

WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT

2025-2026 PROPOSED BUDGET



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PREFACE:

**UNDERSTANDING THE
BUDGET DOCUMENT**

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WEST LINN –WILSONVILLE SCHOOL DISTRICT

UNDERSTANDING THE WLWV SCHOOL DISTRICT BUDGET, FISCAL YEAR 2025-2026

School budgets can be challenging to read or understand. We have produced this document to provide an easy-to-understand summary of the WLWV School District budget and to answer the questions we hear most often about our General Fund Budget:

- Where does the money come from?
- What does the money pay for?
- What about other funds?

To learn more about the WLWV School District's Budget, please visit our website at <https://www.wlwy.k12.or.us>.



Where does the money in the WLWV School District General Fund Budget come from?

The majority of WLWV SD's General Fund Revenue comes from two primary sources: the State School Fund (SSF) and Property Taxes

State School Fund (SSF): The SSF was created to replace school tax revenue lost under Measure 5. To ensure fair distribution, the legislature developed an **equalization formula** that allocates funds to school districts based on a **weighted per-student** system. The SSF is primarily determined by student enrollment, measured in two ways: 1) **Average Daily Membership – Resident (ADMr)**: The average number of students enrolled in the district on any given day, and 2) **Average Daily Membership – Weighted (ADMw)**: A modified version of ADMr that adjusts for additional costs associated with educating certain student groups, including: English Language Learners, Special Education students, Pregnant or parenting students, Students from low-income families, Students in foster care. This weighted approach ensures that districts with greater student needs receive more funding.

Property Taxes: Each school district has a **permanent property tax rate**, which is subtracted from the district's total funding formula as determined by the **Oregon Department of Education (ODE)**. The remaining funds are then allocated from the SSF. This means that property taxes play a crucial role in shaping the district's final budget by influencing the SSF distribution.

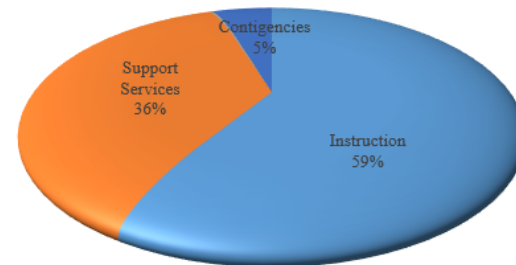
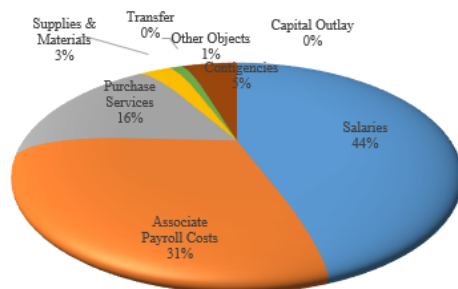
By combining state funding with local property tax revenue, the WLWV School District can maintain essential programs and services for its students.

What does the money in the General Fund budget pay for? Budgeted spending can be viewed in two ways: by program or by account category. Programmatic use separates spending by teachers in classrooms, classroom and building support, central administrative services, and other programs. Categories of spending includes all programs but breaks out types of expenses: salaries and benefits, supplies and materials, services, etc.

DISTRICT BUDGET - FINANCIAL SUMMARY
Fiscal Year 2025-26

General Fund Requirements by Objects	Proposed Budget 2025-26	
	\$ Amount	%
Salaries	\$ 69,763,102	44%
Associate Payroll Costs	\$ 49,910,526	32%
Purchase Services	\$ 24,952,401	16%
Supplies & Materials	\$ 4,127,803	3%
Capital Outlay	\$ 56,000	0%
Other Objects	\$ 1,683,879	1%
Transfer	\$ 30,000	0%
Contingencies	\$ 7,512,176	5%
TOTAL ALL FUNDS	\$ 158,035,887	100.00%

General Fund Requirements by Functions	Proposed Budget 2025-26	
	\$ Amount	%
Instruction	\$ 93,107,474	59%
Support Services	\$ 57,106,545	36%
Enterprise & Community Services	\$ 279,692	0%
Transfer	\$ 30,000	0%
Contingencies	\$ 7,512,176	5%
TOTAL ALL FUNDS	\$ 158,035,887	100.00%



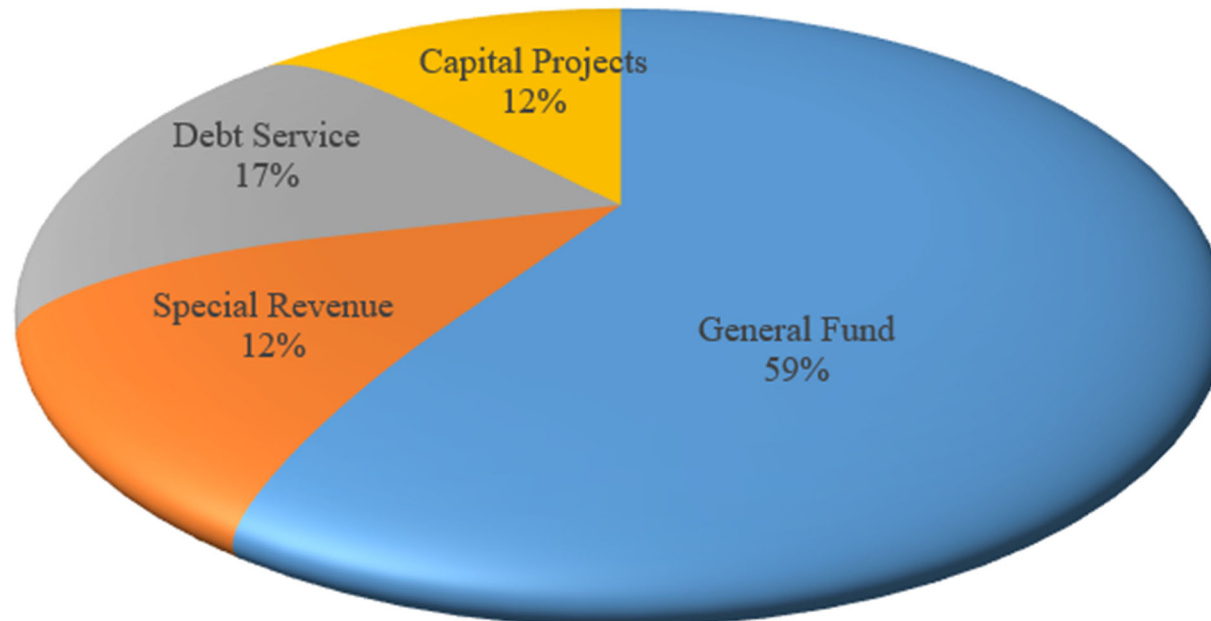
The largest share of the WLWV School District General Fund budget supports direct instruction, including classroom teachers and special education. Central Support and Administration include central office functions such as the Department of Operations, Business Office, Human Resources, Information Technology, Communication, Teaching and Learning, Student Services, Superintendent's Office, and Board of Education.

Are there other funds in the WLWV School District budget? The WLWV School District budgets and accounts for money in several other funds other than the General Fund: 1) **Special Revenue Funds** are specifically dedicated revenues such as federal, state, and local grants; 2) **Debt Service Funds** provide for payment of principal and interest on General Obligation Bonds and PERS Bonds; and 3) **Capital Projects Funds** are for the construction or renovation of school facilities, acquisition of technology, and other capital purchases.

DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2025-26

FUND	Proposed Budget 2025-26		2024-25 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	158,035,887	59%	159,040,621	58%	(1,004,734)
Special Revenue	31,683,624	12%	30,412,795	11%	1,270,829
Debt Service	44,057,708	17%	42,874,466	16%	1,183,242
Capital Projects	32,214,601	12%	44,249,416	16%	(12,034,815)
TOTAL ALL FUNDS	\$ 265,991,820	100.00%	\$ 276,577,298	100.00%	\$ (10,585,478)



BUDGET DOCUMENT FORMAT

Welcome to the West Linn-Wilsonville School District. If you are a new reader of our budget document or need a review, the following section will guide you through the budget document's format, organization, and budget preparation process.

The following is a brief overview of what to expect from each of the four Sections:

- I. Executive Summary – This section includes the 1) Superintendent's Budget Message, 2) Distinguished Budget Award from GFOA, 3) Overview of WLWV School District, 4) School Board Goals, 5) Vision Themes, 6) Budget Preparation, 7) Basis of Budgeting, 8) Summary of Significant Budgeting Policies, 9) Fund Financial Statements, 10) State School Fund Grants & Property Tax Revenue, and 11) Budget Development Process & Timeline.
- II. Organizational Section – This section includes general information about 1) Organizational Chart, 2) District Budget Committee Members, 3) the Budget Calendar, 4) Budget Assumptions, 5) Financial Policies, and 6) Descriptions & Classifications.
- III. Financial Section – This section contains required information about the District's funds and descriptions of significant revenue sources and expenditure categories. It includes: 1) District Budget- Financial Summary, 2) General Fund, 3) Special Revenue Funds, 4) Debt Services, and 5) Capital Projects.
- IV. Informational Section – This section includes: 1) The Definition of the Major Functions, 2) State School Fund (SSF- Source from ODE), 3) Budget Survey Results, 4) Publications – Pamplin Media Group, 5) Motion to Approve Proposed Budget, 6) Resolution Adopting the Budget, Making Appropriations, and Imposing & Categorizing Taxes.
- V. Appendix – This section includes Accounting definitions and terminology.



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I: EXECUTIVE SUMMARY

EXECUTIVE SUMMARY



Executive Summary – This section includes the 1) Superintendent's Budget Message, 2) Distinguished Budget Award from GFOA, 3) Overview of WLWV School District, 4) School Board Goals, 5) Vision Themes, 6) Budget Preparation, 7) Basis of Budgeting, 8) Summary of Significant Budgeting Policies, 9) Fund Financial Statements, 10) State School Fund Grants & Property Tax Revenue, and 11) Budget Development Process & Timeline.

The School Board is responsible for oversight and approval of the budget. The School Board adopts the budget, makes appropriations and imposes taxes. The Budget Overview highlights major budget changes year-to-year.

Superintendent's Budget Message: May 5, 2025

Dear West Linn-Wilsonville School District Budget Committee and Community:

I respectfully submit the West Linn-Wilsonville School District proposed budget for the 2025-2026 SY in accordance with ORS 294.391.

The District Budget for 2025-2026 proposes:

- \$158,035,887 in the General Fund
- \$31,683,624 in the Special Revenue Fund
- \$44,057,708 in the Debt Services Fund
- \$32,214,601 in the Capital Projects Fund

Together the funds totaling **\$265,991,820** provide a balanced budget of revenue and expenditures that meet federal and state regulations and align with the District Goals; the District Integrated Plan; the District Equity Action Plan; and individual School Work Plans.

PART I: PUBLIC SCHOOL BUDGET SOURCES

Public school districts are funded through a variety of sources and accounts for revenue and expenditures through four separate funds.

A. General Fund:

State School Fund (SSF). School Districts receive a vast majority of their funding through the State School Fund, into their General Budget (ORS 327.008). Districts are funded through a per student calculation (ADM, average enrollment over the year) which is then “weighted” based on additional needs or resources for specific groups of students (ADMw). This creates an equity-based funding calculation. Additionally, the State School Fund is reciprocally balanced by each school district’s permanent local property tax designated for schools. If a school district collects more local taxes, they receive less from the State School Fund. If a school district collects less in local taxes, they receive more from the State School Fund.

Property Taxes. Annual property taxes are collected for school districts, ESDs and community colleges at a regulated rate. As mentioned earlier, state funds and local funds work together to balance the amount allocated to districts across the state in an equalization effort.

Local Option Levy. Under Oregon’s property tax law, a local option levy allows individual communities the ability to supplement state funding for their local schools. In November 2023, voters in West Linn and Wilsonville renewed a five-year local option levy at a rate of \$1.50 per \$1,000 assessed value. Local option taxes in our district are used to fund teachers and support staff in each of our schools.

B. Special Revenue Fund:

School districts receive supplemental funds through federal, state and local grants. These grants are accountable to specific spending criteria. This is why they are categorized as Special Revenue.

A. Federal Grants: IDEA, Title, Medicaid Administrative Claiming, Perkins, Nutrition Services

- IDEA: The federal Department of Education's Office of Special Education Programs administers grants authorized by the Individuals with Disabilities Education Act (IDEA). These grants are meant to supplement, not replace, existing state funding for special education to support children experiencing disabilities birth through age 21.

The federal Department of Education also distributes Title grants that are meant to supplement, not replace, existing state funding:

- Title IA: Funding for students from low-income families, based on census poverty data. The money must go toward programs and support systems to help students access and achieve challenging and relevant academic state standards.
- Title IC: Summer Migrant Grant
- Title II-A: Funding supports teacher, administrator and staff professional development.
- Title III: Funding is for English Language Learners to develop language skills in reading, writing, listening and speaking.

B. State Grants:

The Oregon Department of Education administers several state grants authorized through legislation and supplemental to the State School Fund. These grants have specific criteria for funding and regulations for reporting expenditures and outcomes through each District's Integrated Plan. Below are several examples of state grants:

1. High School Success Grant (HSS, formerly Measure 98)

The state-funded HSS grant targets improvement to graduation rates through expansion of Career & Technical Education (CTE) programs, addressing chronic absenteeism, and providing interventions that reduce drop-out rates. The District Integrated Plan outlines the strategies and outcomes for these targeted funds.

2. Student Success Act: Student Investment Account (SIA) Grant

A voter-approved Corporate Activities Tax (CAT) allocates funds each biennium towards the Student Success Act which includes three "buckets" of funding priorities: a) Statewide Education Initiatives, b) Early Learning, and c) Student Investment Account, SIA.

The Student Investment Account (SIA) grant to K-12 school districts prioritizes two areas of need: 1) Students' mental and behavioral health needs, and 2) Increase academic achievement and reduce academic disparities for students who have historically experienced disparities in school. Extensive community engagement informs the goals within each district's SIA grant application with measurable academic outcomes. The District Integrated Plan outlines the strategies and outcomes for these targeted funds.

3. Early Literacy Success Initiative Grant

In 2023, Governor Kotek and the Oregon Legislature identified early literacy as a priority. Since 2023, the state has provided supplemental funding through the Early Literacy grant. Funds are restricted to specific allowable spending criteria which focus on student groups that have historically experienced these disparities; increased support to families in the development of their children's literacy skills; and increased access to early literacy learning through research-aligned, culturally responsive, student-centered curriculum, instruction and support. The District Integrated Plan outlines the strategies and outcomes for these targeted funds.

C. Debt Service Fund:

A Debt Service Fund is a cash reserve used for the principal and interest payments on certain types of bonds, such as General Obligation (GO) Bonds and Pension Bonds (PERS UAL).

D. Capital Projects Fund:

Under Oregon's property tax law, a local Capital Bond allows individual communities the ability to fund capital projects through a tax levy. In November 2019, voters in West Linn and Wilsonville passed a Capital Bond identifying specific capital projects for funding. These included safety and facility upgrades, technology replenishment and upgrades, and two new school buildings (Athey Creek Middle School and Frog Pond Primary School). More specifics about these projects and Bond Quarterly Reports can be viewed on the district website under the channel: Capital Bond.

On March 15, 2025, the Long Range Planning Committee hosted a Capital Bond Summit, inviting over 150 participants (students, parents, teachers, staff, community patrons and partners) representing the district to provide input on potential facility projects for a future Capital Bond in November 2025. The School Board will consider the input from the Summit along with the updated Long Range Plan to inform their decision.

PART 2: STEPS IN ASSEMBLING A SCHOOL DISTRICT BUDGET

In the process of assembling a school budget, the district:

- Step 1: Begins by "rolling forward" the current level of staffing, programs and services from the current year into the new year
- Step 2: School and district leaders evaluate programs, operations and staffing levels based on projected need
- Step 3: Revenue sources (SSF, local taxes, federal and state grants, etc.) are projected forward alongside projected Expenditures
- Step 4: Community input is collected through a survey of staff, parents and patrons regarding key investment priorities
- Step 5: Adjustments are made based on survey results and any new information from federal, state or local funding sources
- Step 6: Lastly, a proposed budget is brought to the Budget Committee

Key Investment Priorities (Step 4) are those that are research-based or proven to exemplify the quality of learning and the quality of care every parent wishes for their child. Key investments that our community has identified include:

- **Quality staff** and effective classroom support systems
- Effective **Class Size Ranges**
- Professional development for **excellence in teaching**
- **Quality curriculum & curriculum support**
- Instructional strategies for students with **diverse learning needs**
- Support for **mental health and behavioral needs**
- **Districtwide** equity and inclusion initiatives
- **Varied assessments that measures progress** to inform students, staff, parents, district
- **Access to rigorous coursework in K-12**, including AP/IB & college level courses
- **Enriched Programs** such as World and Dual Language Programs, Performing and Visual Arts, Athletics and Activities
- **Expanded STEM and CTE Programs**
- **Early Childhood Preschool** programs
- Robust Systems of **Instructional Technology**

Measuring the Outcomes of our Investments

We measure the outcomes of our investments by collecting, analyzing and utilizing a broad range of evidence:

- Graduation Rates – West Linn-Wilsonville has the highest graduation rate (2023-24) in the state of Oregon for a multi-high school district (WLWV 97.7%, State of Oregon 81.8%). Each focal group of WLWV students also increased and outperformed the state’s overall rate: Student Race/Ethnicity identification: >95%; Students Experiencing Poverty: 92%; Students with a Disability: 92.6%; Students Learning English: >95%.
- Regular Attendees – Decreasing chronic absenteeism (missing more than 10 days of school) continues to be a priority. Attendance rates for 2023-2024 increased to 73% overall, up by 6% from 2022-2023.
- 9th Grade on Track – Providing strategies and school management supports for students to pass 6 courses in freshman year. The district saw an increase in 9th Grade on Track in 2023-2024 (94% on track) which is an increase of 9% compared to the previous school year.
- Increasing student participation in AP courses, IB courses and Dual Credit classes at our high schools.
- Oregon State Assessment (OSAS) academic achievement results (G. 3-5, G. 6-8) on school and district report cards are indicators of how students are making growth in meeting grade level standards as they progress through school. Each school’s State Report Card provides data on academic achievement and growth.
- District-administered interim assessments provide valuable information to help students monitor their own learning; help teachers adjust and prepare instruction; and help school and district teams effectively plan targeted interventions and resources as needed.
- Anecdotal and qualitative data from students, staff and community surveys (e.g. Panorama) and district- or school-based forums provide additional information about how students are accessing their learning and/or experience a sense of belonging at school.

Feedback from Community

An annual survey (Step 4) is sent out to the community in April asking for feedback regarding these key investments and which ones they would prioritize for the new fiscal school year. This year the district also asked for input regarding where to restore back (from the reductions) should there be additional state funding. The School District received 337 survey responses. The feedback was collected, categorized, analyzed and applied when evaluating these investments within the parameters of the 2025-2026 proposed budget.

- Survey responses that were submitted were representative of all 16 schools.
- In the event that additional state funding came in, respondents prioritized filling back reduced teaching positions (89.9%), restoring classroom support staff such as specialists and paraeducators (55.8%), restoring a larger ending fund balance so that fewer reductions would need to be made in 2026-27 (27.9%), and restoring Professional Development opportunities (4.7%).
- Other priorities to restore included World Language at the primary level, mental health and health staff, special education support staff, additional paraeducators, specialists such as librarians and summer learning opportunities.
- Other comments included being conservative in budgeting given economic uncertainties; ensuring the district's inclusion model remains successful; and, supporting our teachers and staff as much as possible.

The survey result summary is included in the budget document Section IV, Information Section, with links to all survey responses in their entirety.

PART 3: REPORTING THE BUDGET FOR 2025-2026

In 2023-2024, the Superintendent's Budget Message prepared the school community for a need to make reductions in the second year of the biennium stating, "We will expend a large portion of our ending-fund-balance (reserve) in order to roll forward our current service level as well as provide additional staffing...to be clear, this is not a sustainable practice. The use of reserves is a 'one-time fix'. Depleting reserves means that the second year of the biennium will be impacted...like other districts, we anticipate making reductions in the second year."

In early spring 2024-2025, a Superintendent's message to the school community announced the need for a \$10 million reduction to the 2024-2025 school budget. Reserves had been significantly depleted and rolling over the current level of staffing and programs was unsustainable. Reductions in expenditures were needed in order to readjust back to a pre-pandemic level (when one-time federal funds had allowed districts to hire additional personnel and fund extra resources as needed.)

In January 2025, the Superintendent announced a \$15 million reduction in expenditures for 2025-2026, based on the Governor's proposed 2025-2027 biennium budget of \$11.36 billion for K-12 school districts. The proposed allocation is still not sufficient for school districts to maintain current service levels, and the estimated reductions for West Linn-Wilsonville were made in order to provide a balanced budget.

K-12 public school budget challenges continue, due to: declining enrollment, declining birth rate (impacting incoming cohort groups), labor cost increases; materials, services & utilities increases; PERS (Public Employee Retirement System) increases; and unfunded legislative mandates. The biennium state revenue increase is consistently less than the inflation and labor/market cost roll-up increase to operate the following year.

Below is the proposed General Fund Revenue and Expenditure summary for 2025-2026:

2025-2026 General Fund Revenue Total \$143,973,407

Revenue details are found in the proposed budget document. Some larger sources include:

- State School Fund to WLWV of \$68,548,678 (Based on ODE allocation as of 3/3/2025)
- Property Taxes of \$51,995,986
- Projected Local Option Levy of \$14,148,409
- Clackamas ESD Allocation Funds of \$3,450,852

2025-2026 General Fund Expenditures Total \$151,523,711

Expenditure details are found in the proposed budget document. Some working factors include:

- Rolling forward of district operations, programs and staffing with a \$15 million reduction
- Expenditures that include cost of living adjustment (COLA), years-of-service step increases, and health insurance for employees
- Increased costs in utilities, transportation, supplies & materials, vendor contracts and insurance rates
- Increases to PERS rates (Public Employee Retirement System)
- Increased cost in unemployment compensation due to new legislation (e.g. Paid Leave Oregon)

The Revenue-Expenditure difference is \$(7,550,304).

2024-2025 Carry-Over: \$14,062,480 (as of 4/22/2025).

Projected Ending Fund Balance for 2025-2026 = \$6,512,176 (as of 5/2/2025).

2025-2026 Budget Reductions of Approximately \$15 Million

To honor a request by association groups (WWEA, OSEA) for an earlier timeline of making the reductions, the district moved forward with licensed reductions by mid-March, classified reductions by early April and administrator reductions by end of April. The \$15 million reductions for the 2025-2026 school year were in the following areas. Note: Personnel positions listed below are referred to as FTE (full-time equivalent).

- **District-Level Administrative/Administrator Reductions - Approximately \$1.6 Million**
 - District-level administration currently makes up approximately 6.5% of the total district personnel (approximately 1,100 staff).
 - Business Office, HR Office, IT Office, Bond Office (Total 4 FTE)
 - Five Supervising Administrators (Total 5 FTE)

- **Non-Personnel Operations Reductions - Approximately \$1.4 Million**
 - This area was already reduced for the 2024-2025 school year by \$4.5 million and has been further reduced by \$1.4 million for the 2025-2026 school year.
 - Materials & Supplies; Professional Development; Computer Software
- **District & School Level, Non-Classroom Reductions - Approximately \$4.46 Million**
 - Librarians (3 FTE), Instructional Coordinators (4.4 FTE), Literacy Coaches (4 FTE), Music/PE Specialists (4 FTE), Instructional TOSAs (2 FTE)
 - Custodial, Maintenance, Field IT, Nutrition, Community Services staff (Total 9.5 FTE)
 - Social Worker (1 FTE), Nurses (2 FTE), Psychologist (1 FTE), Student Support/Learning Specialists (3 FTE), ELD Specialist (1 FTE)
 - Paraeducators (14 FTE), Administrative Assistants (2 FTE), ISEF assistant (1 FTE)
- **Classroom (teacher) Reductions - Approximately \$7.54 Million**
 - Primary Schools: 30 FTE
 - Middle Schools: 15 FTE
 - High Schools: 14 FTE

Outstanding Factors that Could Continue to Impact the 2025-2026 Budget

- Student enrollment. School districts are funded based on the number of students enrolled. The budget and staffing will be adjusted as enrollment adjusts.
- Grant allocations. At this time, federal and state grant allocations are estimates. Actual allocations will be confirmed by Fall 2025.
- Potential increased Special Education state funding. There is collective advocacy across the state to raise the level of state funding to school districts for special education services. This request has yet to pass through the Ways & Means Committee.
- SB 849 PERS State of Emergency. With the unexpected rise in PERS payment rates across the state, a senate bill to provide some fiscal relief has passed the Oregon Senate and is awaiting approval by the Governor's office and the PERS board. The fiscal relief would be a 1.68% reduction in PERS rates for all school districts for the 2025-2027 biennium.
- Other Legislation. Should there be passage of education legislation that requires school districts to absorb new costs this could negatively impact the budget.
- National Influences: There are still unknowns as to how tariffs, federal department changes or federal grants may impact Oregon finances and the 2025-2027 biennium.

Superintendent's Outlook on 2026-2027 Budget Projection

Looking ahead to the 2026-2027 budget, there remains continued concerns about possible reductions due to the following factors:

1. Declining enrollment. A recent 10-year enrollment forecast continues to show West Linn-Wilsonville School District declining until around 2028, with slow increases going forward. State school funds are allocated by enrollment.
2. The State School Fund revenue increase from 2025-2026 to 2026-2027 is projected at 2.5%, based on the 49/51 split of the biennium budget. However, expenditures are most likely to increase by 6% at a minimum. This already creates a deficit without reductions to offset the difference.

It will be critical to operate with fiscal conservatism during the 2025-2026 school year so that the reductions for the following year are modest and achievable through attrition.

PART 4: RECOGNITION OF OUR COMMUNITY

- Making reductions in a school district is heartbreaking, complicated and impacts all members of the school community: students, staff, families. We recognize that some of our valued staff will have lost positions in our district after devoting considerable talent, time, heart, soul and passion. We are indebted and grateful to their service and their positive impact on our students. Truly, we thank them. We are hopeful that future openings will allow them to rejoin the district. We recognize that other educators in our district will have different assignments next year than this last year. We thank them for making the adjustments necessary and appreciate the extra time and attention they will spend as they shift into these new roles. We are grateful for the continued expertise they bring to our district and the care they provide our students.
- I wish to recognize the leadership of our School Board members. Each Board member has demonstrated extraordinary courage and integrity; generosity of time for community listening sessions; advocacy at the state level for increased funding; dedication to accurate information that reported out thoughtfully and carefully; and support to our staff and students and families. Each Board member has provided their belief and support in the professional expertise of our staff, staying curious and learning but never demeaning or disparaging the hard work of our employees. Lastly, their steadfast advocacy for inclusion of ALL children to attend their neighborhood schools and learn alongside their peers in the general education classroom instead of segregated classroom or programs, honors the educational and civil rights of our students.
- I wish to recognize our Budget Committee who volunteer to oversee the accountability of our budget process and document. And we thank all who participated in this budget development process by sending us feedback: parents, patrons, and staff. This year especially, there was increased interest in learning how schools are funded and how districts assemble their budgets.
- I wish to recognize our stellar Business Office Team and the countless hours they have invested in assembling this document, alongside hours of meetings with district staff to ensure programs and numbers are accurately reflected. Their work does not end here; they will continue to account for and adjust finances as revenue and expenditures actualize.

- I wish to recognize the excellence of our teachers, specialists, staff and administrators who bring their best professional selves to educating children on a daily basis. Our West Linn-Wilsonville staff does not operate in silos; instead, they work selflessly across departments, schools, levels, and roles towards the same goal: eliminating opportunity and achievement gaps and ensuring all students in our district are “happy and proud”.
- Lastly, I wish to recognize and thank our community’s generosity demonstrated in countless ways: volunteering in schools and at events; donating time and resources; and, providing expertise as guest teachers and mentors. We thank our parent leaders with our PTA/PTOs and booster clubs for their generous hours of service. This year several parents worked to re-launch the West Linn-Wilsonville Schools Foundation, reigniting interest and advocacy for additional funding for teachers. We thank our entire school community for supporting Local Option Levies and Capital Bonds. Together, these supplemental funding sources have helped us preserve teaching positions and protect the General Fund from high-cost capital renovations. And finally, we thank the many parents who have given time and testimony at the state capital for increased funding to public education. Altogether, it is clear that there is tremendous support in our community for our students, our staff, our schools and K-12 public education. We would not be the district we are today without the belief, the support and the generous investments of our community.

