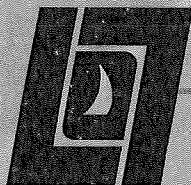


ADOPTED BUDGET

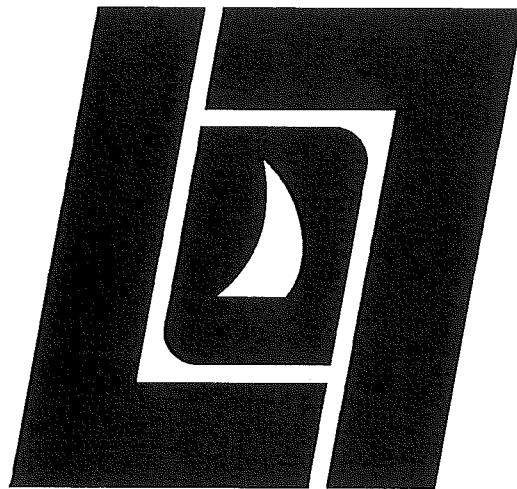
2012-13



Lake Oswego School District 7J
Clackamas County, Oregon

LAKE OSWEGO SCHOOL DISTRICT 7J

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



2012-13

(For the Fiscal Year Ending June 30, 2013)

ADOPTED BUDGET

Prepared by the Business Services Department

Stuart Ketzler, Executive Director of Finance

Budget Message

Unprecedented Economic Challenges

For the fourth year in a row, the unprecedented economic challenges created by the recession have prompted the district to be prepared for and to enact change. The overarching and guiding purpose of economically driven change has been and continues to be to provide the students of the Lake Oswego School District with the highest quality educational opportunities available with available resources.

Strategic Planning Assumptions and Actions

State funding for schools has never been adequate for the level and quality of program expected by the Lake Oswego School District community. The effects of the recession have exacerbated that problem, with no end presently in sight. On a per-pupil basis, state school funding today remains below the level of five years ago, before any adjustment for inflation. Significant one-time resources, such as approximately \$6 million in federal stimulus funds, will also be exhausted at the end of this 2011-12 fiscal year. At the same time, inflationary and other non-controllable factors, most notably increased PERS rates as a result of significant investment losses incurred during PERS' last valuation as of December 31, 2009, have increased costs.

It is imperative that the district make adaptive changes that will protect what is most essential: teachers and programs. Community support from the Foundation, local option levy, and the City is a critical lifeline.

The district has made the building of cash reserves a strategic priority when facing long term shortfalls. These reserves can be expended judiciously over time to support what is most essential.

District employees have demonstrated significant financial support in helping the district address economic constraints with contract changes in compensation and the costs of medical benefits. This includes, but is not limited to, 3 unpaid furlough days in all school years since 2010-11 (4 furlough days for administrators), while still meeting or exceeding state minimum instructional hours.

The district is closing and reconfiguring schools as a strategy for preserving teaching positions, class sizes, and program, while reducing positions in administration and support staff (for example, the cost of a principal, head secretary, building engineer and custodian) and saving operational costs.

The district will pursue the strategic goal of six optimally sized elementary schools, and will continue to look at the long-term strategy of selling property. This could generate resources for addressing facility improvements and maintaining educational programs and services, without asking the community to support a facilities bond measure. This would not be a quick fix strategy, but would require lengthy analysis and negotiation.

Staffing

With the strong support of the Foundation, as well as the difficult decision to close three elementary schools and close and repurpose Bryant as part of the Lakeridge Junior High School campus, the district will not have to cut any regular teaching positions for 2012-13. This is a significant achievement in the context of the challenges facing districts statewide.

Class Sizes

With the strong support of the Foundation, the district will be able to maintain current classroom teacher: student ratios

Elementary — Overall classroom teacher:student ratio of under 1:26.

Middle Level — Overall classroom teacher:student ratio of under 1:28.

High School — Overall classroom teacher:student ratios of under 1:28.

Instructional Program for 2012-13

No instructional programs will be reduced or eliminated for 2012-13.

A Spanish Immersion program will be added for first and second grade, given adequate enrollment.

A class period will be added at the middle level, providing more instructional program for students

The district will meet or exceed all state expectations and requirements for instructional time.

The south-side science lab will be re-opened.

Ultimate Objective

The district's strategic choices have allowed the district to maintain teachers, class sizes, and programs for Lake Oswego students. Closing schools is difficult and painful, but necessary — not just for short-term survival — but for the continued long-term viability of our schools, and the non-negotiable success of our students. The School Board's determinations regarding school configurations now position the district to focus resources on maintaining our teachers and class sizes while reducing infrastructure costs. Despite extremely challenging economic conditions, and with the continuing support of the Lake Oswego community, the district is positioned to continue providing an outstanding education to the children in our community.

Financial Model

Based on the data currently available in early April 2012, the district prepared in early April a financial model (page 5) with actual results for 2009-10 and 2010-11, and projections for 2011-12, 2012-13, 2013-14, and 2014-15 showing the relationship between general operating revenues and expenditures. The model incorporates projections for revenue and expenditure based on year-to-date data for 2011-12; for 2012-13 it incorporates the estimated cost reductions that will be realized from the phased implementation of Scenario B (Palisades Elementary closed at the end of 2010-11 and then close Uplands and Bryant at the end of 2011-12 and repurpose Bryant to be a part of the Lakeridge Junior High School), as well as the reductions through the Phase IV recommendations approved by the School Board last year, as well as the restoring of the 7th period at the junior high level and budgetary resources for a Spanish K-2 immersion program. Approximately 8 FTE are also added back to the General Fund to reflect current Foundation estimates versus 2011 Foundation fundraising. All revenue estimates have been updated to the best most current data as of early April 2012, including a preliminary Foundation revenue component of \$1.5 million for the next fiscal year. For fiscal year 2011-12 and 2012-13, the district formula revenue projections from the Oregon Department of Education are used; for 2013-14 and 2014-15, the model uses the 2012-13 estimate, adjusted for an estimated state-wide increase of over 7%. This translates into 2013-15 numbers that on a statewide basis are an appropriation to K-12 education of approximately \$6.1 billion, which is over 7% higher than the amount currently provided to schools for this current biennium. Current Foundation pledges of \$1.5 million are also incorporated in 2012-13 in the model and are maintained at that level for the following years. Foundation fundraising operates essentially on a calendar year basis such that the final amount raised for 2012-13 will not be known until approximately December 2012. Cost reductions from school closures and through Phase IV recommendations are accounted for in both the model and the proposed 2012-13 budget.

Special Services Programs Reorganization

In an effort to increase and enhance our continuum of services, as well as respond to program changes made by the Clackamas Education Service District, the Special Services department implemented new specialized in-house programs at the start of the 2008-09 school year. This resulted in significant decreases in outplacement tuition costs in the 1220 - More-Restrictive Programs Function and correspondingly higher personal service costs in that function as well as Function 1250 - Less-Restrictive Programs. On a net basis, this reorganization has been essentially cost neutral to the District. The two new elementary ACCESS programs, funded through 2010-11 with federal stimulus funds, are added back to the financial model and the operating fund budgets beginning in 2011-12 in an amount of approximately \$500,000 per fiscal year.

Capital Improvement Projects

For 2012-13, the major capital improvement project will be at Lakeridge High School to repair water intrusion issues in specific areas of the building envelope. The other larger capital project will be re-roofing a portion of the roof at Lake Oswego Junior High School. A number of other smaller projects will also be undertaken and altogether represent an increased investment, after several years of deferrals, in our school facilities. Transition projects are also included to support the consolidations and the reconfiguration of the junior high schools. These school facilities improvement programs are largely accounted for in the General Fund as funding from the 2000 capital improvement bond were largely concluded in 2005-06. A small amount of professional fees is included in the Capital Projects Fund to pursue the ultimate resolution of the final outstanding issues relating to the repairs at Lake Oswego High. 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 either time-sensitive or high-return projects for the 2012-13 fiscal year. The new Construction Excise Tax will generate some additional resources to fund eligible capital improvement projects; these items are built into the Capital Projects Fund's 2012-13 budget.

Projected Tax Rates

District property tax rates declined to \$6.85 per \$1,000 taxable value in 2011-12, which follows a reduction to \$6.90 in 2010-11 from \$7.16 in 2009-10 due to the retirement of a debt as more fully discussed below. They are projected to decline to \$6.83 in 2012-13, though the actual tax rate for a particular tax lot may be less due to the varying range of impact from Measure 5 compression. Until the 2010-11 fiscal year, compression had historically not been a major factor in the district's local option tax levy, but it is growing in significance during this biennium and until such time as real property values increase at a rate equal to or greater than increases in assessed values. Assuming a very modest decline of 2.5% in real market values from 2011-12, the local option is projected to raise \$6,200,000 in 2012-13, a decline of approximately \$350,000 from current estimated collections.

A property tax rate of \$5.86 per \$1,000 taxable value is proposed to be levied for the General Fund budget. Approximately \$4.47 of this amount is the permanent local tax rate as limited by Measures 5 and 50. The balance, \$1.39, is the portion attributable to the local option under the current voter-approved authority. This \$1.39 local option authority was extended to June 2015 in the November 2008 General Election. These rates will result in a total General Fund levy of approximately \$36,800,000, of which \$33,350,000 is estimated to be collected in 2012-13. The balance is either lost to discounts, compression under Measure 5, or will be collected in future years.

The debt service levy for 2012-13 is proposed to be \$6,250,000, \$5,875,000 of which is estimated to be collected in 2012-13. This will result in a total 2012-13 debt service tax rate of approximately \$0.97 per \$1,000 taxable value, a reduction of \$0.02 from the current rate. This follows a reduction of \$.04 from the 2010-11 rate of \$1.03, which followed a reduction of \$0.26 from the 2009-10 debt service tax rate of \$1.30. The large reduction in 2010-11 was due to the pay-off of a prior debt at the end of the 2009-10 fiscal year.

The Lake Grove Swim Park tax rate is proposed to remain at its permanent rate of \$.042 per \$1,000 taxable value. This will result in a levy of approximately \$170,000 for the Park, \$160,000 of which is estimated to be collected in 2012-13.

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

Lake Oswego School District
Revenues and Expenditures Forecast - \$5.7 Billion for 2011-13, \$6.1 for 2013-15
Scenario B (Close 3 Schools) & w/ Current Community Support
With 2% COLA, 5% Health Cost Inflation and Textbooks in next Biennium

	Audited	Audited	Projected			
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
State Budget Biennium						
Local Option Levy (To June 2015)						
LOEA & LOSEA Contracts						
Demographics						
Total Oct. 1 Student Enrollment	6702	6767	6751	6751	6751	6751
ADMw	7131.2	7186.1	7197.0	7197.0	7197.0	7197.0
GF & Foundation Teacher FTE	351	336	332	333	333	333
GF Other Staff FTE	247	246	245	234	234	234
Total GF & Foundation FTE	598	582	577	567	567	567

Standard Revenues

	SSF Funding per ADMw					
	\$6,341	\$5,863	\$6,086	\$6,235	\$6,470	\$6,680
State Formula Revenues	\$45,592,000	\$41,737,000	\$45,160,000	\$44,870,000	\$46,565,000	\$48,075,000
State High Cost Special Ed Fund	\$696,000	\$175,000	\$300,000	\$300,000	\$300,000	\$300,000
Local Non-Formula Revenue	\$1,984,000	\$2,595,000	\$2,150,000	\$1,900,000	\$1,900,000	\$1,900,000
Total Standard Revenues	\$48,272,000	\$44,507,000	\$47,610,000	\$47,070,000	\$48,765,000	\$50,275,000

Supplemental Revenues

Local Option	\$7,454,000	\$7,237,000	\$6,500,000	\$6,200,000	\$6,000,000	\$6,000,000
Foundation	\$1,600,000	\$1,400,000	\$2,100,000	\$1,500,000	\$1,500,000	\$1,500,000
City Support	\$0	\$150,000	\$2,000,000	\$0	\$0	\$0
Federal Stimulus Funds	\$0	\$3,432,000	\$1,430,000	\$0	\$0	\$0
Total w/ Supplemental Revenues	\$57,326,000	\$56,726,000	\$59,640,000	\$54,770,000	\$56,265,000	\$57,775,000

Expenditures

Total GF & Foundation Salaries	\$31,402,000	\$31,167,000	\$30,470,000	\$30,240,000	\$31,300,000	\$32,395,000
PERS	\$1,845,000	\$1,822,000	\$4,270,000	\$4,235,000	\$4,385,000	\$4,535,000
Health & Related Benefits	\$8,489,000	\$8,832,000	\$8,460,000	\$8,210,000	\$8,620,000	\$9,050,000
Other (Primarily FICA)	\$2,609,000	\$2,821,000	\$2,745,000	\$2,725,000	\$2,820,000	\$2,915,000
Total Assoc. Salary Costs	\$12,943,000	\$13,475,000	\$15,475,000	\$15,170,000	\$15,825,000	\$16,500,000
PERS Bond Payments	\$2,386,000	\$2,521,000	\$2,680,000	\$2,780,000	\$2,880,000	\$2,980,000
Total Supplies/Equip/Services	\$8,036,000	\$8,238,000	\$8,765,000	\$9,405,000	\$9,155,000	\$9,155,000
Total Planned Expenditures	\$54,767,000	\$55,401,000	\$57,390,000	\$57,595,000	\$59,160,000	\$61,030,000

Ending Balances

Revenue/Expenditures Shortfall	\$2,559,000	\$1,325,000	\$2,250,000	(\$2,825,000)	(\$2,895,000)	(\$3,255,000)
Beginning Cash Balance	\$2,602,000	\$5,161,000	\$6,486,000	\$8,736,000	\$5,911,000	\$3,016,000
Ending Cash Balance	\$5,161,000	\$6,486,000	\$8,736,000	\$5,911,000	\$3,016,000	(\$239,000)

Accrued Future Revenues (capped at approximately \$2.25 million)

Subsequent Year SSF	\$0	\$0	\$0	\$0	\$0	\$0
---------------------	-----	-----	-----	-----	-----	-----

Notes to Financial Model:

Projected data is based on many variable assumptions available in early April 2012 and are considered approximations.

Projections include all significant 10-11 reductions, including phased implementation of Scenario B

(1 school in 2011-12, 2 more in 2012-13) as well as Phase IV Strategic Recommendations.

IDEA ARRA Funding for the elementary ACCESS Programs ends in 2011, adding a new cost in 2011-12 and beyond.

State Formula Revenue amounts from current ODE estimates with following adjustments:

2010-11: Audited

2011-12 SFSF Based on State March 3, 2012 Estimate plus \$1.36k from State Sub-Account

2012-13 SSF are based on State April 2, 2012 estimate (no sub-account)

2013-15 SFSF are based on 2012-13 plus 3%+ each year (> 7% increase for biennium) with flat enrollment

Local Option projected to decline due to increasing compression and assumes RMVs bottom in 2012-13 and grow 3% per annum thereafter.

2010-11 Expenditures per audited year-end results.

For 2011-12, salaries are projected flat (no COLA, no Steps) with staffing reductions for phase 1 of Scenario B & Phase IV, plus costs and staffing of elementary ACCESS programs previously paid with federal stimulus funds.

For 2012-13, salaries are projected with no COLA, but with Steps and with staffing reductions for Scenario B & Phase IV plus ACCESS plus \$400,000 for middle level schedule adjustment.

For 2013-15, salaries are projected with 2% COLA and with Steps and maintaining staffing from implementation of Scenario B & Phase IV.

Associated payroll rates are projected flat for 11-15 except Health Costs increase 5% per year in next biennium.

(PERS employer rate increased from 0.24% to 8.1% average effective July 1, 2011)

\$650,000 for Science Adoption included in Supplies for 2010-11. None in 2011-13. \$250,000 per year for 2013-15.

Extra \$1 million for capital projects in 2011-12, \$1.5 million in 12-13 and \$1 million each year through 14-15, plus \$175,000 per year beginning in 12-13 for additional capacity at RGE or elsewhere.

General Fund - Revenues by Source

Source	Actual 2009-10	Actual 2010-11	Proposed, Approved		
			Budgeted 2011-12	& Adopted 2012-13	
1000 From Local Sources					
01111	CURRENT YEAR'S PROPERTY TAXES	24,302,655	25,086,165	25,900,000	26,350,000
01112	PRIOR YEARS' PROPERTY TAXES	841,919	879,254	800,000	800,000
01121	LOCAL OPTION PROPERTY TAXES	7,187,157	6,947,829	6,300,000	6,000,000
01122	LOCAL OPTION PRIOR YEAR P. TAXE:	266,784	289,053	200,000	200,000
01201	CITY OF LAKE OSWEGO SUPPORT	0	50,000	0	0
01311	TUITION-PUPILS OR PARENTS	609,953	681,168	550,000	250,000
01315	TUITION-OTHR LEA TRANS ED	0	11,656	60,000	60,000
01510	INTEREST ON INVESTMENTS	91,608	92,684	100,000	100,000
01710	COCURRIC GATE/ADMISSN FEE	34,719	66,501	50,000	50,000
01730	COCURRIC PARTICIPATN FEE	370,307	720,165	550,000	550,000
01740	ASB STUDENT FEES	22,799	114,313	30,000	30,000
01911	FACILITY RENTAL FEES	6,000	4,500	10,000	10,000
01915	PROPERTY LEASE FEES	258,264	275,454	325,000	300,000
01980	INDIRECT COST CHARGES	52,160	52,948	45,000	45,000
01990	MISCELLANEOUS INCOME	160,348	409,014	50,000	100,000
	Sub-Total From Local Sources	34,204,673	35,680,704	34,970,000	34,845,000
2000 From Intermediate Sources					
02101	COUNTY SCHOOL FUND/OTHER	957	9,077	5,000	5,000
02200	HANDICAPPED FUNDS	376,762	266,918	400,000	400,000
	Sub-Total From Intermediate Sources	377,719	275,995	405,000	405,000
3000 From State Sources					
03101	BASIC SCHOOL SUPPORT	20,430,456	15,265,034	17,180,000	16,800,000
03103	COMMON SCHOOL FUND	575,379	549,599	570,000	650,000
	Sub-Total From State Sources	21,005,835	15,814,633	17,750,000	17,450,000
4000 From Federal Sources					
04500	ARRA STIMULUS FUNDS	0	3,432,027	1,230,000	0
04801	FEDERAL FOREST FEES	136,830	122,582	105,000	0
	Sub-Total From Federal Sources	136,830	3,554,609	1,335,000	0
5000 From Other Sources					
05200	INTERFUND TRANSFERS	0	0	1	1
05300	SALE/COMP LOSS FXD ASSETS	0	0	9,999	9,999
05400	BEGINNING FUND BALANCE	2,602,577	5,161,551	4,250,000	8,800,000
	Sub-Total From Other Sources	2,602,577	5,161,551	4,260,000	8,810,000
	Grand Totals	58,327,634	60,487,492	58,720,000	61,510,000

