
01111	CURRENT YEARS	6,205,113	6,133,177	6,721,000	7,075,000
01112	PRIOR YEARS	167,176	168,275	170,000	165,000
01510	INTEREST ON INVESTMENTS	162,959	102,703	55,000	25,000
Sub-Totals From Local Sources		6,535,248	6,404,155	6,946,000	7,265,000
From Other Sources					
05100	LONG-TERM DEBT PROCEEDS	0	0	0	0
05400	BEGINNING FUND BALANCE	799,182	634,826	255,000	115,000
Sub-Totals From Other Sources		799,182	634,826	255,000	115,000
Grand Totals		7,334,430	7,038,981	7,201,000	7,380,000

Debt Repayment Fund - Expenditures

Function	Object Series Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved	
					08-09 FTE	& Adopted 2009-10 FTE
Long-Term Debt Service						
5110	610 REDEMPTION OF PRINCIPAL	2,540,000	2,810,000	3,085,000		3,380,000
5110	620 REDEMPTION OF INTEREST	4,159,204	4,068,641	3,965,507		3,850,000
5110	640 DUES & FEES	400	1,150	493		0
Sub-Totals for Long-Term Debt Service		6,699,604	6,879,791	7,051,000		7,230,000
Unappropriated Ending Reserve						
7000	820 RESERVE FOR NEXT YEAR	634,826	159,190	150,000		150,000
Sub-Totals for Unappropriated Ending Reserve		634,826	159,190	150,000		150,000
Grand Totals		7,334,430	7,038,981	7,201,000		7,380,000

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

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
June 30, 2009

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	
							PRINCIPAL	INTEREST
	Due 6/15	Due 12/15 & 6/15		Due 6/1	Due 12/1 & 6/1			
Amount to Be Paid in:								
2008-09	\$ 1,435,000	\$ 68,150	2.35%	\$ 1,650,000	3,897,356	5.00%	\$ 3,085,000	\$ 3,965,506
Remaining Payments:								
2009-10	1,465,000	34,428	2.35%	1,915,000	3,814,856	5.50%	3,380,000	3,849,284
2010-11	0	0		2,190,000	3,709,532	5.50%	2,190,000	3,709,532
2011-12	0	0		2,390,000	3,589,082	3.75%	2,390,000	3,589,082
2012-13	0	0		2,640,000	3,499,456	4.16%	2,640,000	3,499,456
2013-14	0	0		2,925,000	3,389,686	4.46%	2,925,000	3,389,686
2014-15	0	0		3,235,000	3,257,506	5.19%	3,235,000	3,257,506
2015-16	0	0		3,585,000	3,089,770	5.25%	3,585,000	3,089,770
2016-17	0	0		3,970,000	2,901,556	5.25%	3,970,000	2,901,556
2017-18	0	0		4,375,000	2,693,132	5.25%	4,375,000	2,693,132
2018-19	0	0		4,830,000	2,463,444	5.25%	4,830,000	2,463,444
2019-20	0	0		5,320,000	2,209,870	5.25%	5,320,000	2,209,870
2020-21	0	0		5,840,000	1,930,568	4.98%	5,840,000	1,930,568
2021-22	0	0		6,380,000	1,639,970	5.25%	6,380,000	1,639,970
2022-23	0	0		6,970,000	1,305,018	5.25%	6,970,000	1,305,018
2023-24	0	0		7,605,000	939,094	5.25%	7,605,000	939,094
2024-25	0	0		8,275,000	539,832	5.25%	8,275,000	539,832
2025-26	0	0		2,555,000	105,394	4.13%	2,555,000	105,394
	<u>\$ 1,465,000</u>	<u>\$ 34,428</u>		<u>\$ 75,000,000</u>	<u>\$ 41,077,766</u>		<u>\$ 76,465,000</u>	<u>\$ 41,112,194</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 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved & Adopted 2009-10
From Local Sources					
01510	INTEREST ON INVESTMENTS	96,458	30,000	30,000	20,000
01800	CITY GRANTS	900,000	0	0	0
Sub-Totals From Local Sources		996,458	30,000	30,000	20,000
Intermediate Sources					
02170	CLACK ESD SB 1149	0	375,000	375,000	685,000
Sub-Totals from Intermediate Sources		0	375,000	375,000	685,000
From Other Sources					
05100	LONG-TERM DEBT PROCEEDS	0	0	0	0
05400	BEGINNING FUND BALANCE	2,496,842	1,925,005	1,925,005	575,005
Sub-Totals from Other Sources		2,496,842	1,925,005	1,925,005	575,005
Grand Totals		3,493,300	2,330,005	2,330,005	1,280,005