In Closing

It is imperative to restate that an outdated State School Fund calculation method and subsequent inadequate K-12 school funding allocations cannot continue in Oregon. Reductions across the state occurred last year, this year and will occur next year unless there continues to be collective advocacy and courageous commitment by state leaders, state legislators and the Governor’s Office. Our state leaders **MUST** take into consideration **realistic and current** workforce payroll cost increases, goods and services cost increases, increased student mental health and special education needs, and rising inflation. This is not an individual school district financial issue, or a county issue or regional issue, it is a statewide issue. The pattern of school district reductions is a signal—a canary in the coal mine—that something needs to be done. Soon.

And while we appreciate the goodwill and intention of key legislation, there is always financial and time-consuming impacts for school districts with every legislative implementation. Funding must accompany new legislation.

As a last word, I am proud and humbled to serve the West Linn-Wilsonville School District—the students, the staff, the parents and the community members—and to bring forward a budget that, while reduced, still supports the mission and goals of this school district and most importantly, the academic and social-emotional success of each student.

Respectfully,

Kathy Ludwig

Kathy Ludwig, D.Ed.
Superintendent

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DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**West Linn-Wilsonville School District No. 3JT
Oregon**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill
Executive Director

The West Linn-Wilsonville School District has been awarded the Distinguished Budget Presentation Award for our 2024-25 Budget!

The award represents a significant achievement, reflecting the commitment of the district and staff to meeting the highest principles of governmental budgeting. In order to receive the award, school districts must meet nationally recognized guidelines for effective budget presentation. Those guidelines are designed to assess how well the district's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories and in the 14 mandatory criteria within those categories to receive the award. The Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research.

OVERVIEW OF WLWV SCHOOL DISTRICT



The West Linn-Wilsonville School District covers 42 square miles in the south metropolitan area of Portland, Oregon. The District includes two towns, West Linn and Wilsonville, and a rural area of Clackamas County. The district is a K-12 public school system with approximately 9,000 students (2023-24). It has 16 schools including: 9 primary school (K-5), 4 middle schools (6-8), and 3 high schools (9-12).

The West Linn-Wilsonville School District prides itself on substantial staff development opportunities for its teaching staff and believes that a well-educated staff serves its students well.

The West Linn-Wilsonville School District has one of the highest graduation rates in the State of Oregon. Our schools offer education in the areas of the Performing Arts, Science, Technology, Engineering, and Mathematics (STEAM), Career and Technical Education, Advanced Placement, and International Baccalaureate (IB) options among other areas. Our students and teams excel in several Oregon School Activities Association (OSAA) areas, including numerous recent state championships in athletics and activities.

Mission: Our school district guides us with a compelling vision question, "How do we create learning communities for the greatest thinkers and most thoughtful people...for the world?"

SCHOOL BOARD GOALS

The Board is responsible for establishing educational goals, which will guide both the Board and staff in working together toward the continuing improvement of our academic program. As a Board, we have established District Goals to:

1. Grow student achievement through high-leverage instructional and engagement strategies to raise rigor, disrupt systems of racism, and generate equitable outcomes for all students while eliminating opportunity and achievement gaps.
2. Effectively use professional growth systems, assessment for learning, social-emotional learning, and equitable and inclusive practices to build competence, confidence, and self-efficacy for every student.
3. Operate in an accessible and transparent manner to encourage and generate community involvement as our parents, students, and community partners are an integral and valued voice in our District.
4. Be responsive to future community growth and student learning needs by conducting long-range capital improvements and financial planning through processes and practices for long-term financial stability and sustainability.

VISION THEMES

As a district, West Linn-Wilsonville is constantly learning and growing. Over the years, the district has developed a series of vision themes, including:

- Demonstrates [personal and academic excellence](#)
- Provides a [personalized education](#) to improve student performance
- Establishes [community partnerships](#) and expands the classroom beyond the school
- Creates a [circle of support](#) for each student
- Educates [the whole person](#)—intellectually, emotionally, physically, and ethically
- Integrates [technology](#) in daily learning.



BUDGET PREPARATION



WLWV School District develops its annual budget by using available resources to address our District's core values, organizational priorities, and obligations.

The Business Office aims to help school buildings and departments build a meaningful and sustainable budget based on open communication and input. Below are the five steps that the Business Office applied during the budget process:

1. Plan and prepare: the budget must be balanced and provide a basis for evaluating the school's services, costs, and accomplishments.
2. Set goals and priorities: each goal is measurable, specific, and attainable. Each spending priority must satisfy a particular purpose or requirement.
3. Cost analysis: 1) determine the benefits of a proposed or existing program and place a dollar value on those benefits, 2) calculate the total costs of the program, and 3) compare the benefits and the costs.
4. Implement the plan: A plan of action puts the strategic financial plan into play, translating the strategy into manageable and actionable steps.
5. Ensure sustainability: evaluate the programs throughout the year and adjust to the current mid-year budget to reflect everyday spending.

BASIS OF BUDGETING

In compliance with applicable statutes and administrative procedures, the West Linn-Wilsonville School District's budget is prepared on a modified cash basis, which is used to establish and ensure compliance with enacted budgets. The total amount appropriated or budgeted for each fund may not exceed the available fiscal year's estimated revenues plus the unappropriated surplus fund balance (or less a deficit) of the preceding year. The fiscal year begins on July 1 and ends on June 30.

For budgeting purposes, tax receipts are recorded at the time of deposit during the fiscal year with the modified cash basis of budgeting. They are determined when earned and adjusted back to the appropriate fiscal year during the accrual period. All other receipts are deposited to the proper fiscal year in which the revenues were earned if received within 60 days after the end of the fiscal year; if received after those 60 days, they are recorded in the fiscal year received. For expenditures, the statute requires that no payment for goods or services may be charged after the last day of the fiscal year unless the goods or services are received on or before the last day of the fiscal year. Repair projects, purchase of specialized equipment and furnishings, and other contracts for services and capital expenditures to purchase land or erection of buildings or new construction or remodeling that were committed and in progress before the fiscal year-end are excluded. In other words, except for the previously mentioned exceptions, the District must have received the goods or services on or before June 30, creating an actual liability.



SUMMARY OF SIGNIFICANT BUDGETING POLICIES

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting. The budgetary basis of accounting uses the same Generally Accepted Accounting Principles (GAAP) used in the United States of America for governmental fund types. A difference exists that capital outlay expenditures, including items below the District's capitalization level, are budgeted by function in the governmental fund types. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

Each fund establishes appropriations at the significant function level (instruction, support services, nutrition services, facilities acquisition and construction, debt service, operating contingency, and transfers). However, the detailed budget document must contain more specific information for the abovementioned expenditures. Unexpected additional resources may be added to the budget through a supplemental budget and appropriation resolution.

The Board may adopt supplemental budgets of less than 10% of a fund's budget at a regular meeting. A supplemental budget greater than 10% of a fund's original budget requires a hearing before the public, publication in newspapers, and the Board's approval. Original and supplemental budgets may be modified by appropriation transfers between the levels of control (major function levels) with Board approval.



FUND FINANCIAL STATEMENTS

The fund financial statements provide information about the District's funds. Separate reports for each governmental fund category are presented. The emphasis of fund financial statements is on significant governmental funds, each displayed in a separate column. The District reports the following major governmental funds: 1) General Fund, 2) Special Revenue Fund, 3) Debt Service Fund and 4) Capital Projects Fund.

FUND TYPES			
General Fund	Special Revenue Fund	Debt Services Fund	Capital Projects Fund
This fund accounts for all revenues and expenditures except for those required to be accounted for in another fund. The principal revenue sources are property taxes and an apportionment from the State of Oregon. Expenditures in the fund are made for instructional purposes and related support services .	This fund accounts for the revenues and expenditures of specific educational programs funded from federal, state and local sources . Principal sources of revenue are federal and state grants paid to the District through state and county agencies and other grants paid to the District directly from state, local and private agencies.	This fund is used for the accumulation of resources and payment of general obligation and PERS bond principal and interest . Primary resources in these funds are property taxes and earnings on investments.	This fund accounts for activities related to the acquisition, construction, equipping and furnishing of new schools and other facilities . Principal revenue sources are proceeds from general obligation bond issues and related interest earned on proceeds not yet expended.

STATE SCHOOL FUND GRANTS & PROPERTY TAX REVENUES

The Oregon State School Fund (SSF) and property tax revenue are primary sources of West Linn-Wilsonville School District's operating General Fund. The Oregon Legislature determines how much money is available from state income taxes and local sources, primarily property taxes.

State School Fund: The SSF was created in response to the requirement that the state replaces school tax revenue lost under Measure 5. The legislature created the SSF and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

SSF is calculated based on enrollment. A per-student amount consists of two different enrollment numbers: average daily membership - resident (ADMr) and average daily membership – weighted (ADMw). The ADMr number represents the average number of students enrolled in WLWVSD daily. The ADMw is an adjusted number to compensate for the high costs of educating specific groups of students, such as English Language Learners, special education, income at or below poverty, and students in foster care.

Property Tax Levies: Property owners are taxed on the combined education and debt service rates to repay bond expenses from Measure 5. The permanent Property Tax Rate for the WLWV School District is \$4.8684 per \$1,000 of assessed value. And \$1.50 per \$1,000 of assessed value for the Local Option Levy.



BUDGET DEVELOPMENT PROCESS & TIMELINE

Budget Process

1. Budget officer is appointed.
2. Budget calendar adopted by the Board.
3. Basic guidelines are developed.
4. Building principals, directors, and other supervisors seek staff input and develop budget requests.
5. Budget officer reviews and compiles data.
6. Budget officer publishes notice of budget committee meeting.
7. Budget committee meets, officers are elected, and the budget message is presented.
8. Budget committee holds as many meetings as desired. All meetings are open to the public.
9. Budget committee approves the Budget, the property tax rate, and the levy.

Budget Hearing

10. Budget summary and notice of Budget Hearing are published.

Adopt Budget

11. A quorum of the governing body holds a Budget Hearing to adopt the budget. Patrons may attend.
12. Tax Levy certified by the County Assessor.



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II: ORGANIZATIONAL SECTION

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An updated organization chart will be provided at a later time.

BOARD & BUDGET COMMITTEE MEMBERS

Board Members

Mr. Louis Taylor, Board Chair	2025
Ms. Kirsten Wyatt, Board Vice Chair	2025
Ms. Kelly Sloop	2025
Mr. Dan Schumaker	2027
Ms. Maegan Vidal	2027

Committee Appointees

Ms. Rachel Beavers	June 30, 2027
Ms. Ginger Fitch	June 30, 2027
Mr. Kishore Kollu	June 30, 2025
Ms. Gina Day	June 30, 2025
Mr. Charles Steele	June 30, 2026

The budget committee shall:

1. Meet to hear the budget message.
2. Elect a presiding officer among its members at the first meeting.
3. Deliberate, considering the needs of the District concerning estimated resources and requirements.
4. Approve and, if necessary, revise the proposed budget.
5. Establish and approve the proposed budget amount and the imposed rate of property taxes.

ORS 294.336-406



[Louis Taylor](#)

Board Chair

Position 1
Term Expires
6/30/2025



[Kirsten Wyatt](#)

Vice Chair

Position 3
Term Expires
6/30/2025



[Maegan Vidal](#)

Board Member

Position 2
Term Expires
6/30/2027



[Dan Schumaker](#)

Board Member

Position 4
Term Expires
6/30/2027



[Kelly Sloop](#)

Board Member

Position 5
Term Expires
6/30/2025

BUDGET CALENDAR

	<u>DATE</u>	<u>ACTIVITY</u>
Budget Planning	Jan 13, 2025	REGULAR SCHOOL BOARD MEETING Board reviews draft 2025-26 Budget Calendar. Board declares vacancy of the budget committee.
	Feb 10, 2025	REGULAR SCHOOL BOARD MEETING Board approves 2025-26 Budget Calendar. Board appoints Budget Committee Members.
	March 12, 2025	On boarding with New Budget Committee Members
	March 14, 2025	On boarding with New Budget Committee Members (if needed)
Budget	April 9, 2025	Publish first notice of Budget Committee Meeting (5 to 30 days before the meeting)
	April 16, 2025	Publish the second notice of the Budget Committee Meeting (5 to 30 days before the meeting)
	April 16, 2025	Proposed Budget -submit to Oregon Department of Revenue for review.
	May 5, 2025	REGULAR SCHOOL BOARD BUDGET MEETING Budget Committee in attendance <u>Proposed Budget:</u> Superintendent delivers 2025-26 Proposed Budget Message and Presentation.
	May 19, 2025	1st OFFICIAL BUDGET COMMITTEE MEETING Presents 2025-26 Proposed Budget to the Budget Committee. Budget Committee may approve 2025-26 Proposed Budget.
	May 21, 2025	2nd BUDGET COMMITTEE MEETING (if needed)
	May 21, 2025	Publish Notice of Public Hearing and Budget Summary (ORS 294.438) (5 to 30 days before the meeting)
	June 16, 2025	REGULAR BOARD MEETING <u>Budget Adoption:</u> The Board conducts a public hearing and adopts the budget, makes appropriations, and imposes taxes.
	July 15, 2025	Submit Tax Certification Documentations File budget information with the County Recorder and Designated Agencies.
	Aug 31, 2025	Submission of electronic budget to the Oregon Department of Education.

BUDGET ASSUMPTIONS

Salary Assumptions:	2024-2025 Adopted Budget	2025-2026 Proposed
Cost of Living Adjustment for Licensed	Step and COLA	Step and COLA
Cost of Living Adjustment for Classified	Step and COLA	Step and COLA
Cost of Living Adjustment for Administrators	Longevity and COLA	COLA only

Associated Payroll Costs	2024-2025 Adopted Budget	2025-2026 Proposed
UAL PERS	14%	14%
PERS: Budgeted at the employee's rate of either Tier I/II/ OPSRP <i>Source from PERS-Employer Contribution Rate 2025-27</i>	7.92% T1/2, and 5.08% for OSPRP	16.01% T1/2, and 12.83% for OSPRP
Social Security & Medicare (6.2% SS, 1.45% Medicare)	7.65%	7.65%
Workers Compensation	Range of 2.25% to 10%	Range of 2.52% to 9.81%
Unemployment compensation	1.5%	1%
OR Paid Leave	1% (ER 40%, EE 60%)	1% (ER 40%, EE 60%)
Health benefits: Classified Licensed Administrator	\$1,723 per month \$1,890.00 per month 100%	\$1,823 per month \$1,990.00 per month 100%

Revenue Assumptions	2024-2025 Adopted Budget	2025-2026 Proposed
Local Option Property Taxes	3.5% increase	3.5% increase
Enrollment	9,100 ADMr, 10,352 ADMw (SY24-25 est.).	8,891 ADMr, 10,228.27 ADMw (SY25-26 est.).

Expenditure Assumptions	2024-2025 Adopted Budget	2025-2026 Proposed
Services and Supplies	5%-20% increase (vary)	5%-30% increase (varies by service and/or vendor)
Transportation	2% increase	6% increase
Insurance and Fees	15-20% increase	17.5%-20% increase

FINANCIAL POLICIES

<u>DA – Fiscal Management Goals</u>	<u>DIE – Audits</u>
<u>DBEA – Budget Committee</u>	<u>DJ – District Purchasing</u>
<u>DBK – Budget Transfer Authority</u>	<u>DJC – Bidding Requirements</u>
<u>DD – Funding Proposals and Applications</u>	<u>DJCA – Personal Services Contracts</u>
<u>DE – Revenue from Tax Sources</u>	<u>DJD – Local Purchasing</u>
<u>DFA – Operating Fund Investment Policy</u>	<u>DJG – Vendor Relations</u>
<u>DFB – Bond Proceeds Investment Policy</u>	<u>DJGA – Sales Calls and Demonstrations</u>
<u>DFEA – Free Admissions</u>	<u>DK – Payment Procedures</u>
<u>DG – Depositing of Funds</u>	<u>DL – Payroll Procedures</u>
<u>DGA – Authorized Signatures</u>	<u>DLB – Salary Deductions</u>
<u>DH – Bonded Employees and Officers</u>	<u>DLC-Expense Reimbursements</u>
<u>DI – Fiscal Accounting and Reporting</u>	<u>DM – Cash in District Buildings</u>
<u>DIAB – School Funds Accounting</u>	<u>DN – Disposal of District Property</u>
<u>DID – Property Inventories</u>	<u>DNA – Disposal of Outdated Instructional Materials</u>

DESCRIPTIONS & CLASSIFICATIONS

FUND DESCRIPTIONS & DEFINITIONS

Fund Type	Fund Purpose	Budget Funds
100 General Fund	The primary day-to-day operating fund	100 - General Fund
200 Special Revenue Funds	Dedicated revenues include Federal, State, and Local Grants.	200-Special Revenue Funds
300 Debt Service Funds	Accounts for the payment of principal and interest on particular long-term debt.	300 – GO Bonds Debt Service 320 – PERS UAL Series 2004 321 – PERS UAL Series 2021A
400 Capital Project Funds	Resources and expenditures used to finance technology acquisition, construction, or renovation of capital facilities.	419 – GO Bond Series 2019, 2022 425 – GO Bond Series 2014 470 – Land 492 – Construction Excise Tax

CLASSIFICATION OF REVENUES & EXPENDITURES

Oregon Program Budgeting & Accounting Manual - According to the Program Budgeting and Accounting Manual (PBAM):

Major Sources	Major Functions	Major Objects
1000 Local Sources 2000 Intermediate Sources 3000 State Sources 4000 Federal Sources 5000 Other Sources	1000 Instruction 2000 Support Services 3000 Enterprise and Community Services 4000 Facilities Acquisition and Construction 5000 Other Uses (Interagency/Fund Transactions) 6000 Contingency 7000 Unappropriated Ending Fund Balance	100 Salaries 200 Associated Payroll Costs 300 Purchased Services 400 Supplies and Materials 500 Capital Outlay 600 Other Objects 700 Transfers 800 Other Uses of Funds

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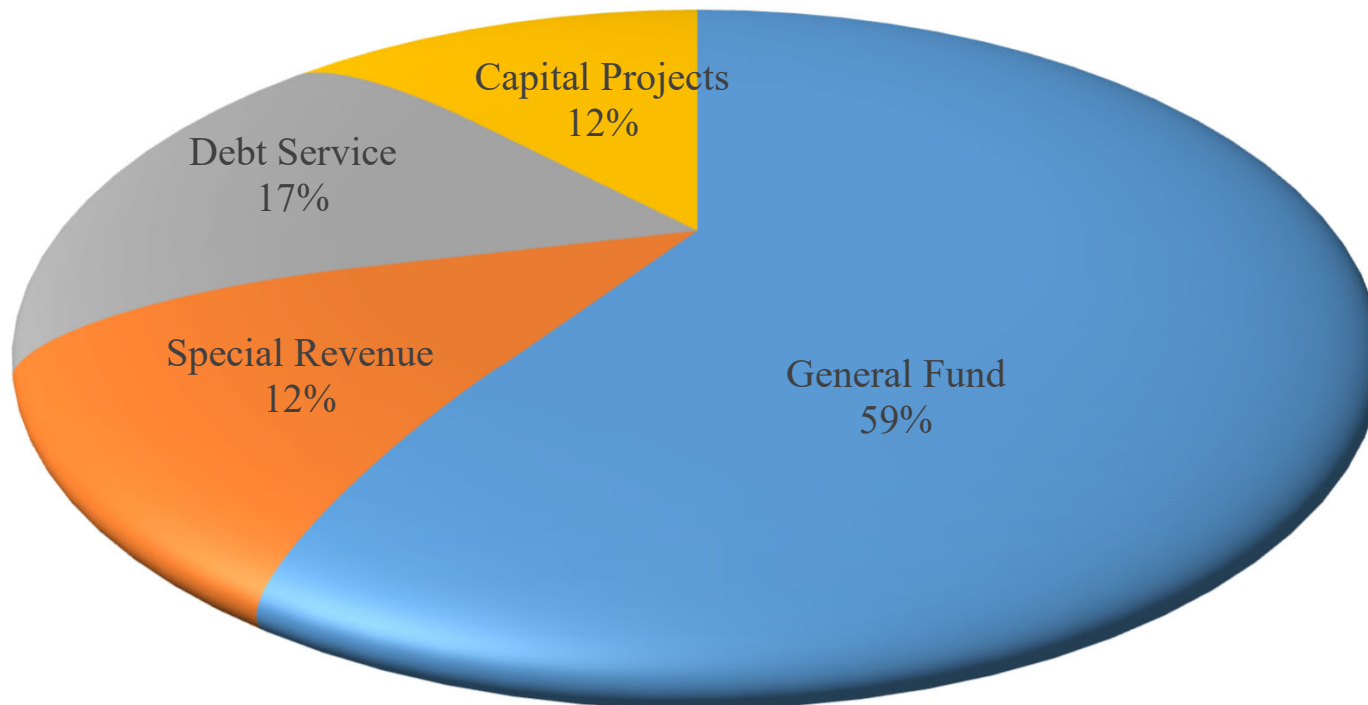
III: FINANCIAL SECTION

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DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2025-26

FUND	Proposed Budget 2025-26		2024-25 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	158,035,887	59%	159,040,621	58%	(1,004,734)
Special Revenue	31,683,624	12%	30,412,795	11%	1,270,829
Debt Service	44,057,708	17%	42,874,466	16%	1,183,242
Capital Projects	32,214,601	12%	44,249,416	16%	(12,034,815)
TOTAL ALL FUNDS	\$ 265,991,820	100.00%	\$ 276,577,298	100.00%	\$ (10,585,478)



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FINANCIAL SECTION:

III-A. GENERAL FUND

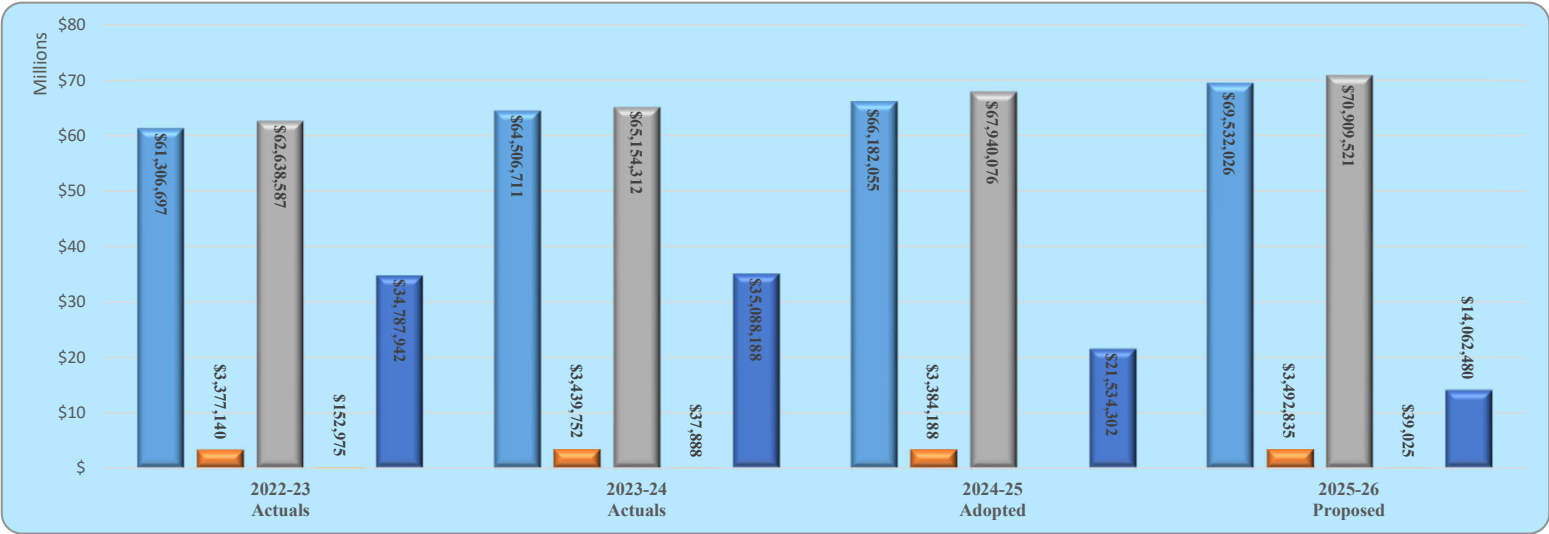
The General Fund is the chief operating fund of the school district. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund accounts for most educational and support functions, such as 1) day-to-day instructional activities; and, 2) administrative and operating expenses.