General Fund - Expenditures

Functi Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					11-12 FTE	& Adopted 2012-13	12-13 FTE
Primary, K-3 Programs							
1111 00111	CERTIFICATED SALARIES	4,299,379	4,346,760	4,104,907	69.67	3,880,664	67.24
1111 00112	NONCERTIFICATED SALARIES	543,612	565,882	583,658	24.83	577,345	24.73
1111 00121	CERTIF SALARIES SUBS	218,289	219,869	235,000		235,000	
1111 00122	NONCERTIF SALARIES SUBS	9,472	16,791	15,000		15,000	
1111 00132	LEADERSHIP STIPEND	39,742	42,304	37,600		28,200	
1111 00136	EXTENDED CONTRACTS	1,871	360	0		16,973	
1111 00210	PERS	301,835	309,421	721,544		678,732	
1111 00220	SOCIAL SECURITY	380,218	392,574	380,677		353,833	
1111 00231	WORKER'S COMP INSURANCE	22,299	23,298	19,078		18,827	
1111 00233	UNEMPLOYMENT INSURANCE	14,751	15,349	15,756		13,138	
1111 00241	HEALTH INSURANCE-CERT	1,040,633	1,167,666	1,170,456		1,129,716	
1111 00242	HEALTH INSURANCE-CLASS	261,890	296,714	417,144		415,897	
1111 00322	REPAIRS/MAINT SERVICES	16,631	21,996	11,607		7,640	
1111 00324	RENTALS	17,140	14,252	20,891		18,110	
1111 00410	CONSUMABLE SUPPLIES	58,309	62,071	61,923		55,056	
1111 00420	TEXTBOOKS	48,927	106,611	26,009		28,400	
1111 00460	NON CONSUMABLE SUPPLIES	5,121	5,651	8,490		9,250	
1111 00470	COMPUTER SOFTWARE	566	967	0		0	
1111 00542	REPLACEMENT EQUIPMENT	856	0	2,050		900	
1111 00550	TECHNOLOGY EQUIPMENT	14,478	7,173	11,300		11,000	
Sub-Totals for Primary, K-3 Programs		7,296,018	7,615,709	7,843,090	94.50	7,493,681	91.97
Intermediate, 4-6 Programs (NOTE: Only Grades 4 and 5 in 2012-13)							
1112 00111	CERTIFICATED SALARIES	3,430,512	3,400,874	3,276,092	53.01	2,344,194	40.53
1112 00112	NONCERTIFICATED SALARIES	168,624	159,348	133,525	5.58	85,848	2.97
1112 00121	CERTIF SALARIES SUBS	76,701	68,116	93,000		93,000	
1112 00122	NONCERTIF SALARIES SUBS	754	1,200	3,000		3,000	
1112 00132	LEADERSHIP STIPEND	41,939	41,911	37,600		28,200	
1112 00136	EXTENDED CONTRACTS	923	0	0		0	
1112 00210	PERS	223,194	221,542	513,767		370,365	
1112 00220	SOCIAL SECURITY	278,946	273,904	271,055		195,400	
1112 00231	WORKER'S COMP INSURANCE	16,039	16,018	14,172		10,217	
1112 00233	UNEMPLOYMENT INSURANCE	11,071	10,801	10,630		8,034	
1112 00241	HEALTH INSURANCE-CERT	774,475	832,410	890,568		680,904	
1112 00242	HEALTH INSURANCE-CLASS	64,252	74,853	93,744		50,391	
1112 00312	INSTR PROG IMPROV-TCHR	243	0	200		200	
1112 00322	REPAIRS/MAINT SERVICES	12,626	16,158	13,407		10,940	
1112 00324	RENTALS	23,610	17,959	21,171		16,600	
1112 00341	TRAVEL LOCAL IN DISTRICT	63	0	400		400	
1112 00389	NON INSTRUCT PROF/TECH	0	13,452	0		0	
1112 00410	CONSUMABLE SUPPLIES	81,534	77,668	71,078		51,987	
1112 00420	TEXTBOOKS	2,208	173,033	26,450		28,000	
1112 00460	NON CONSUMABLE SUPPLIES	9,269	2,490	9,190		9,550	
1112 00470	COMPUTER SOFTWARE	3,373	703	0		0	
1112 00541	INITIAL/ADDL EQUIPMENT	0	0	4,000		4,000	
1112 00542	REPLACEMENT EQUIPMENT	856	0	2,050		900	
1112 00550	TECHNOLOGY EQUIPMENT	18,894	13,429	17,700		17,400	
Sub-Totals for Intermediate, 4-6 Programs		5,240,106	5,415,867	5,502,799	58.59	4,009,530	43.50
Sub-Totals for 111X Elementary Programs		12,536,124	13,031,576	13,345,889	153.09	11,503,211	135.47
Jr High Programs (NOTE: Only Grades 7 and 8 in years prior to 2011-12. 2012-13 is grades 6 through 8)							
1121 00111	CERTIFICATED SALARIES	2,484,174	2,302,222	2,397,402	41.50	3,650,972	63.17
1121 00112	NONCERTIFICATED SALARIES	32,481	32,806	34,260	1.50	73,249	3.24
1121 00121	CERTIF SALARIES SUBS	100,970	137,447	101,000		101,000	
1121 00122	NONCERTIF SALARIES SUBS	173	(1)	1,000		1,000	
1121 00132	LEADERSHIP STIPEND	31,700	33,392	44,000		44,000	

Funcnt Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					11-12 FTE	& Adopted 2012-13	12-13 FTE
1121 00136	EXTENDED CONTRACTS	236	0	0		0	
1121 00210	PERS	158,415	147,666	373,761		561,182	
1121 00220	SOCIAL SECURITY	198,769	185,124	197,191		296,072	
1121 00231	WORKER'S COMP INSURANCE	11,564	11,041	10,310		15,481	
1121 00233	UNEMPLOYMENT INSURANCE	8,117	7,536	7,733		11,532	
1121 00241	HEALTH INSURANCE-CERT	634,975	661,529	697,160		1,061,390	
1121 00242	HEALTH INSURANCE-CLASS	27,479	31,587	25,200		54,592	
1121 00312	INSTR PROG IMPROV-TCHR	1,736	0	6,000		6,000	
1121 00322	REPAIRS/MAINT SERVICES	1,125	14,631	3,300		3,300	
1121 00324	RENTALS	24,587	14,757	25,815		27,000	
1121 00341	TRAVEL LOCAL IN DISTRICT	504	295	0		0	
1121 00410	CONSUMABLE SUPPLIES	38,750	43,139	41,922		67,237	
1121 00420	TEXTBOOKS	1,874	96,350	20,810		20,980	
1121 00460	NON CONSUMABLE SUPPLIES	138	533	402		0	
1121 00470	COMPUTER SOFTWARE	321	2,456	0		0	
1121 00550	TECHNOLOGY EQUIPMENT	7,662	4,195	678		0	
Sub-Totals for Jr High Programs		3,765,751	3,726,706	3,987,944	43.00	5,994,987	66.41

Jr. High Co-curricular

1122 00112	NONCERTIFICATED SALARIES	15,819	15,621	16,108	0.62	16,095	0.62
1122 00133	COCURRICULAR STIPENDS	109,166	115,002	152,000		152,000	
1122 00210	PERS	6,748	6,059	24,375		24,374	
1122 00220	SOCIAL SECURITY	9,405	10,214	12,860		12,859	
1122 00231	WORKER'S COMP INSURANCE	598	650	672		672	
1122 00233	UNEMPLOYMENT INSURANCE	369	401	504		504	
1122 00242	HEALTH INSURANCE-CLASS	3,106	1,683	10,416		10,492	
1122 00322	REPAIRS/MAINT SERVICES	1,046	927	1,183		1,573	
1122 00341	TRAVEL LOCAL IN DISTRICT	0	152	0		0	
1122 00389	NON INSTRUCT PROF/TECH	12,019	10,967	11,276		15,261	
1122 00410	CONSUMABLE SUPPLIES	1,972	2,050	1,977		2,722	
1122 00460	NON CONSUMABLE SUPPLIES	0	0	470		570	
Sub-Totals for Jr. High Co-curricular		160,247	163,726	231,841	0.62	237,122	0.62

Junior High Co-curricular Music

1126 00133	COCURRICULAR STIPENDS	13,268	15,122	18,000		18,000	
1126 00210	PERS	766	943	2,610		2,610	
1126 00220	SOCIAL SECURITY	1,017	1,162	1,378		1,378	
1126 00231	WORKER'S COMP INSURANCE	59	73	72		72	
1126 00233	UNEMPLOYMENT INSURANCE	40	46	54		54	
1126 00322	REPAIRS/MAINT SERVICES	0	18	200		245	
1126 00410	CONSUMABLE SUPPLIES	2,321	2,671	2,832		4,043	
1126 00420	TEXTBOOKS	1,551	519	2,425		2,935	
Sub-Totals for Junior High Co-curricular Music		19,021	20,554	27,571	0.00	29,337	0.00

Junior High Programs (Grade 6 added in 2012-13)		3,945,020	3,910,986	4,247,356	43.62	6,261,446	67.03
--	--	------------------	------------------	------------------	--------------	------------------	--------------

High School Programs

1131 00111	CERTIFICATED SALARIES	5,360,594	5,400,576	5,428,876	88.82	5,284,089	87.98
1131 00112	NONCERTIFICATED SALARIES	75,156	55,885	58,505	2.44	55,000	2.31
1131 00121	CERTIF SALARIES SUBS	167,053	185,326	165,000		165,000	
1131 00122	NONCERTIF SALARIES SUBS	478	152	5,000		5,000	
1131 00132	LEADERSHIP STIPEND	47,906	43,893	50,000		50,000	
1131 00136	EXTENDED CONTRACTS	1,993	1,827	0		0	
1131 00210	PERS	336,215	339,099	827,650		806,503	
1131 00220	SOCIAL SECURITY	423,908	428,116	436,657		425,500	
1131 00231	WORKER'S COMP INSURANCE	24,393	24,790	22,832		22,248	
1131 00233	UNEMPLOYMENT INSURANCE	16,881	16,948	17,123		16,602	

Func	Object	Description	Proposed, Approved					
			Actual 2009-10	Actual 2010-11	Budgeted 2011-12	11-12 FTE	& Adopted 2012-13	12-13 FTE
1131	00241	HEALTH INSURANCE-CERT	1,340,453	1,476,240	1,492,176		1,478,148	
1131	00242	HEALTH INSURANCE-CLASS	45,404	29,699	40,992		38,858	
1131	00311	INSTR PROG IMPROV-PUPIL	7,406	5,744	28,810		20,810	
1131	00322	REPAIRS/MAINT SERVICES	19,695	15,516	16,150		14,875	
1131	00324	RENTALS	40,686	50,335	42,964		42,946	
1131	00341	TRAVEL LOCAL IN DISTRICT	6,136	557	0		0	
1131	00373	TUITION SB300	0	0	150,000		150,000	
1131	00390	OTHER PROF/TECH NON INST	0	0	500		0	
1131	00410	CONSUMABLE SUPPLIES	106,811	109,762	114,859		111,556	
1131	00420	TEXTBOOKS	26,620	278,512	51,086		64,447	
1131	00460	NON CONSUMABLE SUPPLIES	6,340	23,988	17,665		17,530	
1131	00470	COMPUTER SOFTWARE	17,670	20,169	13,790		12,750	
1131	00541	INITIAL/ADDL EQUIPMENT	6,190	1,810	10,445		8,500	
1131	00542	REPLACEMENT EQUIPMENT	1,293	0	2,000		2,000	
1131	00550	TECHNOLOGY EQUIPMENT	36,225	43,026	8,000		8,000	
Sub-Totals for High School Programs			8,115,506	8,551,969	9,001,080	91.26	8,800,362	90.29

High School Co-curricular

1132	00111	CERTIFICATED SALARIES	180,630	184,739	184,738	2.00	184,739	2.00
1132	00112	NONCERTIFICATED SALARIES	67,380	68,841	68,842	2.00	83,002	2.50
1132	00133	COCURRICULAR STIPENDS	658,786	682,682	650,000		650,000	
1132	00136	EXTENDED CONTRACTS	546	104	2,000		2,000	
1132	00210	PERS	31,843	33,643	131,308		133,363	
1132	00220	SOCIAL SECURITY	68,471	71,253	69,276		70,360	
1132	00231	WORKER'S COMP INSURANCE	3,968	4,200	3,622		3,679	
1132	00233	UNEMPLOYMENT INSURANCE	2,688	3,040	2,716		2,759	
1132	00241	HEALTH INSURANCE-CERT	41,440	44,056	33,600		33,600	
1132	00242	HEALTH INSURANCE-CLASS	17,741	20,190	33,600		42,000	
1132	00322	REPAIRS/MAINT SERVICES	10,584	11,821	18,250		17,650	
1132	00324	RENTALS	2,758	5,170	2,452		2,352	
1132	00329	LAUNDRY SERVICE	4,635	4,172	0		0	
1132	00342	TRAVEL OUT OF DISTRICT	560	3,777	2,265		2,365	
1132	00389	NON INSTRUCT PROF/TECH	54,765	58,991	50,155		51,445	
1132	00410	CONSUMABLE SUPPLIES	27,073	18,825	19,956		20,886	
1132	00460	NON CONSUMABLE SUPPLIES	38,241	38,829	47,473		48,203	
1132	00470	COMPUTER SOFTWARE	0	750	0		0	
1132	00541	INITIAL/ADDL EQUIPMENT	1,398	0	1,000		0	
1132	00542	REPLACEMENT EQUIPMENT	0	32	200		0	
1132	00550	TECHNOLOGY EQUIPMENT	0	4,887	0		0	
1132	00640	DUES AND FEES	14,648	27,315	14,854		15,204	
Sub-Totals for High School Co-curricular			1,228,156	1,287,316	1,336,307	4.00	1,363,607	4.50

High School Co-curricular Music

1136	00133	COCURRICULAR STIPENDS	21,655	23,993	32,000		32,000	
1136	00210	PERS	1,204	1,498	4,640		4,640	
1136	00220	SOCIAL SECURITY	1,668	1,836	2,448		2,448	
1136	00231	WORKER'S COMP INSURANCE	92	107	128		128	
1136	00233	UNEMPLOYMENT INSURANCE	65	72	96		96	
1136	00329	LAUNDRY SERVICE	592	0	440		440	
1136	00389	NON INSTRUCT PROF/TECH	-2,750	1,950	0		0	
1136	00410	CONSUMABLE SUPPLIES	313	0	400		400	
1136	00420	TEXTBOOKS	3,735	3,876	5,647		5,647	
1136	00460	NON CONSUMABLE SUPPLIES	609	1,149	430		430	
1136	00470	COMPUTER SOFTWARE	392	608	640		640	
Sub-Totals for High School Co-curricular Music			27,575	35,088	46,869		46,869	

Sub-Totals for 113X High School Programs			9,371,237	9,874,373	10,384,256	95.26	10,210,838	94.79
--	--	--	-----------	-----------	------------	-------	------------	-------

Func	Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved	
						11-12 FTE	& Adopted 2012-13 FTE
Regular District-Wide Programs							
1199	00341	TRAVEL LOCAL IN DISTRICT	1,349	0	3,500		3,500
Sub-Totals for Regular District-Wide Programs			1,349	0	3,500		3,500
Talented and Gifted Programs							
1210	00111	CERTIFICATED SALARIES	325,966	245,619	242,617	3.83	190,616
1210	00121	CERTIF SALARIES TEMPORAR'	8,200	7,926	10,000		10,000
1210	00136	EXTENDED CONTRACTS	137	0	0		0
1210	00210	PERS	20,012	15,430	36,629		29,089
1210	00220	SOCIAL SECURITY	24,733	18,857	19,325		15,347
1210	00231	WORKER'S COMP INSURANCE	1,423	1,101	1,010		802
1210	00233	UNEMPLOYMENT INSURANCE	970	739	758		602
1210	00241	HEALTH INSURANCE-CERT	53,806	61,384	64,344		51,912
1210	00341	TRAVEL LOCAL IN DISTRICT	60	551	100		100
1210	00390	OTHER PROF/TECH NON INST	0	0	0		0
1210	00410	CONSUMABLE SUPPLIES	2,886	2,682	3,217		2,555
1210	00420	TEXTBOOKS	0	0	400		400
1210	00440	PERIODICALS	210	0	200		200
1210	00640	DUES AND FEES	0	0	400		400
Sub-Totals for Talented and Gifted Programs			438,401	354,289	379,000	3.83	302,023
Restrictive Programs for Students with Disabilities							
1220	00111	CERTIFICATED SALARIES	368,106	283,626	290,797	5.00	335,756
1220	00112	NONCERTIFICATED SALARIES	428,068	441,157	447,952	18.94	528,086
1220	00114	SPECIALIST SALARIES	241,534	212,382	212,382	3.13	212,383
1220	00121	CERTIF SALARIES TEMPORAR'	12,874	10,497	12,000		12,000
1220	00122	NONCERTIF SALARIES TEMPR'	17,529	2,361	16,000		0
1220	00135	HOME TEACHERS	9,809	4,497	10,000		10,000
1220	00136	EXTENDED CONTRACTS	4,761	8,684	12,000		10,000
1220	00210	PERS	64,475	59,182	145,164		162,052
1220	00220	SOCIAL SECURITY	80,221	71,783	76,586		85,238
1220	00231	WORKER'S COMP INSURANCE	4,890	4,464	4,004		4,457
1220	00233	UNEMPLOYMENT INSURANCE	3,146	2,816	3,003		3,343
1220	00241	HEALTH INSURANCE-CERT	94,897	97,203	136,584		84,000
1220	00242	HEALTH INSURANCE-CLASS	241,865	263,321	318,192		420,386
1220	00322	REPAIRS/MAINT SERVICES	326	29,995	0		31,492
1220	00341	TRAVEL LOCAL IN DISTRICT	5,279	3,034	2,800		2,800
1220	00342	TRAVEL OUT OF DISTRICT	1,266	6,988	0		0
1220	00371	TUITION DIST IN STATE	198,210	226,543	275,000		275,000
1220	00373	TUITION PRIVATE SCHOOLS	180,154	224,746	175,000		225,000
1220	00389	NON INSTRUCT PROF/TECH	20,183	27,064	0		0
1220	00410	CONSUMABLE SUPPLIES	2,233	5,001	2,200		2,200
1220	00420	TEXTBOOKS	1,010	389	400		0
1220	00460	NON CONSUMABLE SUPPLIES	890	89	1,800		1,800
1220	00470	COMPUTER SOFTWARE	452	0	1,500		0
1220	00541	NEW EQUIPMENT	937	0	1,500		0
1220	00550	TECHNOLOGY EQUIPMENT	1,026	0	1,000		0
Sub-totals for Restrictive Programs for Disabilities			1,984,142	1,985,824	2,145,864	27.07	2,405,993
More Restrictive Programs - Elementary Access							
1222	00111	CERTIFICATED SALARIES	0	0	103,770	2.00	77,283
1222	00112	NONCERTIFICATED SALARIES	0	0	124,706	5.44	173,603
1222	00121	CERTIF SALARIES TEMPORAR'	0	0	2,000		0
1222	00122	NONCERTIF SALARIES TEMPR'	0	0	5,000		0
1222	00136	EXTENDED CONTRACTS	0	0	6,000		0
1222	00210	PERS	0	0	35,014		36,378

Functi Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					11-12 FTE	& Adopted 2012-13	12-13 FTE
1222 00220	SOCIAL SECURITY	0	0	18,473		19,193	
1222 00231	WORKER'S COMP INSURANCE	0	0	966		1,004	
1222 00233	UNEMPLOYMENT INSURANCE	0	0	724		752	
1222 00241	HEALTH INSURANCE-CERT	0	0	33,600		33,600	
1222 00242	HEALTH INSURANCE-CLASS	0	0	91,392		120,733	
Sub-Totals for Transition Ed.		0	0	421,645	7.44	462,546	9.18

More Restrictive Programs - Transition Ed.