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

Function Series	Function Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	08-09 FTE	Proposed, Approved & Adopted 2009-10	09-10 FTE
1000	Instruction	0	0	1		1	
2000	Support Services	0	0	1		1	
4000	Facilities Acquisition & Const.	2,443,086	476,781	795,000		905,000	
5100	Debt Service	124,375	120,519	125,001		125,001	
5200	Transfers	0	0	2		2	
6000	Contingency	0	0	250,000		250,000	
7000	Unappropriated Ending	925,839	406,021	0		0	
Grand Totals		3,493,300	1,003,321	1,170,005		1,280,005	

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

Object Series	Object	Actual 2006-07	Actual 2007-08	Budget 2008-09	08-09 FTE	Proposed, Approved & Adopted 2009-10	09-10 FTE
100	Salaries	0	0	0		75,000	
200	Associated Payroll Costs	0	0	0		35,000	
300	Purchased Services	182,188	451,969	250,000		250,000	
400	Materials and Supplies	34,316	739	50,000		50,000	
500	Capital Outlay	2,218,148	24,073	495,002		695,002	
600	Other Objects	132,809	120,519	125,002		125,002	
700	Transfers	0	0	1		1	
800	Planned Reserve	925,839	406,021	250,000		50,000	
Grand Totals		3,493,300	1,003,321	1,170,005		1,280,005	

Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved & Adopted 2009-10
From Local Sources					
01111	CURRENT YEARS	129,893	134,286	138,000	144,000
01112	PRIOR YEARS	2,313	3,243	5,500	4,000
01510	INTEREST ON INVESTMENTS	210	36	100	100
01750	CONCESSION SALES-SWIMMING	7,501	9,472	7,400	7,900
Sub-Totals From Local Sources		139,917	147,037	151,000	156,000
From Other Sources					
05400	BEGINNING FUND BALANCE	109,179	130,616	150,000	154,000
Sub-Totals From Other Sources		109,179	130,616	150,000	154,000
Grand Totals		249,096	277,653	301,000	310,000

Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed, Approved	
					08-09 FTE	& Adopted 2009-10 FTE
100	Salaries	57,571	68,228	75,000	2.00	80,000 2.00
200	Associated Payroll Costs	8,333	8,163	14,000		15,000
	Sub-Totals for Personal Services	65,904	76,391	89,000	2.00	95,000 2.00
300	Purchased Services	30,437	9,099	30,000		42,000
400	Materials and Supplies	5,906	7,558	11,000		11,000
600	Other Objects	16,233	17,023	21,000		22,000
	Sub-Totals for Materials & Services	52,576	33,680	62,000		75,000
500	Capital Outlay	0	0	20,000		20,000
800	Planned Reserve	130,616	167,582	130,000		120,000
	Grand Totals - Community Programs	249,096	277,653	301,000	2.00	310,000 2.00
Salary Allocation:						
	Contracted Positions	13,643	14,155	15,400	2.00	16,000 2.00
	Extra Duty/Hourly	43,928	54,073	59,600		64,000
	Total Salaries	57,571	68,228	75,000	2.00	80,000 2.00

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2009-10 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations in the amounts set forth below, and

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$7,525,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2009-10 fiscal year Park budget on June 8, 2009 and on the 2009-10 fiscal year District budget on June 17, 2009.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2009-10 in a total sum of \$81,268,005 for the District and \$310,000 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 2009-10 to be \$33,730,000 for the District General Fund and \$153,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District certifies the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the Country Assessor as of January 1, 2009 and certifies taxes imposed for the District Debt Service Fund in the amount of \$7,525,000.

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 2009-10 fiscal year:

	<u>Subject to the Education Limitation</u>	<u>Subject to the General Government Limitation</u>	<u>Excluded from the Limitation</u>
General Fund-Perm. Rate	\$4.4707 per \$1000	.042 per \$1000	\$0
General Fund-Local Option	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$7,525,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$7,525,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$7,525,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2009, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$34,319,680
2000	Support Services	20,046,319
4000	Facilities Acquisition Services	1
5100	Debt Service	2,550,000
5200	Interfund Transfers	200,000
6000	Contingency	500,000
	Total General Fund Appropriations	\$57,616,000

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,305,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	98,000
5100	Debt Service	90,000
	Total Community Contributions Fund Appropriations	\$2,658,000

2XX GRANTS FUND

1000	Instruction	\$1,910,000
2000	Support Services	583,000
5100	Debt Service	81,000
	Total Grants Fund Appropriations	\$2,574,000

500 FOOD SERVICE FUND

3000	Enterprise & Community Services	\$1,865,000
5100	Debt Service	60,000
	Total Food Service Fund Appropriations	\$1,925,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,195,000
5100	Debt Service	40,000
	Total Community Services Fund Appropriations	\$3,235,000