GENERAL FUND BUDGET AT A GLANCE

Fiscal Year 2025-2026

Based on \$11.36 Billion Budget with a 49/51 split

REVENUE	FY2025-2026	PERCENTAGE
Property Taxes	51,995,986	36.11%
Common School Fund	1,304,903	0.91%
County School Fund	41,982	0.03%
Federal Forest Fees	39,025	0.03%
State School Fund Statement Fr.ODE 3.3.2025	68,548,678	47.61%
Un-Restricted Grant High Cost Disability	1,055,940	0.73%
Local Option Taxes	14,148,409	9.83%
Tuition & Fees	961,775	0.67%
Investment Earnings	1,547,834	1.08%
Clackamas ESD	3,450,852	2.40%
Facilities Rental	575,000	0.40%
Others Miscellaneous (including donation)	303,023	0.21%
Total Revenue	\$ 143,973,407	100.00%
EXPENDITURES		
Salaries	69,763,102	46.04%
Associated Payroll Costs	49,910,526	32.94%
Purchased Services	24,952,401	16.47%
Supplies and Materials	4,127,803	2.72%
Capital Outlay	56,000	0.04%
Other Dues and Professional Fees	1,683,879	1.11%
Pay back inter-fund 294 Loan	-	0.00%
National School Lunch State Rev. Matching	30,000	0.02%
Contingency	1,000,000	0.66%
Total Expenditures	\$ 151,523,711	100.00%
REVENUE - EXPENDITURES	(7,550,304)	
Estimate Beginning Fund Balance	\$ 14,062,480	Board Report on 4.22.2025
EST. ENDING FUND BALANCE	\$ 6,512,176	4.52%



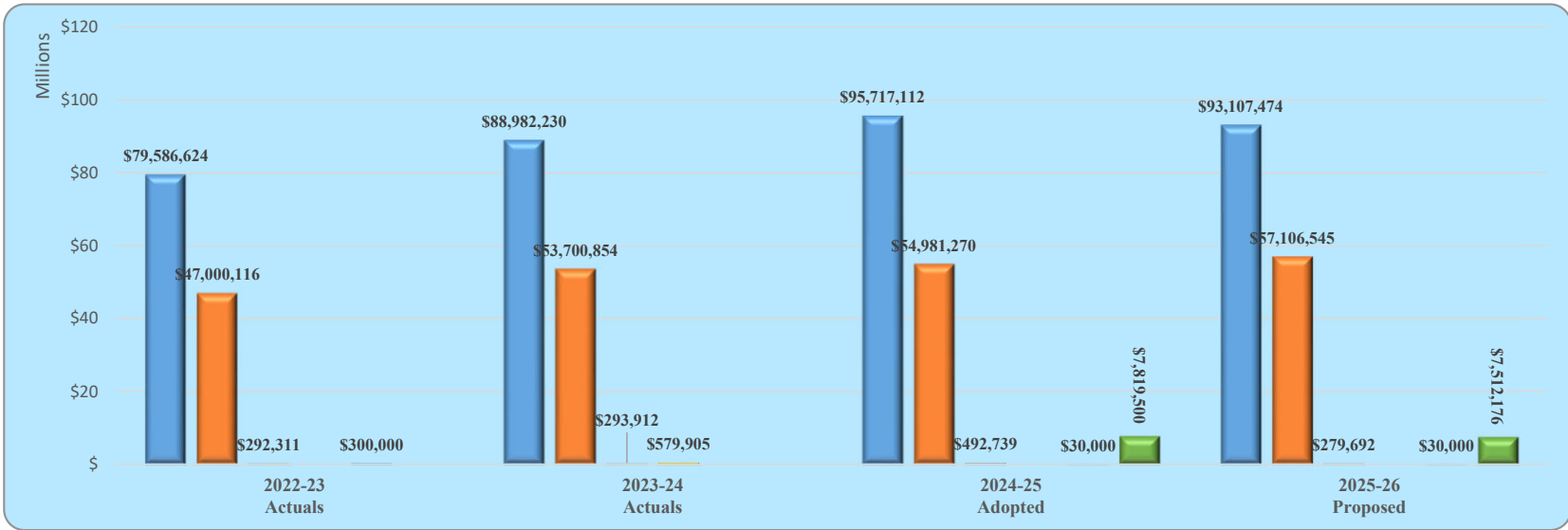
Object	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
	\$	\$	\$	\$	\$	\$
1000 - Revenue From Local Sources	61,306,697	64,506,711	66,182,055	69,532,026		
2000 - Revenue From Intermediate Sources	3,377,140	3,439,752	3,384,188	3,492,835		
3000 - Revenue From State Sources	62,638,587	65,154,312	67,940,076	70,909,521		
4000 - Revenue From Federal Sources	152,975	37,888	-	39,025		
5000 - Other Sources	34,787,942	35,088,188	21,534,302	14,062,480		
Total Object:	162,263,342	168,226,851	159,040,621	158,035,887		

West Linn - Wilsonville School District 3JT

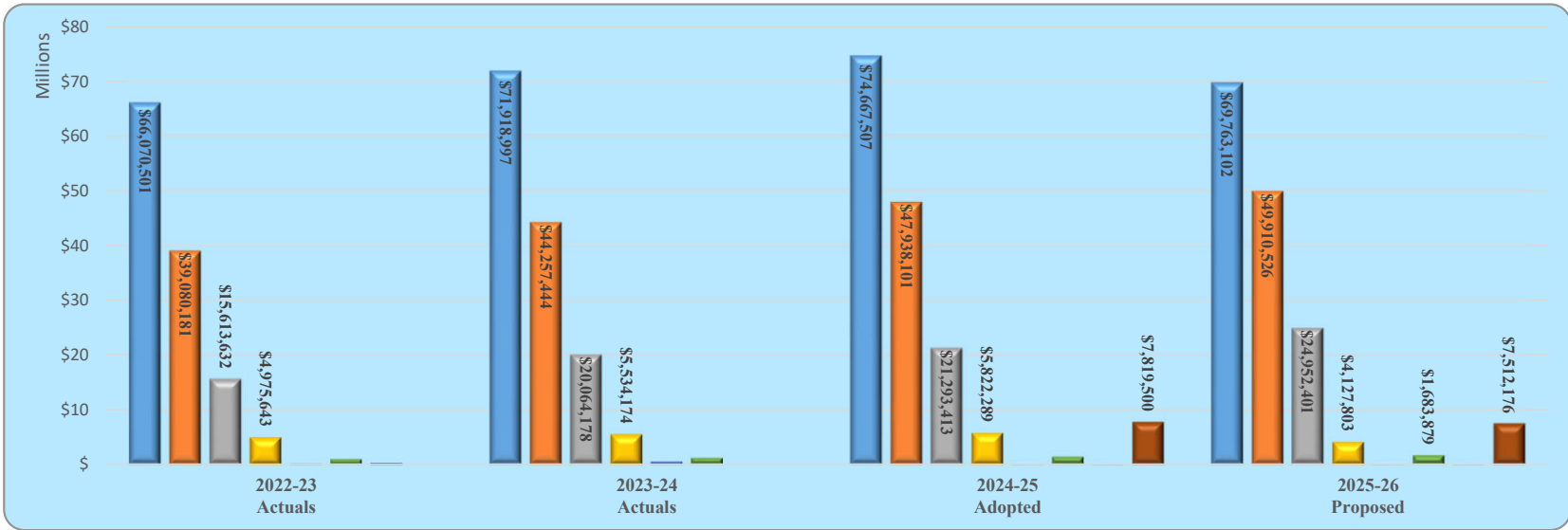
2025-26 Proposed Budget

GF Resources by Function/Object

Major Object - Object	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
1000 - Revenue From Local Sources						
1111 - Current Year's Taxes	42,705,768	46,231,937	47,991,589		51,417,866	
1112 - Prior Years Taxes	695,508	519,811	326,489		578,120	
1121 - Current Year's Taxes-Local Option	12,500,631	13,011,084	13,286,525		13,946,087	
1122 - Prior Years' Taxes-Local Option	175,821	143,566	186,875		152,661	
1123 - Penalty & Interest - Local Option	24,086	46,658	25,600		49,661	
1190 - Penalties and Interest On Taxes	85,291	166,693	36,466		53,023	
1311 - Tuition From Individuals	338,361	254,918	427,951		254,919	
1510 - Interest On Investments	2,330,282	3,115,782	2,292,861		1,547,834	
1530 - Gain or Loss On Sale of Investments	583,680	(238,434)	-		-	
1700 - Extracurricular Activities	30,205	35,446	26,251		35,446	
1705 - Enrichment Fees	46,871	70,920	66,063		70,920	
1706 - Crest	9,117	7,370	8,118		7,370	
1707 - Crest Field Trips	17,161	(165)	15,000		15,000	
1710 - Admissions	106,802	65,411	72,895		65,412	
1741 - HS Activity Fees	206,154	541,788	478,136		449,611	
1742 - MS Activity Fees	41,156	23,197	37,808		34,350	
1745 - Crest Center Fees	-	42	1,200		-	
1790 - Middle School Musical	31,151	27,324	40,264		27,324	
1911 - Rental of Buildings	363,028	307,420	420,038		575,000	
1920 - Contributions, Donations fr Private Source	6,540	3,005	257,500		-	
1960 - Recovery of Prior Years' Expenditures	14,916	1,116	-		-	
1990 - Miscellaneous	993,975	170,398	184,426		250,000	
1993 - Student Fees	194	1,423	-		1,422	
Total Object:	61,306,697	64,506,711	66,182,055		69,532,026	
2000 - Revenue From Intermediate Sources						
2101 - County School Fund	804	40,759	1,000		41,982	
2102 - General Education Service District Funds	2,481,429	2,588,706	3,383,188		2,628,203	
2190 - ESD Handicapped- Thru Co.	789,885	719,997	-		730,982	
2199 - Other Intermediate Sources	105,022	90,290	-		91,668	
Total Object:	3,377,140	3,439,752	3,384,188		3,492,835	
3000 - Revenue From State Sources						
3101 - State School Fund	60,643,272	63,192,759	65,583,628		68,548,678	
3103 - Common School Fund	1,206,127	1,180,234	1,266,896		1,304,903	
3199 - Other Unrestricted Grants-In-Aid	768,587	781,319	1,089,552		1,055,940	
3299 - Other Restricted Grants-In-Aid	20,601	-	-		-	
Total Object:	62,638,587	65,154,312	67,940,076		70,909,521	
4000 - Revenue From Federal Sources						
4801 - Federal Forest Fees	152,975	37,888	-		39,025	
5000 - Other Sources						
5400 - Beginning Fund Balance	34,787,942	35,088,188	21,534,302		14,062,480	
Total Object:	162,263,342	168,226,851	159,040,621		158,035,887	



Function	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	FTE	2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted
	\$	\$	\$		\$		\$		\$
1000 - Instruction	79,586,624	88,982,230	95,717,112	670.94	93,107,474	587.41			
2000 - Support Services	47,000,116	53,700,854	54,981,270	233.60	57,106,545	209.58			
3000 - Enterprise and Community Services	292,311	293,912	492,739	4.00	279,692	2.00			
4000 - Facilities Acquisition and Construction	-	579,905	-		-				
5000 - Other Uses	300,000	-	30,000		30,000				
6000 - Contingencies	-	-	7,819,500		7,512,176				
Total Function:	127,179,051	143,556,901	159,040,621	908.54	158,035,887	798.99			



Object	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	FTE	2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted
	\$	\$	\$		\$		\$		\$
100 - Salaries	66,070,501	71,918,997	74,667,507	908.54	69,763,102	798.99			
200 - Associated Payroll Costs	39,080,181	44,257,444	47,938,101		49,910,526				
300 - Purchased Services	15,613,632	20,064,178	21,293,413		24,952,401				
400 - Supplies and Materials	4,975,643	5,534,174	5,822,289		4,127,803				
500 - Capital Outlay	129,521	560,992	56,000		56,000				
600 - Other Objects	1,009,572	1,221,115	1,413,811		1,683,879				
700 - Transfers	300,000	-	30,000		30,000				
800 - Other Uses of Funds	-	-	7,819,500		7,512,176				
Total Object:	127,179,051	143,556,901	159,040,621	908.54	158,035,887	798.99			

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

1111 - Elementary K-5

Primary School programs provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. There are nine primary schools throughout the District: Boeckman Creek PS, Bolton PS, Boones Ferry PS, Cedaroak Park PS, Lowrie PS, Stafford PS, Sunset PS, Trillium Creek PS, and Willamette PS. Some full time employees are also paid out of the following grants: Early Literacy Success Initiative (224), Title IA (253), and the Student Investment Account (SIA - 271).

1111 - Elementary K-5	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	14,947,441	15,418,289	15,713,248	170.70	13,868,709	139.85				
112 - Classified Salaries	1,829,155	2,243,488	2,668,922	69.64	2,275,425	59.21				
121 - Substitutes - Licensed Salaries	605,727	11,744	-		-					
122 - Substitutes - Classified Salaries	76,243	13,881	-		-					
124 - Temporary - Classified	-	538	-		583					
131 - Extra Duty Compensation	49,451	45,744	40,950		55,395					
132 - Classified Overtime	1,703	684	39,972		685					
133 - Additional Pay - Licensed	132,305	42,805	104,418		116,858					
134 - Additional Pay - Classified	83,603	96,906	41,526		104,662					
Total Object:	17,725,628	17,874,080	18,609,036	240.34	16,422,317	199.06	-		-	
200 - Associated Payroll Costs										
210 - PERS	1,908,447	2,079,907	2,192,883		3,229,083					
213 - PERS UAL Contribution	2,489,919	2,512,340	2,605,253		2,299,105					
220 - Social Security	1,392,974	1,360,585	1,423,595		1,256,339					
231 - Workers Compensation	63,023	63,155	67,152		58,085					
232 - Unemployment Compensation	-	959	195,576		84,866					
233 - OR Paid Leave Employer Contribution	46,731	71,142	74,429		65,695					
241 - Medical Dental Insurance	4,404,611	4,890,428	5,068,836		4,424,442					
270 - Post Retirement Health Benefit	(19,450)	-	-		-					
Total Object:	10,286,256	10,978,515	11,627,724		11,417,615		-		-	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	862,177	1,028,769		1,059,633					
315 - Contracted Substitutes-Classified	-	118,494	126,597		130,395					
319 - Other Instructional, Pro & Tech Svcs	511	350	-		4,136					
322 - Repair and Maintenance Services	23,311	21,325	20,838		22,419					
340 - Travel Expenses	43	304	1,150		-					
341 - Travel Stipend	-	-	-		11,865					
342 - Travel, Out of District	352	-	200		-					
355 - Printing & Binding	15,449	16,623	20,900		18,650					
390 - Other Gen Pro & Tech Svcs	390	-	-		-					
Total Object:	40,056	1,019,274	1,198,454		1,247,098		-		-	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	60,302	98,250		69,950					
411 - Varied - Other Supplies	191,975	143,838	351,147		148,768					
420 - Textbooks	89,209	69,362	55,317		35,300					
440 - Periodicals	7,772	10,753	9,653		6,753					
460 - Non-Consumable Supplies	10,877	10,278	7,400		5,300					
470 - Computer Software	2,103	222	1,500		-					
480 - Computer Hardware	5,143	(2,940)	1,000		1,000					
Total Object:	307,079	291,814	524,267		267,071		-		-	
500 - Capital Outlay										
550 - Depreciable Technology	28,560	-	-		-		-		-	
600 - Other Objects										
641 - Professional Membership Dues	-	147	-		-		-		-	
642 - Other Dues & Fees	956	-	100		-		-		-	
Total Object:	956	147	100		-		-		-	
Total Function:	28,388,536	30,163,829	31,959,581	240.34	29,354,101	199.06	-		-	

West Linn - Wilsonville School District 3JT
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General Fund Requirements by Function/Object
1113 - Elementary Extracurricular

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. While there are many primary school extracurricular activities which supplement the regular instructional program, this function represents the Primary Strings Program which used to be budgeted in the Special Revenue fund 232.

1113 - Elementary Extracurricular	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
411 - Varied - Other Supplies	276	-	-	12,795		
Total Function:	276	-	-	12,795	-	-

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

1121 - Middle School Programs

Middle School programs provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle school years. Area of responsibility codes are required with this function. There are four middle schools throughout the District: Athey Creek MS, Inza R. Wood MS, Meridian Creek MS, and Rosemont Ridge MS. Some full time employees are also paid out of the High School Success - Measure 98 Grant (270) and the Student Investment Account (SIA - 271).

1121 - Middle School Programs	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	8,867,067	9,249,544	9,549,748	107.89	8,596,925	88.90				
112 - Classified Salaries	345,313	218,607	253,416	6.25	210,439	5.00				
121 - Substitutes - Licensed Salaries	391,291	6	-		-					
122 - Substitutes - Classified Salaries	2,327	2,229	-		-					
131 - Extra Duty Compensation	7,358	14,504	-		19,352					
132 - Classified Overtime	489	1,151	4,671		1,152					
133 - Additional Pay - Licensed	67,981	46,041	73,286		53,623					
134 - Additional Pay - Classified	16,630	13,003	8,425		14,044					
Total Object:	9,698,457	9,545,086	9,889,546	114.14	8,895,535	93.90	-		-	
200 - Associated Payroll Costs										
210 - PERS	1,029,471	1,110,253	1,152,584		1,740,443					
213 - PERS UAL Contribution	1,358,194	1,339,636	1,384,815		1,245,375					
220 - Social Security	761,898	725,637	756,709		680,514					
231 - Workers Compensation	34,313	33,312	34,606		31,131					
232 - Unemployment Compensation	-	99	42,945		29,982					
233 - OR Paid Leave Employer Contribution	25,590	37,942	39,560		35,577					
241 - Medical Dental Insurance	2,428,875	2,386,099	2,556,211		2,221,372					
270 - Post Retirement Health Benefit	(23,829)	-	-		-					
Total Object:	5,614,511	5,632,978	5,967,430		5,984,394		-		-	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	468,277	547,792		564,226					
315 - Contracted Substitutes-Classified	-	-	6,183		6,367					
319 - Other Instructional, Pro & Tech Svcs	5,937	4,112	1,700		700					
322 - Repair and Maintenance Services	22,726	27,483	25,276		26,400					
324 - Rentals	-	-	2,000		-					
340 - Travel Expenses	788	1,002	900		450					
341 - Travel Stipend	215	-	-		9,750					
342 - Travel, Out of District	23	6,784	450		250					
355 - Printing & Binding	3,877	7,980	8,400		6,350					
Total Object:	33,565	515,637	592,701		614,493		-		-	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	32,063	56,304		37,193					
411 - Varied - Other Supplies	98,924	74,084	179,437		68,940					
415 - Testing Materials	502	-	-		500					
420 - Textbooks	52,584	24,406	14,840		13,975					
440 - Periodicals	671	659	100		50					
460 - Non-Consumable Supplies	6,334	2,344	2,825		2,600					
470 - Computer Software	2,873	4,640	6,850		1,150					
480 - Computer Hardware	40	(110)	1,500		1,000					
Total Object:	161,927	138,087	261,856		125,408		-		-	
500 - Capital Outlay										
550 - Depreciable Technology	14,280	-	-		-		-		-	
600 - Other Objects										
641 - Professional Membership Dues	500	985	725		625					
642 - Other Dues & Fees	3,245	5	2,250		2,250					
Total Object:	3,745	990	2,975		2,875		-		-	
Total Function:	15,526,485	15,832,778	16,714,508	114.14	15,622,705	93.90	-		-	

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

1122 - Middle School Extracurricular

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills, as well as the middle school musical program. Extracurricular activities supplement the regular instructional program.

1122 - Middle School Extracurricular	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
121 - Substitutes - Licensed Salaries	5,830	-	-	-	-	-
123 - Temporary-Licensed	81	-	-	864		
124 - Temporary - Classified	35,212	20,853	17,923	972		
131 - Extra Duty Compensation	163,651	224,612	193,543	246,269		
133 - Additional Pay - Licensed	17,572	25,034	21,578	8,174		
134 - Additional Pay - Classified	3,266	9,005	1,750	6,360		
Total Object:	225,612	279,504	234,794	262,639	-	-
200 - Associated Payroll Costs						
210 - PERS	22,532	30,500	11,928	33,696		
213 - PERS UAL Contribution	30,944	39,130	32,871	36,769		
220 - Social Security	17,286	21,171	17,962	20,092		
231 - Workers Compensation	812	991	822	919		
232 - Unemployment Compensation	-	-	704	788		
233 - OR Paid Leave Employer Contribution	625	1,101	940	1,051		
241 - Medical Dental Insurance	-	0	-	-	-	-
Total Object:	72,199	92,893	65,227	93,315	-	-
300 - Purchased Services						
314 - Contracted Substitutes-Licensed	-	7,762	7,547	7,772		
315 - Contracted Substitutes-Classified	-	146	-	-		
319 - Other Instructional, Pro & Tech Svcs	8,976	15,716	9,020	9,200		
324 - Rentals	11,850	10,045	8,712	10,848		
342 - Travel, Out of District	50	103	-	-		
355 - Printing & Binding	1,017	1,326	-	-		
390 - Other Gen Pro & Tech Svcs	788	-	1,000	1,000		
Total Object:	22,680	35,098	26,279	28,820	-	-
400 - Supplies and Materials						
411 - Varied - Other Supplies	13,181	13,452	5,950	2,250		
412 - Athletic Supplies	3,183	10,268	6,100	4,600		
460 - Non-Consumable Supplies	-	620	250	250		
Total Object:	16,364	24,341	12,300	7,100	-	-
600 - Other Objects						
642 - Other Dues & Fees	4,881	5,454	4,500	2,350		
Total Function:	341,736	437,290	343,100	394,224	-	-

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

1131 - High School Programs

High School programs provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements, as well as pay for some high school CTE teachers. Area of responsibility codes are required with this function. There are three high schools throughout the District: Riverside HS, West Linn HS, and Wilsonville HS. Some full time employees are also paid out of the following grants: Grow Your Own (244), Higher Education Commission Grant (261), High School Success - Measure 98 (270), and the Student Investment Account (SIA - 271).

1131 - High School Programs	2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
	Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	10,514,917	12,630,057	13,504,537	146.78	12,952,874	133.53			
112 - Classified Salaries	184,302	427,251	307,892	6.00	237,578	4.00			
121 - Substitutes - Licensed Salaries	458,597	770	-		-				
122 - Substitutes - Classified Salaries	441	-	-		-				
124 - Temporary - Classified	-	-	3,687		-				
131 - Extra Duty Compensation	5,696	-	-		-				
132 - Classified Overtime	2,238	127	2,369		127				
133 - Additional Pay - Licensed	205,053	165,004	190,480		130,477				
134 - Additional Pay - Classified	4,951	14,727	2,555		15,907				
Total Object:	11,376,196	13,237,935	14,011,520	152.78	13,336,963	137.53	-		-
200 - Associated Payroll Costs									
210 - PERS	1,224,481	1,503,745	1,631,806		2,575,907				
213 - PERS UAL Contribution	1,595,061	1,860,607	1,961,612		1,867,718				
220 - Social Security	897,180	1,011,727	1,071,891		1,020,594				
231 - Workers Compensation	40,075	46,195	49,019		46,678				
232 - Unemployment Compensation	-	-	58,171		43,735				
233 - OR Paid Leave Employer Contribution	30,222	53,156	56,040		53,359				
241 - Medical Dental Insurance	2,748,560	3,295,367	3,462,905		3,289,735				
270 - Post Retirement Health Benefit	(15,886)	-	-		-				
Total Object:	6,519,693	7,770,797	8,291,444		8,897,726		-		-
300 - Purchased Services									
311 - Instruction Services	-	82,434	95,000		-				
314 - Contracted Substitutes-Licensed	-	600,394	657,851		677,586				
315 - Contracted Substitutes-Classified	-	453	2,112		2,175				
319 - Other Instructional, Pro & Tech Svcs	3,398	6,068	3,500		2,400				
322 - Repair and Maintenance Services	41,153	43,681	46,475		48,330				
340 - Travel Expenses	197	1,960	550		350				
341 - Travel Stipend	-	158	-		9,750				
342 - Travel, Out of District	29,383	9,707	20,500		-				
353 - Postage	39	-	-		-				
355 - Printing & Binding	3,294	6,895	2,900		8,293				
371 - Tuition Payments to Other Districts Within The State	58,568	26,798	48,000		30,000				
Total Object:	136,032	778,549	876,888		778,884		-		-
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	227	33,712	114,483		39,106				
411 - Varied - Other Supplies	177,361	185,674	791,421		196,534				
415 - Testing Materials	3,751	12,965	2,500		7,500				
419 - HS Graduation Expense	61,154	61,424	80,902		58,900				
420 - Textbooks	204,379	89,667	38,150		26,635				
421 - Textbooks - District	9,861	523	-		-				
440 - Periodicals	456	440	-		-				
460 - Non-Consumable Supplies	23,736	30,901	8,550		6,270				
470 - Computer Software	3,034	3,827	1,839		834				
Total Object:	483,958	419,132	1,037,845		335,779		-		-
500 - Capital Outlay									
541 - Initial and Additional Equipment	5,393	-	-		-				
550 - Depreciable Technology	46,305	15,300	-		-				
Total Object:	51,698	15,300	-		-				
600 - Other Objects									
641 - Professional Membership Dues	325	-	-		-				
642 - Other Dues & Fees	43,464	5,608	14,800		2,000				
Total Object:	43,789	5,608	14,800		2,000		-		-
Total Function:	18,611,366	22,227,321	24,232,497	152.78	23,351,352	137.53	-		-

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

1132 - High School Extracurricular

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, arts, band, orchestra, choir, speech & debate, and robotics.

1132 - High School Extracurricular		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		163,376	181,105	192,239	4.00	235,334	4.00				
121 - Substitutes - Licensed Salaries		19,690	-	-		-					
122 - Substitutes - Classified Salaries		132	-	-		-					
123 - Temporary-Licensed		8,573	-	34,393		57,777					
124 - Temporary - Classified		54,594	87,561	2,074		94,567					
131 - Extra Duty Compensation		1,401,702	1,743,172	1,364,527		1,882,624					
132 - Classified Overtime		4,283	7,436	1,332		7,436					
133 - Additional Pay - Licensed		40,885	47,040	40,839		26,588					
134 - Additional Pay - Classified		51,274	58,977	1,318		63,697					
Total Object:		1,744,509	2,125,291	1,636,722	4.00	2,368,023	4.00	-		-	
200 - Associated Payroll Costs											
210 - PERS		106,690	157,386	94,681		317,936					
213 - PERS UAL Contribution		244,322	294,374	229,142		331,523					
220 - Social Security		136,715	161,958	125,209		181,153					
231 - Workers Compensation		6,370	7,796	5,729		8,289					
232 - Unemployment Compensation		-	-	14,975		10,786					
233 - OR Paid Leave Employer Contribution		4,156	8,469	6,546		9,472					
241 - Medical Dental Insurance		61,686	73,318	74,432		78,752					
Total Object:		559,938	703,300	550,714		937,911		-		-	
300 - Purchased Services											
314 - Contracted Substitutes-Licensed		-	27,452	11,089		11,422					
315 - Contracted Substitutes-Classified		-	438	1,764		1,816					
319 - Other Instructional, Pro & Tech Svcs		130,378	175,425	270,500		216,990					
322 - Repair and Maintenance Services		17,033	26,735	37,000		47,000					
324 - Rentals		13,575	7,833	8,600		8,960					
340 - Travel Expenses		1,105	4,418	4,000		2,500					
342 - Travel, Out of District		29,142	35,186	30,000		25,000					
355 - Printing & Binding		1,903	70	100		100					
359 - Other Communication Services		245	-	-		-					
390 - Other Gen Pro & Tech Svcs		2,200	-	-		-					
392 - Background/Helpcounter/Fingerprinting Fees		1,386	792	1,300		1,150					
Total Object:		196,967	278,349	364,353		314,938		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		7,456	21,836	63,520		67,520					
412 - Athletic Supplies		77,563	86,516	98,650		95,650					
413 - Supplies for Equipment Repair		500	-	-		-					
460 - Non-Consumable Supplies		730	45,365	3,350		5,525					
470 - Computer Software		3,259	23,387	11,250		27,000					
Total Object:		89,507	177,104	176,770		195,695		-		-	
500 - Capital Outlay											
550 - Depreciable Technology		6,411	-	-		-		-		-	
600 - Other Objects											
642 - Other Dues & Fees		61,327	81,348	75,000		81,200					
Total Function:		2,658,660	3,365,393	2,803,559	4.00	3,897,767	4.00	-		-	

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

1140 - Pre-Kindergarten Programs

Pre-Kindergarten programs at West Linn-Wilsonville School District are designed for the education of young children. Programs funded here are located at specific primary school locations based on enrollment.

1140 - Pre-Kindergarten Programs		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
111 - Licensed Salaries		282,976	222,530	338,501	3.70	230,118	2.40				
112 - Classified Salaries		64,279	47,035	56,856	1.76	73,408	2.21				
121 - Substitutes - Licensed Salaries		5,293	-	-		-					
122 - Substitutes - Classified Salaries		1,789	-	-		-					
133 - Additional Pay - Licensed		7,318	16,442	-		6,799					
134 - Additional Pay - Classified		2,010	3,013	-		3,255					
Total Object:		363,664	289,019	395,357	5.46	313,580	4.61	-		-	
200 - Associated Payroll Costs											
210 - PERS		35,545	28,964	42,756		58,447					
213 - PERS UAL Contribution		50,913	40,463	55,351		43,902					
220 - Social Security		28,375	20,773	30,246		23,989					
231 - Workers Compensation		1,306	1,024	1,383		1,098					
232 - Unemployment Compensation		-	-	4,164		2,093					
233 - OR Paid Leave Employer Contribution		949	1,086	1,582		1,252					
241 - Medical Dental Insurance		48,307	41,599	59,801		55,485					
Total Object:		165,395	133,910	195,283		186,266		-		-	
300 - Purchased Services											
314 - Contracted Substitutes-Licensed		-	8,124	7,823		8,058					
315 - Contracted Substitutes-Classified		-	840	365		376					
Total Object:		-	8,963	8,188		8,434		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		2,846	2,282	3,600		3,450					
460 - Non-Consumable Supplies		-	-	-		400					
Total Object:		2,846	2,282	3,600		3,850		-		-	
Total Function:		531,906	434,175	602,428	5.46	512,130	4.61	-		-	

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General Fund Requirements by Function/Object

1210 - Talented and Gifted

Talented and Gifted programs provide special learning experiences for students identified as gifted or talented. Learning needs of academically and intellectually gifted students K-12 are met through appropriate levels and pace in the regular classroom and enrichment classes. Support is provided to classroom teachers and principals working on program development, student identification, and numerous other activities. Related materials, supplies, and fees are also provided. This program is mandated but not funded by the state.