1223 00111	CERTIFICATED SALARIES	79,890	50,663	52,414	1.00	52,414	1.00
1223 00112	NONCERTIFICATED SALARIES	103,508	96,564	100,960	4.19	102,607	4.27
1223 00121	CERTIF SALARIES TEMPORAR'	1,158	2,313	1,000		1,000	
1223 00122	NONCERTIF SALARIES TEMPR'	2,619	2,277	3,000		3,000	
1223 00136	EXTENDED CONTRACTS	264	403	1,000		1,000	
1223 00210	PERS	11,379	9,211	22,964		23,203	
1223 00220	SOCIAL SECURITY	13,531	11,098	12,116		12,242	
1223 00231	WORKER'S COMP INSURANCE	855	716	634		640	
1223 00233	UNEMPLOYMENT INSURANCE	531	435	475		480	
1223 00241	HEALTH INSURANCE-CERT	29,413	23,186	16,800		16,800	
1223 00242	HEALTH INSURANCE-CLASS	70,187	73,396	70,392		71,854	
1223 00311	INSTRUCTION SERVICE-PUPIL	1,091	0	0		0	
1223 00341	TRAVEL LOCAL IN DISTRICT	101	573	2,450		240	
1223 00351	TELEPHONE/CELL PHONE	830	814	0		0	
1223 00410	CONSUMABLE SUPPLIES	1,193	1,526	1,500		1,500	
1223 00550	TECHNOLOGY EQUIPMENT	0	751	0		0	
Sub-Totals for Transition Ed.		316,550	273,928	285,705	5.19	286,980	5.27

Less Restrictive Programs For Students with Disabilities

1250 00111	CERTIFICATED SALARIES	846,024	985,763	800,731	15.50	879,185	15.23
1250 00112	NONCERTIFICATED SALARIES	769,503	739,897	781,009	33.31	645,700	26.78
1250 00121	CERTIF SALARIES TEMPORAR'	48,572	63,413	45,000		45,000	
1250 00122	NONCERTIF SALARIES TEMPR'	47,413	31,544	40,000		40,000	
1250 00136	EXTENDED CONTRACTS	13,664	11,432	15,000		15,000	
1250 00210	PERS	99,034	106,169	243,853		235,608	
1250 00220	SOCIAL SECURITY	125,344	132,393	128,653		124,304	
1250 00231	WORKER'S COMP INSURANCE	7,852	8,390	6,726		6,500	
1250 00233	UNEMPLOYMENT INSURANCE	4,915	5,194	5,045		4,875	
1250 00240	HEALTH INSURANCE-ADMIN	0	1,513	0		0	
1250 00241	HEALTH INSURANCE-CERT	190,931	221,618	260,400		255,780	
1250 00242	HEALTH INSURANCE-CLASS	382,334	446,442	559,608		450,013	
1250 00341	TRAVEL LOCAL IN DISTRICT	1,484	4,183	1,500		1,500	
1250 00342	TRAVEL OUT-OF-DISTRICT	0	215	1,500		1,500	
1250 00389	NON INSTRUCT PROF/TECH	0	3,153	0		0	
1250 00389	NON INSTRUCT PROF/TECH	1,916	0	0		0	
1250 00410	CONSUMABLE SUPPLIES	1,746	3,124	5,500		5,500	
1250 00420	TEXTBOOKS	231	200	4,000		4,000	
1250 00440	PERIODICALS	0	50	0		0	
1250 00460	NON CONSUMABLE SUPPLIES	886	0	3,000		3,000	
1250 00470	COMPUTER SOFTWARE	150	254	1,000		1,000	
1250 00541	INITIAL/ADDL EQUIPMENT	0	0	1,000		1,000	
1250 00550	TECHNOLOGY EQUIPMENT	1,599	2,424	1,000		1,000	
Sub-Totals for Less Restrictive Programs for Disabilities		2,543,597	2,767,369	2,904,525	48.81	2,720,465	42.01

Sub-Totals for 12XX Special Ed Programs	4,844,290	5,027,121	5,757,739	88.51	5,875,984	86.82
--	------------------	------------------	------------------	--------------	------------------	--------------

Alternative Learning Programs

1280 00135	HOME SCHOOL TEACHERS	24,789	20,712	20,000		20,000	
1280 00210	PERS	29	209	2,900		2,900	

Functi Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					11-12 FTE	& Adopted 2012-13	12-13 FTE
1280 00220	SOCIAL SECURITY	1,896	1,560	1,530		1,530	
1280 00231	WORKER'S COMP INSURANCE	107	92	80		80	
1280 00233	UNEMPLOYMENT INSURANCE	74	61	60		60	
1280 00341	TRAVEL LOCAL IN DISTRICT	2,717	2,674	1,800		1,800	
1280 00371	TUITION DIST IN STATE	86,014	46,845	120,000		120,000	
1280 00373	TUITION PRIVATE SCHOOLS	75,744	170,009	50,000		50,000	
1280 00420	TEXTBOOKS	1,185	3,355	2,000		2,000	
Sub-Totals for Alternative Learning Programs		192,556	245,518	198,370		198,370	
Charter Schools							
1288 00360	Charter School Payments	13,826	1,325	10,000		10,000	
Totals for Contingency		13,826	1,325	10,000		10,000	
English Second Language Programs							
1291 00111	CERTIFICATED SALARIES	135,409	104,626	69,221	1.00	99,302	1.50
1291 00136	EXTENDED CONTRACTS	706	292	2,000		2,000	
1291 00210	PERS	8,562	5,794	10,327		14,689	
1291 00220	SOCIAL SECURITY	9,589	7,030	5,448		7,750	
1291 00231	WORKER'S COMP INSURANCE	574	450	285		405	
1291 00233	UNEMPLOYMENT INSURANCE	376	276	214		304	
1291 00241	HEALTH INSURANCE-CERT	30,301	32,024	16,800		25,200	
1291 00341	TRAVEL LOCAL IN DISTRICT	569	497	0		0	
1291 00389	NON INSTRUCT PROF/TECH	0	424	0		0	
1291 00410	CONSUMABLE SUPPLIES	0	778	0		0	
1291 00420	TEXTBOOKS	400	0	500		500	
1291 00460	NON CONSUMABLE SUPPLIES	0	0	1,500		1,500	
Sub-Totals for English Second Language Programs		186,486	152,192	106,295	1.00	151,650	1.50
Total Instruction		31,529,289	32,597,379	34,432,405	385.31	34,517,022	388.7
Counseling Programs							
2120 00111	CERTIFICATED SALARIES	677,574	663,796	671,397	11.43	737,818	12.13
2120 00112	NONCERTIFICATED SALARIES	179,261	190,418	198,813	6.44	193,812	6.43
2120 00121	CERTIF SALARIES TEMPORAR	26,630	319	14,000		11,000	
2120 00136	EXTENDED CONTRACTS	31,375	27,029	22,000		17,000	
2120 00210	PERS	54,836	52,761	130,675		139,724	
2120 00220	SOCIAL SECURITY	68,508	66,520	68,941		73,716	
2120 00231	WORKER'S COMP INSURANCE	3,958	3,910	3,605		3,853	
2120 00233	UNEMPLOYMENT INSURANCE	2,687	2,609	2,705		2,892	
2120 00241	HEALTH INSURANCE-CERT	173,433	150,754	192,024		203,784	
2120 00242	HEALTH INSURANCE-CLASS	84,788	97,098	108,192		108,150	
2120 00355	PRINTING	427	58	802		802	
2120 00389	NON INSTRUCT PROF/TECH	0	250	0		0	
2120 00410	CONSUMABLE SUPPLIES	1,309	909	3,898		3,599	
2120 00420	TEXTBOOKS	0	0	1,165		1,235	
2120 00460	NON CONSUMABLE SUPPLIES	0	0	500		500	
2120 00470	COMPUTER SOFTWARE	0	0	1,645		2,895	
2120 00640	DUES AND FEES	605	1,645	210		210	
Sub-Totals for Counseling Programs		1,305,391	1,258,077	1,420,572	17.87	1,500,990	18.56
Nursing Services							
2134 00114	SUPERVISOR SALARIES	59,189	62,532	62,557	1.00	62,557	1.00
2134 00136	EXTENDED CONTRACTS	0	0	500		500	
2134 00210	PERS	3,677	3,872	9,143		9,143	
2134 00220	SOCIAL SECURITY	4,512	4,653	4,824		4,824	
2134 00231	WORKER'S COMP INSURANCE	254	272	252		252	
2134 00233	UNEMPLOYMENT INSURANCE	177	183	189		189	

Func	Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved	
						11-12 FTE	& Adopted 2012-13 FTE
2134	00241	HEALTH INSURANCE-CERT	19,465	23,050	16,800		16,800
2134	00341	TRAVEL LOCAL IN DISTRICT	843	580	600		600
2134	00351	TELEPHONE/CELL PHONE	0	215	0		0
2134	00353	POSTAGE	168	88	400		400
2134	00389	OTHER PROF. SERVICES	1,230	250	0		0
2134	00410	CONSUMABLE SUPPLIES	2,456	3,005	2,713		2,976
2134	00460	NONCONSUMABLE SUPPLIES	364	67	300		300
2134	00541	INITIAL/ADDL EQUIPMENT	298	170	0		0
Sub-Totals for Nursing Service			92,632	98,937	98,278	1.00	98,541

Psychological Services

2140	00111	CERTIFICATED SALARIES	212,154	206,759	182,048	3.40	236,766	4.30
2140	00136	EXTENDED CONTRACTS	921	1,734	2,000		2,000	
2140	00210	PERS	11,831	13,022	26,687		34,621	
2140	00220	SOCIAL SECURITY	15,966	15,765	14,080		18,266	
2140	00231	WORKER'S COMP INSURANCE	915	913	736		955	
2140	00233	UNEMPLOYMENT INSURANCE	626	618	552		716	
2140	00241	HEALTH INSURANCE-CERT	58,424	24,571	57,120		72,240	
2140	00312	INSTR PROG IMPROV-TCHR	0	0	400		400	
2140	00341	TRAVEL LOCAL IN DISTRICT	414	868	500		500	
2140	00389	OTHER PROF. SERVICES	0	9,359	0		0	
2140	00410	CONSUMABLE SUPPLIES	8,113	2,733	4,000		4,000	
2140	00460	NON CONSUMABLE SUPPLIES	0	1,436	1,000		1,000	
2140	00470	COMPUTER SOFTWARE	0	409	650		650	
Sub-Totals for Psychological Services			309,363	278,189	289,773	3.40	372,114	4.30

Speech and Hearing Services

2150	00111	CERTIFICATED SALARIES	265,446	364,305	403,348	6.60	389,695	6.10
2150	00112	NONCERTIFICATED SALARIES	14,129	0	0		1,413	0.07
2150	00121	CERTIF SALARIES TEMPORAR'	0	0	5,000		5,000	
2150	00122	NONCERTIF SALARIES TEMPR'	659	0	0		0	
2150	00136	EXTENDED CONTRACTS	1,924	223	10,000		10,000	
2150	00210	PERS	17,618	22,942	60,660		58,886	
2150	00220	SOCIAL SECURITY	21,085	27,194	32,004		31,067	
2150	00231	WORKER'S COMP INSURANCE	1,202	1,585	1,674		1,624	
2150	00233	UNEMPLOYMENT INSURANCE	827	1,067	1,255		1,218	
2150	00241	HEALTH INSURANCE-CERT	46,885	82,126	110,880		102,480	
2150	00242	HEALTH INSURANCE-CLASS	5,824	191	0		1,260	
2150	00322	REPAIRS/MAINT SERVICES	524	780	200		200	
2150	00341	TRAVEL LOCAL IN DISTRICT	129	178	500		500	
2150	00389	NON INSTRUCT PROF/TECH	0	22,550	0		0	
2150	00390	OTHER PROF/TECH NON INSTF	31	195	0		0	
2150	00410	CONSUMABLE SUPPLIES	1,430	188	1,000		1,000	
2150	00420	TEXTBOOKS	0	0	750		750	
2150	00460	NON CONSUMABLE SUPPLIES	446	0	450		450	
Sub-Totals for Speech and Hearing Services			378,157	523,522	627,721	6.60	605,543	6.17

Special Services Administration

2190	00113	ADMINISTRATIVE SALARIES	107,900	44,376	114,627	1.00	114,627	1.00
2190	00112	NONCERTIFICATED SALARIES	43,248	114,627	44,376	1.00	44,376	1.00
2190	00136	EXTENDED CONTRACTS	85	0	1,000		1,000	
2190	00210	PERS	9,595	10,073	23,200		23,200	
2190	00220	SOCIAL SECURITY	11,508	11,869	12,240		12,240	
2190	00231	WORKER'S COMP INSURANCE	598	614	640		640	
2190	00233	UNEMPLOYMENT INSURANCE	455	478	480		480	
2190	00240	HEALTH INSURANCE-ADMIN	19,112	14,331	16,800		16,800	
2190	00242	HEALTH INSURANCE-CLASS	13,442	14,664	16,800		16,800	

Funcnt Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					11-12 FTE	& Adopted 2012-13	12-13 FTE
2190 00290	ADMINISTRATIVE DUES	597	1,000	1,000		1,000	
2190 00322	REPAIRS/MAINT SERVICES	1,188	1,188	0		0	
2190 00324	RENTALS	1,274	1,237	3,000		3,000	
2190 00341	TRAVEL LOCAL IN DISTRICT	1,310	1,461	1,000		1,000	
2190 00342	TRAVEL OUT OF DISTRICT	209	0	1,000		1,000	
2190 00353	POSTAGE	436	359	500		500	
2190 00389	OTHER PROF. SERVICES	11,090	108	0		0	
2190 00390	OTHER PROF/TECH NON INSTI	0	2,364	3,000		3,000	
2190 00410	CONSUMABLE SUPPLIES	2,218	0	5,000		5,000	
2190 00430	LIBRARY BOOKS	377	392	700		700	
2190 00460	NON CONSUMABLE SUPPLIES	247	0	1,000		1,000	
2190 00550	TECHNOLOGY EQUIPMENT	409	0	600		600	
2190 00640	DUES AND FEES	0	0	1,100		1,100	
Sub-Totals for Special Services Administration		225,297	219,141	248,063	2.00	248,063	2.00

Instructional Improvement Services

2210 00113	ADMINISTRATIVE SALARIES	215,800	229,254	229,254	2.00	229,254	2.00
2210 00112	NONCERTIFICATED SALARIES	68,605	71,144	68,686	1.75	68,686	1.75
2210 00121	CERTIF SALARIES TEMPORAR'	11,372	9,386	39,000		34,000	
2210 00122	NONCERTIF SALARIES TEMPR'	0	1,383	0		0	
2210 00131	CURRIC DEVELPMT WAGES	33,738	73,087	75,000		75,000	
2210 00136	EXTENDED CONTRACTS	53,700	75,969	109,000		109,000	
2210 00210	PERS	23,542	28,519	75,311		78,664	
2210 00220	SOCIAL SECURITY	29,185	34,359	39,970		43,322	
2210 00231	WORKER'S COMP INSURANCE	1,602	1,891	2,064		2,064	
2210 00233	UNEMPLOYMENT INSURANCE	1,147	1,344	1,548		1,548	
2210 00240	HEALTH INSURANCE-ADMIN	43,465	48,764	29,400		33,600	
2210 00242	HEALTH INSURANCE-CLASS	9,342	9,850	33,600		29,400	
2210 00244	TUITION REIMBURSEMENT-CEI	169,080	200,916	160,000		160,000	
2210 00290	ADMINISTRATIVE DUES	1,194	1,300	1,300		1,300	
2210 00312	INSTR PROG IMPROV-TCHR	64,825	33,113	81,000		81,000	
2210 00322	REPAIRS/MAINT SERVICES	120	0	320		320	
2210 00341	TRAVEL LOCAL IN DISTRICT	2,190	2,073	1,780		1,780	
2210 00342	TRAVEL OUT OF DISTRICT	766	1,971	6,000		6,000	
2210 00389	NON INSTRUCT PROF/TECH	8,122	8,947	0		0	
2210 00390	OTHER PROF/TECH NON INSTI	100	0	2,000		2,000	
2210 00410	CONSUMABLE SUPPLIES	8,449	16,063	25,000		25,000	
2210 00420	TEXTBOOKS	0	890	0		0	
2210 00430	LIBRARY BOOKS	591	0	2,000		2,000	
2210 00440	PERIODICALS	128	46	500		500	
2210 00460	NON CONSUMABLE SUPPLIES	519	0	1,000		1,000	
2210 00541	INITIAL/ADDL EQUIPMENT	0	0	2,000		2,000	
2210 00640	DUES AND FEES	1,350	192	1,500		1,500	
Sub-Totals for Instructional Improvement Services		748,932	850,461	987,233	3.75	988,938	3.75

Media Services

2220 00112	NONCERTIFICATED SALARIES	330,145	325,908	311,670	11.30	278,211	9.97
2220 00122	NONCERTIF SALARIES TEMPR'	4,434	1,295	6,000		5,600	
2220 00128	TEXTBOOK WORKERS	5,842	6,217	12,000		12,000	
2220 00136	EXTENDED CONTRACTS	3,104	6,508	3,000		3,000	
2220 00210	PERS	20,865	20,988	48,249		43,329	
2220 00220	SOCIAL SECURITY	25,127	24,992	25,451		22,861	
2220 00231	WORKER'S COMP INSURANCE	1,616	1,619	1,329		1,194	
2220 00233	UNEMPLOYMENT INSURANCE	985	980	1,000		896	
2220 00242	HEALTH INSURANCE-CLASS	161,234	178,468	189,840		168,000	
2220 00322	REPAIRS/MAINT SERVICES	15,335	15,487	17,521		16,631	
2220 00324	RENTALS	847	248	476		476	

Functi Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					11-12 FTE	& Adopted 2012-13	12-13 FTE
2220 00410	CONSUMABLE SUPPLIES	8,493	3,776	12,321		15,619	
2220 00420	TEXTBOOKS	3,022	2,934	8,335		8,600	
2220 00430	LIBRARY BOOKS	23,731	18,084	28,422		26,487	
2220 00440	PERIODICALS	7,022	5,674	4,950		4,825	
2220 00460	NON CONSUMABLE SUPPLIES	1,803	3,427	5,361		5,470	
2220 00470	COMPUTER SOFTWARE	24,559	23,121	24,624		24,625	
2220 00550	TECHNOLOGY EQUIPMENT	0	1,839	0		0	
Sub-Totals for Media Services		638,163	641,565	700,549	11.30	637,824	9.97

Media Specialists

2221 00111	CERTIFICATED SALARIES	206,925	141,619	70,809	1.00	54,159	1.00
2221 00121	CERTIF SALARIES TEMPORAR'	2,089	3,377	2,000		2,000	
2221 00132	LEADERSHIP STIPEND	2,460	2,552	5,100		3,000	
2221 00136	EXTENDED CONTRACTS	7,760	7,815	3,000		3,000	
2221 00210	PERS	13,659	7,662	11,733		9,013	
2221 00220	SOCIAL SECURITY	16,721	11,884	6,189		4,755	
2221 00231	WORKER'S COMP INSURANCE	922	669	324		249	
2221 00233	UNEMPLOYMENT INSURANCE	656	466	242		186	
2221 00241	HEALTH INSURANCE-CERT	38,676	20,313	16,800		16,800	
Sub-Totals for Media Specialists		289,866	196,357	116,197	1.00	93,162	1.00

Student Assessment Services

2230 00389	NON INSTRUCT PROF/TECH	0	0	6,000		6,000	
2230 00410	CONSUMABLE SUPPLIES	3,574	3,192	3,750		3,750	
2230 00640	DUES AND FEES	0	746	250		250	
Sub-Totals for Student Assessment Services		3,574	3,938	10,000		10,000	

Board of Education Services

2310 00341	TRAVEL LOCAL IN DISTRICT	0	0	100		100	
2310 00342	TRAVEL OUT OF DISTRICT	28	0	400		400	
2310 00381	AUDIT SERVICES	45,000	35,500	40,000		40,000	
2310 00382	LEGAL SERVICES	301,553	84,697	65,000		85,000	
2310 00388	ELECTIONS	0	4,926	20,000		20,000	
2310 00389	PROFESSIONAL/NON INSTRU	0	0	0		45,000	
2310 00410	CONSUMABLE SUPPLIES	0	0	500		500	
2310 00640	DUES AND FEES	11,331	11,197	11,000		11,000	
Sub-Totals for Board of Education Services		357,913	136,320	137,000		202,000	

Executive Services

2321 00113	ADMINISTRATIVE SALARIES	146,712	160,257	105,156	0.75	149,665	1.00
2321 00112	NONCERTIFICATED SALARIES	95,211	93,114	93,114	1.88	93,114	1.87
2321 00122	NONCERTIF SALARIES TEMPR'	642	2,581	1,000		1,000	
2321 00136	EXTENDED CONTRACTS	4,252	10,273	5,000		5,000	
2321 00210	PERS	15,638	15,033	29,619		34,623	
2321 00220	SOCIAL SECURITY	16,200	17,513	15,627		18,267	
2321 00231	WORKER'S COMP INSURANCE	976	865	817		955	
2321 00233	UNEMPLOYMENT INSURANCE	745	799	613		613	
2321 00240	HEALTH INSURANCE-ADMIN	27,099	30,576	26,800		26,800	
2321 00242	HEALTH INSURANCE-CLASS	12,174	12,894	31,584		31,500	
2321 00290	ADMINISTRATIVE DUES	607	1,000	1,000		1,000	
2321 00319	OTHER INSTRUCT PRO/TECH	160	0	3,000		3,000	
2321 00341	TRAVEL LOCAL IN DISTRICT	2,520	2,496	3,500		3,500	
2321 00342	TRAVEL OUT OF DISTRICT	125	0	1,250		1,250	
2321 00353	POSTAGE	0	0	1,000		1,000	
2321 00354	ADVERTISING	432	0	3,300		3,300	
2321 00410	CONSUMABLE SUPPLIES	3,272	3,497	6,000		6,000	
2321 00430	LIBRARY BOOKS	0	1,041	0		0	