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

5100	Debt Service	\$7,230,000
	Total Debt Service Fund Appropriations	\$7,230,000

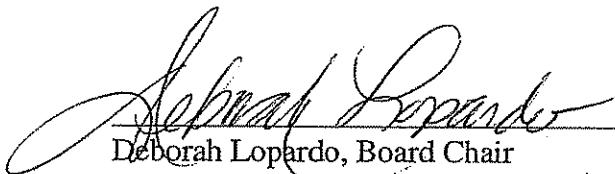
406 CAPITAL PROJECTS FUND

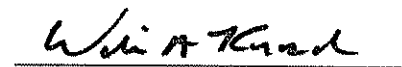
1000	Instruction	\$	1
2000	Support Services		1
4000	Facilities Acquisition & Const.	905,000	
5100	Debt Service	125,001	
5200	Interfund Transfers		2
6000	Contingency	250,000	
	Total Capital Projects Fund Appropriations	\$1,280,005	

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$95,000
Materials & Services	75,000
Capital Outlay	20,000
Total General Fund Appropriations	\$190,000


Deborah Lopardo, Board Chair
Lake Oswego School District


Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 17, 2009

RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2009-10 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$7,525,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2009-10 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2009-10 in a total sum of \$81,268,005 for the District and \$310,000 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 2009-10 to be \$33,730,000 for the District General Fund and \$153,000 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, 2009 and approves taxes imposed for the District Debt Service Fund in the amount of \$7,525,000.

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 2009-10 fiscal year:

	Subject to the Education Limitation	Subject to the General Government Limitation	Excluded from the Limitation
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$7,525,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$7,525,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$7,525,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2009, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$34,319,680
2000	Support Services	20,046,319
4000	Facilities Acquisition Services	1
5100	Debt Service	2,550,000
5200	Interfund Transfers	200,000
6000	Contingency	500,000
	Total General Fund Appropriations	\$57,616,000

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,305,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	98,000
5100	Debt Service	90,000
	Total Community Contributions Fund Appropriations	\$2,658,000

2XX GRANTS FUND

1000	Instruction	\$1,910,000
2000	Support Services	583,000
5100	Debt Service	81,000
	Total Grants Fund Appropriations	\$2,574,000

500 FOOD SERVICE FUND

3000	Enterprise & Community Services	\$1,865,000
5100	Debt Service	60,000
	Total Food Service Fund Appropriations	\$1,925,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,195,000
5100	Debt Service	40,000
	Total Community Services Fund Appropriations	\$3,235,000

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

5100	Debt Service	\$7,230,000
	Total Debt Service Fund Appropriations	\$7,230,000

406 CAPITAL PROJECTS FUND

1000	Instruction	\$	1
2000	Support Services		1
4000	Facilities Acquisition & Const.	905,000	
5100	Debt Service	125,001	
5200	Interfund Transfers		2
6000	Contingency	250,000	
	Total Capital Projects Fund Appropriations	\$1,280,005	


LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$95,000
Materials & Services	75,000
Capital Outlay	20,000
Total General Fund Appropriations	\$190,000



Bill Swindells, Chair Legal Budget Committee
Lake Oswego School District



Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 20, 2009



8805 SE Lake Road, Portland, OR 97222 • PO Box 22109 • Portland, OR 97268
 Phone: 503-884-0300 Fax: 503-820-3433
 Email: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

**Lake Oswego Schools
 Notice of Budget Committee Meeting
 LOR12443**

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

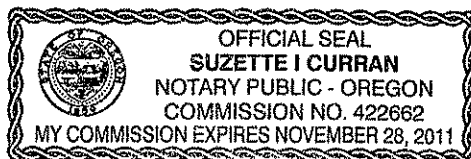
1
 week in the following issue
April 9, 2009

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this April 9, 2009.

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

Acct#134036
PO #88024
 Attn: Brenda Hanson
 Lake Oswego Schools
 PO Box 70
 Lake Oswego, OR 97034



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, 2009 to June 30, 2010 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the 6th of May, 2009, 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.

150-504-075-1 (Rev. 12-05)
 Publish 04/09/09

LOR1244

Size: 2 x 2.75
 Amount Due \$49.78*
 *Please remit to the above address.



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 E-mail: legals@commnewspapers.com

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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
 LOR12447

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

1
 week in the following issue
April 23, 2009.

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

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

Robin A. Burgess
 NOTARY PUBLIC FOR OREGON
 My commission expires

Acct#134036
 Attn: Brenda Hanson
 Lake Oswego School District
 2455 Country Club Road
 Lake Oswego OR 97034-2024

Size: 2 x 3.25
 Amount Due \$ 58.83*
 *Please remit to above address.