1210 - Talented and Gifted	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
111 - Licensed Salaries	87,826	70,740	79,835 0.80	40,386 0.40		
112 - Classified Salaries	-	33,761	38,125 0.81	61,215 1.00		
123 - Temporary-Licensed	540	189	12,015	1,109		
124 - Temporary - Classified	114,476	164,677	39,187	19,561		
131 - Extra Duty Compensation	5,459	6,353	-	6,859		
133 - Additional Pay - Licensed	8,054	7,446	423	3,852		
134 - Additional Pay - Classified	16,284	14,504	1,058	15,668		
Total Object:	232,640	297,670	170,643 1.61	148,650 1.40	-	-
200 - Associated Payroll Costs						
210 - PERS	13,872	20,997	17,419	27,472		
213 - PERS UAL Contribution	32,500	41,684	23,891	20,812		
220 - Social Security	17,987	22,399	13,054	11,370		
231 - Workers Compensation	847	1,094	598	521		
232 - Unemployment Compensation	-	-	2,505	1,405		
233 - OR Paid Leave Employer Contribution	676	1,171	683	595		
241 - Medical Dental Insurance	24,002	30,187	30,743	29,240		
270 - Post Retirement Health Benefit	(1,351)	-	-	-	-	-
Total Object:	88,532	117,532	88,893	91,415	-	-
300 - Purchased Services						
312 - Instructional Program Improvement	190	-	-	-	-	-
314 - Contracted Substitutes-Licensed	-	-	5,475	5,637		
315 - Contracted Substitutes-Classified	-	-	3,000	3,090		
319 - Other Instructional, Pro & Tech Svcs	-	35	-	-	-	-
390 - Other Gen Pro & Tech Svcs	468	-	-	-	-	-
Total Object:	658	35	8,475	8,727	-	-
400 - Supplies and Materials						
411 - Varied - Other Supplies	4,968	2,963	8,250	2,950		
420 - Textbooks	3,154	-	-	-	-	-
Total Object:	8,121	2,963	8,250	2,950	-	-
Total Function:	329,951	418,201	276,261 1.61	251,742 1.40	-	-

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General Fund Requirements by Function/Object

1221 - Intensive Support for Students with Disabilities

Programs for students with disabilities who require more intensive support. This support may include services for academic, behavioral, or daily living goals. The Disabled Child Program used to be budgeted and recorded under Special Revenue Fund 291. This program has been moved to the General Fund because it is part of Intensive Support for Students with Disabilities. High Cost Disability reimbursements received may offset qualifying costs in this function. Some Special Education staff are coded to this function, some are coded to function 1250, and some are funded out of the IDEA grant (254) and the Student Investment Account (SIA - 271).

1221 - Intensive Support for Students with Disabilities		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$ FTE	\$ FTE		\$ FTE		\$ FTE	
100 - Salaries										
111 - Licensed Salaries		1,539,534	1,596,193	1,743,435 21.00	1,734,890 19.00					
112 - Classified Salaries		1,019,699	1,502,496	2,043,911 56.89	2,017,638 55.66					
121 - Substitutes - Licensed Salaries		122,719	-	-	-					
122 - Substitutes - Classified Salaries		97,434	-	-	-					
123 - Temporary-Licensed		-	-	12,006	-					
124 - Temporary - Classified		-	-	35,551	-					
131 - Extra Duty Compensation		24,921	41,072	24,446	-					
132 - Classified Overtime		66	2,203	42,841	2,203					
133 - Additional Pay - Licensed		22,708	12,540	13,914	17,621					
134 - Additional Pay - Classified		53,373	53,286	22,599	56,789					
Total Object:		2,880,453	3,207,789	3,938,703 77.89	3,829,141 74.66			-	-	
200 - Associated Payroll Costs										
210 - PERS		293,569	345,832	443,386	723,887					
213 - PERS UAL Contribution		404,502	451,583	552,142	536,357					
220 - Social Security		222,194	242,854	301,698	293,085					
231 - Workers Compensation		10,560	11,654	13,807	14,177					
232 - Unemployment Compensation		-	-	118,857	43,060					
233 - OR Paid Leave Employer Contribution		7,360	12,698	15,773	15,328					
241 - Medical Dental Insurance		836,657	1,312,253	1,491,902	1,539,534					
Total Object:		1,774,842	2,376,875	2,937,565	3,165,428			-	-	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed		-	143,536	149,716	154,209					
315 - Contracted Substitutes-Classified		-	73,909	80,712	83,135					
319 - Other Instructional, Pro & Tech Svcs		-	2,310	41,000	7,000					
340 - Travel Expenses		11,033	13,232	20,100	700					
341 - Travel Stipend		3,120	3,900	3,900	-					
342 - Travel, Out of District		2,225	-	2,250	-					
371 - Tuition Payments to Other Districts Within The State		418,120	582,860	778,000	900,000					
Total Object:		434,497	819,746	1,075,678	1,145,044			-	-	
400 - Supplies and Materials										
411 - Varied - Other Supplies		5,328	2,334	1,000	1,000					
420 - Textbooks		6	3,942	100	650					
470 - Computer Software		11,754	9,426	30,000	15,550					
Total Object:		17,088	15,703	31,100	17,200			-	-	
600 - Other Objects										
641 - Professional Membership Dues		-	600	-	-			-	-	
642 - Other Dues & Fees		6,848	-	-	-			-	-	
Total Object:		6,848	600	-	-			-	-	
Total Function:		5,113,729	6,420,713	7,983,046 77.89	8,156,813 74.66			-	-	

Adult Transition Services (ATS) are offered to students with disabilities who have graduated from high school with an alternative diploma or certificate. Adult Transition Services are designed to promote movement from school to post-school life for young adults up to age 21. Curriculum and activities assist students with developing skills necessary to be successful adults in their home, community, college classes, and work.

1223 - Adult Transition Services	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	-	164,118	200,576	2.40	201,184	2.00				
133 - Additional Pay - Licensed	-	1,913	-		1,685					
Total Object:	-	166,031	200,576	2.40	202,869	2.00	-		-	
200 - Associated Payroll Costs										
210 - PERS	-	19,042	21,921		41,378					
213 - PERS UAL Contribution	-	23,206	28,081		28,401					
220 - Social Security	-	11,791	15,345		15,520					
231 - Workers Compensation	-	576	702		710					
232 - Unemployment Compensation	-	-	602		608					
233 - OR Paid Leave Employer Contribution	-	616	802		811					
241 - Medical Dental Insurance	-	49,728	45,360		47,760					
Total Object:	-	104,959	112,813		135,188		-		-	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	4,959	8,342		8,592					
324 - Rentals	-	78,124	87,768		87,768					
325 - Electricity	-	1,142	4,672		1,200					
326 - Heating/Cooling Fuel	-	2,912	-		2,900					
340 - Travel Expenses	-	-	1,000		9,000					
371 - Tuition Payments to Other Districts Within The State	-	-	26,130		30,000					
Total Object:	-	87,137	127,912		139,460		-		-	
400 - Supplies and Materials										
411 - Varied - Other Supplies	-	-	100		200					
420 - Textbooks	-	-	100		200					
460 - Non-Consumable Supplies	-	4,750	6,413		4,500					
Total Object:	-	4,750	6,613		4,900		-		-	
Total Function:	-	362,876	447,914	2.40	482,417	2.00	-		-	

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General Fund Requirements by Function/Object

1226 - Home Instruction

Special learning experiences for students who need services provided by a home tutor due to medical, behavioral, or other educational needs for a limited period of time. The District provides educational services at all grade levels for those students with individual educational plans.

1226 - Home Instruction		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object		\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries							
123 - Temporary-Licensed		-	-	6,794	-	-	-
124 - Temporary - Classified		-	-	535	-	-	-
Total Object:		-	-	7,329	-	-	-
200 - Associated Payroll Costs							
210 - PERS		-	-	372	-	-	-
213 - PERS UAL Contribution		-	-	1,026	-	-	-
220 - Social Security		-	-	561	-	-	-
231 - Workers Compensation		-	-	25	-	-	-
232 - Unemployment Compensation		-	-	22	-	-	-
233 - OR Paid Leave Employer Contribution		-	-	29	-	-	-
Total Object:		-	-	2,035	-	-	-
300 - Purchased Services							
319 - Other Instructional, Pro & Tech Svcs		-	-	12,500	1,000		
Total Function:		-	-	21,864	1,000	-	-

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General Fund Requirements by Function/Object

1227 - Extended School Year Programs

Extended school year services must be provided by the school district if the student's individual educational plan team determines, on an individual basis, that the services are necessary for the provision of an appropriate public education for the student.

1227 - Extended School Year Programs		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
131 - Extra Duty Compensation	-	-	6,890		-			
133 - Additional Pay - Licensed	1,344	3,911	3,421		4,561			
134 - Additional Pay - Classified	1,111	2,241	-		2,425			
Total Object:	2,455	6,153	10,311		6,986		-	-
200 - Associated Payroll Costs								
210 - PERS	323	711	524		896			
213 - PERS UAL Contribution	209	861	1,444		978			
220 - Social Security	195	456	789		534			
231 - Workers Compensation	9	21	36		24			
232 - Unemployment Compensation	-	-	31		21			
233 - OR Paid Leave Employer Contribution	1	24	41		28			
241 - Medical Dental Insurance	-	2,175	-		-			
Total Object:	737	4,249	2,865		2,481		-	-
300 - Purchased Services								
319 - Other Instructional, Pro & Tech Svcs	-	3,024	-		12,000			
373 - Tuition Payments to Private Schools	-	-	10,000		10,000			
Total Object:	-	3,024	10,000		22,000		-	-
Total Function:	3,192	13,425	23,176		31,467		-	-

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General Fund Requirements by Function/Object

1250 - Support for Students with Disabilities

Special education services including specially designed instruction, teaching individual students and small groups, co-planning with general education teachers, co-teaching, case-management, consultation, collaboration, documentation, and communication to provide access to the general education curriculum for qualified students. Some Special Education staff are coded to this function, some are coded to function 1221, and some are funded out of the IDEA grant (254) and the Student Investment Account (SIA - 271).

1250 - Support for Students with Disabilities	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	1,876,510	1,888,629	2,068,925	23.00	2,243,570	24.00				
112 - Classified Salaries	567,836	882,292	1,143,432	32.43	1,094,280	30.94				
121 - Substitutes - Licensed Salaries	48,693	-	-		-					
122 - Substitutes - Classified Salaries	8,334	-	-		-					
123 - Temporary-Licensed	-	-	7,232		-					
124 - Temporary - Classified	-	-	7,300		-					
132 - Classified Overtime	248	625	4,755		625					
133 - Additional Pay - Licensed	17,547	16,136	3,144		24,461					
134 - Additional Pay - Classified	30,609	35,797	4,242		38,668					
Total Object:	2,549,777	2,823,480	3,239,030	55.43	3,401,604	54.94	-		-	
200 - Associated Payroll Costs										
210 - PERS	267,111	318,602	381,172		659,811					
213 - PERS UAL Contribution	356,969	394,046	453,461		476,223					
220 - Social Security	196,257	212,969	247,783		260,228					
231 - Workers Compensation	9,167	10,079	12,179		12,514					
232 - Unemployment Compensation	-	-	69,596		27,324					
233 - OR Paid Leave Employer Contribution	6,573	11,136	12,958		13,608					
241 - Medical Dental Insurance	734,342	1,040,987	1,099,005		1,164,239					
Total Object:	1,570,420	1,987,819	2,276,154		2,613,947		-		-	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	160,799	240,574		247,792					
315 - Contracted Substitutes-Classified	-	28,262	32,140		33,106					
319 - Other Instructional, Pro & Tech Svcs	248,255	129	40,000		10,000					
342 - Travel, Out of District	597	-	-		-		-		-	
Total Object:	248,852	189,190	312,714		290,898		-		-	
400 - Supplies and Materials										
411 - Varied - Other Supplies	17,191	9,848	40,224		42,504					
420 - Textbooks	10,555	2,053	15,709		2,570					
440 - Periodicals	87	-	100		-					
460 - Non-Consumable Supplies	229	385	-		500					
470 - Computer Software	9,366	12,539	15,100		2,000					
Total Object:	37,427	24,825	71,133		47,574		-		-	
Total Function:	4,406,476	5,025,314	5,899,031	55.43	6,354,023	54.94	-		-	

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General Fund Requirements by Function/Object

1260 - Early Childhood Evaluation

Early childhood evaluations are for children from birth to age 5 (Pre-K) who may qualify for special education. Starting July 1, 2024 the district contracts these services to Clackamas ESD. Funds cover the costs of the contract services and district staff attending Clackamas ESD meetings.

1260 - Early Childhood Evaluation	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
111 - Licensed Salaries	157,059	183,335	-	-	-	-
112 - Classified Salaries	50,634	48,082	-	-	-	-
123 - Temporary-Licensed	-	-	2,187	-	-	-
124 - Temporary - Classified	-	-	1,037	-	-	-
131 - Extra Duty Compensation	6,408	6,931	5,215	-	-	-
132 - Classified Overtime	-	107	666	-	-	-
133 - Additional Pay - Licensed	2,067	6,986	950	-	-	-
134 - Additional Pay - Classified	176	1,952	659	-	-	-
Total Object:	216,344	247,393	10,714	-	-	-
200 - Associated Payroll Costs						
210 - PERS	23,212	25,316	544	-	-	-
213 - PERS UAL Contribution	28,720	35,385	1,500	-	-	-
220 - Social Security	17,334	19,022	820	-	-	-
231 - Workers Compensation	774	871	37	-	-	-
232 - Unemployment Compensation	-	-	32	-	-	-
233 - OR Paid Leave Employer Contribution	477	995	43	-	-	-
241 - Medical Dental Insurance	55,717	56,616	-	-	-	-
Total Object:	126,234	138,204	2,976	-	-	-
300 - Purchased Services						
314 - Contracted Substitutes-Licensed	-	-	8,508	-	-	-
315 - Contracted Substitutes-Classified	-	-	882	-	-	-
319 - Other Instructional, Pro & Tech Svcs	-	-	139,518	250,000	-	-
340 - Travel Expenses	242	330	400	-	-	-
341 - Travel Stipend	780	780	-	-	-	-
Total Object:	1,022	1,110	149,308	250,000	-	-
400 - Supplies and Materials						
411 - Varied - Other Supplies	4,310	2,865	4,500	-	-	-
470 - Computer Software	53	202	1,500	-	-	-
Total Object:	4,362	3,067	6,000	-	-	-
Total Function:	347,961	389,775	168,998	250,000	-	-

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General Fund Requirements by Function/Object
1288 - Charter Schools

Expenditures related to an Oregon public charter school. Subject to change based on Charter Renewal. ADMr=110.

1288 - Charter Schools	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
360 - Charter School Payments	1,160,459	1,266,458	1,271,089	1,525,494		
Total Function:	1,160,459	1,266,458	1,271,089	1,525,494	-	-

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General Fund Requirements by Function/Object

1291 - English Language Learner Programs

Instructional activities designed to improve the English Language skills of students who do not speak English as their native language. Emphasis of the program is to enable these students to become competent in the listening, reading and writing of the English language. The goal is achieved by in-classroom support that emphasizes understanding of the English language. Students are also given support in various curriculum content areas to ensure their success in all areas of the curriculum.

1291 - English Language Learner Programs	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	944,895	1,076,736	1,255,627	13.90	1,311,177	13.33				
121 - Substitutes - Licensed Salaries	7,733	-	-		-					
123 - Temporary-Licensed	-	-	10,443		-					
124 - Temporary - Classified	-	-	3,225		-					
131 - Extra Duty Compensation	11,392	7,547	-		11,106					
132 - Classified Overtime	-	-	588		-					
133 - Additional Pay - Licensed	13,356	4,477	4,534		24,979					
134 - Additional Pay - Classified	-	-	582		-					
Total Object:	977,376	1,088,759	1,274,999	13.90	1,347,262	13.33	-		-	
200 - Associated Payroll Costs										
210 - PERS	105,296	126,752	146,497		258,627					
213 - PERS UAL Contribution	136,973	152,735	178,837		188,618					
220 - Social Security	78,061	83,129	97,722		103,066					
231 - Workers Compensation	3,451	3,797	4,470		4,715					
232 - Unemployment Compensation	-	-	3,833		4,043					
233 - OR Paid Leave Employer Contribution	2,571	4,347	5,110		5,389					
241 - Medical Dental Insurance	256,655	264,018	315,252		318,207					
270 - Post Retirement Health Benefit	(5,079)	-	-		-					
Total Object:	577,928	634,777	751,721		882,665		-		-	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	28,323	38,725		39,887					
315 - Contracted Substitutes-Classified	-	-	778		802					
341 - Travel Stipend	2,400	2,400	2,400		2,400					
Total Object:	2,400	30,723	41,903		43,089		-		-	
400 - Supplies and Materials										
411 - Varied - Other Supplies	979	1,780	1,928		1,889					
420 - Textbooks	453	213	900		900					
460 - Non-Consumable Supplies	912	-	-		-					
Total Object:	2,345	1,993	2,828		2,789		-		-	
Total Function:	1,560,049	1,756,253	2,071,451	13.90	2,275,805	13.33	-		-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function/Object

1299 - Other Programs

With emphasis on research and inquiry, STEM (Science, Technology Engineering and Math) programs provide learning and enrichment experiences for K-12 students for the purpose of applying skills and exploring interests in science. Programs operate during the school year and in the summer. These programs include the Center for Research in Environmental Sciences and Technologies (CREST), field trips, camps, and The Intel International Science and Engineering Fair. The Intel ISEF program unites young scientific minds, showcasing their talents on an international stage, and allows their work to be reviewed by doctoral-level scientists.

1299 - Other Programs	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	68,945	131,905	61,592	1.00	66,264	1.00				
112 - Classified Salaries	152,139	109,909	114,479	2.00	67,795	1.00				
121 - Substitutes - Licensed Salaries	110	-	-		-					
123 - Temporary-Licensed	-	-	1,091		-					
124 - Temporary - Classified	13,832	14,539	140,024		-					
131 - Extra Duty Compensation	2,255	25,244	30,592		27,264					
132 - Classified Overtime	-	-	1,734		-					
133 - Additional Pay - Licensed	12,208	4,378	6,813		-					
134 - Additional Pay - Classified	1,229	6,155	5,264		6,096					
Total Object:	250,718	292,130	361,589	3.00	167,419	2.00	-		-	
200 - Associated Payroll Costs										
210 - PERS	24,936	31,054	28,935		29,524					
213 - PERS UAL Contribution	33,241	40,891	50,623		23,437					
220 - Social Security	19,903	22,184	27,662		12,808					
231 - Workers Compensation	925	1,049	1,266		585					
232 - Unemployment Compensation	-	-	7,078		1,562					
233 - OR Paid Leave Employer Contribution	563	1,139	1,446		670					
241 - Medical Dental Insurance	16,597	38,470	59,896		43,568					
Total Object:	96,165	134,787	176,906		112,154		-		-	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	417	2,762		2,845					
315 - Contracted Substitutes-Classified	-	-	4,592		4,730					
322 - Repair and Maintenance Services	-	921	1,200		-					
324 - Rentals	-	-	3,500		2,834					
340 - Travel Expenses	7,636	1,317	3,500		3,983					
341 - Travel Stipend	1,000	1,000	-		-					
342 - Travel, Out of District	2,705	8,326	600		1,250					
355 - Printing & Binding	288	-	300		96					
390 - Other Gen Pro & Tech Svcs	800	-	-		-					
Total Object:	12,428	11,981	16,454		15,738		-		-	
400 - Supplies and Materials										
411 - Varied - Other Supplies	33,709	33,578	42,500		19,667					
420 - Textbooks	-	-	250		840					
440 - Periodicals	211	-	90		125					
470 - Computer Software	-	356	220		400					
Total Object:	33,920	33,935	43,060		21,032		-		-	
600 - Other Objects										
642 - Other Dues & Fees	2,361	5,309	600		850					
Total Function:	395,593	478,141	598,609	3.00	317,193	2.00	-		-	

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

1400 - Summer School Programs

Instructional activities carried on during the period between the end of the regular school term and the beginning of the next regular school term. Classes are a combination of remedial support and enrichment learning activities. When district summer school programs are not funded by the Oregon Summer Learning Grant (Fund 275) funding is accounted for here.

1400 - Summer School Programs		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object		\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries							
123 - Temporary-Licensed		11,876	32,508	186,000	-		
124 - Temporary - Classified		2,268	7,443	21,600	-		
132 - Classified Overtime		-	1,091	-	-		
133 - Additional Pay - Licensed		115,172	193,709	-	200,800		
134 - Additional Pay - Classified		12,718	24,792	-	-		
Total Object:		142,034	259,543	207,600	200,800	-	-
200 - Associated Payroll Costs							
210 - PERS		16,445	26,987	10,546	25,763		
213 - PERS UAL Contribution		16,586	36,209	29,064	28,112		
220 - Social Security		10,864	19,753	15,881	15,361		
231 - Workers Compensation		506	908	727	703		
232 - Unemployment Compensation		-	-	623	602		
233 - OR Paid Leave Employer Contribution		359	1,031	830	803		
241 - Medical Dental Insurance		-	27,646	-	-		
Total Object:		44,760	112,534	57,671	71,344	-	-
300 - Purchased Services							
311 - Instruction Services		-	2,393	-	-	-	-
390 - Other Gen Pro & Tech Svcs		-	252	-	-	-	-
Total Object:		-	2,645	-	-	-	-
400 - Supplies and Materials							
411 - Varied - Other Supplies		23,457	12,792	34,729	36,465		
Total Function:		210,251	387,514	300,000	308,609	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function/Object

2113 - Social Work Services

Social Work Services provides for connecting students to mental health services, case work and group work for students and parents, and advocacy for change in circumstances surrounding the individual student as related to the student's social and learning obstacles. All mental health specialists are currently funded by the Student Investment Account (SIA - 271).

2113 - Social Work Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
111 - Licensed Salaries		-	58,453	64,077	1.00	-		-		-	
123 - Temporary-Licensed		-	-	1,639		-		-		-	
133 - Additional Pay - Licensed		-	1,993	712		-		-		-	
Total Object:		-	60,446	66,428	1.00	-		-		-	
200 - Associated Payroll Costs											
210 - PERS		-	3,391	7,219		-		-		-	
213 - PERS UAL Contribution		-	8,462	9,300		-		-		-	
220 - Social Security		-	4,613	5,082		-		-		-	
231 - Workers Compensation		-	214	232		-		-		-	
232 - Unemployment Compensation		-	-	199		-		-		-	
233 - OR Paid Leave Employer Contribution		-	241	265		-		-		-	
241 - Medical Dental Insurance		-	24,963	22,680		-		-		-	
Total Object:		-	41,885	44,977		-		-		-	
300 - Purchased Services											
314 - Contracted Substitutes-Licensed		-	-	4,151		-		-		-	
340 - Travel Expenses		118	-	120		-		-		-	
Total Object:		118	-	4,271		-		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		500	1,626	1,200		1,300					
600 - Other Objects											
641 - Professional Membership Dues		-	-	400		400					
Total Function:		618	103,957	117,276	1.00	1,700		-		-	

West Linn - Wilsonville School District 3JT
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General Fund Requirements by Function/Object
2122 - Counseling Services

School Counseling services include working directly with students as well as proactively planning for school systems that support all learners in schools. School counselors help all students in academic achievement, college/career planning, and social-emotional development while working to remove barriers to access for all students. Some additional School Counseling positions are funded by the state SIA grant (271).

2122 - Counseling Services	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
111 - Licensed Salaries	816,981	761,441	883,856	11.00	826,613	9.00		
112 - Classified Salaries	147,734	119,953	130,185	3.00	137,163	3.00		
121 - Substitutes - Licensed Salaries	7,458	-	-		-			
132 - Classified Overtime	296	-	2,670		-			
133 - Additional Pay - Licensed	45,944	41,483	8,823		36,939			
134 - Additional Pay - Classified	4,322	5,263	2,642		5,685			
Total Object:	1,022,735	928,140	1,028,176	14.00	1,006,400	12.00	-	-
200 - Associated Payroll Costs								
210 - PERS	112,746	96,130	116,134		193,846			
213 - PERS UAL Contribution	143,153	130,686	143,943		140,896			
220 - Social Security	80,244	70,230	78,653		76,990			
231 - Workers Compensation	3,624	3,287	3,599		3,519			
232 - Unemployment Compensation	-	-	9,900		5,168			
233 - OR Paid Leave Employer Contribution	2,620	3,672	4,112		4,026			
241 - Medical Dental Insurance	269,790	255,556	305,304		273,984			
Total Object:	612,177	559,562	661,645		698,429		-	-
300 - Purchased Services								
314 - Contracted Substitutes-Licensed	-	38,189	89,094		-		-	-
315 - Contracted Substitutes-Classified	-	-	3,534		-		-	-
319 - Other Instructional, Pro & Tech Svcs	184	7,600	5,000		8,000			
Total Object:	184	45,789	97,628		8,000		-	-
400 - Supplies and Materials								
411 - Varied - Other Supplies	5,887	5,554	7,590		6,425			
430 - Library Books	566	254	975		4,550			
460 - Non-Consumable Supplies	-	138	500		500			
Total Object:	6,453	5,946	9,065		11,475		-	-
600 - Other Objects								
641 - Professional Membership Dues	129	-	300		-		-	-
Total Function:	1,641,678	1,539,437	1,796,814	14.00	1,724,304	12.00	-	-

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General Fund Requirements by Function/Object

2130 - Health Services

School nursing services are provided to promote health and allow access to education. Some additional School Nursing positions are funded by the state SIA grant (271).

2130 - Health Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
111 - Licensed Salaries	364,490	455,617	378,267	4.00	262,032	2.50		
112 - Classified Salaries	137,566	39,743	43,418	1.00	48,732	1.00		
123 - Temporary-Licensed	-	-	3,278		-			
124 - Temporary - Classified	1,872	-	1,037		-			
132 - Classified Overtime	-	-	666		-			
133 - Additional Pay - Licensed	722	2,817	1,424		11,658			
134 - Additional Pay - Classified	7,420	951	659		1,028			
Total Object:	512,070	499,128	428,749	5.00	323,450	3.50	-	-
200 - Associated Payroll Costs								
210 - PERS	54,593	58,759	49,909		60,144			
213 - PERS UAL Contribution	72,813	71,628	60,026		45,282			
220 - Social Security	40,804	38,182	32,800		24,744			
231 - Workers Compensation	1,847	1,779	1,501		1,132			
232 - Unemployment Compensation	-	-	3,560		1,732			
233 - OR Paid Leave Employer Contribution	1,373	1,996	1,716		1,293			
241 - Medical Dental Insurance	134,586	136,167	109,328		79,388			
Total Object:	306,015	308,511	258,840		213,715		-	-
300 - Purchased Services								
314 - Contracted Substitutes-Licensed	-	-	8,302		-		-	-
315 - Contracted Substitutes-Classified	-	-	882		-		-	-
319 - Other Instructional, Pro & Tech Svcs	274,279	337,969	365,000		372,611			
340 - Travel Expenses	852	-	200		-		-	-
341 - Travel Stipend	8,025	12,500	12,500		-		-	-
Total Object:	283,156	350,469	386,884		372,611		-	-
400 - Supplies and Materials								
411 - Varied - Other Supplies	11,847	12,447	13,500		13,500			
600 - Other Objects								
641 - Professional Membership Dues	992	1,476	2,000		1,000			
Total Function:	1,114,081	1,172,030	1,089,973	5.00	924,276	3.50	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function/Object

2140 - Psychological Services

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students. Some additional School Psychologists positions are funded by the state SIA grant (271) and the federal IDEA grant (254).