Funcnt Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					11-12 FTE	& Adopted 2012-13	12-13 FTE
2321 00440	PERIODICALS	150	0	400		400	
2321 00460	NONCONSUMABLE SUPPLIES	60	0	0		0	
2321 00640	DUES AND FEES	870	3,477	2,850		2,850	
2321 00652	FIDELITY BOND INSURANCE	0	0	350		350	
Sub-Totals for Executive Services		327,845	355,416	331,980	2.63	384,187	2.87
Principal Administrative Services							
2410 00113	ADMINISTRATIVE SALARIES	1,884,373	1,828,707	1,734,242	17.00	1,541,217	16.00
2410 00112	NONCERTIFICATED SALARIES	730,906	740,725	713,063	22.36	629,777	19.61
2410 00111	CERTIFICATED SALARIES	0	68,508	68,508	1.00	0	0.00
2410 00121	CERTIF SALARIES TEMPORAR'	0	239	0		0	
2410 00122	NONCERTIF SALARIES TEMPR'	1,039	1,029	4,000		4,000	
2410 00136	EXTENDED CONTRACTS	38,749	65,241	49,500		43,520	
2410 00139	CHAPERONES	7,170	6,344	0		0	
2410 00210	PERS	167,250	171,099	372,550		345,765	
2410 00220	SOCIAL SECURITY	202,599	206,172	196,554		182,421	
2410 00231	WORKER'S COMP INSURANCE	10,937	11,391	10,278		9,541	
2410 00233	UNEMPLOYMENT INSURANCE	7,975	8,123	7,709		7,155	
2410 00240	HEALTH INSURANCE-ADMIN	293,014	307,579	294,000		268,800	
2410 00241	HEALTH INSURANCE-CERT	0	17,411	16,800		0	
2410 00242	HEALTH INSURANCE-CLASS	331,548	373,328	367,248		329,506	
2410 00290	ADMINISTRATIVE DUES	11,308	16,055	15,160		13,370	
2410 00322	REPAIRS/MAINT SERVICES	1,554	1,094	3,906		4,841	
2410 00324	RENTALS	1,685	616	875		1,100	
2410 00341	TRAVEL LOCAL IN DISTRICT	16,862	15,781	13,331		11,606	
2410 00342	TRAVEL OUT-OF-DISTRICT	0	0	42		42	
2410 00353	POSTAGE	20,699	18,667	25,951		28,615	
2410 00355	PRINTING & BINDING	1,222	1,311	1,880		2,275	
2410 00381	AUDIT SERVICES	0	0	5,623		5,293	
2410 00389	NON INSTRUCT PROF/TECH	150	329	0		0	
2410 00410	CONSUMABLE SUPPLIES	36,758	43,668	50,540		63,532	
2410 00440	PERIODICALS	25	25	73		73	
2410 00460	NON CONSUMABLE SUPPLIES	10,055	2,681	8,876		11,776	
2410 00470	COMPUTER SOFTWARE	0	265	0		0	
2410 00550	TECHNOLOGY EQUIPMENT	3,568	8,990	8,318		0	
2410 00640	DUES AND FEES	5,490	1,653	1,933		1,933	
Sub-Totals for Principal Administrative Services		3,784,936	3,917,031	3,970,960	40.36	3,506,158	35.61
Business Services							
2520 00113	ADMINISTRATIVE SALARIES	112,204	287,539	114,622	1.00	114,627	1.00
2520 00112	NONCERTIFICATED SALARIES	280,284	114,627	287,539	6.20	301,502	6.53
2520 00122	NONCERTIF SALARIES TEMPR'	0	2,624	0		0	
2520 00136	EXTENDED CONTRACTS	10,788	9,181	15,000		15,000	
2520 00210	PERS	25,419	25,994	60,488		62,514	
2520 00220	SOCIAL SECURITY	30,210	31,044	31,914		32,981	
2520 00231	WORKER'S COMP INSURANCE	1,653	1,704	1,669		1,725	
2520 00233	UNEMPLOYMENT INSURANCE	1,193	1,230	1,251		1,252	
2520 00240	HEALTH INSURANCE-ADMIN	47,827	53,127	50,400		16,800	
2520 00242	HEALTH INSURANCE-CLASS	65,086	73,054	70,560		109,704	
2520 00322	REPAIRS/MAINT SERVICES	3,337	4,308	8,000		8,000	
2520 00324	RENTALS	5,928	5,897	6,500		6,500	
2520 00341	TRAVEL LOCAL IN DISTRICT	1,288	860	1,100		1,100	
2520 00342	TRAVEL OUT OF DISTRICT	913	0	500		500	
2520 00353	POSTAGE	7,975	11,318	13,000		13,000	
2520 00354	ADVERTISING	701	371	500		500	
2520 00389	NON INSTRUCT PROF/TECH	15,969	4,966	5,500		5,500	
2520 00410	CONSUMABLE SUPPLIES	3,256	137	5,000		5,000	

Funcnt Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					11-12 FTE	& Adopted 2012-13	12-13 FTE
2520 00440	PERIODICALS	31	46	150		150	
2520 00460	NON CONSUMABLE SUPPLIES	169	252	250		250	
2520 00640	DUES AND FEES	1,970	9,501	500		500	
2520 00652	FIDELITY BOND INSURANCE	0	0	1,000		1,000	
Sub-Totals for Business Service		616,202	637,781	675,443	7.20	698,105	7.53

Operation/Maint. of Plant

2540 00325	ELECTRICITY	716,528	655,041	819,000		710,000	
2540 00326	FUEL	342,349	335,424	504,000		423,000	
2540 00327	WATER AND SEWAGE	217,458	234,917	240,000		240,000	
2540 00328	GARBAGE	80,776	78,690	95,000		90,000	
2540 00351	TELEPHONE/CELL PHONE	152,163	174,462	180,000		180,000	
2540 00389	NON INSTRUCT PROF/TECH	0	2,560	0		0	
2540 00390	OTHER PROF/TECH NON INSTI	3,885	460	0		0	
2540 00391	SAFETY SERVICES	99,444	41,257	65,000		65,000	
2540 00393	ADA	1,555	302	2,000		2,000	
2540 00394	ASBESTOS	7,736	0	7,000		7,000	
2540 00640	DUES AND FEES	8,093	1,997	7,000		7,000	
2540 00651	LIABILITY INSURANCE	72,513	75,686	80,000		84,000	
2540 00653	PROPERTY INSURANCE	162,512	169,395	180,000		190,000	
2540 00670	PROPERTY TAXES	18,256	18,448	12,000		12,000	
Sub-Totals for Operation/Maint. of Plant		1,883,269	1,788,640	2,191,000		2,010,000	

Building Maintenance

2542 00112	NONCERTIFICATED SALARIES	1,635,316	1,500,276	1,345,864	34.62	1,202,520	31.26
2542 00116	SUPERVISORY SALARIES	178,477	176,899	176,892	2.00	176,899	2.00
2542 00122	NONCERTIF SALARIES TEMPR'	49,701	51,074	50,000		50,000	
2542 00127	SUBS-CUSTODIAL	0	822	0		0	
2542 00136	EXTENDED CONTRACTS	8,604	17,925	17,629		17,629	
2542 00210	PERS	112,557	104,292	230,605		204,793	
2542 00220	SOCIAL SECURITY	142,326	132,386	121,663		110,701	
2542 00231	WORKER'S COMP INSURANCE	57,106	48,295	55,794		50,065	
2542 00233	UNEMPLOYMENT INSURANCE	5,582	5,194	4,772		4,342	
2542 00240	HEALTH INSURANCE-ADMIN	36,753	34,481	92,400		33,600	
2542 00242	HEALTH INSURANCE-CLASS	535,329	542,258	522,816		525,975	
2542 00322	REPAIRS/MAINT SERVICES	41,225	16,478	16,085		17,293	
2542 00324	RENTALS	1,665	4,670	1,000		1,000	
2542 00341	TRAVEL LOCAL IN DISTRICT	2,274	2,361	2,500		2,500	
2542 00342	TRAVEL OUT OF DISTRICT	60	478	0		0	
2542 00351	TELEPHONE/CELL PHONE	811	1,448	360		360	
2542 00354	ADVERTISING	55	0	0		0	
2542 00389	NON INSTRUCT PROF/TECH	0	2,034	0		0	
2542 00410	CONSUMABLE SUPPLIES	104,593	113,307	122,155		112,115	
2542 00460	NON CONSUMABLE SUPPLIES	5,030	7,537	6,415		7,615	
2542 00470	SOFTWARE	0	795	0		0	
2542 00542	REPLACEMENT EQUIPMENT	6,000	0	0		0	
2542 00550	TECHNOLOGY EQUIPMENT	981	2,540	1,500		1,500	
2542 00640	DUES AND FEES	0	135	0		0	
Sub-Totals for Building Maintenance		2,924,448	2,765,682	2,768,450	36.62	2,518,907	33.26

Grounds Maintenance

2543 00112	NONCERTIFICATED SALARIES	82,500	83,399	80,543	2.00	80,543	2.00
2543 00122	NONCERTIF SALARIES TEMPR'	8,965	0	0		0	
2543 00125	GROUNDNS PART TIME	0	0	1,000		0	
2543 00136	EXTENDED CONTRACTS	71	272	500		500	
2543 00210	PERS	5,163	5,224	11,896		11,751	
2543 00220	SOCIAL SECURITY	6,943	6,392	6,276		6,200	

Funciti Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved			
					11-12 FTE	& Adopted 2012-13	12-13 FTE	
2543	00231	WORKER'S COMP INSURANCE	3,089	2,704	3,282		3,242	
2543	00233	UNEMPLOYMENT INSURANCE	272	251	246		243	
2543	00242	HEALTH INSURANCE-CLASS	32,442	35,628	33,600		33,600	
2543	00322	REPAIRS/MAINT SERVICES	74,188	72,595	79,000		64,000	
2543	00324	RENTALS	773	5,138	500		500	
2543	00342	TRAVEL OUT OF DISTRICT	0	0	0		100	
2543	00389	NON INSTRUCT PROF/TECH	0	2,608	0		0	
2543	00390	OTHER PROF/TECH NON INST	0	0	100		0	
2543	00410	CONSUMABLE SUPPLIES	15,121	8,984	18,100		18,100	
2543	00542	REPLACEMENT EQUIPMENT	0	1,000	2,000		2,000	
Sub-Totals for Grounds Maintenance			229,527	224,194	237,043	2.00	220,779	2.00

District Wide Maintenance

2544	00322	REPAIRS/MAINT SERVICES	252,501	215,116	175,000		155,000	
2544	00324	RENTALS	40,095	39,261	2,000		2,000	
2544	00351	TELEPHONE/CELL PHONE	1,741	571	0		0	
2544	00383	ARCHITECTS/ENGINEERS	2,175	635	0		0	
2544	00389	NON INSTRUCT PROF/TECH	15,064	4,649	500		500	
2544	00410	CONSUMABLE SUPPLIES	101,124	92,144	50,000		50,000	
2544	00413	VEHICLE GAS OIL LUBE	15,999	19,655	15,000		15,000	
2544	00414	TIRES TUBES	3,178	0	500		500	
2544	00460	NON CONSUMABLE SUPPLIES	188	393	0		0	
2544	00470	COMPUTER SOFTWARE	140	0	5,300		5,300	
2544	00541	INITIAL/ADDL EQUIPMENT	0	14,043	0		0	
2544	00542	REPLACEMENT EQUIPMENT	0	39,728	0		0	
2544	00640	DUES AND FEES	152	0	0		0	
Sub-Totals for District Wide Maintenance			432,357	426,193	248,300		228,300	

Targeted Maintenance

2549	00322	REPAIRS/MAINT SERVICES	91,464	156,941	250,000		2,000,000	
2549	00383	ARCHITECTS/ENGINEERS	5,668	35,712	0		0	
2549	00389	NON INSTRUCT PROF/TECH	0	3,253	0		0	
2549	00410	CONSUMABLE SUPPLIES	0	313	0		0	
2549	00542	REPLACEMENT EQUIPMENT	0	23,915	0		0	
2549	00640	DUES AND FEES	50	0	0		0	
Sub-Totals for Targeted Maintenance			97,182	220,133	250,000		2,000,000	

Student Transportation

2550	00331	REIMBURSABLE TRANSP	2,166,782	2,141,653	2,290,000		2,360,000	
2550	00332	FIELD TRIPS	73,952	73,826	40,796		43,616	
2550	00410	CONSUMABLE SUPPLIES		103	0		0	
2550	00413	VEHICLE GAS OIL LUBE	99,751	133,227	115,000		135,000	
Sub-Totals for Student Transportation			2,340,485	2,348,810	2,445,796		2,538,616	

Information Services

2630	00116	SUPERVISORY SALARIES	73,371	75,247	75,247	1.00	75,247	1.00
2630	00210	PERS	4,615	4,733	10,911		10,911	
2630	00220	SOCIAL SECURITY	5,623	5,767	5,756		5,756	
2630	00231	WORKER'S COMP INSURANCE	288	296	301		301	
2630	00233	UNEMPLOYMENT INSURANCE	221	226	226		226	
2630	00240	HEALTH INSURANCE-ADMIN	18,077	20,859	16,800		16,800	
2630	00354	ADVERTISING	13,236	12,187	23,000		23,000	
2630	00355	PRINTING & BINDING	2,027	0	3,000		3,000	
2630	00389	NON INSTRUCT PROF/TECH	0	0	3,500		3,500	
2630	00410	CONSUMABLE SUPPLIES	730	354	500		500	
Sub-Totals for Information Services			118,187	119,670	139,241	1.00	139,241	1.00

Func	Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
						11-12 FTE	& Adopted 2012-13 FTE	
Personnel Services								
2640	00113	ADMINISTRATIVE SALARIES	95,884	91,331	100,033	0.90	99,381	0.90
2640	00112	NONCERTIFICATED SALARIES	87,091	98,996	68,616	1.60	63,760	1.60
2640	00136	EXTENDED CONTRACTS	2,225	2,050	10,000		10,000	
2640	00210	PERS	11,166	12,190	25,904		25,105	
2640	00220	SOCIAL SECURITY	13,802	14,578	13,667		13,245	
2640	00231	WORKER'S COMP INSURANCE	750	787	715		693	
2640	00233	UNEMPLOYMENT INSURANCE	541	572	536		515	
2640	00240	HEALTH INSURANCE-ADMIN	30,766	32,859	15,120		15,120	
2640	00242	HEALTH INSURANCE-CLASS	12,380	15,735	26,880		26,880	
2640	00245	CLASSIFIED INSERVICE	14,778	12,753	18,000		18,000	
2640	00290	ADMINISTRATIVE DUES	577	1,000	1,000		1,000	
2640	00322	REPAIRS/MAINT SERVICES	0	0	200		200	
2640	00341	TRAVEL LOCAL IN DISTRICT	1,233	1,228	1,140		1,140	
2640	00342	TRAVEL OUT OF DISTRICT	0	0	160		160	
2640	00353	POSTAGE	0	20	0		0	
2640	00354	ADVERTISING	410	771	3,500		3,500	
2640	00355	PRINTING & BINDING	1,569	2,267	2,000		2,000	
2640	00385	MANAGEMENT SERVICES	18,168	18,095	20,000		20,000	
2640	00389	NON INSTRUCT PROF/TECH	8,121	5,551	8,000		8,000	
2640	00392	BLOODBORNE PATHOG. TRAIN	729	650	2,500		2,500	
2640	00410	CONSUMABLE SUPPLIES	7,584	8,016	3,000		5,500	
2640	00440	PERIODICALS	856	346	500		500	
2640	00460	NON CONSUMABLE SUPPLIES	239	0	500		500	
2640	00470	COMPUTER SOFTWARE	8,681	8,843	8,500		8,500	
2640	00480	FOOD PURCHASES	0	0	2,500		0	
2640	00640	DUES AND FEES	0	0	500		500	
Sub-Totals for Personnel Services			317,550	328,639	333,471	2.50	326,699	2.50
Technology & Information Services								
2661	00112	NONCERTIFICATED SALARIES	200,659	154,754	150,550	3.00	150,550	3.00
2661	00116	SUPERVISORY SALARIES	73,599	74,960	88,100	1.00	88,449	1.00
2661	00136	EXTENDED CONTRACTS	263	0	5,000		0	
2661	00210	PERS	17,185	13,938	35,329		34,655	
2661	00220	SOCIAL SECURITY	20,729	17,349	18,639		18,283	
2661	00231	WORKER'S COMP INSURANCE	1,111	946	975		956	
2661	00233	UNEMPLOYMENT INSURANCE	813	680	731		717	
2661	00240	HEALTH INSURANCE-ADMIN	16,308	20,380	16,800		16,800	
2661	00242	HEALTH INSURANCE-CLASS	55,100	47,747	50,400		50,400	
2661	00322	REPAIRS/MAINT SERVICES	4,703	4,621	10,000		10,000	
2661	00324	RENTALS	0	0	10,000		10,000	
2661	00341	TRAVEL LOCAL IN DISTRICT	3,230	2,034	3,500		3,500	
2661	00386	DATA PROCESSING	45,115	46,354	45,000		189,000	
2661	00389	NON INSTRUCT PROF/TECH	11,945	15,796	15,000		15,000	
2661	00410	CONSUMABLE SUPPLIES	17,454	1,655	10,500		10,500	
2661	00430	LIBRARY BOOKS	0	0	400		400	
2661	00440	PERIODICALS	31	46	5,600		5,600	
2661	00460	NON CONSUMABLE SUPPLIES	23,772	12,400	15,200		15,200	
2661	00470	COMPUTER SOFTWARE	41,217	34,245	53,000		53,000	
2661	00550	TECHNOLOGY EQUIPMENT	76,199	104,046	100,700		100,700	
2661	00640	DUES AND FEES	311	0	100		100	
Sub-Totals for Technology & Information Services			609,744	551,951	635,524	4.00	773,810	4.00
Early Retirees								
2700	00116	RETIREMENT STIPEND	230,151	363,979	400,000		400,000	
2700	00220	SOCIAL SECURITY	0	13,410	0		0	
2700	00233	UNEMPLOYMENT INSURANCE	0	525	0		0	

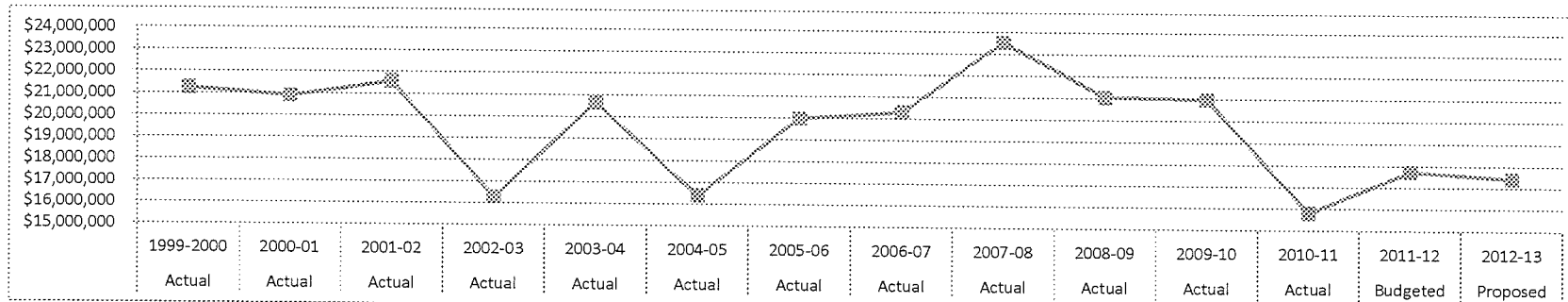
Functi Object	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					11-12 FTE	& Adopted 2012-13	12-13 FTE
2700 00240	HEALTH INSURANCE-ADMIN	83,163	55,171	80,000		80,000	
2700 00241	HEALTH INSURANCE-CERT	283,720	298,329	500,000		500,000	
2700 00242	HEALTH INSURANCE-CLASS	133,501	86,056	80,000		80,000	
Sub-Totals for Early Retirees		730,535	817,470	1,060,000		1,060,000	
Total Supporting Services		18,761,556	18,708,116	19,922,594	143.23	21,161,977	135.52
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	906,683	867,272	930,000		960,000	
5110 00620	INTEREST	1,665,983	1,791,100	1,720,000		1,900,000	
Totals for Long-Term Debt Service		2,572,666	2,658,372	2,650,000		2,860,000	
Interfund Transfers							
5200 00720	Interfund Transfers	302,573	37,216	200,000		200,000	
Totals for Interfund Transfers		302,573	37,216	200,000		200,000	
Contingency							
6110 00810	Contingency	0	0	500,000		500,000	
Totals for Contingency		0	0	500,000		500,000	
Unappropriated Ending Fund Balance							
7000 00820	Unapprop. Ending Fund Balance	5,161,551	6,486,410	1,015,000		2,271,000	
Totals for Unapprop. Ending Fund Balance		5,161,551	6,486,410	1,015,000		2,271,000	
Total Requirements		58,327,634	60,487,493	58,720,000	528.54	61,510,000	524.22