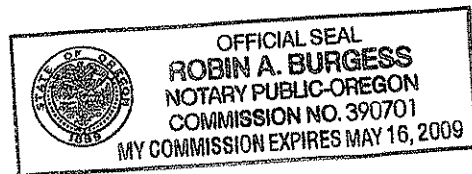
SECOND NOTICE OF BUDGET COMMITTEE MEETING

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, 2009 to June 30, 2010 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the 6th of May, 2009, 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.
 150-504-075-1 (Rev. 12-05)

Publish 04/23/2009.

LOR12447





8805 SE Lake Road, Portland, OR 97222 • PO Box 22188 • Portland, OR 97209-2109
 Phone: 503-684-0360 Fax: 503-620-3433
 E-mail: feqals@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
 Budget Hearing
 LOR12486

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

1 week in the following issue
June 11, 2009.

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this June 11, 2009.

Rob 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 16
 Amount Due \$ 579.20*
 *Please remit to the above address.

FORM ED-1 NOTICE OF BUDGET HEARING

A meeting of the Lake Oswego School Board will be held on June 17, 2009, at 9:00 a.m., at the District Administration Building, 4458 County Club Road, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2009, as approved by the Lake Oswego School Board. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Administration Building, 2459 County 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 School: Lake Oswego Date: June 11, 2009 Chairman of the Board: Bill Swindale Telephone Number: (503) 634-2000

FINANCIAL SUMMARY			
TOTAL OF ALL FUNDS		Adopted Budget This Year - 2008-09	Approved Budget Next Year - 2009-10
Anticipated Requirements	1. Total Instruction	41,863,028	41,484,881
	2. Total Support Services	22,171,478	20,794,320
	3. Total Maintenance & Community Services	4,616,000	5,050,000
	4. Total Facilities Acquisition & Construction	993,000	1,003,000
	5. Total Other Uses (includes Debt Service & Transfers)	10,302,000	10,378,000
	6. Total Contingencies	750,000	750,000
	7. Total Special Payments	0	0
	8. Total Unappropriated and Reserved for Future Expense	1,800,000	1,800,000
	9. Total Requirements - (includes 1 through 8)	62,614,506	61,268,001
	10. Total Resources Except Property Taxes	45,103,500	43,019,000
Anticipated Resources	11. Total Property Taxes to be Received	57,461,000	58,237,000
	12. Total Resources - (add lines 10 and 11)	62,614,505	61,268,000
Estimated Ad Valorem Property Taxes	13. Total Property Taxes to be Received (line 11)	57,461,000	58,237,000
	14. Plus: Estimated Property Taxes Not to be Received	300,000	300,000
	A. Loss Due to Constitutional Limit	0	0
	B. Discounts Allowed, Other Uncollected Amounts	2,388,000	2,388,000
15. Total Tax Levy - (add lines 13 and 14)	40,150,000	41,205,000	
Taxes By Type	16. Permanent Rate Limit Levy (rate limit 4.4747)	Rate or Amount	Rate or Amount
	17. Local Option Taxes	4,4707	4,4707
	18. Levy for Payment of Bonded Debt	1,95000	1,95000
		7,150,000	7,525,000

STATEMENT OF INDEBTEDNESS
 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, 2009	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2009	
Bonds	78,485,000		
General Obligation Warrants			
Other	37,680,000		
Total Indebtedness	114,115,000		
Short-Term Debt		None	

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

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

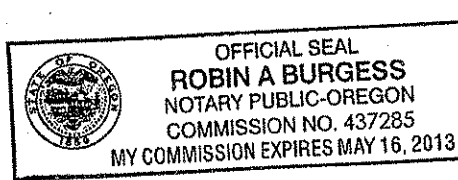
Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources. Republication

Name of	Actual Data	Adopted Budget	Approved Budget

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

	2008-09	2009-10	2009-10
6. Total Contingencies			
7. Total Special Payments		0	0
8. Total Unappropriated/Reserved for Future Expenditure		1,170,000	1,280,000
9. Total Requirements	1,302,221	1,170,000	1,280,000
10. Total Unappropriated/Reserved for Future Expenditure			
8. Total Unappropriated/Reserved for Future Expenditure	159,190	150,000	150,000
9. Total Requirements	7,036,581	7,801,000	7,380,000
10. Total Resources Except Property Taxes	905,804	480,000	-805,000
11. Property Taxes to be Received	6,130,777	6,721,000	7,075,000
12. Total Resources (add lines 10 and 11)	7,036,581	7,201,000	7,380,000
13. Property Taxes to be Received (from line 11)		6,721,000	7,075,000
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts		429,000	450,000
15. Total Tax Levy (add lines 13 and 14)		7,150,000	7,525,000
16. Permanent Rate Limit Levy (rate limit...)		Rate or Amount	Rate or Amount
17. Local Option Levy		0	0
18. Levy for Payment of Bonded Debt		0	0
		7,150,000	7,525,000