2140 - Psychological Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
111 - Licensed Salaries		273,370	182,976	204,603	2.00	215,732	2.00				
123 - Temporary-Licensed		-	-	4,368		-					
124 - Temporary - Classified		36,000	36,000	-		-		-		-	
133 - Additional Pay - Licensed		2,524	2,935	1,898		-		-		-	
Total Object:		311,894	221,911	210,869	2.00	215,732	2.00	-		-	
200 - Associated Payroll Costs											
210 - PERS		34,681	23,539	26,048		44,294					
213 - PERS UAL Contribution		41,145	26,028	29,521		30,482					
220 - Social Security		24,709	16,753	16,131		16,657					
231 - Workers Compensation		1,079	761	738		755					
232 - Unemployment Compensation		-	-	633		653					
233 - OR Paid Leave Employer Contribution		729	732	843		871					
241 - Medical Dental Insurance		61,584	43,458	45,360		47,760					
Total Object:		163,927	111,270	119,274		141,472		-		-	
300 - Purchased Services											
314 - Contracted Substitutes-Licensed		-	-	11,064		-		-		-	
319 - Other Instructional, Pro & Tech Svcs		215,588	-	-		-		-		-	
340 - Travel Expenses		549	414	600		-		-		-	
Total Object:		216,137	414	11,664		-		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		10,923	5,905	5,500		5,500					
470 - Computer Software		-	4,649	3,000		6,000					
Total Object:		10,923	10,554	8,500		11,500		-		-	
Total Function:		702,880	344,149	350,307	2.00	368,704	2.00	-		-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function/Object

2150 - Speech Pathology & Audiology Services

Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2150 - Speech Pathology & Audiology Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved	2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries									
111 - Licensed Salaries		740,074	760,954	890,982	10.00	1,083,982	11.00		
123 - Temporary-Licensed		-	-	9,610		-		-	
133 - Additional Pay - Licensed		3,646	6,166	5,175		-		-	
Total Object:		743,720	767,120	905,767	10.00	1,083,982	11.00	-	-
200 - Associated Payroll Costs									
210 - PERS		71,654	87,967	102,534		196,952			
213 - PERS UAL Contribution		103,082	107,397	126,807		151,756			
220 - Social Security		58,535	58,047	69,293		82,926			
231 - Workers Compensation		2,616	2,669	3,169		3,794			
232 - Unemployment Compensation		-	-	2,716		3,253			
233 - OR Paid Leave Employer Contribution		1,912	3,035	3,622		4,338			
241 - Medical Dental Insurance		225,136	221,903	226,800		262,680			
Total Object:		462,935	481,018	534,941		705,699		-	-
300 - Purchased Services									
314 - Contracted Substitutes-Licensed		-	-	24,341		-		-	
319 - Other Instructional, Pro & Tech Svcs		-	-	4,000		4,000			
322 - Repair and Maintenance Services		-	1,385	800		1,500			
340 - Travel Expenses		126	774	700		-		-	
Total Object:		126	2,159	29,841		5,500		-	-
400 - Supplies and Materials									
411 - Varied - Other Supplies		3,199	83	2,500		-		-	
460 - Non-Consumable Supplies		-	1,185	-		-		-	
470 - Computer Software		6,723	6,562	12,690		7,000			
Total Object:		9,922	7,829	15,190		7,000		-	-
Total Function:		1,216,703	1,258,126	1,485,739	10.00	1,802,181	11.00	-	-

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General Fund Requirements by Function/Object

2160 - Motor Team

Activities associated with providing services such as occupational therapy and physical therapy. Some additional Motor Team staff are funded by the federal IDEA grant (254).

2160 - Motor Team		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
111 - Licensed Salaries		129,687	124,328	271,694	2.80	353,827	3.80				
123 - Temporary-Licensed		-	-	15,705		-					
133 - Additional Pay - Licensed		-	617	-		-					
Total Object:		129,687	124,945	287,399	2.80	353,827	3.80	-		-	
200 - Associated Payroll Costs											
210 - PERS		15,374	14,342	33,422		69,490					
213 - PERS UAL Contribution		18,265	17,798	40,541		50,095					
220 - Social Security		10,046	9,689	22,153		27,373					
231 - Workers Compensation		458	442	1,014		1,239					
232 - Unemployment Compensation		-	-	869		1,073					
233 - OR Paid Leave Employer Contribution		349	507	1,158		1,432					
241 - Medical Dental Insurance		40,679	33,090	63,504		90,744					
Total Object:		85,171	75,867	162,661		241,446		-		-	
300 - Purchased Services											
319 - Other Instructional, Pro & Tech Svcs		-	66	-		-					
340 - Travel Expenses		1,759	2,863	3,200		5,267					
341 - Travel Stipend		780	2,184	2,184		2,184					
Total Object:		2,539	5,113	5,384		7,451		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		2,381	1,266	2,400		2,400					
470 - Computer Software		540	-	500		200					
Total Object:		2,921	1,266	2,900		2,600		-		-	
Total Function:		220,318	207,191	458,344	2.80	605,324	3.80	-		-	

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

2190 - Directors of Student Support Services

Activities concerned with direction and management of student support services, e.g., special education, school nursing, school counseling, and at-risk programs. Expenditures for the special education directors for the district are recorded here.

2190 - Directors of Student Support Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		94,183	138,486	165,090	3.00	190,682	3.00				
113 - Administrators		403,275	419,496	434,604	3.00	455,628	3.00				
123 - Temporary-Licensed		-	-	460		-		-		-	
124 - Temporary - Classified		-	-	2,077		-		-		-	
132 - Classified Overtime		-	18	1,335		-		-		-	
133 - Additional Pay - Licensed		-	400	-		-		-		-	
134 - Additional Pay - Classified		3,093	-	1,321		-		-		-	
Total Object:		500,551	558,400	604,887	6.00	646,310	6.00	-		-	
200 - Associated Payroll Costs											
210 - PERS		58,825	66,193	73,174		128,446					
213 - PERS UAL Contribution		65,551	79,780	86,197		91,995					
220 - Social Security		40,778	43,464	47,099		50,268					
231 - Workers Compensation		1,800	1,989	2,155		2,300					
232 - Unemployment Compensation		-	-	10,491		4,954					
233 - OR Paid Leave Employer Contribution		1,033	2,176	2,463		2,630					
241 - Medical Dental Insurance		119,488	156,536	200,800		207,760					
Total Object:		287,475	350,138	422,379		488,353		-		-	
300 - Purchased Services											
315 - Contracted Substitutes-Classified		-	-	1,767		-		-		-	
319 - Other Instructional, Pro & Tech Svcs		15,215	4,162	3,000		4,000					
322 - Repair and Maintenance Services		1,807	1,666	1,000		6,000					
324 - Rentals		-	150	-		-					
340 - Travel Expenses		4,693	328	1,000		3,000					
341 - Travel Stipend		10,800	10,800	10,800		10,800					
342 - Travel, Out of District		2,513	-	13,000		5,000					
353 - Postage		-	9	-		-					
355 - Printing & Binding		-	-	500		-					
382 - Legal Services		-	32,997	45,000		45,000					
392 - Background/Helpcounter/Fingerprinting Fees		66	660	-		-		-		-	
Total Object:		35,093	50,772	76,067		73,800		-		-	
400 - Supplies and Materials											
410 - Consumable Supplies and Materials		-	49	-		-		-		-	
411 - Varied - Other Supplies		7,766	12,897	6,000		6,000					
440 - Periodicals		175	-	-		-					
470 - Computer Software		5,450	6,630	6,100		5,000					
Total Object:		13,391	19,575	12,100		11,000		-		-	
600 - Other Objects											
641 - Professional Membership Dues		1,749	558	500		-		-		-	
642 - Other Dues & Fees		750	2,574	750		1,000					
Total Object:		2,499	3,132	1,250		1,000		-		-	
Total Function:		839,010	982,017	1,116,683	6.00	1,220,463	6.00	-		-	

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

2210 - Improvement of Instruction Services

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Professional learning aligns with student achievement data and identified instructional practices for improving student learning.

2210 - Improvement of Instruction Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
111 - Licensed Salaries	147,944	331,906	53,876	0.50	-		-	
112 - Classified Salaries	52,158	45,084	-		-		-	
113 - Administrators	479,883	537,642	563,004	3.00	391,676	2.00		
121 - Substitutes - Licensed Salaries	19,030	-	-		-		-	
122 - Substitutes - Classified Salaries	880	-	-		-		-	
123 - Temporary-Licensed	158	-	-		-		-	
131 - Extra Duty Compensation	6,408	6,931	6,861		-		-	
133 - Additional Pay - Licensed	174,999	360,288	235,000		-		-	
134 - Additional Pay - Classified	984	8,665	-		9,359		-	
Total Object:	882,444	1,290,516	858,741	3.50	401,035	2.00	-	-
200 - Associated Payroll Costs								
210 - PERS	116,128	174,770	99,400		90,049			
213 - PERS UAL Contribution	120,666	184,565	123,082		57,825			
220 - Social Security	66,537	95,875	61,501		27,658			
231 - Workers Compensation	3,162	4,542	3,078		1,444			
232 - Unemployment Compensation	-	265	2,638		1,240			
233 - OR Paid Leave Employer Contribution	1,912	4,633	3,517		1,652			
241 - Medical Dental Insurance	137,111	198,225	134,028		84,192			
Total Object:	445,517	662,874	427,244		264,060		-	-
300 - Purchased Services								
311 - Instruction Services	-	117,642	100,000		-		-	
312 - Instructional Program Improvement	4,975	27,940	3,676		2,000			
314 - Contracted Substitutes-Licensed	-	50,063	66,715		68,716			
315 - Contracted Substitutes-Classified	-	-	80,000		82,400			
318 - Prof. & Improvement Costs Non-Instructional Staff	9,809	355	-		-			
319 - Other Instructional, Pro & Tech Svcs	3,525	73,125	20,000		10,000			
322 - Repair and Maintenance Services	1,507	1,433	3,800		4,500			
324 - Rentals	400	1,200	1,260		-			
340 - Travel Expenses	2,952	1,971	5,000		-			
341 - Travel Stipend	25,200	27,600	20,400		12,000			
342 - Travel, Out of District	14,342	11,232	10,000		3,000			
355 - Printing & Binding	190	1,941	3,121		1,000			
Total Object:	62,901	314,503	313,972		183,616		-	-
400 - Supplies and Materials								
411 - Varied - Other Supplies	25,378	19,816	10,241		10,000			
420 - Textbooks	1,555,487	1,626,881	-		350,000			
421 - Textbooks - District	818	959	-		-			
440 - Periodicals	-	2,463	-		2,500			
460 - Non-Consumable Supplies	1,099	-	-		-			
470 - Computer Software	429	147,328	1,000,000		503,847			
Total Object:	1,583,210	1,797,446	1,010,241		866,347		-	-
600 - Other Objects								
642 - Other Dues & Fees	3,872	6,474	6,277		6,500			
Total Function:	2,977,944	4,071,813	2,616,475	3.50	1,721,558	2.00	-	-

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General Fund Requirements by Function/Object
2218 - Professional Development - Classified

West Linn-Wilsonville School District places a high value on meaningful professional development. We are deeply committed to the success of our students and staff. We are proud to offer a professional development program for our classified staff. Whether you work in nutrition services, maintain our facilities, or serve children as a paraeducator, continued professional development is important to the success of our district and, most importantly, to the success of every student. Effective professional development should be intensive, ongoing, and connected to practice, focused on student learning and aligned to school and district improvement initiatives.

2218 - Professional Development - Classified		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object		\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services							
312 - Instructional Program Improvement		1,079	1,545	20,000	20,000		
342 - Travel, Out of District		-	1,377	-	-	-	-
Total Object:		1,079	2,922	20,000	20,000	-	-
Total Function:		1,079	2,922	20,000	20,000	-	-

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General Fund Requirements by Function/Object

2219 - Professional Development - Licensed

West Linn-Wilsonville School District places a high value on meaningful professional development. We are deeply committed to the success of our students and staff. We are proud to offer a professional development program for our licensed staff. Whether you are a licensed teacher, school nurse, speech language pathologist, continued professional development is important to the success of our district and, most importantly, to the success of every student. Effective professional development should be intensive, ongoing, and connected to practice, focused on student learning and aligned to school and district improvement initiatives. This function serves to cover the cost of attendance at committee approved conferences, as well as substitutes contracted through an outside service.

2219 - Professional Development - Licensed	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
121 - Substitutes - Licensed Salaries	9,570	-	-	-	-	-
200 - Associated Payroll Costs						
210 - PERS	502	-	-	-	-	-
213 - PERS UAL Contribution	1,340	-	-	-	-	-
220 - Social Security	742	-	-	-	-	-
231 - Workers Compensation	35	-	-	-	-	-
233 - OR Paid Leave Employer Contribution	26	-	-	-	-	-
Total Object:	2,646	-	-	-	-	-
300 - Purchased Services						
312 - Instructional Program Improvement	36,827	25,449	104,000	104,663		
314 - Contracted Substitutes-Licensed	-	9,583	15,000	15,450		
342 - Travel, Out of District	8,294	9,324	12,000	12,000		
Total Object:	45,121	44,356	131,000	132,113	-	-
Total Function:	57,336	44,356	131,000	132,113	-	-

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General Fund Requirements by Function/Object

2222 - Library/Media Center

Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials; and instruction of students in the use of media center materials and equipment, reading and research skills, digital citizenship, and support of all content area learning. Some full time employees are also funded under the Student Investment Account (SIA 217).

2222 - Library/Media Center	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
111 - Licensed Salaries	718,726	1,232,452	809,556 8.00	416,543 3.75		
112 - Classified Salaries	357,556	379,736	399,720 11.00	457,952 11.75		
121 - Substitutes - Licensed Salaries	1,780	-	-	-		
122 - Substitutes - Classified Salaries	11,690	-	-	-		
132 - Classified Overtime	32	34	7,344	-		
133 - Additional Pay - Licensed	5,778	1,349	2,549	6,526		
134 - Additional Pay - Classified	17,945	20,944	7,270	22,630		
Total Object:	1,113,508	1,634,516	1,226,439 19.00	903,651 15.50	-	-
200 - Associated Payroll Costs						
210 - PERS	121,640	189,121	143,003	178,781		
213 - PERS UAL Contribution	155,407	228,833	171,700	126,511		
220 - Social Security	83,821	121,799	93,821	69,129		
231 - Workers Compensation	3,996	5,757	4,284	3,160		
232 - Unemployment Compensation	-	-	24,610	9,879		
233 - OR Paid Leave Employer Contribution	2,813	6,369	4,907	3,617		
241 - Medical Dental Insurance	357,224	458,676	358,216	288,891		
270 - Post Retirement Health Benefit	(7,943)	-	-	-		
Total Object:	716,957	1,010,555	800,541	679,968	-	-
300 - Purchased Services						
314 - Contracted Substitutes-Licensed	-	34,817	41,736	42,990		
315 - Contracted Substitutes-Classified	-	11,705	16,498	16,993		
Total Object:	-	46,522	58,234	59,983	-	-
400 - Supplies and Materials						
411 - Varied - Other Supplies	10,542	14,627	8,757	11,059		
430 - Library Books	72,943	225,020	46,980	45,714		
440 - Periodicals	626	1,911	1,250	500		
460 - Non-Consumable Supplies	9,660	1,584	200	900		
470 - Computer Software	464	270	-	-		
Total Object:	94,235	243,412	57,187	58,173	-	-
Total Function:	1,924,699	2,935,005	2,142,401 19.00	1,701,775 15.50	-	-

Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.

2223 - Multimedia Services	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
322 - Repair and Maintenance Services	2,326	2,622	8,401	4,650		
400 - Supplies and Materials						
411 - Varied - Other Supplies	10,557	8,861	10,320	8,396		
460 - Non-Consumable Supplies	471	-	-	-		
470 - Computer Software	-	-	400	100		
480 - Computer Hardware	-	1,138	-	-	-	-
Total Object:	11,028	9,999	10,720	8,496	-	-
Total Function:	13,354	12,621	19,121	13,146	-	-

The materials and activities provide evidence used to plan instruction that ensures alignment with standards and inform planning to support group and individual student learning.

2230 - Assessment and Testing	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
415 - Testing Materials	109,229	114,329	150,000	-	-	-
470 - Computer Software	-	-	-	144,053		
Total Object:	109,229	114,329	150,000	144,053	-	-
Total Function:	109,229	114,329	150,000	144,053	-	-

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General Fund Requirements by Function/Object
2240 - Instructional Staff Development

West Linn-Wilsonville School District places a high value on continued learning and growth opportunities for our staff. We are proud to approve university coursework specifically designed for staff to assist in preparing and utilizing special/new curriculum materials, understanding and implementing best teaching practices, and other courses designed to improve staff performance in their position with the district. All tuition reimbursement costs for all employee groups are charged to this function. \$400,000 is allocated to licensed employees and \$90,000 is allocated to others.

2240 - Instructional Staff Development	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
249 - Tuition Reimbursement	436,163	420,719	490,000	490,000		
Total Function:	436,163	420,719	490,000	490,000	-	-

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

2310 - Board of Education

Activities include audit, legal, and election services as well as other services to support the Board's work.

2310 - Board of Education	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
134 - Additional Pay - Classified	1,400	140	-	-	-	-
200 - Associated Payroll Costs						
210 - PERS	106	11	-	-	-	-
213 - PERS UAL Contribution	196	20	-	-	-	-
220 - Social Security	107	11	-	-	-	-
231 - Workers Compensation	5	0	-	-	-	-
233 - OR Paid Leave Employer Contribution	3	1	-	-	-	-
Total Object:	418	42	-	-	-	-
300 - Purchased Services						
318 - Prof. & Improvement Costs Non-Instructional Staff	20,000	-	-	1,000		
319 - Other Instructional, Pro & Tech Svcs	1,378	-	-	-		
342 - Travel, Out of District	2,212	2,335	5,000	3,500		
354 - Advertising	-	5,830	6,000	1,500		
355 - Printing & Binding	-	840	1,185	1,000		
381 - Audit Services	44,025	49,300	49,000	53,600		
382 - Legal Services	122,967	65,021	128,000	147,500		
388 - Election Services	125	56,170	-	16,170		
390 - Other Gen Pro & Tech Svcs	-	650	1,500	15,000		
Total Object:	190,707	180,145	190,685	239,270	-	-
400 - Supplies and Materials						
411 - Varied - Other Supplies	7,357	4,698	3,000	5,525		
470 - Computer Software	-	2,750	5,000	3,000		
Total Object:	7,357	7,448	8,000	8,525	-	-
600 - Other Objects						
641 - Professional Membership Dues	10,500	600	2,000	1,000		
Total Function:	210,381	188,375	200,685	248,795	-	-

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General Fund Requirements by Function/Object

2320 - Executive Administration

Activities associated with the overall general administrative or executive responsibility for the entire district.

2320 - Executive Administration		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		80,851	88,285	95,816	1.00	100,031	1.00				
113 - Administrators		224,864	245,230	234,098	1.00	244,311	1.00				
132 - Classified Overtime		272	48	-		-		-		-	
134 - Additional Pay - Classified		8,400	15,899	-		-		-		-	
Total Object:		314,387	349,462	329,914	2.00	344,342	2.00	-		-	
200 - Associated Payroll Costs											
210 - PERS		45,574	46,360	47,595		79,223					
213 - PERS UAL Contribution		41,913	50,605	47,868		50,392					
220 - Social Security		20,692	22,132	20,228		21,400					
231 - Workers Compensation		1,123	1,266	1,196		1,260					
232 - Unemployment Compensation		-	-	6,042		2,701					
233 - OR Paid Leave Employer Contribution		654	988	1,367		1,440					
241 - Medical Dental Insurance		66,678	73,004	81,792		84,192					
Total Object:		176,635	194,354	206,088		240,608		-		-	
300 - Purchased Services											
318 - Prof. & Improvement Costs Non-Instructional Staff		4,583	9,274	9,275		15,000					
319 - Other Instructional, Pro & Tech Svcs		-	8,400	1,000		3,300					
322 - Repair and Maintenance Services		1,507	1,433	4,000		4,000					
324 - Rentals		3,500	8,468	12,498		-					
340 - Travel Expenses		1,159	285	-		-					
341 - Travel Stipend		12,000	12,000	12,000		15,600					
342 - Travel, Out of District		590	4,182	4,000		-					
353 - Postage		-	14	-		500					
354 - Advertising		5,350	1,712	4,000		-					
355 - Printing & Binding		2,019	1,689	1,000		2,000					
382 - Legal Services		4,438	-	-		-		-		-	
390 - Other Gen Pro & Tech Svcs		80,685	18,750	47,914		-		-		-	
Total Object:		115,831	66,207	95,687		40,400		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		100,701	104,169	49,365		40,000					
420 - Textbooks		-	-	10,000		7,000					
440 - Periodicals		8,841	288	1,000		1,000					
Total Object:		109,542	104,457	60,365		48,000		-		-	
600 - Other Objects											
641 - Professional Membership Dues		33,421	37,203	41,360		41,360					
642 - Other Dues & Fees		1,828	1,513	3,000		3,000					
Total Object:		35,249	38,716	44,360		44,360		-		-	
Total Function:		751,644	753,197	736,414	2.00	717,710	2.00	-		-	

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

2410 - Office of the Principal

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Clerical staff and other expenditures for activities related to the coordination of student activities shall also be classified under this account.

2410 - Office of the Principal	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
112 - Classified Salaries	955,150	1,158,741	1,255,223	28.05	1,333,684	27.25				
113 - Administrators	3,857,794	4,616,587	4,688,644	31.00	4,605,526	29.00				
121 - Substitutes - Licensed Salaries	16,846	-	-		-					
122 - Substitutes - Classified Salaries	31,150	8,265	-		-					
123 - Temporary-Licensed	-	10,650	-		-					
124 - Temporary - Classified	329	15,601	-		16,851					
131 - Extra Duty Compensation	1,500	-	-		-					
132 - Classified Overtime	8,687	6,207	15,799		6,206					
133 - Additional Pay - Licensed	43,121	8,009	-		11,421					
134 - Additional Pay - Classified	36,247	34,072	15,633		36,805					
Total Object:	4,950,823	5,858,132	5,975,299	59.05	6,010,493	56.25	-		-	
200 - Associated Payroll Costs										
210 - PERS	571,501	679,905	709,753		1,191,065					
213 - PERS UAL Contribution	655,623	825,125	848,765		853,879					
220 - Social Security	393,758	450,313	461,439		464,195					
231 - Workers Compensation	17,722	20,756	22,006		22,309					
232 - Unemployment Compensation	-	-	83,916		39,175					
233 - OR Paid Leave Employer Contribution	10,479	22,126	24,247		24,396					
241 - Medical Dental Insurance	1,206,470	1,423,482	1,782,598		1,752,360					
Total Object:	2,855,553	3,421,707	3,932,724		4,347,379		-		-	
300 - Purchased Services										
312 - Instructional Program Improvement	(8,364)	2,850	10,000		-		-		-	
315 - Contracted Substitutes-Classified	-	-	20,919		21,541					
318 - Prof. & Improvement Costs Non-Instructional Staff	-	4,623	500		500					
319 - Other Instructional, Pro & Tech Svcs	(19,932)	30,701	95,830		54,513					
322 - Repair and Maintenance Services	397	-	-		-					
340 - Travel Expenses	2,362	3,517	4,600		4,250					
341 - Travel Stipend	86,422	98,281	97,139		91,500					
342 - Travel, Out of District	1,891	16,131	1,300		7,000					
353 - Postage	442	255	300		400					
Total Object:	63,219	156,359	230,588		179,704		-		-	
400 - Supplies and Materials										
411 - Varied - Other Supplies	76,176	92,517	89,587		94,300					
460 - Non-Consumable Supplies	5,651	6,727	4,500		2,500					
470 - Computer Software	1,142	466	1,500		-		-		-	
480 - Computer Hardware	1,433	1,933	-		-		-		-	
Total Object:	84,401	101,643	95,587		96,800		-		-	
600 - Other Objects										
641 - Professional Membership Dues	767	691	2,569		750					
642 - Other Dues & Fees	4,556	33,222	27,147		15,800					
Total Object:	5,323	33,913	29,716		16,550		-		-	
Total Function:	7,959,320	9,571,754	10,263,914	59.05	10,650,926	56.25	-		-	

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object 2520 - Fiscal Services

Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, district's liability insurance, and internal auditing. Requirements from Function 2510-Direction of Business Support Services have been moved to this function.

2520 - Fiscal Services	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
112 - Classified Salaries	370,266	323,674	454,889 6.00	295,598 4.00		
114 - Managerial-Classified	240,164	326,610	294,654 2.00	394,109 3.00		
124 - Temporary - Classified	-	7,697	4,155	-		
132 - Classified Overtime	-	1,832	2,669	-		
134 - Additional Pay - Classified	1,157	8,247	2,641	-		
Total Object:	611,587	668,060	759,008 8.00	689,707 7.00	-	-
200 - Associated Payroll Costs						
210 - PERS	68,723	72,300	96,517	139,940		
213 - PERS UAL Contribution	79,084	94,368	107,101	97,401		
220 - Social Security	47,567	50,657	57,139	51,810		
231 - Workers Compensation	2,215	2,708	2,677	2,435		
232 - Unemployment Compensation	-	-	26,112	6,713		
233 - OR Paid Leave Employer Contribution	1,119	2,440	3,061	2,783		
241 - Medical Dental Insurance	165,072	181,841	304,880	272,264		
Total Object:	363,780	404,315	597,487	573,346	-	-
300 - Purchased Services						
318 - Prof. & Improvement Costs Non-Instructional Staff	-	2,050	7,875	3,350		
319 - Other Instructional, Pro & Tech Svcs	3,209	17,271	26,775	18,653		
322 - Repair and Maintenance Services	4,164	3,423	6,127	3,648		
340 - Travel Expenses	827	1,798	12,000	1,942		
341 - Travel Stipend	6,073	6,000	6,000	6,000		
342 - Travel, Out of District	3,818	2,140	6,375	4,433		
354 - Advertising	1,493	1,863	-	1,863		
355 - Printing & Binding	1,591	1,988	1,115	2,147		
389 - Other Non-Instructional Prof. & Technical Services	26,293	1,273	13,634	6,817		
390 - Other Gen Pro & Tech Svcs	2,255	43,998	78,721	25,000		
Total Object:	49,722	81,803	158,622	73,853	-	-
400 - Supplies and Materials						
411 - Varied - Other Supplies	5,114	2,339	8,001	4,944		
460 - Non-Consumable Supplies	331	-	13,388	-		
470 - Computer Software	18,192	36,911	47,017	69,782		
480 - Computer Hardware	7,369	2,347	-	-		
Total Object:	31,007	41,598	68,406	74,726	-	-
600 - Other Objects						
641 - Professional Membership Dues	738	529	4,253	2,100		
642 - Other Dues & Fees	71,025	54,042	66,945	66,945		
651 - Liability Insurance	739,228	971,144	1,116,855	1,366,889		
655 - Judgements and Settlements Against the District	9,436	469	1,750	45,000		
Total Object:	820,427	1,026,184	1,189,803	1,480,934	-	-
Total Function:	1,876,523	2,221,960	2,773,326 8.00	2,892,566 7.00	-	-

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object 2541 - Service Area: Direction, Operations & Maintenance

District management assigned with keeping the school facilities open, safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair.

2541 - Service Area: Direction, Operations & Maintenance		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
112 - Classified Salaries	78,237	69,911	55,963	1.00	61,215	1.00		
114 - Managerial-Classified	522,319	568,273	506,633	4.35	204,536	1.75		
124 - Temporary - Classified	-	-	1,037		-		-	-
132 - Classified Overtime	525	584	666		-		-	-
134 - Additional Pay - Classified	200	1,614	659		-		-	-
Total Object:	601,281	640,383	564,958	5.35	265,751	2.75	-	-
200 - Associated Payroll Costs								
210 - PERS	80,661	87,165	77,062		57,206			
213 - PERS UAL Contribution	82,760	95,534	84,974		40,565			
220 - Social Security	49,791	51,597	45,716		22,166			
231 - Workers Compensation	2,249	2,373	7,529		5,260			
232 - Unemployment Compensation	-	-	4,750		1,828			
233 - OR Paid Leave Employer Contribution	1,292	2,539	2,427		1,159			
241 - Medical Dental Insurance	172,533	171,967	196,505		93,356			
Total Object:	389,287	411,175	418,963		221,540		-	-
300 - Purchased Services								
322 - Repair and Maintenance Services	573	512	602		1,457			
324 - Rentals	-	-	529		-			
341 - Travel Stipend	38,065	42,000	42,000		24,000			
342 - Travel, Out of District	-	-	-		135			
Total Object:	38,638	42,512	43,131		25,592		-	-
400 - Supplies and Materials								
411 - Varied - Other Supplies	5,281	2,035	5,545		5,500			
600 - Other Objects								
641 - Professional Membership Dues	875	-	875		-		-	-
Total Function:	1,035,361	1,096,105	1,033,472	5.35	518,383	2.75	-	-

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General Fund Requirements by Function/Object

2542 - Care and Upkeep of Buildings Services

Activities primarily concerned with keeping the school facilities clean and ready for daily use including operating the heating, lighting and ventilating systems. Budgeted are custodians, engineers, cleaning supplies, and utilities.