General Fund - Revenues and Expenditures Summary

Series	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Proposed, Approved		
	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2011-12	FTE & Adopted	FTE
Revenues																
1000 From Local Sources	17,689,465	22,548,278	23,291,720	24,046,207	24,465,130	26,360,605	28,573,302	29,970,606	30,838,047	32,712,721	34,204,673	35,680,704	34,970,000		34,845,000	
2000 From Intermediate Sources	452,728	450,091	511,345	468,993	443,520	433,477	474,713	472,237	439,862	408,530	377,719	275,995	405,000		405,000	
3000 From State Sources	21,294,727	20,926,893	21,604,025	16,312,673	20,670,641	16,428,142	20,011,797	20,321,826	23,559,736	21,077,235	21,005,835	15,814,633	17,750,000		17,450,000	
4000 From Federal Sources	112,471	64,690	179,558	178,093	172,335	173,778	173,474	173,026	169,928	152,377	136,830	3,554,609	1,335,000		0	
5000 From Other Sources	9,137,805	8,486,625	7,252,234	4,628,617	1,969,801	3,031,105	549,974	2,796,287	3,215,498	4,348,440	2,602,577	5,161,551	4,260,000		8,810,000	
Total Revenues	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	58,699,303	58,327,634	60,487,492	58,720,000		61,510,000	
Expenditures-Function:																
1000 Instruction	24,481,760	27,162,072	29,765,901	27,692,955	26,280,332	26,883,407	27,142,139	29,189,686	31,769,954	32,673,807	31,429,290	32,597,378	34,432,405	385.31	34,517,022	388.70
2000 Support Services	15,765,446	16,851,417	18,369,312	16,700,264	16,330,457	16,836,661	17,546,211	18,781,227	19,194,744	20,547,464	18,761,554	18,708,116	19,922,594	143.23	21,161,977	135.52
4000 Facilities Acquisition & Const.	0	0	0	0	0	320,452	0	0	0	0	0	0	0	1	1	
5100 Debt Service	565	83,052	83,052	693,294	2,031,890	1,695,837	2,219,704	2,468,843	2,612,846	2,555,206	2,572,666	2,658,372	2,650,000		2,860,000	
5200 Interfund Transactions	0	1,211,649	0	91,760	47,643	140,776	78,918	78,728	297,087	320,249	302,573	37,216	200,000		200,000	
6000 Contingency	0	0	0	0	0	0	0	0	0	0	0	0	500,000		500,000	
7000 Unappropriated Ending	8,439,425	7,168,387	4,620,617	456,310	3,031,105	549,974	2,796,288	3,215,498	4,348,440	2,602,577	5,161,551	6,486,410	1,015,000		2,271,000	
Total Expenditures	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	58,699,303	58,227,634	60,487,492	58,720,000	528.54	61,510,000	524.22
Expenditures-Object:																
100 Salaries	26,707,200	28,700,492	29,746,490	28,477,368	26,942,300	26,939,818	26,323,000	27,642,167	29,751,648	31,061,173	30,298,026	30,214,408	29,782,127	528.54	29,369,663	524.22
200 Associated Payroll Costs	9,255,308	10,488,565	12,719,461	11,851,771	10,390,658	10,353,957	10,933,846	11,344,466	11,881,771	12,816,426	12,529,774	13,106,758	16,515,467		16,371,232	
300 Purchased Services	2,631,533	2,817,823	3,078,697	2,806,716	4,263,925	4,943,070	5,488,754	6,531,732	6,684,634	6,204,899	5,890,201	5,719,680	6,342,684		8,177,492	
400 Materials and Supplies	954,537	1,534,267	1,805,607	952,295	727,341	1,425,983	1,438,210	1,928,378	2,112,296	1,431,105	1,096,273	1,675,260	1,220,134		1,266,716	
500 Capital Outlay	484,170	181,049	549,806	61,687	28,859	101,299	237,115	245,567	241,882	1,396,092	178,418	273,748	179,041		164,000	
600 Other Objects	215,023	374,345	318,204	936,676	2,289,596	1,972,230	2,487,129	2,747,446	2,905,313	2,866,782	2,870,818	2,974,012	2,965,547		3,189,897	
700 Interfund Transactions	0	1,211,649	0	91,760	47,643	140,776	78,918	78,728	297,087	320,249	302,573	37,216	200,000		200,000	
800 Planned Reserve	8,439,425	7,168,387	4,620,617	456,310	3,031,105	549,974	2,796,288	3,215,498	4,348,440	2,602,577	5,161,551	6,486,410	1,515,000		2,771,000	
Total Expenditures	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	58,699,303	58,327,634	60,487,492	58,720,000	528.54	61,510,000	524.22
Total Expenditures Net of Planned Reserve	40,247,771	45,308,190	48,218,265	45,178,273	44,690,322	45,877,133	46,986,972	50,518,484	53,874,631	56,096,726	58,227,634	54,001,082	57,205,000		58,739,000	

▨ =End of State Biennium

STATE REVENUES BY YEAR



General Fund - Salary Range Summary

Functi	Object	Description	Range of Annual Salary		Actual	Actual	Budgeted	Proposed, Approved		
			Contract	Range				2009-10	2010-11	2011-12
			Days	2012-13				FTE	2012-13	FTE
Instructional Salaries:										
Primary, K-3 Programs										
1111	00111	LICENSED SALARIES	191	\$35,497-71,939	4,299,379	4,346,760	4,104,907	69.67	3,880,664	67.24
1111	00112	CLASSIFIED SALARIES	185 to 195	\$18,308-26,395	543,612	565,882	583,658	24.83	577,345	24.73
		(Secretary I & Educational Assistant)								
Sub-Totals for Primary, K-3 Programs					4,842,991	4,912,642	4,688,565	94.50	4,458,009	91.97
Intermediate Elementary Programs										
1112	00111	LICENSED SALARIES	191	\$35,497-71,939	3,430,512	3,400,874	3,276,092	53.01	2,344,194	40.53
1112	00112	CLASSIFIED SALARIES	185 to 195	\$18,308-26,395	168,624	159,348	133,525	5.58	85,848	2.97
		(Secretary I & Educational Assistant)								
Sub-Totals for Intermediate Elementary Programs					3,599,136	3,560,222	3,409,617	58.59	2,430,042	43.50
Jr. High Programs										
1121	00111	LICENSED SALARIES	191	\$35,497-71,939	2,484,174	2,302,222	2,397,402	41.50	3,650,972	63.17
1121	00112	CLASSIFIED SALARIES	185 to 195	\$18,308-27,612	32,481	32,806	34,260	1.50	73,249	3.24
		(Secretary I, II & Educational Assistant)								
Sub-Totals for Junior High Programs					2,516,655	2,335,028	2,431,662	43.00	3,724,221	66.41
Jr. High Co-curricular Programs										
1122	00112	CLASSIFIED SALARIES	185	\$19,344-25,234	15,819	15,621	16,108	0.62	16,095	0.62
		(Secretary II)								
Sub-Totals for Junior High Co-Curricular					15,819	15,621	16,108	0.62	16,095	0.62
High School Programs										
1131	00111	LICENSED SALARIES	191	\$35,497-71,939	5,360,594	5,400,576	5,429,427	88.82	5,284,089	87.98
1131	00112	CLASSIFIED SALARIES	185-195	\$18,308-26,395	75,156	55,885	58,505	2.44	55,000	2.31
		(Secretary I & Educational Assistant)								
Sub-Totals for High School Programs					5,435,750	5,456,461	5,487,932	91.26	5,339,089	90.29
High School Co-Curricular										
1132	00116	SUPERVISOR SALARIES	201	\$53,498-94,926	180,630	184,739	184,738	2.00	184,739	2.00
1132	00112	CLASSIFIED SALARIES	189-212	\$20,503-39,228	67,380	68,841	68,842	2.00	83,002	2.50
		(Sec II & Athletic Trainer)								
Sub-Totals for High School Co-Curricular					248,010	253,580	253,580	4.00	267,741	4.50
Talented & Gifted Programs										
1210	00111	LICENSED SALARIES	191	\$35,497-71,939	325,966	245,619	242,617	3.83	190,616	3.09
Sub-Totals for Talented & Gifted Programs					325,966	245,619	242,617	3.83	190,616	3.09

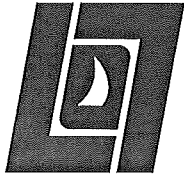
Functi Object Description	Range of Annual Salary		Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
	Contract Days	Range 2012-13				11-12 FTE	& Adopted 2012-13	12-13 FTE
Restrictive Programs for Students with Disabilities								
1220 00111 LICENSED SALARIES	191	\$35,497-71,939	368,106	283,626	290,797	5.00	335,756	6.00
1220 00112 CLASSIFIED SALARIES	185-192	\$18,308-34,698	428,068	441,157	447,952	18.94	528,086	21.24
		(Special Ed. Assist., Sec II, & Lic. Prac. Nurse)						
1220 00114 SPECIALIST SALARIES	190-191	\$33,483-75,531	241,534	212,382	212,382	3.13	212,383	3.13
Sub-Totals for Restrictive Programs			1,037,708	937,165	951,131	27.07	1,076,225	30.37
Restrictive Programs - Elementary ACCESS								
1222 00111 LICENSED SALARIES	191	\$35,497-71,939	0	0	103,770	2.00	77,283	2.00
1222 00112 CLASSIFIED SALARIES	185-192	\$18,308-28,539	0	0	124,706	5.44	173,603	7.18
		(Educational Assistant)						
Is for Restrictive Programs - Elementary ACCESS			0	0	228,476	7.44	250,886	9.18
Restrictive Programs - Transition Ed.								
1223 00111 LICENSED SALARIES	191	\$35,497-71,939	79,890	50,663	52,414	1.00	52,414	1.00
1223 00112 CLASSIFIED SALARIES	185-192	\$18,308-28,539	103,508	96,564	100,960	4.19	102,607	4.27
		(Educational Assistant, Youth Transition Specialist)						
b-Totals for Restrictive Programs - Transition Ed.			183,398	147,227	153,374	5.19	155,021	5.27
Less Restrictive Programs for Students with Disabilities								
1250 00111 LICENSED SALARIES	191	\$35,497-71,939	846,024	985,763	800,731	15.50	879,185	15.23
1250 00112 CLASSIFIED SALARIES	185-192	\$18,308-27,612	769,503	739,897	781,009	33.31	645,700	26.78
		(Educational Assist., Special Ed. Assist. & Secretary II)						
Sub-Totals for Less Restrictive Programs			1,615,527	1,725,660	1,581,740	48.81	1,524,885	42.01
English Second Language Programs								
1291 00111 LICENSED SALARIES	191	\$35,497-71,939	135,409	104,626	69,221	1.00	99,302	1.50
ib-Totals for English Second Language Programs			135,409	104,626	69,221	1.00	99,302	1.50
Total 1000 Instruction Salaries			19,956,369	19,693,851	19,514,023	385.31	19,532,132	388.71
Summary by Classification:								
00111 LICENSED SALARIES			17,330,054	17,120,729	16,767,378	281.33	16,794,475	287.74
00112 CLASSIFIED SALARIES			2,204,151	2,176,001	2,349,525	98.85	2,340,535	95.84
00116 SUPERVISOR SALARIES			180,630	184,739	184,738	2.00	184,739	2.00
00114 SPECIALIST SALARIES			241,534	212,382	212,382	3.13	212,383	3.13
Total 1000 Instruction Salaries			19,956,369	19,693,851	19,514,023	385.31	19,532,132	388.71

Function Object Description	Range of Annual Salary		Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved			
	Contract Days	Range 2012-13				11-12 FTE	& Adopted 2012-13	12-13 FTE	
Support Services Salaries:									
Counseling Programs									
2120 00111	LICENSED SALARIES	191	\$35,497-71,939	677,574	663,796	671,397	11.43	737,818	12.13
2120 00112	CLASSIFIED SALARIES (Secretary II & HS Data Processor)	200-214	\$21,696-31,809	179,261	190,418	198,813	6.44	193,812	6.43
Sub-Totals for Counseling Programs				856,835	854,214	870,210	17.87	931,630	18.56
Nursing Services									
2134 00112	SPECIALIST SALARIES	201	\$37,355-86,783	59,189	62,532	62,557	1.00	62,557	1.00
Sub-Totals for Nursing Services				59,189	62,532	62,557	1.00	62,557	1.00
Psychological Services									
2140 00111	LICENSED SALARIES	191	\$35,497-71,939	212,154	206,759	182,048	3.40	236,766	4.30
Sub-Totals for Psychological Services				212,154	206,759	182,048	3.40	236,766	4.30
Speech and Hearing Services									
2150 00111	LICENSED SALARIES	191	\$35,497-71,939	265,446	364,305	403,848	6.60	389,695	6.10
2150 00112	CLASSIFIED SALARIES (Educational Assistant)	185	\$18,308-23,932	14,129	0	0	0.00	1,413	0.07
Sub-Totals for Speech and Hearing Services				279,575	364,305	403,848	6.60	391,108	6.17
Special Services Administration									
2190 00113	ADMINISTRATOR SALAF	261	\$88,190-116,412	107,900	114,627	114,627	1.00	114,627	1.00
2190 00112	CLASSIFIED SALARIES (Secretary IV)	261	\$34,008-44,892	43,248	44,376	44,376	1.00	44,376	1.00
Sub-Totals for Special Services Administration				151,148	159,003	159,003	2.00	159,003	2.00
Instructional Improvement Services									
2210 00113	ADMINISTRATOR SALAF	261	\$88,190-116,412	215,800	229,254	229,254	2.00	229,254	2.00
2210 00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	\$20,782-51,030	68,605	71,144	68,686	1.75	68,686	1.75
Sub-Totals for Instructional Improvement Services				284,405	300,398	297,940	3.75	297,940	3.75
Media Services									
2220 00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	\$20,828-37,147	330,145	325,908	311,670	11.30	278,211	9.97
Sub-Totals for Media Services				330,145	325,908	311,670	11.30	278,211	9.97
Media Specialists									
2221 00111	LICENSED SALARIES	191	\$35,497-71,939	206,925	141,619	70,809	1.00	54,159	1.00
Sub-Totals for Media Specialists				206,925	141,619	70,809	1.00	54,159	1.00
Executive Services									
2321 00113	SUPERINTENDENT SAL/	261	N/A	146,712	160,257	105,156	0.75	149,665	1.00
2321 00112	CLASSIFIED SALARIES (Secretary II & Executive)	261	\$28,308-54,041	95,211	93,114	93,114	1.88	93,114	1.87
Sub-Totals for Executive Services				241,923	253,371	198,270	2.63	242,779	2.87

Functi Object Description	Contract Days	Range of Annual Salary		Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
		Range 2012-13					11-12 FTE	& Adopted 2012-13	12-13 FTE
Principal Administrative Services									
2410 00111 LICENSED SALARIES	191	\$35,497-71,939		0	68,508	68,508	1.00	0	0.00
2410 00112 CLASSIFIED SALARIES	184-261	\$19,048-44,892		730,906	740,725	713,063	22.36	629,777	19.61
(Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)									
2410 00113 ADMINISTRATIVE SALAF	261	\$88,190-116,412		1,884,373	1,828,707	1,734,242	17.00	1,541,217	16.00
Sub-Totals for Principal Administrative Services				2,615,279	2,637,940	2,515,813	39.36	2,170,994	35.61
Business Services									
2520 00113 ADMINISTRATOR SALAF	261	\$88,190-116,412		112,204	114,627	114,622	1.00	114,627	1.00
2520 00112 CLASSIFIED SALARIES	261	\$32,400-51,030		280,284	287,539	287,539	6.20	301,502	6.53
(Bookkeeper III, Payroll (Lead & Spec) & Confidential)									
Sub-Totals for Business Services				392,488	402,166	402,161	7.20	416,129	7.53
Building Maintenance									
2542 00112 CLASSIFIED SALARIES	261	\$29,688-47,172		1,635,316	1,500,276	1,345,864	34.62	1,202,520	31.26
(Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)									
2542 00116 SUPERVISOR SALARIES	261	\$53,498-94,926		178,477	176,899	176,892	2.00	176,899	2.00
Sub-Totals for Building Maintenance				1,813,793	1,677,175	1,522,756	36.62	1,379,419	33.26
Grounds Maintenance									
2543 00112 CLASSIFIED SALARIES	261	\$30,948-\$44,892		82,500	83,399	80,543	2.00	80,543	2.00
(Groundskeeper I & II)									
Sub-Totals for Grounds Maintenance				82,500	83,399	80,543	2.00	80,543	2.00
Information Services									
2630 00116 SUPERVISOR SALARIES	261	\$53,498-94,926		73,371	75,247	75,247	1.00	75,247	1.00
Sub-Totals for Information Services				73,371	75,247	75,247	1.00	75,247	1.00
Personnel Services									
2640 00113 ADMINISTRATOR SALAF	261	\$88,190-116,412		95,884	98,996	100,033	0.90	99,381	0.90
2640 00112 CLASSIFIED SALARIES	261	\$28,308-51,030		87,091	91,331	68,616	1.60	63,760	1.60
(Secretary II & Confidential)									
Sub-Totals for Personnel Services				182,975	190,327	168,649	2.50	163,141	2.50
Technology Services									
2661 00112 CLASSIFIED SALARIES	210-261	\$36,086-54,348		200,659	154,754	150,550	3.00	150,550	3.00
(Technology Tech II)									
2661 00116 SUPERVISOR SALARIES	261	\$53,498-94,926		73,599	74,960	88,100	1.00	88,449	1.00
Sub-Totals for Technology Services				274,258	229,714	238,650	4.00	238,999	4.00
Total 2000 Support Services Salaries				8,056,963	7,964,077	7,560,174	142.23	7,178,625	135.52

Functi Object Description	Range of Annual Salary		Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
	Contract Days	Range 2012-13				11-12 FTE	& Adopted 2012-13	12-13 FTE
Total 2000 Support Services Salaries								
2000 Function Summary by Classification:								
00111			1,362,099	1,444,987	1,396,610	23.43	1,418,438	23.53
00112			3,806,544	3,645,516	3,425,391	92.15	3,170,821	85.09
00113			2,562,873	2,546,468	2,397,934	22.65	2,248,771	21.90
00116			325,447	327,106	340,239	5.00	340,595	5.00
Total 2000 Support Services Salaries			8,056,963	7,964,077	7,560,174	143.23	7,178,625	135.52
Total Regular Salaries			28,013,332	27,657,928	27,074,197	527.54	26,710,757	524.23
Total 1000 and 2000 Summary by Classification:								
00111			18,692,153	18,565,716	18,163,988	304.76	18,212,913	311.27
00112			6,010,695	5,821,517	5,774,916	191.00	5,511,356	180.93
00113			2,562,873	2,546,468	2,397,934	22.65	2,248,771	21.90
00116			506,077	511,845	524,977	7.00	525,334	7.00
00114			241,534	212,382	212,382	3.13	212,383	3.13
Total Regular Salaries			28,013,332	27,657,928	27,074,197	528.54	26,710,757	524.23

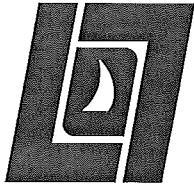
Note: Annual Salary Range amounts reflect full-time for range of contract days specified for the positions within that function.



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

Licensed Salary Schedule
July 1, 2012 to June 30, 2013

Steps	BA	BA+24	BA+45	MA BA+60	MA+24 BA+84	MA+45 BA+105
1	\$35,497	\$36,917	\$38,337	\$39,757	\$41,177	\$42,596
2	\$37,272	\$38,692	\$40,112	\$41,532	\$42,951	\$44,371
3	\$39,047	\$40,467	\$41,886	\$43,306	\$44,726	\$46,146
4	\$40,822	\$42,241	\$43,661	\$45,081	\$46,501	\$47,921
5	\$42,596	\$44,016	\$45,436	\$46,856	\$48,276	\$49,696
6	\$44,371	\$45,791	\$47,211	\$48,631	\$50,051	\$51,471
7	\$46,146	\$47,566	\$48,986	\$50,406	\$51,826	\$53,246
8	\$47,921	\$49,341	\$50,761	\$52,181	\$53,601	\$55,020
9	\$49,696	\$51,116	\$52,536	\$53,955	\$55,375	\$56,795
10	\$51,471	\$52,891	\$54,310	\$55,730	\$57,150	\$58,570
11	\$53,246	\$54,665	\$56,085	\$57,505	\$58,925	\$60,345
12	\$55,020	\$56,440	\$57,860	\$59,280	\$60,700	\$62,120
13	\$56,795	\$58,215	\$59,635	\$61,055	\$62,475	\$63,895
14			\$61,410	\$62,830	\$64,250	\$65,669
15			\$63,185	\$64,605	\$66,024	\$67,444
16				\$66,379	\$67,799	\$69,219
17						\$70,994
			Longevity	\$1,084	\$1,114	\$1,145



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

SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES
July 1, 2012 to June 30, 2013

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

The monthly and annual wage amounts shown above are for reference purposes only and reflect wages for an 8-hour/day, 12-month employee. Actual wages paid will differ depending on position, start date, number of contract days, and actual hours worked. Hourly rates shown above are used for calculating actual wages.