Publish 06/11/2009. LOR12486





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AFFIDAVIT OF PUBLICATION
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**Lake Oswego Schools
 Notice of Budget Hearing/Lake Grove Park
 LOR12480**

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

1
 week in the following issue
May 28, 2009.

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 28, 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 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 8, 2009, at 6:00 p.m., at the District Administration Building at 6595 County One Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the Lake Oswego Public Schools for the fiscal year beginning July 1, 2009 as approved by the Lake Oswego School District Budget Committee. A summary of the budget is enclosed below. A copy of the budget may be inspected or obtained at the Administration Building, 2485 S.W. County 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, not true either on the budget are explained below. This budget is for an Annual Period.

County	City	Year	Prepared by	Telephone Number
Clackamas	Lake Oswego	May 28, 2009	Bill Swindells	(503) 534-2000

[X] Check this box if your Budget has only one fund.	FINANCIAL SUMMARY		
	TOTAL OF ALL FUNDS	Adopted Budget This Year - 2008-09	Approved Budget Next Year - 2009-10
1. Total Personnel Services	89,000	89,000	89,000
2. Total Materials and Services	62,000	62,000	75,000
3. Total Capital Outlay	20,000	20,000	20,000
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	130,000	130,000	130,000
9. Total Resources - add lines 1 through 8	301,000	301,000	310,000
10. Total Resources Except Property Taxes	163,000	163,000	168,000
11. Total Property Taxes Estimated to be Received	138,000	138,000	144,000
12. Total Resources - add lines 10 and 11	301,000	301,000	310,000
13. Total Property Taxes Estimated to be Received (line 11)	138,000	138,000	144,000
14. Plus: Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts Allowed, Other Uncollected Amounts	9,000	9,000	9,000
15. Total Tax Levy - add lines 13 and 14	147,000	147,000	153,000
Tax Levies By Type		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 0.0420)		0.0420	0.0420
17. Local Option Levy			
18. Levy for Bonded Debt or Obligations			

STATEMENT OF INDEBTEDNESS	
Debt Outstanding:	Debt Authorized, Not Incurred:
(1) None	(2) None
(3) As Summarized	(4) As Summarized

PUBLISH BELOW ONLY IF COMPLETED	
Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year July 1, 2009
Bonds	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2009
Interest Bearing Warrants	
Other	
Total Indebtedness	None

Short-Term Debt			
This budget includes the intention to borrow in anticipation of revenues ("Short-Term Borrowing") as summarized below:			
FLUID LIABILITY	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost
None			

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

Republish

Publish ONLY completed portion of this page.

Name of Fund	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Personnel Services	76,391	80,000	85,000
2. Total Material and Services	33,660	62,000	75,000
3. Total Capital Outlay	0	20,000	20,000
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total Special Payments			
8. Total Unappropriated or Ending Fund Balances	167,582	130,000	120,000
9. Total Requirements	277,633	301,000	310,000
10. Total Resources Except Property Taxes	143,867	163,000	168,000
11. Property Taxes Estimated to be Received	134,265	138,000	144,000
12. Total Resources (add lines 10 and 11)	277,633	301,000	310,000
13. Property Taxes Estimated to be Received (from line 11)		138,000	144,000
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts Allowed, Other Uncollected Amounts		9,000	9,000
15. Total Tax Levied (add lines 13 and 14)		147,000	153,000
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit .0420)		0.0420	0.0420
17. Local Option Levy			
18. Levy for Bonded Debt or Obligations		0	0

Publish 05/28/2009.

LOR12480

ROBIN A BURGESS
 NOTARY PUBLIC-OREGON
 COMMISSION NO. 437285
 MY COMMISSION EXPIRES MAY 16, 2013

NOTICE OF BUDGET HEARING

A meeting of the Lake Oswego School Board will be held on June 17, 2009, at 9:00 a.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, 2009, as approved by the Lake Oswego School District No. 7J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Administration Building, 2455 Country Club Road, Lake Oswego, Oregon, between the hours of 8:00 a.m. and 4:00 p.m. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below. This budget is for an Annual Period.