2542 - Care and Upkeep of Buildings Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		2,220,573	2,425,495	2,651,938	52.00	2,542,747	47.00				
122 - Substitutes - Classified Salaries		4,411	66,491	-		-					
124 - Temporary - Classified		2,942	-	-		-					
132 - Classified Overtime		178,548	202,868	185,690		194,938					
134 - Additional Pay - Classified		36,650	49,462	38,116		52,442					
Total Object:		2,443,125	2,744,315	2,875,744	52.00	2,790,127	47.00	-		-	
200 - Associated Payroll Costs											
210 - PERS		245,209	289,980	317,692		520,354					
213 - PERS UAL Contribution		315,981	384,282	402,604		390,619					
220 - Social Security		193,186	208,781	219,989		213,445					
231 - Workers Compensation		57,747	64,006	72,475		64,941					
232 - Unemployment Compensation		-	-	147,474		48,161					
233 - OR Paid Leave Employer Contribution		4,951	10,917	11,508		11,161					
241 - Medical Dental Insurance		725,708	860,727	967,616		925,338					
Total Object:		1,542,783	1,818,693	2,139,358		2,174,019		-		-	
300 - Purchased Services											
322 - Repair and Maintenance Services		285,889	278,989	324,751		124,751					
324 - Rentals		60,039	15,235	167,914		14,087					
325 - Electricity		1,502,062	1,711,494	2,007,974		2,187,582					
326 - Heating/Cooling Fuel		596,382	555,098	701,397		792,187					
327 - Water & Sewage		524,216	599,284	768,739		687,074					
328 - Garbage		105,290	111,880	138,575		143,187					
340 - Travel Expenses		-	472	1,008		1,008					
341 - Travel Stipend		61	-	-		-					
353 - Postage		1,119	1,110	1,175		1,175					
355 - Printing & Binding		4,245	1,352	4,457		-					
359 - Other Communication Services		3,525	-	3,525		-					
389 - Other Non-Instructional Prof. & Technical Services		1,758	1,810	2,434		1,864					
390 - Other Gen Pro & Tech Svcs		388,050	656,314	460,000		460,000					
Total Object:		3,472,636	3,933,037	4,581,949		4,412,915		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		293,680	289,085	297,497		289,085					
414 - Maintenance Supplies		528,283	537,765	547,000		347,000					
460 - Non-Consumable Supplies		26,152	48,525	57,045		57,045					
470 - Computer Software		17,684	2,000	14,000		5,500					
Total Object:		865,799	877,376	915,542		698,630		-		-	
500 - Capital Outlay											
542 - Replacement Equipment		-	69,379	56,000		56,000					
Total Function:		8,324,342	9,442,800	10,568,593	52.00	10,131,691	47.00	-		-	

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General Fund Requirements by Function/Object

2543 - Care and Upkeep of Grounds

Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

2543 - Care and Upkeep of Grounds	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
318 - Prof. & Improvement Costs Non-Instructional Svcs	-	200	800	800		
319 - Other Instructional, Pro & Tech Svcs	125	-	300	300		
322 - Repair and Maintenance Services	447,746	87,965	89,925	86,000		
324 - Rentals	515	503	-	2,061		
354 - Advertising	-	516	542	542		
390 - Other Gen Pro & Tech Svcs	146,199	363,745	130,000	142,000		
Total Object:	594,585	452,928	221,567	231,703	-	-
400 - Supplies and Materials						
411 - Varied - Other Supplies	12,913	28	1,000	1,000		
414 - Maintenance Supplies	76,829	100,653	125,356	125,356		
460 - Non-Consumable Supplies	-	-	4,964	4,964		
Total Object:	89,742	100,681	131,320	131,320	-	-
600 - Other Objects						
642 - Other Dues & Fees	787	3,433	1,000	1,000		
670 - Taxes and Licenses	-	-	36,656	36,656		
Total Object:	787	3,433	37,656	37,656	-	-
Total Function:	685,113	557,043	390,543	400,679	-	-

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General Fund Requirements by Function/Object 2544 - Maintenance (District Wide)

Activities concerned with keeping the district's schools and facilities maintained and ready for daily use, as well as repair and replacement of building equipment. District maintenance staff and journeymen are budgeted here.

2544 - Maintenance (District Wide)		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		1,342,493	1,510,693	1,801,687	22.80	1,766,496	20.94				
124 - Temporary - Classified		40,899	-	41,957		-		-		-	
132 - Classified Overtime		91,580	95,036	95,243		-		-		-	
134 - Additional Pay - Classified		47,991	63,016	49,910		-		-		-	
Total Object:		1,522,963	1,668,745	1,988,797	22.80	1,766,496	20.94	-		-	
200 - Associated Payroll Costs											
210 - PERS		157,394	188,256	217,961		338,765					
213 - PERS UAL Contribution		193,212	233,179	278,426		247,309					
220 - Social Security		119,670	126,172	152,145		135,138					
231 - Workers Compensation		34,322	37,607	45,832		41,372					
232 - Unemployment Compensation		-	-	100,304		340,002					
233 - OR Paid Leave Employer Contribution		2,940	6,597	7,953		7,068					
241 - Medical Dental Insurance		327,379	379,432	424,264		412,268					
Total Object:		834,917	971,243	1,226,885		1,521,922		-		-	
300 - Purchased Services											
318 - Prof. & Improvement Costs Non-Instructional Staff		2,067	1,624	2,825		2,825					
322 - Repair and Maintenance Services		1,221	477	1,200		1,200					
340 - Travel Expenses		-	3,038	1,500		1,500					
341 - Travel Stipend		11	-	-		-					
342 - Travel, Out of District		-	5,091	750		-					
390 - Other Gen Pro & Tech Svcs		3,180	2,990	-		6,878					
Total Object:		6,480	13,220	6,275		12,403		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		5,826	8,817	8,773		6,757					
414 - Maintenance Supplies		16,740	5,204	13,000		-					
470 - Computer Software		-	164	164		2,138					
Total Object:		22,566	14,185	21,937		8,895		-		-	
600 - Other Objects											
642 - Other Dues & Fees		1,970	885	-		1,384					
Total Function:		2,388,896	2,668,277	3,243,894	22.80	3,311,100	20.94	-		-	

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General Fund Requirements by Function/Object

2545 - Care and Upkeep of Vehicles

Budgeted here are activities concerned with maintenance and replacement non-student transport vehicles such as trucks, vans, and automobiles primarily in maintenance and grounds. Repair and upkeep costs are allocated to this program based on actual hours worked on these vehicles.

2545 - Care and Upkeep of Vehicles	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
322 - Repair and Maintenance Services	201,971	47,071	65,912	65,912		
359 - Other Communication Services	4,140	5,363	5,969	6,444		
390 - Other Gen Pro & Tech Svcs	891	100	-	1,000		
Total Object:	207,002	52,534	71,881	73,356	-	-
400 - Supplies and Materials						
411 - Varied - Other Supplies	108,530	91,305	130,471	130,471		
414 - Maintenance Supplies	12,867	9,862	14,022	14,022		
Total Object:	121,397	101,167	144,493	144,493	-	-
500 - Capital Outlay						
541 - Initital and Additional Equipment	28,572	-	-	-	-	-
542 - Replacement Equipment	-	132,488	-	-	-	-
Total Object:	28,572	132,488	-	-	-	-
600 - Other Objects						
642 - Other Dues & Fees	-	600	-	-	-	-
Total Function:	356,971	286,789	216,374	217,849	-	-

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General Fund Requirements by Function/Object
2546 - Security Services (Buildings)

This function funds two School Resource Officers (SRO) to support safety in all of our school buildings. The majority of their time is spend at West Linn High School and Wilsonville High School. SROs support the district's emergency preparedness and standard response protocols. Our SROs align to the national best practice standards by engaging in three roles: mentoring, teaching, and law enforcement. The district and the cities of West Linn and Wilsonville share the costs for these officers.

2546 - Security Services (Buildings)	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
390 - Other Gen Pro & Tech Svcs	303,510	98,622	214,000	233,854		
Total Function:	303,510	98,622	214,000	233,854	-	-

Activities concerned with operating vehicles for student transportation. Funds a third party contract to drive buses and other student transportation vehicles as well as liability insurance on student transportation vehicles.

2552 - Vehicle Operation Services	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
331 - SSF Reimbursable Student Transportation	4,977,727	5,797,245	4,848,094	8,579,923		
334 - Outdoor School Transportation	-	-	19,197	-		
336 - Athletics & Activities Transportation	299,799	479,315	269,535	709,384		
338 - Field Trips	263,084	166,087	404,453	245,804		
385 - Management Services	-	-	53,389	-		
392 - Background/Helpcounter/Fingerprinting Fees	1,716	3,168	-	4,689		
Total Object:	5,542,326	6,445,815	5,594,668	9,539,800	-	-
Total Function:	5,542,326	6,445,815	5,594,668	9,539,800	-	-

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General Fund Requirements by Function/Object
2558 - Special Education Transportation Services

Activities concerned with providing transportation to students served by special education who need specialized transportation. Funds a third party contract to drive buses, provide attendant services, fuel, supplies, and equipment on dedicated special education routes. Insurance costs should be allocated between regular and special education transportation. Uses Area Code 320, Special Education Maintenance of Effort.

2558 - Special Education Transportation Services	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
331 - SSF Reimbursable Student Transportation	1,589,529	2,049,859	1,918,484	2,049,859		
Total Function:	1,589,529	2,049,859	1,918,484	2,049,859	-	-

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General Fund Requirements by Function/Object

2573 - Warehousing and Distribution

The operation of the system-wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. District warehouse and courier services staff are budgeted here. This program includes the pickup and transporting of cash from school facilities to the central administrative office or bank facility.

2573 - Warehousing and Distribution		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		106,991	106,350	113,478	2.00	120,650	2.00				
132 - Classified Overtime		461	755	1,335		-		-		-	
134 - Additional Pay - Classified		201	132	1,321		-		-		-	
Total Object:		107,652	107,237	116,134	2.00	120,650	2.00	-		-	
200 - Associated Payroll Costs											
210 - PERS		11,345	8,979	12,708		22,719					
213 - PERS UAL Contribution		13,855	15,013	16,259		16,891					
220 - Social Security		8,375	8,040	8,884		9,230					
231 - Workers Compensation		2,641	3,236	1,832		3,920					
232 - Unemployment Compensation		-	-	6,290		2,250					
233 - OR Paid Leave Employer Contribution		214	420	465		483					
241 - Medical Dental Insurance		34,613	19,322	37,216		39,376					
Total Object:		71,044	55,010	83,654		94,869		-		-	
300 - Purchased Services											
322 - Repair and Maintenance Services		-	-	1,000		1,000					
353 - Postage		27,422	37,058	54,000		45,000					
Total Object:		27,422	37,058	55,000		46,000		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		-	-	500		500					
Total Function:		206,118	199,305	255,288	2.00	262,019	2.00	-		-	

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General Fund Requirements by Function/Object
2624 - Planning Services

Long-range planning activities concerned with the selection or identification of the overall goals, priorities, and objectives of the District, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities, and objectives.

2624 - Planning Services	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
390 - Other Gen Pro & Tech Svcs	11,068	2,762	-	15,000		
Total Function:	11,068	2,762	-	15,000	-	-

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General Fund Requirements by Function/Object

2630 - Communication Services

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, families, or to the general public through electronic, direct mailing, the various news media, and personal contact.

2630 - Communication Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
112 - Classified Salaries	200,233	208,242	141,470	1.00	150,906	1.34		
124 - Temporary - Classified	-	326	-		-			
132 - Classified Overtime	120	-	666		-			
134 - Additional Pay - Classified	299	-	659		-			
Total Object:	200,652	208,568	142,795	1.00	150,906	1.34	-	-
200 - Associated Payroll Costs								
210 - PERS	18,498	24,104	16,406		30,167			
213 - PERS UAL Contribution	26,949	30,501	20,832		22,429			
220 - Social Security	16,699	16,571	11,382		12,256			
231 - Workers Compensation	747	762	521		560			
232 - Unemployment Compensation	-	-	8,203		2,988			
233 - OR Paid Leave Employer Contribution	418	840	595		641			
241 - Medical Dental Insurance	53,744	56,370	40,896		56,408			
Total Object:	117,055	129,148	98,835		125,449		-	-
300 - Purchased Services								
319 - Other Instructional, Pro & Tech Svcs	4,815	-	-		-			
341 - Travel Stipend	9,300	9,300	6,000		9,300			
354 - Advertising	6,984	4,702	15,000		10,000			
355 - Printing & Binding	-	3,158	2,000		1,000			
359 - Other Communication Services	-	525	-		1,000			
390 - Other Gen Pro & Tech Svcs	-	2,400	-		-			
Total Object:	21,099	20,084	23,000		21,300		-	-
400 - Supplies and Materials								
411 - Varied - Other Supplies	4,342	11,375	-		-			
440 - Periodicals	104	-	-		-			
460 - Non-Consumable Supplies	1,477	-	-		500			
470 - Computer Software	48,994	65,229	79,500		89,500			
Total Object:	54,917	76,604	79,500		90,000		-	-
600 - Other Objects								
642 - Other Dues & Fees	126	392	350		350			
Total Function:	393,849	434,795	344,480	1.00	388,005	1.34	-	-

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General Fund Requirements by Function/Object

2640 - Human Resources

Activities concerned with maintaining staff for the district including such activities as recruiting, hiring, transfers, and personnel support.

2640 - Human Resources	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
112 - Classified Salaries	205,194	250,736	267,094 4.00	215,435 3.00		
114 - Managerial-Classified	159,075	170,210	176,340 1.00	184,099 1.00		
124 - Temporary - Classified	16,822	9,315	-	-	-	-
132 - Classified Overtime	94	-	2,001	-	-	-
134 - Additional Pay - Classified	-	85	1,980	-	-	-
Total Object:	381,185	430,346	447,415 5.00	399,534 4.00	-	-
200 - Associated Payroll Costs						
210 - PERS	35,725	43,568	49,999	76,363		
213 - PERS UAL Contribution	49,654	60,234	63,478	56,775		
220 - Social Security	29,761	32,623	33,636	29,953		
231 - Workers Compensation	1,380	1,541	1,587	1,419		
232 - Unemployment Compensation	(171,449)	31,264	15,345	4,587		
233 - OR Paid Leave Employer Contribution	773	1,554	1,813	1,622		
241 - Medical Dental Insurance	116,487	115,062	182,192	145,976		
Total Object:	62,331	285,846	348,050	316,695	-	-
300 - Purchased Services						
318 - Prof. & Improvement Costs Non-Instructional S	-	1,850	2,000	-	-	-
319 - Other Instructional, Pro & Tech Svcs	51,678	68,180	100,000	3,000		
322 - Repair and Maintenance Services	1,507	1,433	-	4,980		
340 - Travel Expenses	60	225	500	3,000		
341 - Travel Stipend	6,000	6,000	6,000	6,000		
342 - Travel, Out of District	1,766	2,688	-	-		
353 - Postage	-	8	-	-		
354 - Advertising	2,200	1,390	3,000	2,000		
355 - Printing & Binding	2,785	-	2,000	2,500		
386 - Data Processing Services	-	-	-	2,000		
390 - Other Gen Pro & Tech Svcs	998	997	10,000	1,000		
392 - Background/Helpcounter/Fingerprinting Fees	21,242	17,922	25,000	20,000		
Total Object:	88,235	100,693	148,500	44,480	-	-
400 - Supplies and Materials						
411 - Varied - Other Supplies	11,625	8,403	12,000	12,000		
470 - Computer Software	2,950	-	-	63,329		
Total Object:	14,575	8,403	12,000	75,329	-	-
600 - Other Objects						
641 - Professional Membership Dues	110	370	-	500		
642 - Other Dues & Fees	2,309	2,344	-	-	-	-
Total Object:	2,419	2,714	-	500	-	-
Total Function:	548,745	828,003	955,965 5.00	836,538 4.00	-	-

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General Fund Requirements by Function/Object

2660 - Technology Services

Activities concerned with aspects of technology that involve district-wide computing and data management. Support services, shared with the Clackamas ESD, are provided for the major integrated systems of student and financial information within this function. The district communications systems which include e-mail, telephone, web services and the underlying technical infrastructure of wide and local area networks are budgeted here.

2660 - Technology Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		599,816	690,920	681,131	11.10	592,352	9.00				
114 - Managerial-Classified		189,072	183,715	290,411	2.00	224,432	1.50				
124 - Temporary - Classified		11,690	4,452	12,461		-		-		-	
132 - Classified Overtime		417	1,040	8,005		-		-		-	
134 - Additional Pay - Classified		7,770	7,691	7,921		-		-		-	
Total Object:		808,765	887,818	999,929	13.10	816,784	10.50	-		-	
200 - Associated Payroll Costs											
210 - PERS		102,290	111,228	116,764		160,519					
213 - PERS UAL Contribution		119,822	139,914	144,466		118,156					
220 - Social Security		70,535	75,072	78,713		64,430					
231 - Workers Compensation		3,252	3,537	3,613		2,953					
232 - Unemployment Compensation		-	-	39,802		12,072					
233 - OR Paid Leave Employer Contribution		1,761	3,473	4,126		3,377					
241 - Medical Dental Insurance		216,432	242,840	335,152		280,677					
Total Object:		514,091	576,063	722,636		642,184		-		-	
300 - Purchased Services											
318 - Prof. & Improvement Costs Non-Instructional S		1,512	2,606	5,275		2,125					
319 - Other Instructional, Pro & Tech Svcs		9,792	17,636	39,750		34,350					
322 - Repair and Maintenance Services		16,459	18,283	1,995		5,975					
341 - Travel Stipend		19,017	18,844	26,498		18,800					
342 - Travel, Out of District		788	3,323	2,795		3,750					
350 - Communications		-	-	-		239,875					
351 - Telephone		276,331	323,118	401,833		78,900					
355 - Printing & Binding		5,941	5,530	6,500		5,975					
390 - Other Gen Pro & Tech Svcs		124	132	995		1,275					
Total Object:		329,965	389,472	485,641		391,025		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		13,289	9,177	14,395		12,135					
470 - Computer Software		486,155	464,294	725,515		492,861					
480 - Computer Hardware		2,466	2,353	2,927		2,195					
Total Object:		501,910	475,824	742,837		507,191		-		-	
600 - Other Objects											
642 - Other Dues & Fees		362	2,870	649		2,870					
Total Function:		2,155,092	2,332,047	2,951,692	13.10	2,360,054	10.50	-		-	

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

2680 - Interpretation and Translation Services

These services are provided for students and families to access educational information (e.g. conferences, meetings, workshops). This function is used for language interpretation services not related to the English Language Development program.

2680 - Interpretation and Translation Services	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
124 - Temporary - Classified	1,421	1,239	3,150	3,150		
134 - Additional Pay - Classified	12,348	11,726	14,818	16,675		
Total Object:	13,769	12,965	17,968	19,825	-	-
200 - Associated Payroll Costs						
210 - PERS	1,266	1,258	913	2,544		
213 - PERS UAL Contribution	1,913	1,813	2,516	2,776		
220 - Social Security	1,059	989	1,375	1,517		
231 - Workers Compensation	52	49	63	69		
232 - Unemployment Compensation	-	-	54	59		
233 - OR Paid Leave Employer Contribution	26	52	72	79		
Total Object:	4,316	4,162	4,993	7,044	-	-
300 - Purchased Services						
319 - Other Instructional, Pro & Tech Svcs	9,802	7,489	6,416	8,646		
400 - Supplies and Materials						
470 - Computer Software	3,660	5,571	7,092	7,092		
Total Function:	31,547	30,186	36,469	42,607	-	-

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

2700 - Supplemental Retirement Services

Costs associated with a supplemental retirement program provided to employees by the district. Supplemental retirement ended in 2007 for licensed staff and 2014 for administrative staff. Anyone with retirement language in their contract prior to those dates receives an early retirement supplement.

2700 - Supplemental Retirement Services	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
116 - Supplemental Retirement Stipends	346,825	362,328	383,565	391,341		
200 - Associated Payroll Costs						
213 - PERS UAL Contribution	70	70	-	-		
220 - Social Security	27,602	27,718	29,343	29,938		
231 - Workers Compensation	11	-	-	-		
241 - Medical Dental Insurance	11,889	6,985	-	5,667		
270 - Post Retirement Health Benefit	977,776	886,542	885,968	965,056		
Total Object:	1,017,348	921,315	915,311	1,000,661	-	-
300 - Purchased Services						
390 - Other Gen Pro & Tech Svcs	10,518	-	-	-	-	-
Total Function:	1,374,690	1,283,644	1,298,876	1,392,002	-	-

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

3310 - Direction of Community Services

West Linn-Wilsonville School District facilities are a cornerstone for community use, and the availability of these spaces for youth sports, clubs and performing arts has provided recreational opportunities for both our students and a large portion of our community.

3310 - Direction of Community Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		69,760	73,810	172,536	3.00	59,435	1.00				
114 - Managerial-Classified		68,933	66,886	72,521	1.00	75,712	1.00				
124 - Temporary - Classified		4,941	6,096	-		-		-		-	
133 - Additional Pay - Licensed		2,963	2,801	-		-		-		-	
134 - Additional Pay - Classified		3,053	4,763	-		-		-		-	
Total Object:		149,651	154,356	245,057	4.00	135,147	2.00	-		-	
200 - Associated Payroll Costs											
210 - PERS		15,889	16,217	26,870		27,621					
213 - PERS UAL Contribution		19,526	21,482	34,980		19,131					
220 - Social Security		11,326	11,699	19,115		10,454					
231 - Workers Compensation		560	567	875		478					
232 - Unemployment Compensation		-	-	9,957		1,340					
233 - OR Paid Leave Employer Contribution		300	593	999		547					
241 - Medical Dental Insurance		65,224	66,076	119,008		61,784					
Total Object:		112,825	116,635	211,804		121,355		-		-	
300 - Purchased Services											
319 - Other Instructional, Pro & Tech Svcs		99	-	-		-		-		-	
322 - Repair and Maintenance Services		573	512	800		1,500					
340 - Travel Expenses		-	-	500		-					
341 - Travel Stipend		1,526	1,402	5,577		1,500					
Total Object:		2,198	1,914	6,877		3,000		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		829	444	500		250					
470 - Computer Software		9,421	8,458	13,711		11,000					
Total Object:		10,250	8,902	14,211		11,250		-		-	
Total Function:		274,923	281,807	477,949	4.00	270,752	2.00	-		-	

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

3360 - Family Empowerment Center

The Family Empowerment Center works with families to provide resources such as classes, clothing, school supplies, and connections to community support services. Family Empowerment Center staff are funded by Student Investment Account (SIA - 217).

3360 - Family Empowerment Center		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object		\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries							
124 - Temporary - Classified		1,654	840	-	908		
132 - Classified Overtime		60	61	-	61		
133 - Additional Pay - Licensed		316	-	5,000	-		
134 - Additional Pay - Classified		938	257	-	278		
Total Object:		2,968	1,157	5,000	1,247	-	-
200 - Associated Payroll Costs							
210 - PERS		120	95	254	160		
213 - PERS UAL Contribution		416	162	700	175		
220 - Social Security		228	88	383	95		
231 - Workers Compensation		11	4	18	4		
232 - Unemployment Compensation		-	-	15	4		
233 - OR Paid Leave Employer Contribution		9	5	20	5		
Total Object:		784	354	1,390	443	-	-
300 - Purchased Services							
319 - Other Instructional, Pro & Tech Svcs		400	4,122	3,000	3,250		
322 - Repair and Maintenance Services		-	259	-	200		
340 - Travel Expenses		346	346	500	150		
342 - Travel, Out of District		-	200	-	-		
353 - Postage		-	-	300	50		
354 - Advertising		-	-	300	-	-	-
355 - Printing & Binding		-	-	100	-	-	-
Total Object:		746	4,927	4,200	3,650	-	-
400 - Supplies and Materials							
411 - Varied - Other Supplies		6,150	4,542	4,000	3,500		
460 - Non-Consumable Supplies		4,750	-	-	-	-	-
Total Object:		10,900	4,542	4,000	3,500	-	-
600 - Other Objects							
642 - Other Dues & Fees		135	270	200	100		
Total Function:		15,534	11,250	14,790	8,940	-	-

West Linn - Wilsonville School District 3JT
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General Fund Requirements by Function/Object
4150 - Building Acquisition, Construction & Improvement

4150 - Building Acquisition: Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included. The expenditures in 23-24 were focused on Riverside High School.

4150 - Building Acquisition, Construction & Improvement	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
383 - Architect/Engineering Services	-	5,566	-	-	-	-
389 - Other Non-Instructional Prof. & Technical Serv	-	14	-	-	-	-
390 - Other Gen Pro & Tech Svcs	-	4,688	-	-	-	-
Total Object:	-	10,268	-	-	-	-
400 - Supplies and Materials						
460 - Non-Consumable Supplies	-	219,472	-	-	-	-
500 - Capital Outlay						
522 - Building Construction	-	343,825	-	-	-	-
Total Function:	-	573,565	-	-	-	-

West Linn - Wilsonville School District 3JT
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General Fund Requirements by Function/Object
5100 - Debt Service

On August 27, 2020, the School Board authorized an Interfund loan in the principal amount of \$1,500,000 to provide financing support to the district’s General Fund as a result of the COVID-19 pandemic. The loan was made from Land Proceeds to the General Fund budget and bore zero interest. This is a ten (10) year loan with a payback payment of \$150,000 per year. This object category represents one annual payment. Final payment is due in fiscal year 2030-31. As the school district navigates financial challenges, the Business Office was authorized by the School Board to defer the loan payments for 23-24, 24-25, and 25-26.

5100 - Debt Service	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
700 - Transfers						
790 - Other Transfers	300,000	-	-	-	-	-
Total Function:	300,000	-	-	-	-	-

This represents the interfund transfer to Nutrition Services (297) for the required General Fund match of the state revenue (provided in the State School Fund) in support of the National School Lunch Program.

5200 - Transfers of Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
700 - Transfers						
711 - Transfers	-	-	30,000	30,000		
Total Function:	-	-	30,000	30,000	-	-

West Linn - Wilsonville School District 3JT
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General Fund Requirements by Function/Object
6110 - Operating Contingency

Budget for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Contingency funding cannot be spent until board action moves funds to the appropriation line in which a specific expense will occur. Use with object 810 only.

6110 - Operating Contingency	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	7,819,500	7,512,176		
Total Function:	-	-	7,819,500	7,512,176	-	-

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FINANCIAL SECTION:

III-B. SPECIAL REVENUE FUNDS

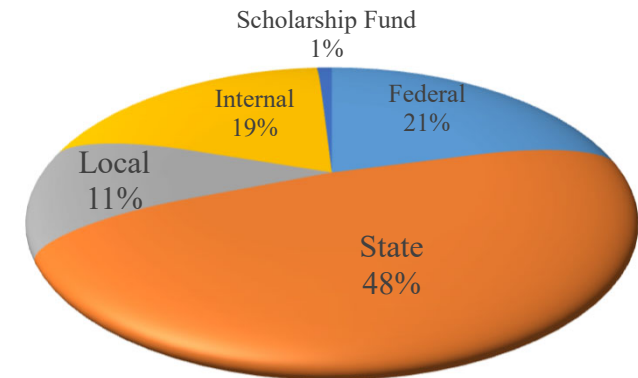
A Special Revenue Fund is an account established to collect funding that must be used for a specific purpose. Special Revenue Funds require an extra level of accountability and transparency to taxpayers to show tax dollars support the intended purpose. These funding sources come from federal, state, and local agencies and provide financial assistance to our school district to carry out purpose-driven supports as voted by the public.