Lake Oswego School District 7J
Salary Schedule for Administrators and Other Staff
July 1, 2012 to June 30, 2013

<u>Position</u>	<u>Range of Contract Days</u>	<u>General Fund FTE Budgeted</u>		<u>Annual Salary Range 2012-13</u>
		<u>2011-12</u>	<u>2012-13</u>	
Administrators:				
Director	261	4.9	4.9	\$106,067 - 116,412
High School Principal	261	2	2	\$109,357 - 115,235
Junior High Principal	261	2	2	\$100,213 - 106,094
Elementary Principal	261	8	6	\$97,979 - 103,860
H.S. Assistant/Vice Princ.	261	4	4	\$90,543 - 103,712
Jr. High Vice Principal*	261	<u>1</u>	<u>2</u>	\$88,190 - 94,070
Total Administrators		<u>21.9</u>	<u>20.9</u>	

*One 2010-11 JH VP Position was to be filled by two Half-Time Teachers on Special Assignment (TOSA). These TOSA positions were actually eliminated at the end of 2009-10.

Directors, Professional & Technical,
 & Confidential:

Director	201-261	7	7	\$73,627 - 94,926
Executive Secretary	261	1	1	\$54,475 - 61,857
Confidential Secretary	261	4	4	\$42,356 - 51,030
Therapist & Specialist	191-210	3.13	3.13	\$37,714 - 86,783
Nurse	201	1	1	\$37,355 - 75,704

Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved & Adopted 2012-13
From Local Sources					
01920	CONTRIBUTIONS/DONATIONS	20,130	-	70,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	357,666	168,706	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	1,600,000	1,400,000	2,500,000	2,000,000
	Sub-Total from Local Sources	1,977,796	1,568,706	3,018,000	2,518,000
From Other Sources					
05400	BEGINNING FUND BALANCE	84,824	84,010	40,000	55,000
	Sub-Totals From Other Sources	84,824	84,010	40,000	55,000
	Grand Totals	2,062,620	1,652,716	3,058,000	2,573,000

Community Contributions Fund - Expenditures

Function	Object Series	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
						2011-12 FTE	& Adopted 2012-13 FTE	
Primary, K-3 Programs								
1111	100	SALARIES	382,702	361,854	400,000	8.00	350,000	7.00
1111	200	ASSOCIATED PAYROLL COSTS	135,945	111,823	210,000		185,000	
1111	300	PURCHASED SERVICES	4,103	-	8,000		8,000	
1111	400	MATERIALS AND SUPPLIES	7,170	161	15,000		15,000	
1111	500	CAPITAL OUTLAY	25,487	(148)	50,000		50,000	
Sub-Totals for Primary, K-3 Programs			555,407	473,690	683,000	8.00	608,000	7.00
Intermediate Programs								
1112	100	SALARIES	276,656	219,981	400,000	8.00	250,000	5.00
1112	200	ASSOCIATED PAYROLL COSTS	108,035	106,178	210,000		150,000	
1112	300	PURCHASED SERVICES	0	-	15,000		15,000	
1112	400	MATERIALS AND SUPPLIES	33,540	8,380	20,000		20,000	
1112	500	CAPITAL OUTLAY	98,462	46,753	50,000		50,000	
Sub-Totals for Intermediate Programs			516,693	381,292	695,000	8.00	485,000	5.00
Jr. High Programs								
1121	100	SALARIES	161,037	137,612	250,000	5.00	250,000	5.00
1121	200	ASSOCIATED PAYROLL COSTS	58,650	52,871	150,000		150,000	
1121	400	MATERIALS AND SUPPLIES	5,579	2,944	7,000		7,000	
1121	500	CAPITAL OUTLAY	27,905	25,572	25,000		25,000	
Sub-Totals for Jr. High Programs			253,171	218,999	432,000	5.00	432,000	5.00
High School Programs								
1131	100	SALARIES	283,842	233,296	500,000	10.00	300,000	6.00
1131	200	ASSOCIATED PAYROLL COSTS	109,934	97,567	281,000		281,000	
1131	400	MATERIALS AND SUPPLIES	24,775	(5,743)	35,000		35,000	
1131	500	CAPITAL OUTLAY	96,291	52,610	65,000		65,000	
Sub-Totals for High School Programs			514,842	377,731	881,000	10.00	681,000	6.00
High School Cocurricular*								
1132	300	PURCHASED SERVICES	1,200	(1,200)	5,000		5,000	
1132	400	MATERIALS AND SUPPLIES	4,749	2,450	0		0	
1132	500	CAPITAL OUTLAY	443	(4,887)	1,000		1,000	
Sub-Totals for High School Cocurricular			6,392	(3,637)	6,000	-	6,000	-
High School Cocurricular- Music*								
1136	400	MATERIALS AND SUPPLIES	0	(141)	0		0	
1136	500	CAPITAL OUTLAY	0	-	5,000		5,000	
Sub-Totals for High School Cocurricular- Music			0	(141)	5,000		5,000	
Less Restrictive Services (Formerly 1290)*								
1250	400	MATERIALS AND SUPPLIES	1,461	796	1,000		1,000	
1250	500	CAPITAL OUTLAY	0	-	2,000		2,000	
Sub-Totals for Less Restrictive Services			1,461	796	3,000		3,000	
Sub-Totals 1000 Instruction			1,847,966	1,448,729	2,705,000	31.00	2,220,000	23.00

Function	Object Series	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
						2011-12 FTE	& Adopted 2012-13	2012-13 FTE
Improvement of Instruction*								
2210	100	SALARIES	0	-	10,000		10,000	
2210	200	ASSOCIATED PAYROLL COSTS	0	-	3,000		3,000	
2210	300	PURCHASED SERVICES	0	-	6,000		6,000	
2210	400	MATERIALS AND SUPPLIES	0	-	1,000		1,000	
Sub-Totals for Improvement of Instruction			0	-	20,000	0	20,000	0
Media Services*								
2220	400	MATERIALS AND SUPPLIES	6,171	1,886	0		0	
2220	500	CAPITAL OUTLAY	0	-	45,000		45,000	
Sub-Totals for Media Services			6,171	1,886	45,000	0	45,000	0
Principal Administrative Services*								
2410	300	PURCHASED SERVICES	16,864	17,180	0		0	
2410	400	MATERIALS AND SUPPLIES	6,573	8,539	0		0	
2410	500	CAPITAL OUTLAY	0	-	20,000		20,000	
Sub-Totals for Principal Administrative Services			23,437	25,719	20,000	0	20,000	0
Operation and Maintenance of Plant*								
2540	300	PURCHASED SERVICES	0	-	30,000		30,000	
2540	400	MATERIALS AND SUPPLIES	17,836	-	25,000		25,000	
2540	500	CAPITAL OUTLAY	0	-	25,000		25,000	
Sub-Totals for Operation and Maintenance of Plant			17,836	-	80,000	0	80,000	0
Sub-Totals 2000 Supporting Services			47,444	27,605	165,000	0	165,000	0
Facilities Acquisition and Construction*								
4150	500	CAPITAL OUTLAY	0	-	98,000		98,000	
Sub-Totals for Facilities Acquisition and Const.			0	-	98,000	0	98,000	0
Sub-Totals 4000 Facilities Acquisitions and Const.			0	-	98,000	0	98,000	0
Long-Term Debt Service								
5110	600	OTHER OBJECTS	83,200	78,818	90,000		90,000	
Sub-Totals for Long-Term Debt Service			83,200	78,818	90,000	0	90,000	0
Unappropriated Ending Fund Balance								
7000	00820	RESERVE FOR NEXT YEAR	84,010	97,564	0		0	
Sub-Totals 7000 Unappropriated Ending Fund Bal.			84,010	97,564	0	0	0	0
Grand Totals			2,062,620	1,652,716	3,058,000	31.00	2,573,000	23.00

*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 2009-10	Actual 2010-11	Proposed, Approved & Adopted	
				Budgeted 2011-12	2012-13
From Local Sources					
01920	CONTRIBUTIONS/DONATIONS	0	0	4,000	4,000
Sub-Totals From Local Sources		0	0	4,000	4,000
From Intermediate Sources					
02100	OTHER GRANTS	92,044	0	46,000	46,000
Sub-Totals for Intermediate Sources		92,044	0	46,000	46,000
From State Sources					
03209	OTHER GRANTS	0	0	30,000	30,000
Sub-Totals From State Sources		0	0	30,000	30,000
From Federal Sources					
04501	TITLE IA GRANTS	190,896	242,458	250,000	350,000
04508	IDEA GRANTS	1,611,334	1,456,272	1,951,000	1,296,000
04507	CLASS SIZE REDUCTION/OTHER GRANTS	248,790	50,514	195,000	195,000
04530	DRUG AND ALCOHOL GRANTS	4,344	7,999	23,000	23,000
Sub-Totals From Federal Sources		2,055,364	1,757,243	2,419,000	1,864,000
Grand Totals		2,147,408	1,757,243	2,499,000	1,944,000

Grants Fund - Expenditures

Function	Object Series	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
						2011-12 FTE	& Adopted 2012-13	2012-13 FTE
Special Programs								
1200	100	SALARIES	825,279	650,099	970,000	25.00	615,000	15.50
1200	200	ASSOCIATED PAYROLL COSTS	410,047	355,981	540,000		340,000	
1200	300	PURCHASED SERVICES	2,425	42,411	65,000		65,000	
1200	400	MATERIALS AND SUPPLIES	70,763	16,388	45,000		45,000	
1200	500	CAPITAL OUTLAY	15,835	16,303	35,000		35,000	
1200	600	OTHER OBJECTS	0	18,842	0		0	
Sub-Totals for Special Programs			1,324,349	1,100,023	1,655,000	25.00	1,100,000	15.50
Sub-Total 1000 Instruction			1,324,349	1,100,023	1,655,000	25.00	1,100,000	15.50
Student Support Services								
2100	100	SALARIES	699	6,959	5,000		5,000	
2100	200	ASSOCIATED PAYROLL COSTS	136	1,040	1,000		1,000	
Sub-Totals for Student Support Services			835	7,999	6,000		6,000	
Instructional Improvement Services								
2210	100	SALARIES	101,243	37,743	170,000	0.50	170,000	0.50
2210	200	ASSOCIATED PAYROLL COSTS	27,080	4,607	36,000		36,000	
2210	300	PURCHASED SERVICES	14,727	18,881	60,000		60,000	
2210	400	MATERIALS AND SUPPLIES	11,030	2,862	0		0	
2210	500	CAPITAL OUTLAY	0	0	0		0	
2210	600	OTHER OBJECTS	0	1,022	0		0	
Sub-Totals for Instructional Improvement Services			154,080	65,115	266,000	0.50	266,000	0.50
Student Assessment Services								
2230	100	SALARIES	0	0	8,000		8,000	
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,500		1,500	
2230	300	PURCHASED SERVICES	0	0	3,000		3,000	
Sub-Totals for Student Assessment Services			0	0	12,500		12,500	
Special Services Administration								
2190	100	SALARIES	233,940	348,747	250,000	4.50	250,000	4.50
2190	200	ASSOCIATED PAYROLL COSTS	96,924	154,824	120,000		120,000	
2190	300	PURCHASED SERVICES	5,652	7,502	25,000		25,000	
2190	400	MATERIALS AND SUPPLIES	10,571	12,648	16,000		16,000	
2190	500	CAPITAL OUTLAY	689	0	0		0	
Sub-Totals for Special Services Administration			347,776	523,722	411,000	4.50	411,000	4.50
Indirect Cost Charges								
2601	600	OTHER OBJECTS	52,160	0	57,500		57,500	
Sub-Totals for Indirect Cost Charges			52,160	0	57,500		57,500	
Sub-Totals 2000 Support Services			554,851	596,836	753,000	5.00	753,000	5.00

Function	Object		Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
	Series	Description				2011-12 FTE	& Adopted 2012-13	2012-13 FTE
Facilities Acquisition and Construction*								
4150	00520	CAPITAL OUTLAY-BUILDINGS	186,199	0	0		0	
Sub-Totals for Facilities Acquisition and Const.			186,199	0	0		0	
Long-Term Debt Service								
5110	600	OTHER OBJECTS	82,009	60,385	91,000		91,000	
Sub-Totals for Long-Term Debt Service			82,009	60,385	91,000		91,000	
Grand Totals			2,147,408	1,757,243	2,499,000	30.00	1,944,000	20.50

Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved	
						2011-12 FTE	& Adopted 2012-13 FTE
IDEA GRANTS							
Special Services Direct Programs							
1200	100	SALARIES	706,244	513,581	840,000	22.00	420,000 11.00
1200	200	ASSOCIATED PAYROLL COSTS	355,698	283,934	475,000		240,000
1200	300	PURCHASED SERVICES	1,223	36,456	50,000		50,000
1200	400	MATERIALS AND SUPPLIES	65,508	8,917	30,000		30,000
1200	500	CAPITAL OUTLAY	15,835	6,213	35,000		35,000
1200	600	OTHER OBJECTS	0	18,842	0		0
Sub-Totals for Special Svcs. Direct Programs			1,144,508	867,943	1,430,000	22.00	775,000 11.00
Special Services Support Programs							
2100	100	SALARIES	233,940	348,747	250,000	4.50	250,000 4.50
2100	200	ASSOCIATED PAYROLL COSTS	96,924	154,824	120,000		120,000
2100	300	PURCHASED SERVICES	5,652	7,502	25,000		25,000
2100	400	MATERIALS AND SUPPLIES	10,571	12,648	15,000		15,000
2100	500	CAPITAL OUTLAY	689	-	0		0
Sub-Totals for Special Svcs. Support Programs			347,776	523,722	410,000	4.50	410,000 4.50
Indirect Cost Charges							
2601	600	OTHER OBJECTS	44,959	-	45,000		45,000
Sub-Totals for Indirect Cost Charges			44,959	-	45,000		45,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	69,688	49,065	60,000		60,000
Sub-Totals for Long-Term Debt Service			69,688	49,065	60,000		60,000
Sub-Totals for IDEA GRANT			1,606,931	1,440,730	1,945,000	26.50	1,290,000 15.50
TITLE IA GRANT							
Learning Disabilities Services							
1272	100	SALARIES	119,035	136,517	130,000	3.00	195,000 4.50
1272	200	ASSOCIATED PAYROLL COSTS	54,349	72,047	65,000		100,000
1272	300	PURCHASED SERVICES	1,202	5,955	15,000		15,000
1272	400	MATERIALS AND SUPPLIES	5,255	7,470	15,000		15,000
1272	500	CAPITAL OUTLAY	0	10,091	0		0
Sub-Totals for Learning Disabilities Services			179,841	232,080	225,000	3.00	325,000 4.50
Special Services Administration							
2190	400	MATERIALS AND SUPPLIES	0	-	1,000		1,000
Sub-Totals for Special Services Administration			0	-	1,000		1,000
Indirect Cost Charges							
2601	600	OTHER OBJECTS	5,326	-	9,000		9,000
Sub-Totals for Indirect Cost Charges			5,326	-	9,000		9,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	5,729	10,378	15,000		15,000
Sub-Totals for Long-Term Debt Service			5,729	10,378	15,000		15,000

Function	Object Series	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
						2011-12 FTE	2012-13 FTE	
Sub-Totals for TITLE IA GRANT			190,896	242,458	250,000	3.00	350,000	4.50
IDEA INTERVENTION GRANTS (213)								
Instructional Improvement Services								
2210	100	SALARIES	2,677	12,466	5,000		5,000	
2210	200	ASSOCIATED PAYROLL COSTS	386	1,811	1,000		1,000	
2210	300	PURCHASED SERVICES	1,341	243	0		0	
2210	600	OTHER OBJECTS	0	1,022	0		0	
Sub-Totals for Instructional Improvement Services			4,404	15,542	6,000		6,000	
Sub-Totals for IDEA INTERVENTION			4,404	15,542	6,000		6,000	
TITLE II GRANT (Formerly Class-Size Reduction)								
Primary, K-3 Programs								
Instructional Improvement Services								
2210	100	SALARIES	33,030	25,277	125,000		125,000	
2210	200	ASSOCIATED PAYROLL COSTS	4,558	2,796	25,000		25,000	
2210	300	PURCHASED SERVICES	9,877	18,638	34,000		34,000	
2210	400	MATERIALS AND SUPPLIES	11,030	2,862	0		0	
Sub-Totals for Instructional Improvement Services			58,495	49,573	184,000		184,000	
Indirect Cost Charges								
2601	600	OTHER OBJECTS	1,875	-	3,000		3,000	
Sub-Totals for Indirect Cost Charges			1,875	-	3,000		3,000	
Long-Term Debt Service								
5110	600	OTHER OBJECTS	2,220	942	8,000		8,000	
Sub-Totals for Long-Term Debt Service			2,220	942	8,000		8,000	
Sub-Totals for CLASS SIZE REDUCTION GRANT			62,590	50,515	195,000	0.00	195,000	0.00
OTHER GRANTS*								
Instructional Improvement Services								
2210	100	SALARIES	65,536	-	40,000	0.50	40,000	0.50
2210	200	ASSOCIATED PAYROLL COSTS	22,136	-	10,000		10,000	
2210	300	PURCHASED SERVICES	0	-	10,000		10,000	
Sub-Totals for Instructional Improvement Services			87,672	-	60,000	0.50	60,000	0.50
Student Assessment Services								
2230	100	SALARIES	0	-	8,000		8,000	
2230	200	ASSOCIATED PAYROLL COSTS	0	-	1,500		1,500	
2230	300	PURCHASED SERVICES	0	-	3,000		3,000	
Sub-Totals for Student Assessment Services			0	-	12,500		12,500	
Indirect Cost Charges								
2601	600	OTHER OBJECTS	0	-	500		500	
Sub-Totals for Indirect Cost Charges			0	-	500		500	
Facilities Acquisition and Construction								
4150	00520	CAPITAL OUTLAY-BUILDINGS	186,199	-	0		0	
Sub-Totals for Facilities Acquisition and Const.			186,199	-	0		0	

Function	Object Series	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved	
						2011-12 FTE	& Adopted 2012-13 FTE
Long-Term Debt Service							
5110	600	OTHER OBJECTS	4,372	-	7,000		7,000
Sub-Totals for Long-Term Debt Service			4,372	-	7,000		7,000
Sub-Totals for OTHER GRANTS			278,243	-	80,000	0.50	80,000 0.50
DRUG AND ALCOHOL GRANT							
Instructional Improvement Services							
2210	100	SALARIES	699	6,959	5,000		5,000
2210	200	ASSOCIATED PAYROLL COSTS	136	1,040	1,000		1,000
2210	300	PURCHASED SERVICES	3,509	-	16,000		16,000
Sub-Totals for Counseling Programs			4,344	7,999	22,000		22,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	0	-	1,000		1,000
Sub-Totals for Long-Term Debt Service			0	-	1,000		1,000
Sub-Totals for DRUG & ALCOHOL GRANT			4,344	7,999	23,000		23,000
Grand Totals			2,147,408	1,757,243	2,499,000	30.00	1,944,000 20.50

*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 2009-10	Actual 2010-11	Proposed, Approved & Adopted	
				Budgeted 2011-12	2012-13
From Local Sources					
01625	FOOD SALES TO PUPILS	1,081,305	1,052,877	1,310,000	1,310,000
01630	BANQUETS/CATERING	73,691	80,905	100,000	100,000
Sub-Totals From Local Sources		1,154,996	1,133,782	1,410,000	1,410,000
From State Sources					
03102	BASIC SCHL SUPPORT LUNCH	13,612	14,192	20,000	20,000
Sub-Totals From State Sources		13,612	14,192	20,000	20,000
From Federal Sources					
04505	NSLP PROG REIMBURSEMENTS	290,396	269,271	300,000	300,000
04910	COMMODITIES BY USDA	77,193	70,630	95,000	95,000
Sub-Totals From Federal Sources		367,589	339,901	395,000	395,000
From Other Sources					
05100	LONG TERM DEBT PROCEEDS	128,280	0	0	0
05200	INTERFUND TRANSFERS	54,449	7,227	75,000	75,000
05300	SALE OF FIXED ASSETS	6,000	0	0	0
05400	BEGINNING FUND BALANCE	0	128,280	0	0
Sub-Totals From Other Sources		188,729	135,507	75,000	75,000
Grand Totals		1,724,926	1,623,382	1,900,000	1,900,000

Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
						2011-12 FTE	& Adopted 2012-13	2012-13 FTE
Food Services								
3100	100	SALARIES	571,991	514,908	600,000	8.38	600,000	8.38
3100	200	ASSOCIATED PAYROLL COSTS	221,818	197,965	285,000		285,000	
3100	300	PURCHASED SERVICES	24,972	23,627	35,000		35,000	
3100	400	MATERIALS AND SUPPLIES	732,639	774,561	885,000		885,000	
3100	500	CAPITAL OUTLAY	0	38,138	10,000		10,000	
3100	600	OTHER OBJECTS	2,797	3,784	5,000		5,000	
Sub-Totals for Food Services			1,554,217	1,552,982	1,820,000	8.38	1,820,000	8.38
Long-Term Debt Service								
5110	600	OTHER OBJECTS	42,429	70,400	80,000		80,000	
Sub-Totals for Long-Term Debt Service			42,429	70,400	80,000		80,000	
Unappropriated Ending Reserve								
7000	820	RESERVE FOR NEXT YEAR	128,280	-	0		0	
Sub-Totals for Unappropriated Ending Reserve			128,280	-	0		0	
Grand Totals			1,724,926	1,623,382	1,900,000	8.38	1,900,000	8.38
Salary Allocation:								
		Contracted Positions*	545,347	488,135	316,240	8.38	316,240	8.38
		Extra Duty/Hourly	26,644	26,773	283,760		283,760	
Total Salaries			571,991	514,908	600,000	8.38	600,000	8.38

* 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 2009-10	Actual 2010-11	Proposed, Approved & Adopted	
				Budgeted 2011-12	2012-13
From Local Sources					
01801	COMMUNITY SCHOOL TUITION	1,215,824	1,204,182	1,421,000	1,371,000
01805	CHILD CARE	1,122,793	1,134,487	1,250,000	1,260,000
01810	POOL FEES	101,941	87,941	150,000	150,000
01815	DRIVERS ED PUPIL FEES	74,289	46,207	90,000	90,000
01911	RENT FROM SCHOOL FACILITY (808)	92,270	99,397	10,000	110,000
01920	CONTRIBUTIONS/DONATIONS	0	8,810	0	0
01990	MISCELLANEOUS INCOME	0	100,000	10,000	10,000
Sub-Totals From Local Sources		2,607,117	2,681,024	2,931,000	2,991,000
From Other Sources					
05200	INTERFUND TRANSFERS	247,801	29,989	125,000	125,000
Sub-Totals From Other Sources		247,801	29,989	125,000	125,000
Grand Totals		2,854,918	2,711,013	3,056,000	3,116,000

Note: Facility Use Fees have been reclassified from Community School Tuition to the 1911 Rent from School Facility revenue line to more accurately reflect the nature of the revenue.