County	City	Date	Chairperson of Governing Body	Telephone Number
Clackamas	Lake Oswego	June 11, 2009	Bill Swindells	(503) 534-2000

FINANCIAL SUMMARY

TOTAL OF ALL FUNDS		Adopted Budget This Year - 2008-09	Approved Budget Next Year - 2009-10
Anticipated Requirements	1. Total Instruction	41,983,026	41,484,681
	2. Total Support Services	22,171,475	20,794,320
	3. Total Enterprise & Community Services	4,615,000	5,060,000
	4. Total Facilities Acquisition & Construction	893,001	1,003,001
	5. Total Other Uses (includes Debt Service & Transfers)	10,302,003	10,376,003
	6. Total Contingencies	750,000	750,000
	7. Total Special Payments	0	0
	8. Total Unappropriated and Reserved for Future Expend	1,900,000	1,800,000
	9. Total Requirements - add lines 1 through 8	82,614,505	81,268,005
Anticipated Resources	10. Total Resources Except Property Taxes	45,153,505	43,018,005
	11. Total Property Taxes to be Received	37,461,000	38,250,000
	12. Total Resources - add lines 10 and 11	82,614,505	81,268,005
Estimated Ad Valorem Property Taxes	13. Total Property Taxes to be Received (line 11)	37,461,000	38,250,000
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limits	300,000	370,000
	B. Discounts Allowed, Other Uncollected Amounts	2,389,000	2,635,000
15. Total Tax Levy - add lines 13 and 14	40,150,000	41,255,000	
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	7,150,000	7,525,000

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, 2009	July 1, 2009
Bonds	76,465,000	
Interest Bearing Warrants		
Other	37,650,000	
Total Indebtedness	114,115,000	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
None			

FORM
ED-2

FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED

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

Republication

Name of Fund	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
Community Contributions			
1. Total Instruction	2,170,959	2,575,000	2,305,000
2. Total Support Services	20,359	165,000	165,000
3. Total Enterprise & Community Services			
4. Total Facilities Acquisition & Construction	0	98,000	98,000
5. Total Other Uses	89,834	90,000	90,000
6. Total Contingencies			
7. Total Special Payments			
8. Total Unappropriated/Reserved for Future Expenditure	64,572		
9. Total Requirements	2,345,724	2,928,000	2,658,000
10. Total Resources Except Property Taxes	2,345,724	2,928,000	2,658,000
Grants			
1. Total Instruction	449,682	1,220,000	1,910,000
2. Total Support Services	545,599	572,500	583,000
3. Total Enterprise & Community Services			
4. Total Facilities Acquisition & Construction			
5. Total Other Uses	44,659	81,000	81,000
6. Total Contingencies			
7. Total Special Payments			
8. Total Unappropriated/Reserved for Future Expenditure	0		
9. Total Requirements	1,039,940	1,873,500	2,574,000
10. Total Resources Except Property Taxes	1,039,940	1,873,500	2,574,000
Food Service			
1. Total Instruction			
2. Total Support Services			
3. Total Enterprise & Community Services	2,046,064	1,850,000	1,865,000
4. Total Facilities Acquisition & Construction			
5. Total Other Uses	41,589	60,000	60,000
6. Total Contingencies			
7. Total Special Payments			
8. Total Unappropriated/Reserved for Future Expenditure			
9. Total Requirements	2,087,653	1,910,000	1,925,000
10. Total Resources Except Property Taxes	2,087,653	1,910,000	1,925,000
Community Services			
1. Total Instruction			
2. Total Support Services			
3. Total Enterprise & Community Services	2,651,280	2,765,000	3,195,000
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	2,651,280	2,805,000	3,235,000
10. Total Resources Except Property Taxes	2,651,280	2,805,000	3,235,000

FORM
ED-2

FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED

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

Name of Fund	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
Student Activity Funds			
1. Total Instruction	2,559,020	2,750,000	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	1,467,979	1,750,000	1,650,000
9. Total Requirements	4,026,999	4,500,000	4,600,000
10. Total Resources Except Property Taxes	4,026,999	4,500,000	4,600,000
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	476,781	795,000	905,000
5. Total Other Uses	120,519	125,003	125,003
6. Total Contingencies		250,000	250,000
7. Total Special Payments			
8. Total Unappropriated/Reserved for Future Expenditure	406,021	0	0
9. Total Requirements	1,003,321	1,170,005	1,280,005
10. Total Resources Except Property Taxes	1,003,321	1,170,005	1,280,005

150-504-075-3 (Rev. 12-07)