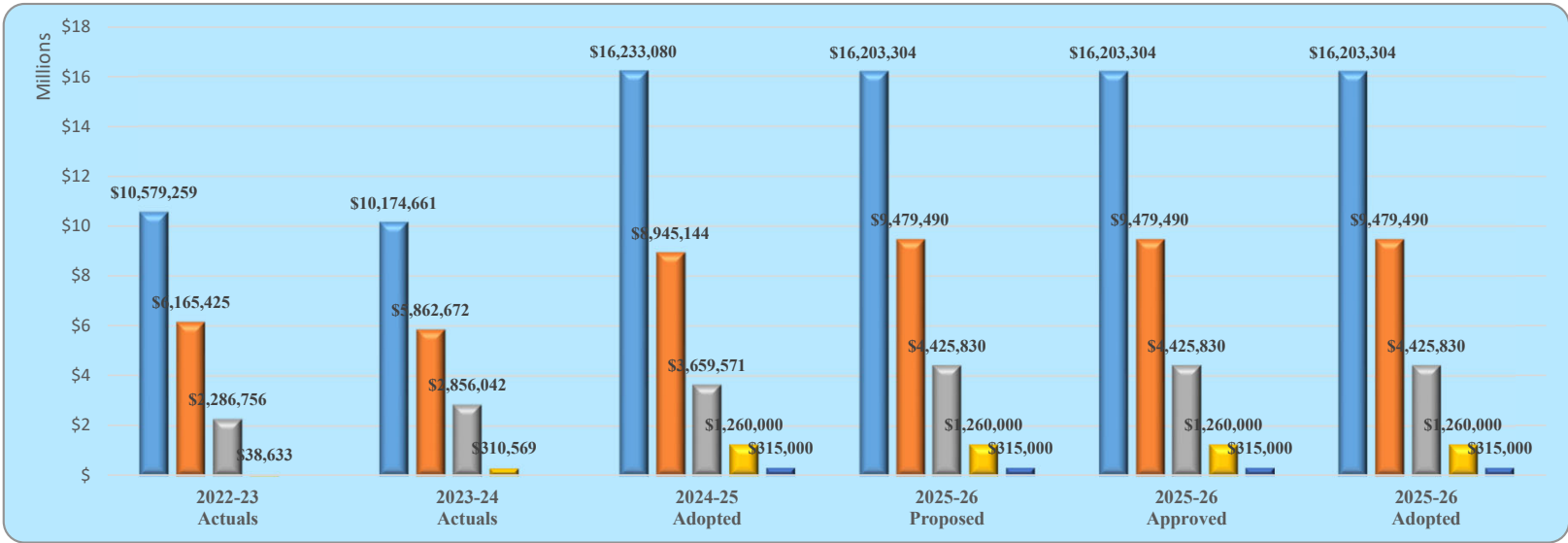
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SUB FUND BREAK DOWN BY CATEGORY			
Element Description		Federal, State, Local	Award Estimate 2025-26
FEDERAL GRANTS			
230	Medicaid Administration	Federal	168,313
241	Title 1C	Federal	5,000
251	Carl Perkins	Federal	53,939
253	Title IA	Federal	265,324
254	IDEA	Federal	1,461,606
263	Title IIA & Title IV	Federal	210,428
267	Title III	Federal	63,189
297	Nutrition Services	Federal	4,402,227
		SUB TOTAL	6,630,026
STATE GRANTS			
201	Columbia Regional - Autism	State	185,493
214	STEM Partnership	State	26,588
224	Early Literacy	State	587,829
242	Utility Grant	State	1,575,000
244	Grow Your Own	State	300,000
258	Early Indicator & Intervention System	State	26,729
261	Higher Education Commission	State	294,313
270	High School Success - M98	State	2,816,887
271	Student Investment Account	State	8,872,025
299	Outdoor School	State	572,757
		SUB TOTAL	15,257,621
LOCAL GRANTS			
209	Donations	Local/Internal	108,201
295	Student Body	Local/Internal	3,383,783
		SUB TOTAL	3,491,984
INTERNAL GRANTS - FOR BUDGET AUTHORIZATION ONLY			
250	Internal Grants	Internal	6,000,000
		SUB TOTAL	6,000,000
SCHOLARSHIP FUNDS			
211	Maxine Buxman Scholarship		253,993
211	Superintendent's Scholarship		50,000
		SUB TOTAL	303,993
TOTAL			31,683,624

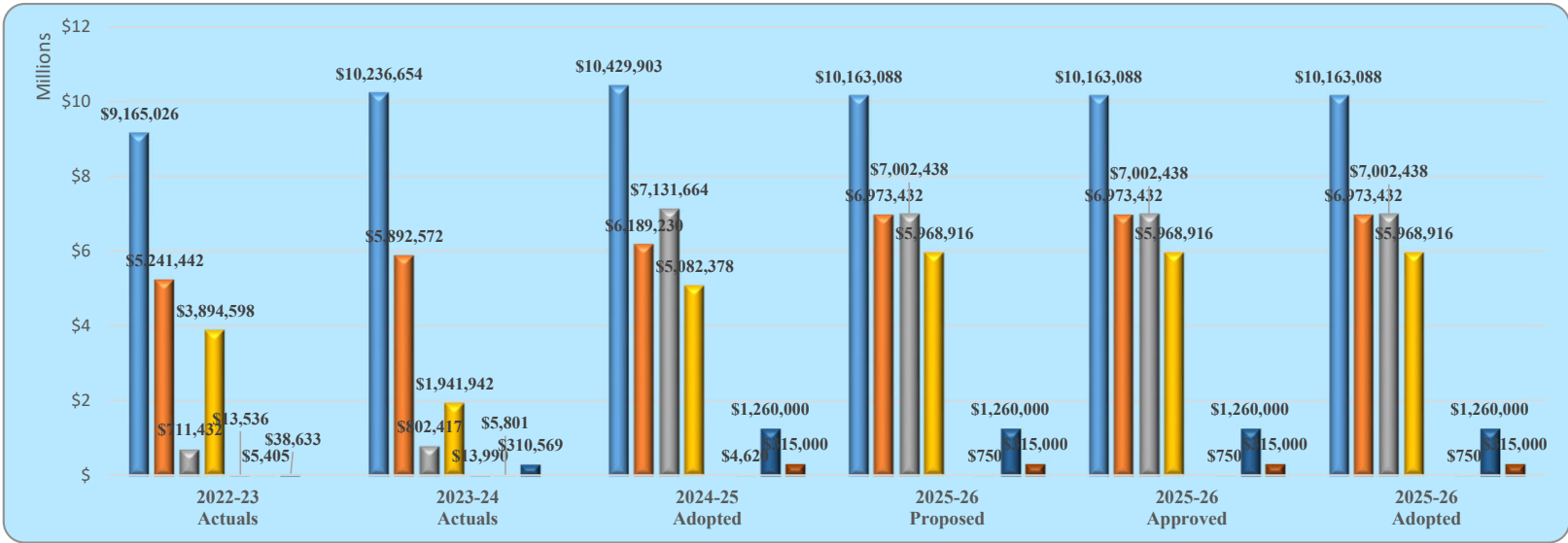
GRAPH		
Special Revenue	\$ Amount	Percentage
Federal	\$ 6,630,026	21%
State	\$ 15,257,621	48%
Local	\$ 3,491,984	11%
Internal	\$ 6,000,000	19%
Scholarship Fund	\$ 303,993	1%
Total \$ 31,683,624		100%

Note: Internal Grant - The purpose of this fund is to adjust appropriation levels within Special Revenue, ensuring flexibility to accommodate fluctuations in grant funding.





Function	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction	10,579,259	10,174,661	16,233,080 61.80	16,203,304 54.40		
2000 - Support Services	6,165,425	5,862,672	8,945,144 36.42	9,479,490 33.92		
3000 - Enterprise and Community Services.	2,286,756	2,856,042	3,659,571 38.06	4,425,830 37.06		
5000 - Other Uses	38,633	310,569	1,260,000	1,260,000		
7000 - Unappropriated Ending Fund Balance	-	-	315,000	315,000		
Total Function:	19,070,072	19,203,944	30,412,795 136.29	31,683,624 125.38	-	-



Object	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
	\$	\$	\$	\$	\$	\$
100 - Salaries	9,165,026	10,236,654	10,429,903	10,163,088		
200 - Associated Payroll Costs	5,241,442	5,892,572	6,189,230	6,973,432		
300 - Purchased Services	711,432	802,417	7,131,664	7,002,438		
400 - Supplies and Materials	3,894,598	1,941,942	5,082,378	5,968,916		
500 - Capital Outlay	13,536	13,990	-	-		
600 - Other Objects	5,405	5,801	4,620	750		
700 - Transfers	38,633	310,569	1,260,000	1,260,000		
800 - Other Uses of Funds	-	-	315,000	315,000		
Total Object:	19,070,072	19,203,944	30,412,795	31,683,624	-	-

West Linn - Wilsonville School District 3JT

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Special Revenue Funds 201 - Columbia Regional - Autism

This is an intergovernmental agreement with Portland Public Schools on behalf of Columbia Regional Program to provide for West Linn-Wilsonville students eligible for Autism Services.

201 - Columbia Regional - Autism		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
2202 - Restricted Revenue	177,850	109,603	200,970		185,493			
5400 - Beginning Fund Balance	61,235	-	-		-			
Total Function:	239,085	109,603	200,970		185,493		-	-
Total Resources:	239,085	109,603	200,970		185,493		-	-
Requirements								
<u>1000 - INSTRUCTION</u>								
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.								
111 - Licensed Salaries	136,457	104,589	107,752	1.00	111,680	1.00		
131 - Extra Duty Compensation	6,408	6,931	9,042		-			
133 - Additional Pay - Licensed	1,872	672	-		-			
210 - PERS	18,427	15,726	15,567		24,581			
213 - PERS UAL Contribution	20,333	15,816	16,460		15,635			
220 - Social Security	11,632	9,351	8,995		8,544			
231 - Workers Compensation	520	391	412		391			
232 - Unemployment Compensation	-	-	353		335			
233 - OR Paid Leave Employer Contribution	402	489	470		447			
241 - Medical Dental Insurance	32,546	24,285	22,680		23,880			
341 - Travel Stipend	780	780	780		-			
411 - Varied - Other Supplies	60	8,853	18,459		-			
470 - Computer Software	-	1,671	-		-			
Total Function:	229,438	189,554	200,970	1.00	185,493	1.00	-	-
<u>2000 - SUPPORT SERVICES</u>								
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
430 - Library Books	9,648	-	-		-		-	-
Total Requirements:	239,085	189,554	200,970	1.00	185,493	1.00	-	-
Total Fund:	-	79,951	-	1.00	-	1.00	-	-

West Linn - Wilsonville School District 3JT

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Special Revenue Funds

209 - Donations

A donation is a transfer of money in the form of a gift. A gift is a voluntary transfer of funds by a donor, made with philanthropic intent. After receipt, the contribution must be owned in full by the receiving entity, and the recipient entity must retain complete ownership of any resultant work or project. The donor may not have explicit or implicit control over a gift after acceptance by the district.

Accounting for donations: all donations are treated as being for general purposes and credited to the relevant school building account or kept centralized at the district level in the year they are received unless there is evidence that the donation is for a restricted purpose.

209 - Donations		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object		\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources							
<u>000 - UNDESIGNATED</u>							
1790 - Middle School Musical		485	-	950	485		
1920 - Contributions, Donations fr Private Source		3,299	4,537	66,599	8,350		
1991 - Music and Arts Partners		19,450	16,141	134,771	38,748		
5400 - Beginning Fund Balance		49,406	60,271	50,000	60,618		
Total Function:		72,640	80,948	252,320	108,201	-	-
Total Resources:		72,640	80,948	252,320	108,201	-	-
Requirements							
<u>1000 - INSTRUCTION</u>							
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.							
411 - Varied - Other Supplies		12,250	11,129	248,950	80,311		
460 - Non-Consumable Supplies		-	2,664	-	3,537		
Total Function:		12,250	13,793	248,950	83,848	-	-
<u>2000 - SUPPORT SERVICES</u>							
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
411 - Varied - Other Supplies		-	1,027	-	-		
642 - Other Dues & Fees		-	750	-	750		
Total Function:		-	1,777	-	750	-	-
<u>3000 - ENTERPRISE AND COMMUNITY SERVICES.</u>							
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.							
411 - Varied - Other Supplies		119	1,611	3,370	23,603		
Total Requirements:		12,369	17,182	252,320	108,201	-	-
Total Fund:		(60,271)	(63,767)	-	-	-	-

West Linn - Wilsonville School District 3JT
2025-26 Proposed Budget

Special Revenue Funds Superintendent's Scholarship
211 - Graduating Seniors Scholarship Fund

This fund allocates scholarships to graduating seniors from all district high schools.

Superintendent's Scholarship: The WLWV School Superintendent, Dr. Kathy Ludwig, awards scholarships to students at all three district high schools. Student must be planning to attend college during the upcoming school year. Extra weight will be given to first generation college students and those who are historically underrepresented. Starting in the 2022-23 fiscal year, this budget has been moved from Trust Fund 702 to Special Revenue Fund 211.

Superintendent's Scholarship		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
1920 - Contributions, Donations fr Private Source	28,300	18,666	50,000		50,000	-	-	
5400 - Beginning Fund Balance	(28,000)	-	-		-	-	-	
Total Function:	300	18,666	50,000		50,000	-	-	
Total Resources:	300	18,666	50,000		50,000	-	-	
Requirements								
<u>2000 - SUPPORT SERVICES</u>								
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
374 - Other Tuition - Scholarships	30,000	44,000	50,000		50,000	-	-	
Total Requirements:	30,000	44,000	50,000		50,000	-	-	
Total Fund:	29,700	25,334	-		-	-	-	

West Linn - Wilsonville School District 3JT
2025-26 Proposed Budget

Special Revenue Funds Maxine Buxman Scholarship Fund
211 - Graduating Seniors Scholarship Fund

This fund allocates scholarships to graduating seniors from all district high schools.
Maxine Buxman Scholarship: a trust in the name of Maxine Buxman, a West Linn High School alumnus, was donated with instructions to fund scholarships for students of West Linn High School. Starting in the 2022-23 fiscal year, this budget has been moved from Trust Fund 701 to Special Revenue Fund 211.

Maxine Buxman Scholarship	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE
Resources						
000 - UNDESIGNATED						
1510 - Interest On Investments	7,832	13,770	14,172	5,960		
5400 - Beginning Fund Balance	265,516	-	283,439	248,033		
Total Function:	273,349	13,770	297,611	253,993	-	-
Total Resources:	273,349	13,770	297,611	253,993	-	-
Requirements						
2000 - SUPPORT SERVICES						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
374 - Other Tuition - Scholarships	20,000	23,000	297,611	253,993		
Total Requirements:	20,000	23,000	297,611	253,993	-	-
Total Fund:	(253,349)	9,230	-	-	-	-

This program aims to enhance fire safety measures across the state by implementing targeted interventions and community engagement efforts. This award supports personnel costs for coordinating fire safety initiatives, procurement of essential equipment, and provision of training programs for fire prevention and emergency response. This funding was not available in the current year and the district does not anticipate OSFM funding in future years.

213 - OSFM	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - UNDESIGNATED</u>						
5400 - Beginning Fund Balance	5,000	-	-	-	-	-
Total Resources:	5,000	-	-	-	-	-
Requirements						
<u>2000 - SUPPORT SERVICES</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
390 - Other Gen Pro & Tech Svcs	5,000	-	-	-	-	-
Total Requirements:	5,000	-	-	-	-	-
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

214 - STEM Partnership

This GEER-funded Computer Science (CS) Initiative Grant, led by the South Metro Salem STEM Partnership (SMSP), aims to advance CS education in Oregon's public schools, focusing on underrepresented student groups. Through partnerships and innovative models, the grant aims to increase access and participation in CS, serving as a blueprint for statewide implementation. Projects supported will demonstrate equitable CS education, with student involvement in summer 2023 being a requirement. SMSP seeks to catalyze lasting change in CS education, fostering inclusivity and addressing disparities.

214 - STEM Partnership	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
000 - UNDESIGNATED						
3299 - Other Restricted Grants-In-Aid	1,530	37,661	26,588	26,588		
Total Resources:	1,530	37,661	26,588	26,588	-	-
Requirements						
1000 - INSTRUCTION						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
124 - Temporary - Classified	-	10,158	-	-		
133 - Additional Pay - Licensed	-	4,346	-	-		
210 - PERS	-	482	-	-		
213 - PERS UAL Contribution	-	608	-	-		
220 - Social Security	-	1,110	-	-		
231 - Workers Compensation	-	56	-	-		
233 - OR Paid Leave Employer Contribution	-	17	-	-		
411 - Varied - Other Supplies	1,530	19,308	26,588	26,588		
460 - Non-Consumable Supplies	-	1,484	-	-		
480 - Computer Hardware	-	92	-	-		
Total Function:	1,530	37,661	26,588	26,588	-	-
Total Requirements:	1,530	37,661	26,588	26,588	-	-
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

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Special Revenue Funds

215 - MCREN

The Oregon Multnomah-Clackamas Regional Educator Network (MCREN) grant prioritizes resources for professional development, educational materials, and network infrastructure. Funding supports workshops and training to enhance teaching practices, acquisition of textbooks and digital tools, and maintenance of technological resources. Administrative support ensures efficient grant management, while community engagement efforts promote partnerships and educational equity.

215 - MCREN		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
3199 - Other Unrestricted Grants-In-Aid	21,150	-	-		-		-	
Total Resources:	21,150	-	-		-		-	
Requirements								
<u>2000 - SUPPORT SERVICES</u>								
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
133 - Additional Pay - Licensed	68	-	-		-		-	
210 - PERS	7	-	-		-		-	
213 - PERS UAL Contribution	9	-	-		-		-	
220 - Social Security	5	-	-		-		-	
231 - Workers Compensation	0	-	-		-		-	
233 - OR Paid Leave Employer Contribution	0	-	-		-		-	
314 - Contracted Substitutes-Licensed	-	830	-		-		-	
318 - Prof. & Improvement Costs Non-Instructional Staff	21,060	-	-		-		-	
Total Function:	21,150	830	-		-		-	
Total Requirements:	21,150	830	-		-		-	
Total Fund:	-	830	-		-		-	

West Linn - Wilsonville School District 3JT

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Special Revenue Funds

224 - Early Literacy Success Initiative

In 2023, through the leadership of Governor Kotek, the Oregon Legislature established early literacy as a top priority. In creating the Early Literacy Success Initiative, they identified four goals: Increase early literacy for children from birth to third grade; reduce literacy academic disparities for student groups that have historically experienced academic disparities; increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; and increase access to early literacy learning through research-aligned, culturally responsive, student-centered, and family-centered support. These goals will be accomplished through the Early Literacy Success School District Grant. This is a one time grant and ended in the 2024-25 school year.

224 - Early Literacy Success Initiative		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources											
<u>000 - UNDESIGNATED</u>											
2199 - Other Intermediate Sources		-	-	620,600		587,829					
3299 - Other Restricted Grants-In-Aid		-	596,262	-		-					
Total Function:		-	596,262	620,600		587,829		-		-	
Total Resources:		-	596,262	620,600		587,829		-		-	
Requirements											
<u>1000 - INSTRUCTION</u>											
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.											
111 - Licensed Salaries		-	335,656	182,614	2.00	202,066	2.00				
131 - Extra Duty Compensation		-	116	-		125					
133 - Additional Pay - Licensed		-	12,579	-		91,321					
210 - PERS		-	36,701	20,234		49,829					
213 - PERS UAL Contribution		-	48,769	25,566		51,147					
220 - Social Security		-	26,118	13,970		22,454					
231 - Workers Compensation		-	1,211	639		1,027					
232 - Unemployment Compensation		-	-	548		880					
233 - OR Paid Leave Employer Contribution		-	1,365	730		1,174					
241 - Medical Dental Insurance		-	70,742	45,360		47,760					
Total Function:		-	533,256	289,661	2.00	467,783	2.00	-		-	
<u>2000 - SUPPORT SERVICES</u>											
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.											
133 - Additional Pay - Licensed		-	23,623	229,384		88,575					
210 - PERS		-	2,627	11,653		11,364					
213 - PERS UAL Contribution		-	3,305	32,114		12,401					
220 - Social Security		-	1,804	17,548		6,776					
231 - Workers Compensation		-	83	803		310					
232 - Unemployment Compensation		-	-	688		266					
233 - OR Paid Leave Employer Contribution		-	94	918		354					
319 - Other Instructional, Pro & Tech Svcs		-	31,500	-		-					
411 - Varied - Other Supplies		-	-	37,831		-					
Total Function:		-	63,037	330,939		120,046		-		-	
Total Requirements:		-	596,293	620,600	2.00	587,829	2.00	-		-	
Total Fund:		-	31	-	2.00	-	2.00	-		-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds 230 - Medicaid Administration

Medicaid Administrative Claiming is an intergovernmental agreement with Multnomah Education Service District to provide Medicaid Services to low-income children and children with disabilities. Proposed budget is an estimate, as the award for 2025-26 is unknown at the time of budget creation.

230 - Medicaid Administration		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
3199 - Other Unrestricted Grants-In-Aid	87,310	-	150,520		168,313			
4501 - Restricted Rev FR Fed Through State	57,509	254,220	-		-			
5400 - Beginning Fund Balance	(101,313)	-	-		-			
Total Function:	43,506	254,220	150,520		168,313		-	-
Total Resources:	43,506	254,220	150,520		168,313		-	-
Requirements								
<u>2000 - SUPPORT SERVICES</u>								
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
111 - Licensed Salaries	19,832	157,782	94,851	1.00	102,052	1.00		
133 - Additional Pay - Licensed	1,016	-	-		-			
210 - PERS	2,925	19,473	10,509		19,216			
213 - PERS UAL Contribution	3,821	22,090	13,279		14,287			
220 - Social Security	2,076	11,471	7,256		7,807			
231 - Workers Compensation	97	546	332		357			
232 - Unemployment Compensation	-	-	285		306			
233 - OR Paid Leave Employer Contribution	68	600	379		408			
241 - Medical Dental Insurance	10,704	42,258	22,680		23,880			
319 - Other Instructional, Pro & Tech Svcs	-	-	949		-			
341 - Travel Stipend	2,968	-	-		-			
Total Function:	43,506	254,219	150,520	1.00	168,313	1.00	-	-
Total Requirements:	43,506	254,219	150,520	1.00	168,313	1.00	-	-
Total Fund:	-	(1)	-	1.00	-	1.00	-	-

Oregon Community Foundation grant is an expanded program that supports student wellness, academic engagement, and community connection.

240 - Oregon Community Foundation	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
000 - UNDESIGNATED						
1920 - Contributions, Donations fr Private Source	-	2,000	-	-	-	-
Total Resources:	-	2,000	-	-	-	-
Requirements						
1000 - INSTRUCTION						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
411 - Varied - Other Supplies	-	181	-	-	-	-
460 - Non-Consumable Supplies	-	1,821	-	-	-	-
Total Function:	-	2,002	-	-	-	-
Total Requirements:	-	2,002	-	-	-	-
Total Fund:	-	2	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds
241 - Title I-C Summer Migrant

The purpose of this award is to ensure that migrant children fully benefit from the same free public education provided to other children. Proposed budget is an estimate, as the award for 2025-26 is unknown at the time of budget creation.

241 - Title I-C Summer Migrant	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - UNDESIGNATED</u>						
4701 - Migrant Grant Thru ESD	5,714	-	5,000	5,000		
Total Resources:	5,714	-	5,000	5,000	-	-
Requirements						
<u>1000 - INSTRUCTION</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
132 - Classified Overtime	15	-	-	-		
133 - Additional Pay - Licensed	798	1,250	3,651	3,651		
134 - Additional Pay - Classified	2,297	349	-	-		
210 - PERS	309	174	185	468		
213 - PERS UAL Contribution	435	219	511	511		
220 - Social Security	227	120	279	279		
231 - Workers Compensation	12	6	13	13		
232 - Unemployment Compensation	-	-	11	11		
233 - OR Paid Leave Employer Contribution	12	6	15	15		
340 - Travel Expenses	860	-	34	-		
411 - Varied - Other Supplies	750	171	301	52		
Total Function:	5,714	2,294	5,000	5,000	-	-
Total Requirements:	5,714	2,294	5,000	5,000	-	-
Total Fund:	-	2,294	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

242 - Utility Grant

Oregon Senate Bill 1149 required Portland General Electric (PGE) to collect a "Public Purpose Charge" from consumers in their service area beginning in 2002. The first ten percent of these charges go to K-12 school districts for energy efficiency projects. The money is forwarded from PGE each month and deposited into this fund. The Oregon Department of Energy administers the schools program, authorizing reimbursement from this fund for approved energy efficiency projects completed. We expect to receive authorization for the reimbursement of expenditures for projects at Boones Ferry Primary School.

242 - Utility Grant	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
000 - UNDESIGNATED						
3199 - Other Unrestricted Grants-In-Aid	131,169	42,905	-	136,769		
3299 - Other Restricted Grants-In-Aid	110,704	222,472	-	400,025		
5200 - Interfund Transfers	-	-	1,104,107	375,000		
5400 - Beginning Fund Balance	505,157	708,398	470,893	663,206		
Total Function:	747,031	973,775	1,575,000	1,575,000	-	-
Total Resources:	747,031	973,775	1,575,000	1,575,000	-	-
Requirements						
5000 - OTHER USES						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
710 - Fund Modifications	38,633	310,569	1,260,000	1,260,000		
7000 - UNAPPROPRIATED ENDING FUND BALANCE						
An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with object 820 only.						
820 - Reserved for Next Year	-	-	315,000	315,000		
Total Requirements:	38,633	310,569	1,575,000	1,575,000	-	-
Total Fund:	(708,398)	(663,206)	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds 243 - Future Ready Oregon

The Bureau of Labor and Industries (BOLI) Apprenticeship and Training Division (ATD) has been awarded \$18.9 million in grant funding to be awarded to support the development, expansion and implementation of registered apprenticeship and pre-apprenticeship programs via Senate Bill 1545 or "Future Ready Oregon." The District plans to use these funds to create a BOLI state registered pre-apprenticeship Health Occupations CTE Program at Riverside High School. This is a one time grant and ended in the 2024-25 school year.

243 - Future Ready Oregon	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
000 - UNDESIGNATED						
3299 - Other Restricted Grants-In-Aid	-	444,595	-	-	-	-
Total Resources:	-	444,595	-	-	-	-
Requirements						
1000 - INSTRUCTION						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
133 - Additional Pay - Licensed	-	6,405	-	-	-	-
210 - PERS	-	654	-	-	-	-
213 - PERS UAL Contribution	-	897	-	-	-	-
220 - Social Security	-	486	-	-	-	-
231 - Workers Compensation	-	22	-	-	-	-
233 - OR Paid Leave Employer Contribution	-	25	-	-	-	-
340 - Travel Expenses	-	142	-	-	-	-
342 - Travel, Out of District	-	22	-	-	-	-
355 - Printing & Binding	-	3,045	-	-	-	-
411 - Varied - Other Supplies	-	108,368	-	-	-	-
460 - Non-Consumable Supplies	-	23,160	-	-	-	-
470 - Computer Software	-	27,052	-	-	-	-
480 - Computer Hardware	-	84,471	-	-	-	-
541 - Initial and Additional Equipment	-	13,990	-	-	-	-
Total Function:	-	268,739	-	-	-	-
Total Requirements:	-	268,739	-	-	-	-
Total Fund:	-	(175,856)	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

244 - Grow Your Own

The vision of the Wilsonville High School Grow Your Own grant is to build a pipeline of diverse, bilingual/multilingual, culturally responsive, and high-quality educators. We aim to recruit, prepare, and support bilingual/multilingual high school students in joining the educator profession. This partnership will be critical in the successful launch of a new Education Career & Technical Education (CTE) program at Wilsonville HS. This CTE program will allow students to explore education as a potential career path and take dual credit/college credit classes. This is a two year grant awarded in 2023-24 and will conclude in 2024-25. This grant was applied to for a third year, and is awaiting congressional approval. The award amount is unknown at the time of budget creation.

244 - Grow Your Own		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved	2025-26 Adopted	
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources									
<u>000 - UNDESIGNATED</u>									
3299 - Other Restricted Grants-In-Aid		-	68,034	103,811		300,000			
Total Resources:		-	68,034	103,811		300,000		-	-
Requirements									
<u>1000 - INSTRUCTION</u>									
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.									
111 - Licensed Salaries		-	45,583	49,303	0.50	154,644	1.50		
133 - Additional Pay - Licensed		-	489	-		-			
210 - PERS		-	6,413	6,863		32,399			
213 - PERS UAL Contribution		-	6,450	6,902		21,651			
220 - Social Security		-	3,525	3,772		11,829			
231 - Workers Compensation		-	160	173		540			
232 - Unemployment Compensation		-	-	148		465			
233 - OR Paid Leave Employer Contribution		-	184	197		618			
241 - Medical Dental Insurance		-	10,271	11,340		35,820			
340 - Travel Expenses		-	-	-		100			
355 - Printing & Binding		-	418	-		-			
411 - Varied - Other Supplies		-	34	18,613		41,934			
460 - Non-Consumable Supplies		-	6,179	6,500		-			
Total Function:		-	79,708	103,811	0.50	300,000	1.50	-	-
<u>2000 - SUPPORT SERVICES</u>									
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.									
314 - Contracted Substitutes-Licensed		-	417	-		-		-	-
Total Requirements:		-	80,125	103,811	0.50	300,000	1.50	-	-
Total Fund:		-	12,091	-	0.50	-	1.50	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

245 - Age Workforce

AGC Workforce Grant is an expanded career and technical education programs that prepare students for construction and skilled trades careers.