Community Services Fund - Expenditures

Function	Object Series Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		2012-13 FTE
					2011-12 FTE	& Adopted 2012-13	
Community School Programs							
3200	100 SALARIES	414,853	373,551	330,000	3.00	675,000	3.50
3200	200 ASSOCIATED PAYROLL COSTS	124,680	114,742	110,000		125,000	
3200	300 PURCHASED SERVICES	610,500	599,121	650,000		350,000	
3200	400 MATERIALS AND SUPPLIES	326,362	275,658	395,000		395,000	
3200	500 CAPITAL OUTLAY	0	3,954	5,000		5,000	
3200	600 OTHER OBJECTS	4,771	4,980	10,000		10,000	
Sub-Totals for Community School Programs		1,481,166	1,372,008	1,500,000	3.00	1,560,000	3.50
Swim Center Programs							
3250	100 SALARIES	116,893	89,170	130,000	0.50	130,000	0.50
3250	200 ASSOCIATED PAYROLL COSTS	16,627	9,779	35,000		35,000	
3250	300 PURCHASED SERVICES	100,743	87,534	160,000		160,000	
3250	400 MATERIALS AND SUPPLIES	11,915	19,248	20,000		20,000	
3250	600 OTHER OBJECTS	0	-	1,000		1,000	
Sub-Totals for Swim Center Programs		246,178	205,731	346,000	0.50	346,000	0.50
Child Care Programs							
3500	100 SALARIES	687,301	663,703	660,000	15.40	660,000	15.40
3500	200 ASSOCIATED PAYROLL COSTS	282,611	304,059	365,000		365,000	
3500	300 PURCHASED SERVICES	30,766	34,300	40,000		40,000	
3500	400 MATERIALS AND SUPPLIES	63,458	76,877	80,000		80,000	
3500	500 CAPITAL OUTLAY	0	4,268	5,000		5,000	
Sub-Totals for Child Care Programs		1,064,136	1,083,207	1,150,000	15.40	1,150,000	15.40
Sub-Totals for Enterprise and Community Svcs.		2,791,480	2,660,946	2,996,000	18.90	3,056,000	19.40
Long-Term Debt Service							
5110	600 OTHER OBJECTS	58,238	50,066	60,000		60,000	
Sub-Totals for Long-Term Debt Service		58,238	50,066	60,000		60,000	
Grand Totals		2,849,718	2,711,012	3,056,000	18.90	3,116,000	19.40
Salary Allocation:							
Contracted Positions: Community School		324,951	262,660	175,000	3.00	220,000	3.50
Contracted Positions: Swim Center		32,329	33,155	45,000	0.50	45,000	0.50
Contracted Positions: Child Care		602,436	585,320	420,000	15.40	420,000	15.40
Extra Duty/Hourly		259,331	245,290	480,000		780,000	
Total Salaries		1,219,047	1,126,425	1,120,000	18.90	1,465,000	19.40

Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2009-10	Actual 2010-11	Proposed, Approved & Adopted	
				2011-12	2012-13
From Local Sources					
01720	COCURRIC PARTICIPATION FEES	2,558,547	2,501,525	2,850,000	2,850,000
	Sub-Totals From Local Sources	2,558,547	2,501,525	2,850,000	2,850,000
From Other Sources					
05400	BEGINNING FUND BALANCE	1,485,362	1,928,746	1,750,000	1,750,000
	Sub-Totals From Other Sources	1,485,362	1,928,746	1,750,000	1,750,000
	Grand Totals	4,043,909	4,430,271	4,600,000	4,600,000

Note: Student Activity Funds (SAFs) historically were 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 strong recommendation of the Oregon Department of Education, SAFs are 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 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					2011-12 FTE	& Adopted 2012-13	2012-13 FTE
1113 - Intermediate Elementary Co-curricular Programs							
400	Materials and Supplies	273,154	275,925	350,000		275,000	
1122 - Junior High Co-curricular Activities							
400	Materials and Supplies	298,414	272,861	400,000		475,000	
1132 - High School Co-curricular Activities							
400	Materials and Supplies	1,543,595	2,130,507	2,200,000		2,200,000	
	Total Instruction	2,115,163	2,679,293	2,950,000		2,950,000	
800	Planned Reserve	1,928,746	1,750,978	1,650,000	-	1,650,000	-
Grand Totals		4,043,909	4,430,271	4,600,000	-	4,600,000	-

Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2009-10	Actual 2010-11	Proposed, Approved & Adopted	
				Budgeted 2011-12	2012-13
From Local Sources					
01111	CURRENT YEARS	7,078,712	5,825,533	5,734,000	5,875,000
01112	PRIOR YEARS	247,494	261,532	230,000	200,000
01510	INTEREST ON INVESTMENTS	16,791	15,769	16,000	15,000
Sub-Totals From Local Sources		7,342,997	6,102,834	5,980,000	6,090,000
From Other Sources					
05400	BEGINNING FUND BALANCE	29,674	143,387	150,000	200,000
Sub-Totals From Other Sources		29,674	143,387	150,000	200,000
Grand Totals		7,372,671	6,246,221	6,130,000	6,290,000

Debt Repayment Fund - Expenditures

Function	Object Series	Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved	
						2011-12 FTE	& Adopted 2012-13 FTE
Long-Term Debt Service							
5110	610	REDEMPTION OF PRINCIPAL	3,380,000	2,190,000	2,390,000		2,640,000
5110	620	REDEMPTION OF INTEREST	3,849,284	3,709,531	3,590,000		3,500,000
Sub-Totals for Long-Term Debt Service			7,229,284	5,899,531	5,980,000		6,140,000
Unappropriated Ending Reserve							
7000	820	RESERVE FOR NEXT YEAR	143,387	346,690	150,000		150,000
Sub-Totals for Unappropriated Ending Reserve			143,387	346,690	150,000		150,000
Grand Totals			7,372,671	6,246,221	6,130,000		6,290,000

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

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
June 30, 2012

FISCAL YEAR	REFUNDING ISSUE OF 4/6/2004			ISSUE OF 6/1/2001			TOTAL REQUIREMENTS ALL GENERAL OBLIGATION BOND ISSUES		
	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	TOTAL
									DEBT SERVICE
	Due 6/15	Due 12/15 & 6/15		Due 6/1	Due 12/1 & 6/1				
Amounts Paid in:									
2009-10	1,465,000	34,428	2.35%	1,915,000	3,814,856	5.50%	3,380,000	3,849,284	7,229,284
2010-11	0	0		2,190,000	3,709,532	5.50%	2,190,000	3,709,532	5,899,532
2011-12	0	0		2,390,000	3,589,082	3.75%	2,390,000	3,589,082	5,979,082
Remaining Payments:									
2012-13	0	0		2,640,000	3,499,456	4.16%	2,640,000	3,499,456	6,139,456
2013-14	0	0		2,925,000	3,389,686	4.46%	2,925,000	3,389,686	6,314,686
2014-15	0	0		3,235,000	3,257,506	5.19%	3,235,000	3,257,506	6,492,506
2015-16	0	0		3,585,000	3,089,770	5.25%	3,585,000	3,089,770	6,674,770
2016-17	0	0		3,970,000	2,901,556	5.25%	3,970,000	2,901,556	6,871,556
2017-18	0	0		4,375,000	2,693,132	5.25%	4,375,000	2,693,132	7,068,132
2018-19	0	0		4,830,000	2,463,444	5.25%	4,830,000	2,463,444	7,293,444
2019-20	0	0		5,320,000	2,209,870	5.25%	5,320,000	2,209,870	7,529,870
2020-21	0	0		5,840,000	1,930,568	4.98%	5,840,000	1,930,568	7,770,568
2021-22	0	0		6,380,000	1,639,970	5.25%	6,380,000	1,639,970	8,019,970
2022-23	0	0		6,970,000	1,305,018	5.25%	6,970,000	1,305,018	8,275,018
2023-24	0	0		7,605,000	939,094	5.25%	7,605,000	939,094	8,544,094
2024-25	0	0		8,275,000	539,832	5.25%	8,275,000	539,832	8,814,832
2025-26	0	0		2,555,000	105,394	4.13%	2,555,000	105,394	2,660,394
	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 68,505,000</u>	<u>\$ 29,964,296</u>		<u>\$ 68,505,000</u>	<u>\$ 29,964,296</u>	<u>\$ 98,469,296</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 2009-10	Actual 2010-11	Proposed, Approved	
				Budgeted 2011-12	& Adopted 2011-12
From Local Sources					
01510	INTEREST ON INVESTMENTS	1,377	1,015	5,000	5,000
01920	DONATIONS	14,292	0	0	0
01990	MISCELLANEOUS	0	600,000	0	0
Sub-Totals From Local Sources		15,669	601,015	5,000	5,000
Intermediate Sources					
02170	CLACK ESD SB 1149	59,723	502,997	325,000	525,000
02190	CONSTRUCTION EXCISE TAX	0	196,554	175,000	175,000
Sub-Totals from Intermediate Sources		59,723	699,551	500,000	700,000
From Other Sources					
05100	LONG-TERM DEBT PROCEEDS	5,597,820	3,000,000	0	0
05400	BEGINNING FUND BALANCE	-800,065	2,626,159	3,455,005	1,570,001
Sub-Totals from Other Sources		4,797,755	5,626,159	3,455,005	1,570,001
Grand Totals		4,873,147	6,926,725	3,960,005	2,275,001

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

Function Series	Function Description	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved	
					2011-12 FTE	& Adopted 2012-13 FTE
1000	Instruction	0	41,644	1		50,000
2000	Support Services	0	0	1		50,000
4000	Facilities Acquisition & Const.	2,124,051	6,086,282	3,585,000		1,550,000
5100	Debt Service	122,937	363,797	125,002		375,000
5200	Transfers	0	0	1		1
6000	Contingency	0	0	250,000		250,000
7000	Unappropriated Ending	2,626,159	435,002	0		0
Grand Totals		4,873,147	6,926,725	3,960,005		2,275,001

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

Object Series	Object	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved	
					2011-12 FTE	& Adopted 2012-13 FTE
100	Salaries	1,203	63,385	25,000		25,000
200	Associated Payroll Costs	185	15,816	10,000		10,000
300	Purchased Services	504,799	1,960,889	300,000		365,000
400	Materials and Supplies	75,673	91,399	50,000		50,000
500	Capital Outlay	1,532,266	3,993,625	3,200,002		1,200,000
600	Other Objects	132,862	366,609	125,002		375,000
700	Transfers	0	0	1		1
800	Planned Reserve	2,626,159	435,002	250,000		250,000
Grand Totals		4,873,147	6,926,725	3,960,005		2,275,001

Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2009-10	Actual 2010-11	Proposed, Approved & Adopted	
				Budgeted 2011-12	2012-13
From Local Sources					
01111	CURRENT YEARS	146,861	151,353	155,000	160,000
01112	PRIOR YEARS	5,041	5,202	4,000	5,000
01510	INTEREST ON INVESTMENTS	27	6	100	100
01750	CONCESSION SALES-SWIMMING	14,421	14,216	12,900	14,900
Sub-Totals From Local Sources		166,350	170,777	172,000	180,000
From Other Sources					
05400	BEGINNING FUND BALANCE	205,507	36,226	55,000	89,000
Sub-Totals From Other Sources		205,507	36,226	55,000	89,000
Grand Totals		371,857	207,003	227,000	269,000

Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2009-10	Actual 2010-11	Budgeted 2011-12	Proposed, Approved		
					2011-12 FTE	& Adopted 2012-13	2012-13 FTE
100	Salaries	70,451	69,442	83,000	2.00	83,000	2.00
200	Associated Payroll Costs	8,586	8,447	15,000		15,000	
	Sub-Totals for Personal Services	79,037	77,889	98,000	2.00	98,000	2.00
300	Purchased Services	36,658	17,146	20,000		30,000	
400	Materials and Supplies	13,113	14,104	14,000		16,000	
600	Other Objects	20,292	20,460	24,000		24,000	
	Sub-Totals for Materials & Services	70,063	51,710	58,000		70,000	
500	Capital Outlay	186,531	3,304	10,000		40,000	
800	Planned Reserve	36,226	74,100	61,000		61,000	
	Grand Totals - Community Programs	371,857	207,003	227,000	2.00	269,000	2.00
Salary Allocation:							
	Contracted Positions	14,686	14,686	16,000	2.00	16,000	2.00
	Extra Duty/Hourly	55,765	54,756	67,000		67,000	
	Total Salaries	70,451	69,442	83,000	2.00	83,000	2.00

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

RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2012-13 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$6,250,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2012-13 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2012-13 in a total sum of \$84,208,001 for the District and \$269,000 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 2012-13 to be \$36,800,000 for the District General Fund and \$170,000 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, 2012 and approves taxes imposed for the District Debt Service Fund in the amount of \$6,250,000.

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 2012-13 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	\$6,250,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$6,250,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$6,250,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2012, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$34,517,022
2000	Support Services	21,161,977
4000	Facilities Acquisition Services	1
5100	Debt Service	2,860,000
5200	Interfund Transfers	200,000
6000	Contingency	500,000
	Total General Fund Appropriations	\$59,239,000

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,220,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	98,000
5100	Debt Service	90,000
	Total Community Contributions Fund Appropriations	\$2,573,000

2XX GRANTS FUND

1000	Instruction	\$1,100,000
2000	Support Services	753,000
5100	Debt Service	91,000
	Total Grants Fund Appropriations	\$1,944,000

500 FOOD SERVICE FUND

3000	Enterprise & Community Services	\$1,820,000
5100	Debt Service	80,000
	Total Food Service Fund Appropriations	\$1,900,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,056,000
5100	Debt Service	60,000
	Total Community Services Fund Appropriations	\$3,116,000

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

5100	Debt Service	\$6,140,000
	Total Debt Service Fund Appropriations	\$6,140,000


406 CAPITAL PROJECTS FUND


1000	Instruction	\$50,000
2000	Support Services	50,000
4000	Facilities Acquisition & Const.	1,550,000
5100	Debt Service	375,000
5200	Interfund Transfers	1
6000	Contingency	250,000
	Total Capital Projects Fund Appropriations	\$2,275,001

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	70,000
Capital Outlay	40,000
Total General Fund Appropriations	\$208,000


Linda Brown, Chair Legal Budget Committee
Lake Oswego School District


Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 23, 2012

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2012-13 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations in the amounts set forth below, and

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$6,250,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2012-13 fiscal year Park budget on June 11, 2012 and on the 2012-13 fiscal year District budget on June 11, 2012.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2012-13 in a total sum of \$84,208,001 for the District and \$269,000 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 2012-13 to be \$36,800,000 for the District General Fund and \$170,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District certifies the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2012 and certifies taxes imposed for the District Debt Service Fund in the amount of \$6,250,000.

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 2012-13 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	\$6,250,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$6,250,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$6,250,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2012, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$34,517,022
2000	Support Services	21,161,977
4000	Facilities Acquisition Services	1
5100	Debt Service	2,860,000
5200	Interfund Transfers	200,000
6000	Contingency	500,000
	Total General Fund Appropriations	\$59,239,000

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,220,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	98,000
5100	Debt Service	90,000
	Total Community Contributions Fund Appropriations	\$2,573,000

2XX GRANTS FUND

1000	Instruction	\$1,100,000
2000	Support Services	753,000
5100	Debt Service	91,000
	Total Grants Fund Appropriations	\$1,944,000

500 FOOD SERVICE FUND

3000	Enterprise & Community Services	\$1,820,000
5100	Debt Service	80,000
	Total Food Service Fund Appropriations	\$1,900,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,056,000
5100	Debt Service	60,000
	Total Community Services Fund Appropriations	\$3,116,000

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

5100	Debt Service	\$6,140,000
	Total Debt Service Fund Appropriations	\$6,140,000

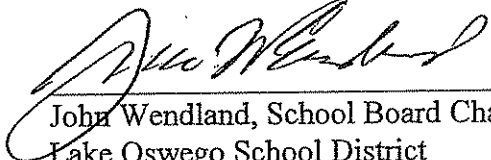
406 CAPITAL PROJECTS FUND


1000	Instruction	\$50,000
2000	Support Services	50,000
4000	Facilities Acquisition & Const.	1,550,000
5100	Debt Service	375,000
5200	Interfund Transfers	1
6000	Contingency	250,000
	Total Capital Projects Fund Appropriations	\$2,275,001

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

	Personal Services	\$98,000
	Materials & Services	70,000
	Capital Outlay	40,000
	Total General Fund Appropriations	\$208,000


John Wendland, School Board Chair
Lake Oswego School District


Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 11, 2012



6605 SE Lake Road, Portland, OR 97222 • PO
 Box 22109 • Portland, OR 97269-2109
 Phone: 503-684-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

**Lake Oswego School District
 Notice of Budget Committee Meeting
 LOR12789**

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

1
 week in the following issue:
April 26, 2012

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 April 26, 2012.

Jerrin L. Sipe
 NOTARY PUBLIC FOR OREGON
 My commission expires *Sept 1, 2015*

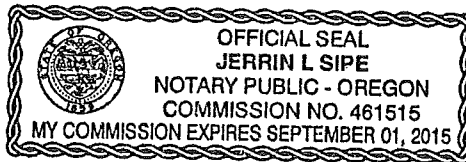
PO # 99937
 Acct#134036
 Lake Oswego Schools
Attn: Brenda Hanson
 PO Box 70
 Lake Oswego OR 97034-2024

Size: 2 x3.25
 Amount Due \$ 58.83 *
 *Please remit to above address.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the **Lake Oswego School District 7J**, Clackamas County, State of Oregon, to discuss the budget the budget for the fiscal year July 1, 2012 to June 30, 2013, will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the **9th of May, 2012, 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 p.m. on regular work days.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.
 Publish 04/26/2012. LOR12789





COMMUNITY NEWSPAPERS

6605 SE Lake Road, Portland, OR 97222 • PO Box 22109 • Portland, OR 97289-2109
Phone: 503-884-0380 Fax: 503-820-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

**Lake Oswego School District
Notice of Budget Committee Meeting
LOR12792**

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

1
week in the following issue:
May 3, 2012

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
May 3, 2012.