**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
		Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Instruction		31,769,954	35,438,025	34,319,680
2. Total Support Services		19,194,744	21,433,974	20,046,319
3. Total Enterprise & Community Services		0	0	0
4. Total Facilities Acquisition & Construction		0	1	1
5. Total Other Uses		2,909,933	2,855,000	2,750,000
6. Total Contingencies			500,000	500,000
7. Total Special Payments				
8. Total Unappropriated/Reserved for Future Expenditure		4,348,440	0	0
9. Total Requirements		58,223,071	60,227,000	57,616,000
10. Total Resources Except Property Taxes		30,381,787	29,487,000	26,441,000
11. Property Taxes to be Received		27,841,284	30,740,000	31,175,000
12. Total Resources (add lines 10 and 11)		58,223,071	60,227,000	57,616,000
13. Property Taxes to be Received (from line 11)			30,740,000	31,175,000
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			300,000	370,000
B. Discounts, Other Uncollected Amounts			1,960,000	2,185,000
15. Total Tax Levy (add lines 13 and 14)			33,000,000	33,730,000
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit <u>4.4707</u>)			4.4707	4.4707
17. Local Option Tax			1.3900	1.3900
18. Levy for Payment of Bonded Debt			0	0

Name of Fund	Debt Service	Actual Data	Adopted Budget	Approved Budget
		Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Instruction				
2. Total Support Services				
3. Total Enterprise & Community Services				
4. Total Facilities Acquisition & Construction				
5. Total Other Uses		6,879,791	7,051,000	7,230,000
6. Total Contingencies				
7. Total Special Payments				
8. Total Unappropriated/Reserved for Future Expenditure		159,190	150,000	150,000
9. Total Requirements		7,038,981	7,201,000	7,380,000
10. Total Resources Except Property Taxes		905,804	480,000	305,000
11. Property Taxes to be Received		6,133,177	6,721,000	7,075,000
12. Total Resources (add lines 10 and 11)		7,038,981	7,201,000	7,380,000
13. Property Taxes to be Received (from line 11)			6,721,000	7,075,000
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit				
B. Discounts, Other Uncollected Amounts			429,000	450,000
15. Total Tax Levy (add lines 13 and 14)			7,150,000	7,525,000
			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			7,150,000	7,525,000

NOTICE OF BUDGET HEARING

A meeting of the **Lake Oswego School District Board** will be held on June 8, 2009, 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, 2009 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 28, 2009	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 - 2008-09	Approved Budget Next Year - 2009-10
Anticipated Requirements	1. Total Personal Services		89,000	95,000
	2. Total Materials and Services		62,000	75,000
	3. Total Capital Outlay		20,000	20,000
	4. Total Debt Service			
	5. Total Transfers			
	6. Total Contingencies			
	7. Total All Other Expenditures and Requirements			
	8. Total Unappropriated and Reserved for Future Expenditure		130,000	120,000
	9. Total Requirements - add lines 1 through 8		301,000	310,000
Anticipated Resources	10. Total Resources Except Property Taxes		163,000	166,000
	11. Total Property Taxes Estimated to be Received		138,000	144,000
	12. Total Resources - add lines 10 and 11		301,000	310,000
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (line 11)		138,000	144,000
	14. Plus: Estimated Property Taxes Not to be Received			
	A. Loss Due to Constitutional Limits			
	B. Discounts Allowed, Other Uncollected Amounts		9,000	9,000
	15. Total Tax Levy - add lines 13 and 14		147,000	153,000
Tax Levies By Type	16. Permanent Rate Limit Levy (rate limit .0420...)		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:	Debt Authorized, Not Incurred:
<input checked="" type="checkbox"/> None <input type="checkbox"/> As Summarized	<input checked="" type="checkbox"/> None <input type="checkbox"/> As Summarized

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year July 1, 2009	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2009
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 Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
Lake Grove Park - General Fund			
1. Total Personal Services	76,391	89,000	95,000
2. Total Material and Services	33,680	62,000	75,000
3. Total Capital Outlay	0	20,000	20,000
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total Special Payments			
8. Total Unappropriated or Ending Fund Balance	167,582	130,000	120,000
9. Total Requirements	277,653	301,000	310,000
10. Total Resources Except Property Taxes	143,367	163,000	166,000
11. Property Taxes Estimated to be Received	134,286	138,000	144,000
12. Total Resources (add lines 10 and 11)	277,653	301,000	310,000
13. Property Taxes Estimated to be Received (from line 11)		138,000	144,000
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts		9,000	9,000
15. Total Tax Levied (add lines 13 and 14)		147,000	153,000
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit .0420)		0.0420	0.0420
17. Local Option Levy			
18. Levy for Bonded Debt or Obligations		0	0

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

FORM ED-50 2009-2010

To assessor of Clackamas County

Check here if this is an amended form.

• Be sure to read instructions in the 2009-2010 Notice of Property Tax Levy Forms and Instructions booklet.

The Lake Oswego School Dist 7j has the responsibility and authority to place the following property tax, fee, charge, or assessment
District Name

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

P.O. Box 70 Lake Oswego OR 97034 6/22/09
Mailing Address of District City State ZIP Code Date

Stuart Ketzler Director of Finance 503-534-2308 ketzlers@loswego.k12.or.us
Contact Person Title Daytime Telephone Number Contact Person E-mail Address

CERTIFICATION—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 Education Limits		
		Rate —or— Dollar Amount		
1.	Permanent rate limit tax (per \$1,000)	1	4.4707	
2.	Local option operating tax	2	1.39	Excluded from Measure 5 Limits
3.	Local option capital project tax	3		
4.	Levy for "Gap Bonds"	4		Dollar Amount of Bond Levy
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a		7,525,000
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 or Measure 50 (total of 5a + 5b)	5c		7,525,000

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 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
Operating	November 2, 2004	2005	2009	1.39

150-504-075-6 (Rev. 12-08)

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

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

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

FORM ED-50 2009-2010

To assessor of Multnomah County

Check here if this is an amended form.

• Be sure to read instructions in the 2009-2010 Notice of Property Tax Levy Forms and Instructions booklet.

The Lake Oswego School Dist 7j has the responsibility and authority to place the following property tax, fee, charge, or assessment
District Name

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

P.O. Box 70 Lake Oswego OR 97034 6/22/09
Mailing Address of District City State ZIP Code Date

Stuart Ketzler Director of Finance 503-534-2308 ketzlers@loswego.k12.or.us
Contact Person Title Daytime Telephone Number Contact Person E-mail Address

CERTIFICATION—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 Education Limits		
		Rate —or— Dollar Amount		
1.	Permanent rate limit tax (per \$1,000)	1	4.4707	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2.	Local option operating tax	2	1.39	
3.	Local option capital project tax	3		
4.	Levy for "Gap Bonds"	4		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a		7,525,000
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 or Measure 50 (total of 5a + 5b)	5c		7,525,000

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 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
Operating	November 2, 2004	2005	2009	1.39

150-504-075-6 (Rev. 12-08)

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

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

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

FORM ED-50 2009-2010

To assessor of Washington County

Check here if this is an amended form.

• Be sure to read instructions in the 2009-2010 Notice of Property Tax Levy Forms and Instructions booklet.

The Lake Oswego School Dist 7j has the responsibility and authority to place the following property tax, fee, charge, or assessment
District Name

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

P.O. Box 70 Lake Oswego OR 97034 6/22/09
Mailing Address of District City State ZIP Code Date

Stuart Ketzler Director of Finance 503-534-2308 ketzlers@loswego.k12.or.us
Contact Person Title Daytime Telephone Number Contact Person E-mail Address

CERTIFICATION—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 Education Limits		
	Rate —or— Dollar Amount		
1. Permanent rate limit tax (per \$1,000)	1	4.4707	Excluded from Measure 5 Limits
2. Local option operating tax	2	1.39	
3. Local option capital project tax	3		
4. Levy for "Gap Bonds"	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a		7,525,000
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 or Measure 50 (total of 5a + 5b)	5c		7,525,000

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 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
Operating	November 2, 2004	2005	2009	1.39

150-504-075-6 (Rev. 12-08)

(see the back for worksheet for lines 5a, 5b, and 5c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

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

FORM LB-50 2009-2010

To assessor of Clackamas County

Check here if this is an amended form.

• Be sure to read instructions in the 2009-2010 Notice of Property Tax Levy Forms and Instructions booklet.

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

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

P.O. Box 70 Lake Oswego OR 97034 6/22/09
Mailing address of district City State ZIP code Date

Stuart Ketzler Director of Finance 503-534-2308 ketzlers@loswego.k12.or.us
Contact person Title Daytime telephone number 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	0.042	
2. Local option operating tax	2		
3. Local option capital project tax	3		Excluded from Measure 5 Limits
4. Levy for "Gap Bonds"	4		
5. Levy for pension and disability obligations	5		Dollar Amount of Bond Levy
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	0.042
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	\$3,380,000	\$3,849,284	\$7,229,284
Bond Issue 2			
Bond Issue 3			
Total A			\$7,229,284

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)			\$7,229,284

Total Bonds

$$\frac{\text{Total A} = \$7,229,284}{\text{Total A + B} = \$7,229,284} = \frac{\text{Allocation \%}}{100.0000\%} \times \text{Bond Levy} = \$7,525,000 \text{ (enter on line 5a on the front)}$$

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

Total Bond Levy \$7,525,000 (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:

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

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

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