Jaime N McCaslin
NOTARY PUBLIC FOR OREGON
My commission expires *Feb 20 2016*

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

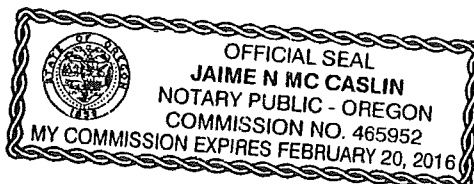
Size: 2 x 2.75"
Amount Due: \$49.77*
*Please remit to the above address.

REVISED 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, 2012 to June 30, 2013 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the 16th of May, 2012, at 7:00 p.m. The purpose of the meeting is to receive the budget message and document of the district and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained at the time of the meeting or thereafter at the Administration Building between the hours of 8:00 a.m. and 4:00 p.m. on regular work days.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.
Publish 05/03/2012.

LOR12792





6605 SE Lake Road, Portland, OR 97222 • PO Box 22109 • Portland, OR 97289-2109
 Phone: 503-884-0380 Fax: 503-820-3433
 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

**Lake Oswego School District
 2nd Notice of Budget Committee Meeting
 LOR12799**

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

1
 week in the following issue:
May 10, 2012

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 10, 2012.

Jaime N. McClash
 NOTARY PUBLIC FOR OREGON
 My commission expires *Feb 20 2016*

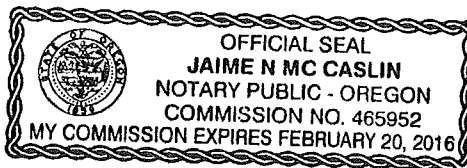
Acct#134036
 Lake Oswego Schools
Attn: Brenda Hanson
 PO Box 70
 Lake Oswego OR 97034-2024

Size: 2 x 2.75"
 Amount Due \$49.77*
 *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, 2012 to June 30, 2013 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. **The meeting will take place on the 16th of May, 2012, at 7:00 p.m.** The purpose of the meeting is to receive the budget message and document of the district and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained at the time of the meeting or thereafter at the Administration Building between the hours of 8:00 a.m. and 4:00 p.m. on regular work days.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.
 Publish 05/10/2012. LOR12799





6605 SE Lake Road, Portland, OR 97222 • PO Box 22108 • Portland, OR 97268-2108
 Phone: 503-884-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Lake Oswego School District
 Notice of Budget Hearing
 LOR12818

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

1
 week in the following issue:
 May 31, 2012

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 31, 2012.

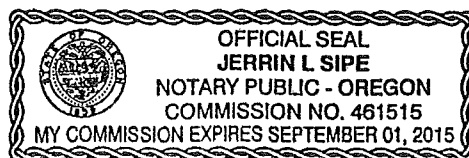
Jerrin L Sipe

NOTARY PUBLIC FOR OREGON

My commission expires Sept 1, 2015

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

Size: 3 x 7.25"
 Amount Due: \$196.83*
 *Please remit to above address.



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held in the Administration Building on June 11, 2012, at 8 a.m. and 4 p.m. weekdays. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012. A summary of the budget is presented below. A copy of the budget may be inspected or a copy may be obtained from the District Office. This Budget is for an annual budget period. This budget was prepared on a budget accounting used during the preceding year.

Contact: Stuart Ketzler Telephone: 503-534-2000 Email: sketzler@lakesd.org

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES	
	Actual Amount Last Year 2010-11	
Beginning Fund Balance	\$10,072,134	
Current Year Property Taxes, other than Local Option Taxes	30,911,690	
Current Year Local Option Property Taxes	6,947,829	
Other Revenue from Local Sources	12,410,063	
Revenue from Intermediate Sources	975,548	
Revenue from State Sources	15,828,825	
Revenue from Federal Sources	5,651,753	
Interfund Transfers	37,216	
All Other Budget Resources	3,000,000	
Total Resources	\$85,835,065	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASS	
Salaries	\$33,915,417
Other Associated Payroll Costs	14,634,010
Purchased Services	8,509,925
Supplies & Materials	5,643,467
Capital Outlay	4,449,938
Other Objects (except debt service & interfund transfers)	3,550,101
Debt Service*	5,978,349
Interfund Transfers*	37,216
Operating Contingency	0
Unappropriated Ending Fund Balance & Reserves	9,116,844
Total Requirements	\$85,835,065

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION	
1000 Instruction	\$37,867,069
FTE	461.17
2000 Support Services	19,332,557
FTE	165.65
3000 Enterprise & Community Service	4,213,928
FTE	44.17
4000 Facility Acquisition & Construction	6,086,282
FTE	0
5000 Other Uses	3,203,020
5100 Debt Service*	5,978,349
5200 Interfund Transfers*	37,216
6000 Contingency	0
7000 Unappropriated Ending Fund Balance	9,116,844
Total Requirements	\$85,835,065
Total FTE	670.99

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FUNDS
 Major changes are due primarily to the decreased levels of state funding in the wake of the 2008-09 recession. School was closed at the end of 2010-11. Two additional elementary schools are being closed at the end of 2011-12 to grades 6 to 8 schools vs the historical junior high grades 7 & 8 configuration. This change converts the elementary school to grades K to 6 to grades K to 5. Federal stimulus funds are also fully used in fiscal year 2011-12. Not all benefit eligible (generally non-licensed staff less than 20 hours per week that are less than full-year) are not in budgeted. These non-benefitted positions comprise approximately 40 FTE for both the 2011-12 and 2012-13 projected amounts.

PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate
Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000)	4.4707	
Local Option Levy	1.39	
Levy For General Obligation Bonds	\$0,200,000	

STATEMENT OF INDEBTEDNESS	
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2012
General Obligation Bonds	\$68,605,000
Other Bonds	\$35,284,647
Other Borrowings	\$11,249,097
Total	\$115,038,744

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add another sheet.

Publish 05/31/2012



8605 SE Lake Road, Portland, OR 97222 • PO Box 22109 • Portland, OR 97208-2109
 Phone: 503-684-0380 Fax: 503-820-3433
 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Lake Oswego School District
 Notice of Budget Hearing – Lk Grove Park
 LOR12817

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

1 week in the following issue:
May 31, 2012

Charlotte Aillsop

Charlotte Aillsop (Accounting Manager)

Subscribed and sworn to before me this
 May 31, 2012.

Jerrin L Sipe

NOTARY PUBLIC FOR OREGON

My commission expires *Sept 1, 2015*

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

Size: 3 x 5.75"
 Amount Due: \$156.11*
 *Please remit to above address.

FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District will be held on June 11, 2012 at 6 pm at 2455 SW Country Club Rd to discuss the budget for the fiscal year beginning July 1, 2012 as approved by the Lake Oswego School District Board below. A copy of the budget may be inspected or obtained at the above address, between the hours of 8 a.m. and 4 p.m. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Stuart Ketzler Telephone: 503-534-2000 E-mail:

FINANCIAL SUMMARY - RESOURCES	
TOTAL OF ALL FUNDS	Actual Amount 2010-11
Beginning Fund Balance/Net Working Capital	38,226
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	14,216
Federal, State and All Other Grants, Gifts, Allocations and Donations	0
Revenue from Bonds and Other Debt	0
Interfund Transfers / Internal Service Reimbursements	0
All Other Resources Except Property Taxes	5,208
Property Taxes Estimated to be Received	151,353
Total Resources	207,003

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASS	
Personnel Services	77,889
Materials and Services	51,710
Capital Outlay	3,304
Debt Service	0
Interfund Transfers	0
Contingencies	0
Special Payments	0
Unappropriated Ending Balance and Reserved for Future Expenditure	74,100
Total Requirements	207,003

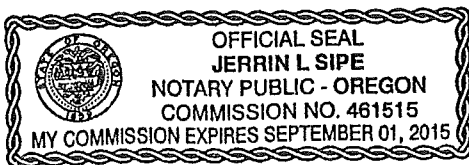
FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT	
Name of Organizational Unit or Program	
FTE for that unit or program	
General Fund - Park Operations	207,003
FTE	2
Non-Departmental / Non-Program	
FTE	
Total Requirements	207,003
Total FTE	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FUNDS
 Lawn replacement is contemplated in the 2012-13 budget. Otherwise it is largely status quo.

PROPERTY TAX LEVIES		
	Rate or Amount Imposed	
Permanent Rate Levy (rate limit .042 per \$1,000)	.042	.042
Local Option Levy	0	0
Levy For General Obligation Bonds	0	0

STATEMENT OF INDEBTEDNESS	
LONG TERM DEBT	Estimated Debt Outstanding on July 1.
General Obligation Bonds	
Other Bonds	
Other Borrowings	
Total	None

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You
 Publish 05/31/2012.



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held in the Administration Building on June 11, 2012 at 6 pm at 2455 SW Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 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 above address between the hours of 8 a.m. and 4 p.m. weekdays. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Stuart Ketzler

Telephone: 503-534-2000

Email: ketzlers@loswego.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
Beginning Fund Balance	\$10,072,134	\$9,654,005	\$12,375,001
Current Year Property Taxes, other than Local Option Taxes	30,911,699	31,634,000	32,225,000
Current Year Local Option Property Taxes	6,947,829	6,300,000	6,000,000
Other Revenue from Local Sources	12,410,063	13,234,000	12,488,000
Revenue from Intermediate Sources	975,546	951,000	1,151,000
Revenue from State Sources	15,828,825	17,800,000	17,500,000
Revenue from Federal Sources	5,651,753	4,149,000	2,259,000
Interfund Transfers	37,216	200,001	200,001
All Other Budget Resources	3,000,000	9,999	9,999
Total Resources	\$85,835,065	\$83,932,005	\$84,208,001

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$33,915,417	\$34,490,127	\$33,667,663
Other Associated Payroll Costs	14,634,010	18,872,967	18,458,732
Purchased Services	8,509,925	7,744,684	9,344,492
Supplies & Materials	5,643,467	5,765,134	5,811,716
Capital Outlay	4,449,936	3,820,043	1,805,000
Other Objects (except debt service & interfund transfers)	3,550,101	3,395,049	3,869,397
Debt Service*	5,978,349	6,070,000	6,230,000
Interfund Transfers*	37,216	200,001	200,001
Operating Contingency	0	750,000	750,000
Unappropriated Ending Fund Balance & Reserves	9,116,644	2,815,000	4,071,000
Total Requirements	\$85,835,065	\$83,923,005	\$84,208,001

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$37,867,069	\$41,742,406	\$40,837,022
FTE	461.17	441.31	427.2
2000 Support Services	19,332,557	20,840,595	22,129,977
FTE	165.65	148.23	140.52
3000 Enterprise & Community Service	4,213,928	4,816,000	4,876,000
FTE	44.17	27.28	27.78
4000 Facility Acquisition & Construction	6,086,282	3,683,001	1,648,001
FTE	0	0	0
5000 Other Uses	3,203,020	3,006,002	3,466,000
5100 Debt Service*	5,978,349	6,070,000	6,230,000
5200 Interfund Transfers*	37,216	200,001	200,001
6000 Contingency	0	750,000	750,000
7000 Unappropriated Ending Fund Balance	9,116,644	2,815,000	4,071,000
Total Requirements	\$85,835,065	\$83,923,005	\$84,208,001
Total FTE	670.99	616.82	595.5

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Major changes are due primarily to the decreased levels of state funding in the wake of the 2008-09 recession. Following two years of other cuts, an elementary school was closed at the end of 2010-11. Two additional elementary schools are being closed at the end of 2011-12 and the junior high schools will be converted to grades 6 to 8 schools vs the historical junior high grades 7 & 8 configuration. This change converts the elementary school grade configurations from the historical grades K to 6 to grades K to 5. Federal stimulus funds are also fully used in fiscal year 2011-12. Note that for budgeting purposes staff that are not benefit eligible (generally non-licensed staff less than 20 hours per week that are less than full-year) are not included in budgeted FTE, though their costs are budgeted. These non-benefited position comprise approximately 40 FTE for both the 2011-12 and 2012-13 periods that are not included in the above budgeted FTE amounts.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000)	4.4707	4.4707	4.4707
Local Option Levy	1.39	1.39	1.39
Levy For General Obligation Bonds	\$6,200,000	\$6,100,000	\$6,250,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1, 2012	Estimated Debt Authorized, But Not Incurred on July 1, 2012
General Obligation Bonds	\$68,505,000	\$0
Other Bonds	\$35,284,647	\$0
Other Borrowings	\$11,249,097	\$0
Total	\$115,038,744	\$0

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

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District will be held on June 11, 2012 at 6 pm at 2455 SW Country Club Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 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 above address, between the hours of 8 a.m. and 4 p.m. weekdays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Stuart Ketzler

Telephone: 503-534-2000

Email: ketzlers@loswego.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
Beginning Fund Balance/Net Working Capital	36,226	55,000	89,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	14,216	12,900	14,900
Federal, State and All Other Grants, Gifts, Allocations and Donations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Property Taxes	5,208	4,100	5,100
Property Taxes Estimated to be Received	151,353	155,000	160,000
Total Resources	207,003	227,000	269,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	77,889	98,000	98,000
Materials and Services	51,710	58,000	70,000
Capital Outlay	3,304	10,000	40,000
Debt Service	0	0	0
Interfund Transfers	0	0	0
Contingencies	0	0	0
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	74,100	61,000	61,000
Total Requirements	207,003	227,000	269,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	207,003	227,000	269,000
FTE	2	2	2
Non-Departmental / Non-Program			
FTE			
Total Requirements	207,003	227,000	269,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
Lawn replacement is contemplated in the 2012-13 budget. Otherwise it is largely status quo.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit .042 per \$1,000)	.042	.042	.042
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total	None	None

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

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

FORM ED-50 2012-2013

To assessor of Clackamas County

Check here if this is an amended form.

• Be sure to read instructions in the 2012-2013 Notice of Property Tax Levy Forms and Instructions booklet.

The Lake Oswego School 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

<u>PO Box 70</u>	<u>Lake Oswego</u>	<u>OR</u>	<u>97034</u>	<u>June 19, 2012</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>ZIP Code</small>	<small>Date</small>
<u>Stuart Ketzler</u>	<u>Director of Finance</u>	<u>503-534-2000</u>	<u>ketzlers@loswego.k12.or.us</u>	
<small>Contact person</small>	<small>Title</small>	<small>Daytime telephone number</small>	<small>Contact person e-mail address</small>	

CERTIFICATION— You must check one box if you are subject to local budget law.

- 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	1.390		
3. Local option capital project tax	3	0		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....	4a			6,250,000
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b			0
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c			6,250,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	4.4707
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district.....	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than 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 4, 2008	2010	2014	1.390

150-504-075-6 (Rev. 11-11)

Form ED-50 (continued on next page)

(see the back for worksheet for lines 4a, 4b, and 4c)
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 2012-2013

To assessor of Multnomah County

Check here if this is an amended form.

• Be sure to read instructions in the 2012-2013 Notice of Property Tax Levy Forms and Instructions booklet.

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

<u>PO Box 70</u>	<u>Lake Oswego</u>	<u>OR</u>	<u>97034</u>	<u>June 19, 2012</u>
Mailing Address of District	City	State	ZIP Code	Date
<u>Stuart Ketzler</u>	<u>Director of Finance</u>	<u>503-534-2000</u>	<u>ketzlers@loswego.k12.or.us</u>	
Contact person	Title	Daytime telephone number	Contact person e-mail address	

CERTIFICATION—You must check one box if you are subject to local budget law.

- 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		Excluded from Measure 5 Limits
	Rate —or— Dollar Amount		
1. Permanent rate limit tax (per \$1,000)1	4.4707		Dollar Amount of Bond Levy
2. Local option operating tax2	1.390		
3. Local option capital project tax3	0		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 20014a		6,250,000	6,250,000
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b		0	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c		6,250,000	

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.4707
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district7	

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 4, 2008	2010	2014	1.390

150-504-075-6 (Rev. 11-11)

Form ED-50 (continued on next page)

(see the back for worksheet for lines 4a, 4b, and 4c)
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 2012-2013

To assessor of Washington County

Check here if this is an amended form.

• Be sure to read instructions in the 2012-2013 Notice of Property Tax Levy Forms and Instructions booklet.

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

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

<u>PO Box 70</u> <small>Mailing Address of District</small>	<u>Lake Oswego</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97034</u> <small>ZIP Code</small>	<u>June 19, 2012</u> <small>Date</small>
<u>Stuart Ketzler</u> <small>Contact person</small>	<u>Director of Finance</u> <small>Title</small>	<u>503-534-2000</u> <small>Daytime telephone number</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact person e-mail address</small>	

CERTIFICATION— You must check one box if you are subject to local budget law.

- 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		Excluded from Measure 5 Limits
	Rate —or— Dollar Amount		
1. Permanent rate limit tax (per \$1,000).....1	4.4707		
2. Local option operating tax2	1.390		
3. Local option capital project tax.....3	0		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a		6,250,000	
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b		0	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c		6,250,000	

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.4707
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than 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 4, 2008	2010	2014	1.390

150-504-075-6 (Rev. 11-11)

Form ED-50 (continued on next page)

(see the back for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than **JULY 15**, unless granted an extension in writing.

Worksheet for Allocating Bond Taxes

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

	Principal	Interest	Total
Bond Issue 1	\$2,640,000	\$3,499,456	\$6,139,456
Bond Issue 2			
Bond Issue 3			
Total A			\$6,139,456

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

	Principal	Interest	Total
Bond Issue 1	\$0	\$0	\$0
Bond Issue 2			
Bond Issue 3			
Total B			\$0
Total Bond (A + B)			\$6,139,456

Total Bonds

$$\frac{\text{Total A} = \$ 6,139,456}{\text{Total A + B} = \$ 6,139,456} = \frac{\text{Allocation \%}}{100 \%} \times \text{Bond Levy} = \$ 6,250,000 \quad (\text{enter on line 4a on the front})$$

$$\frac{\text{Total B} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \frac{\text{Allocation \%}}{\underline{\hspace{2cm}} \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 4b on the front})$$

Total Bond Levy \$ 6,250,000 (enter on line 4c 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:

$$\frac{\text{Total A} = \$ 9,850.00}{\text{Total A + B} = \$ 12,900.00} = \frac{\text{Allocation \%}}{0.7636 \%} \times \text{Bond Levy} = \$ 3,818.00 \quad (\text{enter on line 4a on the front})$$

$$\frac{\text{Total B} = \$ 3,050.00}{\text{Total A + B} = \$ 12,900.00} = \frac{\text{Allocation \%}}{0.2364 \%} \times \text{Bond Levy} = \$ 1,182.00 \quad (\text{enter on line 4b on the front})$$

Total Bond Levy \$ 5,000.00 (enter on line 4c on the front)

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

FORM LB-50 2012-2013

To assessor of Clackamas County

Check here if this is
an amended form.

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

The Lake Grove Park 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

<u>PO Box 70</u>	<u>Lake Oswego</u>	<u>OR</u>	<u>97034</u>	<u>June 19, 2012</u>
<small>Mailing address of district</small>	<small>City</small>	<small>State</small>	<small>ZIP code</small>	<small>Date</small>
<u>Stuart Ketzler</u>	<u>Director of Finance</u>	<u>503-534-2000</u>	<u>ketzlers@loswego.k12.or.us</u>	
<small>Contact person</small>	<small>Title</small>	<small>Daytime telephone number</small>	<small>Contact person e-mail address</small>	

CERTIFICATION—You must check one box if you are subject to Local Budget Law.

- 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)042		
2. Local option operating tax	0		Excluded from Measure 5 Limits
3. Local option capital project tax	0		
4. Levy for pension and disability obligations	0		Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001			0
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001			0
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)			0

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000042
7. Election date when your new district received voter approval for your permanent rate limit	
8. Estimated permanent rate limit for newly merged/consolidated district	

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

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

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1 none		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property. **The authority for putting these assessments on the roll is ORS _____.** (Must be completed if you have an entry in Part IV)

Worksheet for Allocating Bond Taxes

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

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
Total A			\$0

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

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

Total Bonds

$$\frac{\text{Total A} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 5a on the front})$$

$$\frac{\text{Total B} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 5b on the front})$$

Total Bond Levy \$ (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:

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

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

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