245 - Age Workforce	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
000 - UNDESIGNATED						
3299 - Other Restricted Grants-In-Aid	-	4,493	-	-	-	-
Total Resources:	-	4,493	-	-	-	-
Requirements						
1000 - INSTRUCTION						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
411 - Varied - Other Supplies	-	923	-	-	-	-
420 - Textbooks	-	2,543	-	-	-	-
Total Function:	-	3,466	-	-	-	-
Total Requirements:	-	3,466	-	-	-	-
Total Fund:	-	(1,028)	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

246 - Career Pathways

Career Pathways outlines a strategic allocation of funds to support program development, student resources, and staff training. We prioritize investing in technology infrastructure to enhance learning experiences and streamline administrative processes. A portion of the grant is dedicated to outreach efforts aimed at engaging underserved communities and fostering partnerships with local industries. A portion of the revenue was claimed and recieved during the prior school year, and the rest was recieved in the following school year. This funding is not expected to be available in future years.

246 - Career Pathways	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - UNDESIGNATED</u>						
3299 - Other Restricted Grants-In-Aid	19,710	-	-	-	-	-
Total Resources:	19,710	-	-	-	-	-
Requirements						
<u>1000 - INSTRUCTION</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
133 - Additional Pay - Licensed	-	168	-	-	-	-
210 - PERS	-	19	-	-	-	-
213 - PERS UAL Contribution	-	24	-	-	-	-
220 - Social Security	-	13	-	-	-	-
231 - Workers Compensation	-	1	-	-	-	-
233 - OR Paid Leave Employer Contribution	-	1	-	-	-	-
342 - Travel, Out of District	766	5,476	-	-	-	-
355 - Printing & Binding	4,899	-	-	-	-	-
411 - Varied - Other Supplies	8,153	478	-	-	-	-
460 - Non-Consumable Supplies	3,862	1,570	-	-	-	-
Total Function:	17,680	7,748	-	-	-	-
<u>2000 - SUPPORT SERVICES</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
338 - Field Trips	2,031	-	-	-	-	-
Total Requirements:	19,710	7,748	-	-	-	-
Total Fund:	-	7,748	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds 248 - CTE Revitalization

Career and Technical Education (CTE) Revitalization Grant was closed and the district does not anticipate grant funding in future years. A portion of the revenue was claimed and recieved during the prior school year, and the rest was recieved in the following school year.

248 - CTE Revitalization		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
3299 - Other Restricted Grants-In-Aid	117,109	-	-	-	-	-	-	-
Total Resources:	117,109	-	-	-	-	-	-	-
Requirements								
<u>1000 - INSTRUCTION</u>								
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.								
111 - Licensed Salaries	-	18,233	-	-	-	-	-	-
121 - Substitutes - Licensed Salaries	880	-	-	-	-	-	-	-
133 - Additional Pay - Licensed	7,755	398	-	-	-	-	-	-
134 - Additional Pay - Classified	6,285	-	-	-	-	-	-	-
210 - PERS	1,819	2,064	-	-	-	-	-	-
213 - PERS UAL Contribution	1,281	2,608	-	-	-	-	-	-
220 - Social Security	1,141	1,364	-	-	-	-	-	-
231 - Workers Compensation	53	64	-	-	-	-	-	-
233 - OR Paid Leave Employer Contribution	10	71	-	-	-	-	-	-
241 - Medical Dental Insurance	-	297	-	-	-	-	-	-
340 - Travel Expenses	190	-	-	-	-	-	-	-
342 - Travel, Out of District	461	-	-	-	-	-	-	-
355 - Printing & Binding	1,286	-	-	-	-	-	-	-
411 - Varied - Other Supplies	1,462	121	-	-	-	-	-	-
460 - Non-Consumable Supplies	18,989	1,497	-	-	-	-	-	-
480 - Computer Hardware	75,413	-	-	-	-	-	-	-
642 - Other Dues & Fees	85	-	-	-	-	-	-	-
Total Function:	117,109	26,719	-	-	-	-	-	-
Total Requirements:	117,109	26,719	-	-	-	-	-	-
Total Fund:	-	26,719	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds 249 - Riverhealth Watershed

This Grant is between the Water Environment Services and the District. This program is intended to support the expansion of Riverhealth's community-based water quality monitoring initiative. This includes purchasing field testing equipment, compensating part-time field staff, and covering data management and reporting expenses. The budget ensures the necessary resources are in place to collect, analyze, and disseminate water quality data for improved environmental and public health outcomes. A portion of the revenue was claimed and recieved during the prior school year, and the rest was recieved in the following school year. This was a one year grant and ended in the 23-24 school year.

249 - Riverhealth Watershed	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
000 - UNDESIGNATED						
1900 - Other Revenue From Local Sources	-	6,516	-	-	-	-
Total Resources:	-	6,516	-	-	-	-
Requirements						
1000 - INSTRUCTION						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
111 - Licensed Salaries	-	980	-	-	-	-
131 - Extra Duty Compensation	-	866	-	-	-	-
133 - Additional Pay - Licensed	-	1,995	-	-	-	-
210 - PERS	-	484	-	-	-	-
213 - PERS UAL Contribution	-	538	-	-	-	-
220 - Social Security	-	290	-	-	-	-
231 - Workers Compensation	-	13	-	-	-	-
233 - OR Paid Leave Employer Contribution	-	15	-	-	-	-
241 - Medical Dental Insurance	-	16	-	-	-	-
411 - Varied - Other Supplies	-	9,862	-	-	-	-
460 - Non-Consumable Supplies	-	1,991	-	-	-	-
Total Function:	-	17,050	-	-	-	-
Total Requirements:	-	17,050	-	-	-	-
Total Fund:	-	10,534	-	-	-	-

West Linn - Wilsonville School District 3JT
2025-26 Proposed Budget

Special Revenue Funds
250 - Internal Grants

This fund is to allow for the District to receive grants which are not in the budget. The purpose of this fund is to increase appropriation levels within Special Revenue to allow for peaks and valleys of grant funding.

250 - Internal Grants	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
000 - UNDESIGNATED						
1990 - Miscellaneous	-	-	1,000,000	1,000,000		
2199 - Other Intermediate Sources	-	-	1,000,000	1,000,000		
3299 - Other Restricted Grants-In-Aid	-	-	2,000,000	2,000,000		
4501 - Restricted Rev FR Fed Through State	-	-	2,000,000	2,000,000		
Total Function:	-	-	6,000,000	6,000,000	-	-
Total Resources:	-	-	6,000,000	6,000,000	-	-
Requirements						
1000 - INSTRUCTION						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
390 - Other Gen Pro & Tech Svcs	-	-	3,000,000	3,000,000		
2000 - SUPPORT SERVICES						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
390 - Other Gen Pro & Tech Svcs	-	-	3,000,000	3,000,000		
Total Requirements:	-	-	6,000,000	6,000,000	-	-
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

251 - Carl Perkins

This is an Intergovernmental Agreement with Clackamas Education Service District to integrate new technical skill curriculum to improve alignment to industry standards as measured by increasing performance on Perkins Performance Measure. Proposed budget is an estimate, as the award for 2025-26 is unknown at the time of budget creation.

251 - Carl Perkins		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object		\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources							
<u>000 - UNDESIGNATED</u>							
4506 - Vocational Ed		132,637	4,271	53,939	53,939		
Total Resources:		132,637	4,271	53,939	53,939	-	-
Requirements							
<u>1000 - INSTRUCTION</u>							
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.							
121 - Substitutes - Licensed Salaries		3,190	-	-	-		
210 - PERS		299	-	-	-		
213 - PERS UAL Contribution		447	-	-	-		
220 - Social Security		244	-	-	-		
231 - Workers Compensation		12	-	-	-		
233 - OR Paid Leave Employer Contribution		8	-	-	-		
340 - Travel Expenses		-	1,295	-	-		
342 - Travel, Out of District		21,373	6,707	1,986	1,986		
411 - Varied - Other Supplies		8,475	10,385	14,957	14,957		
460 - Non-Consumable Supplies		56,633	27,759	22,282	22,282		
480 - Computer Hardware		27,721	18,781	14,714	14,714		
541 - Initial and Additional Equipment		13,536	-	-	-		
642 - Other Dues & Fees		700	7	-	-		
Total Function:		132,637	64,934	53,939	53,939	-	-
<u>2000 - SUPPORT SERVICES</u>							
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
314 - Contracted Substitutes-Licensed		-	2,225	-	-	-	-
Total Requirements:		132,637	67,158	53,939	53,939	-	-
Total Fund:		-	62,888	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

253 - Title IA

This program provides financial assistance through State and Local Education Agencies and schools with high numbers or high percentages of families experiencing poverty to help ensure that all children meet challenging state academic standards. These percentages are calculated by the U.S. Census Bureau and used by the U.S. Department of Education to allocate funds to districts and states. A portion of the revenue was claimed and recieved during the prior school year, and the rest was recieved in the following school year. The award for the 2025-26 school year is based on a preliminary estimate from Oregon Department of Education.

253 - Title 1A		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted		
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources											
<u>000 - UNDESIGNATED</u>											
4501 - Restricted Rev FR Fed Through State		282,236	498,220	354,900		265,324					
Total Resources:		282,236	498,220	354,900		265,324		-		-	
Requirements											
<u>1000 - INSTRUCTION</u>											
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.											
111 - Licensed Salaries		125,640	296,053	177,999	2.00	149,542	2.00				
112 - Classified Salaries		36,693	113,577	35,299	1.03	-					
133 - Additional Pay - Licensed		58	915	-		-					
134 - Additional Pay - Classified		2,077	4,432	-		-					
210 - PERS		19,041	47,842	23,634		30,350					
213 - PERS UAL Contribution		24,072	59,715	29,861		20,936					
220 - Social Security		12,961	31,927	16,317		11,440					
231 - Workers Compensation		597	1,478	747		523					
232 - Unemployment Compensation		-	-	640		449					
233 - OR Paid Leave Employer Contribution		460	1,669	853		598					
241 - Medical Dental Insurance		40,394	74,334	64,433		47,760					
314 - Contracted Substitutes-Licensed		-	-	3,617		3,726					
340 - Travel Expenses		1,187	12,078	-		-					
341 - Travel Stipend		-	2,400	-		-					
411 - Varied - Other Supplies		19,056	2,844	1,500		-					
Total Function:		282,236	649,266	354,900	3.03	265,324	2.00	-		-	
<u>2000 - SUPPORT SERVICES</u>											
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.											
111 - Licensed Salaries		-	66,616	-		-					
133 - Additional Pay - Licensed		-	416	-		-					
210 - PERS		-	7,635	-		-					
213 - PERS UAL Contribution		-	9,636	-		-					
220 - Social Security		-	5,265	-		-					
231 - Workers Compensation		-	242	-		-					
233 - OR Paid Leave Employer Contribution		-	268	-		-					
241 - Medical Dental Insurance		-	25,306	-		-					
Total Function:		-	115,384	-		-					
Total Requirements:		282,236	764,651	354,900	3.03	265,324	2.00	-		-	
Total Fund:		-	266,431	-	3.03	-	2.00	-		-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

254 - IDEA

*IDEA Part B, Section 611 - Formula: This program provides formula grants to assist in meeting the costs of providing special education and related services to children with disabilities. The award for 2025-26 is based on preliminary estimates from Oregon Department of Education.

*IDEA Part B, Section 611 ARP – Formula: This program provided additional one-time funding to assist programs in meeting the costs of providing special education and related services to children with disabilities, with an emphasis on recovery services to address the impact of COVID.

*IDEA Part B, Section 619 - Formula - Pre Kindergarten: This program provides formula grants to make special education and related services available to children ages 3 through 5, with disabilities. Proposed budget is an estimate, as the award for 2025-26 is unknown at the time of budget creation

*IDEA Supplies & Equipment: This program provides one-time additional funding to purchase equipment and supplies for both special education classrooms and programs. These funds need to be expended by September 30, 2023.

254 - IDEA		2022-23	2023-24	2024-25	2025-26		2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved	Adopted	
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources									
<u>000 - UNDESIGNATED</u>									
4508 - PL 101-476 IDEA		1,516,188	119,043	1,519,312		1,461,606			
Total Resources:		1,516,188	119,043	1,519,312		1,461,606		-	-
Requirements									
<u>1000 - INSTRUCTION</u>									
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.									
111 - Licensed Salaries		209,805	435,035	463,605	5.00	380,472	4.00		
112 - Classified Salaries		16,312	24,954	26,623	0.88	-			
121 - Substitutes - Licensed Salaries		84	-	-		-			
133 - Additional Pay - Licensed		658	1,081	-		-			
134 - Additional Pay - Classified		-	682	-		-			
210 - PERS		23,712	51,249	54,404		71,644			
213 - PERS UAL Contribution		31,760	64,755	68,741		53,266			
220 - Social Security		16,710	35,008	37,563		29,107			
231 - Workers Compensation		808	1,616	1,719		1,331			
232 - Unemployment Compensation		-	-	1,473		1,142			
233 - OR Paid Leave Employer Contribution		592	1,831	1,963		1,522			
241 - Medical Dental Insurance		72,123	104,662	129,682		95,520			
319 - Other Instructional, Pro & Tech Svcs		67,258	15,548	-		-			
341 - Travel Stipend		-	780	780		-			
411 - Varied - Other Supplies		44,573	48,587	-		-			
420 - Textbooks		-	39,750	-		-			
460 - Non-Consumable Supplies		8,307	93,816	-		-			
470 - Computer Software		122,094	99	-		-			
Total Function:		614,795	919,452	786,553	5.88	634,004	4.00	-	-
<u>2000 - SUPPORT SERVICES</u>									
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.									
111 - Licensed Salaries		409,105	486,675	464,018	4.80	396,502	3.60		
123 - Temporary-Licensed		95,717	-	-		-			
133 - Additional Pay - Licensed		47,304	80,003	-		-			
134 - Additional Pay - Classified		28,466	18,080	-		-			
210 - PERS		59,507	62,478	51,672		75,023			
213 - PERS UAL Contribution		79,268	83,337	65,291		55,510			
220 - Social Security		44,353	44,975	35,677		30,333			
231 - Workers Compensation		2,041	2,039	1,632		1,388			
232 - Unemployment Compensation		-	-	1,400		1,189			
233 - OR Paid Leave Employer Contribution		1,416	2,348	1,865		1,586			
241 - Medical Dental Insurance		111,098	136,084	108,864		85,968			
270 - Post Retirement Health Benefit		11,887	-	-		-			
319 - Other Instructional, Pro & Tech Svcs		6,920	3,351	-		180,103			
341 - Travel Stipend		1,560	1,560	2,340		-			
411 - Varied - Other Supplies		-	2,715	-		-			
470 - Computer Software		2,750	-	-		-			
Total Function:		901,393	923,645	732,759	4.80	827,602	3.60	-	-
Total Requirements:		1,516,188	1,843,097	1,519,312	10.68	1,461,606	7.60	-	-
Total Fund:		-	1,724,054	-	10.68	-	7.60	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds 258 - Early Indicator & Intervention System

The Student Success Act, House Bill 3427, created a grant program to assist school districts with implementing early indicator and intervention systems (EIS). The goal of the EIS program is to align school, district, and community systems to help students stay on track to graduate from high school. Starting fiscal year 2023-24, ODE introduced the Aligning for Student Success which will integrate the funding, budgeting, and reporting of six state and federal grant programs with overlapping goals and initiatives. EIS is included in Aligning for Student Success.

258 - Early Indicator & Intervention System		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
3299 - Other Restricted Grants-In-Aid	27,320	26,810	26,991		26,729			
Total Resources:	27,320	26,810	26,991		26,729	-	-	
Requirements								
<u>1000 - INSTRUCTION</u>								
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.								
112 - Classified Salaries	20,599	-	-		-			
210 - PERS	2,099	-	-		-			
213 - PERS UAL Contribution	2,884	-	-		-			
220 - Social Security	1,576	-	-		-			
231 - Workers Compensation	76	-	-		-			
233 - OR Paid Leave Employer Contribution	73	-	-		-			
241 - Medical Dental Insurance	13	-	-		-			
411 - Varied - Other Supplies	-	-	26,991		26,729			
Total Function:	27,320	-	26,991		26,729	-	-	
<u>2000 - SUPPORT SERVICES</u>								
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
470 - Computer Software	-	26,810	-		-			
Total Requirements:	27,320	26,810	26,991		26,729	-	-	
Total Fund:	-	-	-		-	-	-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds
259 - Educator Health & Well-Being Support

The Educator Health and Well-Being Support Grant prioritizes initiatives aimed at enhancing the physical, mental, and emotional well-being of educators. Investing in professional development workshops, wellness programs, and counseling services tailored to meet the unique needs of our educators. This grant's goal works towards implementing stress management activities and promoting work-life balance strategies. The District does not anticipate future funding from this grant.

259 - Educator Health & Well-Being Support		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE
Resources							
000 - UNDESIGNATED							
5400 - Beginning Fund Balance		15,000	-	-	-	-	-
Total Resources:		15,000	-	-	-	-	-
Requirements							
1000 - INSTRUCTION							
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.							
411 - Varied - Other Supplies		13,770	-	-	-	-	-
460 - Non-Consumable Supplies		1,230	-	-	-	-	-
Total Function:		15,000	-	-	-	-	-
Total Requirements:		15,000	-	-	-	-	-
Total Fund:		-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds 260 - Retention Grant

HB 4030 provided \$78 million in grants to support the retention and recruitment of K-12 educators and other support personnel in schools across Oregon during the pandemic and great recession. The legislative and executive intent of these funds is to use them for strategies identified and prioritized through the involvement of school personnel to:

Address high need specialties and workforce shortage areas for both classified and licensed staff; Build on existing efforts which address root causes of workforce attrition while responding to urgent needs; and Diversify the workforce, as well as ensure every educator and staff member can meet the academic and well-being needs of students, particularly students from historically and persistently underserved groups. This grant has ended and the district does not anticipate any future funding from this grant.

260 - Retention Grant		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
3299 - Other Restricted Grants-In-Aid	1,022,789	-	-	-	-	-	-	-
Total Resources:	1,022,789	-	-	-	-	-	-	-
Requirements								
<u>2000 - SUPPORT SERVICES</u>								
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
111 - Licensed Salaries	381,424	-	-	-	-	-	-	-
131 - Extra Duty Compensation	5,696	-	-	-	-	-	-	-
132 - Classified Overtime	911	-	-	-	-	-	-	-
133 - Additional Pay - Licensed	296,061	-	-	-	-	-	-	-
134 - Additional Pay - Classified	19,616	-	-	-	-	-	-	-
210 - PERS	83,848	-	-	-	-	-	-	-
213 - PERS UAL Contribution	99,309	-	-	-	-	-	-	-
220 - Social Security	53,828	-	-	-	-	-	-	-
231 - Workers Compensation	2,484	-	-	-	-	-	-	-
233 - OR Paid Leave Employer Contribution	1,278	-	-	-	-	-	-	-
241 - Medical Dental Insurance	70,523	-	-	-	-	-	-	-
341 - Travel Stipend	5,580	-	-	-	-	-	-	-
411 - Varied - Other Supplies	2,231	-	-	-	-	-	-	-
Total Function:	1,022,789	-	-	-	-	-	-	-
Total Requirements:	1,022,789	-	-	-	-	-	-	-
Total Fund:	-	-	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

261 - Higher Education Coordinating Commission Grant

This program is designed to provide federal funding to support organizational investments and strategic partnerships that lead to employment and family-wage careers and prioritize Oregon's historically underserved and vulnerable communities. This award is provided by the Higher Education Coordinating Commission and is a two year award, starting in 24-25 and will end in 25-26.

261 - Higher Education Coordinating Commission Grant		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE
Resources							
<u>000 - UNDESIGNATED</u>							
3299 - Other Restricted Grants-In-Aid		-	-	-		294,313	
Total Resources:		-	-	-		294,313	
Requirements							
<u>1000 - INSTRUCTION</u>							
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.							
111 - Licensed Salaries		-	-	-		35,567	0.35
210 - PERS		-	-	-		6,697	
213 - PERS UAL Contribution		-	-	-		5,906	
220 - Social Security		-	-	-		2,721	
231 - Workers Compensation		-	-	-		124	
232 - Unemployment Compensation		-	-	-		107	
233 - OR Paid Leave Employer Contribution		-	-	-		142	
241 - Medical Dental Insurance		-	-	-		8,238	
340 - Travel Expenses		-	-	-		6,229	
390 - Other Gen Pro & Tech Svcs		-	-	-		10,600	
411 - Varied - Other Supplies		-	-	-		4,800	
470 - Computer Software		-	-	-		213,182	
Total Function:		-	-	-		294,313	0.35
Total Requirements:		-	-	-		294,313	0.35
Total Fund:		-	-	-		-	0.35

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds 263 - Title II-A Teacher Quality

The purpose of this program is to increase academic achievement by improving teacher and principal quality. The funding from Title IV, held previously in Fund 252 and intended to improve students' academic achievement by increasing the capacity of State and Local Educational Agencies to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to improve the academic achievement and digital literacy of all students, has been consolidated with Title II-A per ODE's recommendation and approval. The award for 2025-26 is based on preliminary estimates from the Oregon Department of Education.

263 - Title II-A Teacher Quality	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - UNDESIGNATED</u>						
4519 - Title II-A	164,332	-	198,395	210,428		
Total Resources:	164,332	-	198,395	210,428	-	-
Requirements						
<u>2000 - SUPPORT SERVICES</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
111 - Licensed Salaries	94,356	131,212	-	-		
133 - Additional Pay - Licensed	13,868	4,927	155,263	155,263		
210 - PERS	14,209	8,384	7,887	19,920		
213 - PERS UAL Contribution	15,151	19,059	21,737	21,737		
220 - Social Security	8,271	10,406	11,878	11,878		
231 - Workers Compensation	377	470	543	543		
232 - Unemployment Compensation	-	-	466	466		
233 - OR Paid Leave Employer Contribution	294	544	621	621		
241 - Medical Dental Insurance	17,805	48	-	-		
Total Function:	164,332	175,050	198,395	210,428	-	-
Total Requirements:	164,332	175,050	198,395	210,428	-	-
Total Fund:	-	175,050	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds 266 - Youth Transition Program

Youth Transition Program (YTP) is an intergovernmental agreement between WLWV School District and State of Oregon, Department of Human Services, Vocational Rehabilitation. The purpose of the program is to assist students with disabilities to successfully transition from high school to employment, post-secondary education or training and to create the provision of Pre-Employment Transition Services within the district for potentially eligible students with disabilities. This grant has ended, and the district does not anticipate having it this fiscal year.

266 - Youth Transition Program		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
4703 - YTP Federal Funds	218,371	-	-	-	-			
Total Resources:	218,371	-	-	-	-	-	-	
Requirements								
<u>1000 - INSTRUCTION</u>								
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.								
112 - Classified Salaries	119,426	-	-	-	-			
132 - Classified Overtime	22	-	-	-	-			
134 - Additional Pay - Classified	6,258	-	-	-	-			
210 - PERS	14,723	-	-	-	-			
213 - PERS UAL Contribution	17,372	-	-	-	-			
220 - Social Security	9,419	-	-	-	-			
231 - Workers Compensation	462	-	-	-	-			
233 - OR Paid Leave Employer Contribution	299	-	-	-	-			
241 - Medical Dental Insurance	46,850	-	-	-	-			
340 - Travel Expenses	1,201	-	-	-	-			
342 - Travel, Out of District	2,133	-	-	-	-			
411 - Varied - Other Supplies	206	-	-	-	-			
Total Function:	218,371	-	-	-	-	-	-	
Total Requirements:	218,371	-	-	-	-	-	-	
Total Fund:	-	-	-	-	-	-	-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

267 - Title III

This program is designed to support English Language Development (ELD) for students whose native language is not English. The award for 2025-26 is based on preliminary estimates from Oregon Department of Education.

267 - Title III	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - UNDESIGNATED</u>						
4514 - Title III	53,834	-	62,646	63,189		
Total Resources:	53,834	-	62,646	63,189	-	-
Requirements						
<u>2000 - SUPPORT SERVICES</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
111 - Licensed Salaries	11,398	5,158	-	5,462 0.07		
133 - Additional Pay - Licensed	2,247	11,724	26,232	28,330		
210 - PERS	1,411	1,904	1,333	4,664		
213 - PERS UAL Contribution	1,910	2,364	3,672	4,731		
220 - Social Security	1,043	1,280	2,007	2,585		
231 - Workers Compensation	48	60	92	118		
232 - Unemployment Compensation	-	-	79	101		
233 - OR Paid Leave Employer Contribution	37	67	105	135		
241 - Medical Dental Insurance	2,558	2,020	-	1,785		
312 - Instructional Program Improvement	-	5,535	29,126	-		
342 - Travel, Out of District	28,685	16,298	-	-		
411 - Varied - Other Supplies	2,746	7,852	-	15,278		
421 - Textbooks - District	1,750	5,400	-	-		
Total Function:	53,834	59,661	62,646	63,189 0.07	-	-
Total Requirements:	53,834	59,661	62,646	63,189 0.07	-	-
Total Fund:	-	59,661	-	- 0.07	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

270 - High School Success - Measure 98

The purpose of this program is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career.

Starting fiscal year 2023-24, ODE introduced the Aligning for Student Success which will integrate the funding, budgeting, and reporting of six state and federal grant programs with overlapping goals and initiatives. High School Success is included in Aligning for Student Success.

270 - High School Success - Measure 98		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
3299 - Other Restricted Grants-In-Aid	2,692,431	2,637,387	2,745,715		2,816,887			
Total Resources:	2,692,431	2,637,387	2,745,715		2,816,887	-	-	
Requirements								
<u>1000 - INSTRUCTION</u>								
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.								
111 - Licensed Salaries	1,612,562	1,638,413	1,702,697	17.97	1,683,326	17.25		
112 - Classified Salaries	2,478	-	-		-			
133 - Additional Pay - Licensed	11,532	19,461	9,256		6,600			
210 - PERS	173,390	191,469	199,893		325,442			
213 - PERS UAL Contribution	229,176	228,960	239,674		236,592			
220 - Social Security	124,837	124,252	130,965		129,279			
231 - Workers Compensation	5,712	5,674	5,989		5,914			
232 - Unemployment Compensation	-	-	5,135		5,071			
233 - OR Paid Leave Employer Contribution	4,404	6,497	6,847		6,760			
241 - Medical Dental Insurance	349,748	349,833	407,560		411,931			
340 - Travel Expenses	-	8,273	-		-			
411 - Varied - Other Supplies	449	1,921	37,699		5,972			
420 - Textbooks	-	900	-		-			
460 - Non-Consumable Supplies	218	1,248	-		-			
470 - Computer Software	-	1,606	-		-			
480 - Computer Hardware	-	50,000	-		-			
Total Function:	2,514,506	2,628,506	2,745,715	17.97	2,816,887	17.25	-	-
<u>2000 - SUPPORT SERVICES</u>								
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
111 - Licensed Salaries	95,556	-	-		-			
132 - Classified Overtime	-	174	-		-			
133 - Additional Pay - Licensed	11,843	5,562	-		-			
134 - Additional Pay - Classified	-	(174)	-		-			
210 - PERS	14,483	763	-		-			
213 - PERS UAL Contribution	15,036	779	-		-			
220 - Social Security	7,939	416	-		-			
231 - Workers Compensation	373	19	-		-			
233 - OR Paid Leave Employer Contribution	267	22	-		-			
241 - Medical Dental Insurance	31,581	1,179	-		-			
312 - Instructional Program Improvement	597	-	-		-			
411 - Varied - Other Supplies	249	122	-		-			
Total Function:	177,925	8,861	-		-			
Total Requirements:	2,692,431	2,637,368	2,745,715	17.97	2,816,887	17.25	-	-
Total Fund:	-	(19)	-	17.97	-	17.25	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds 271 - Student Investment Account

The Student Investment Account is an annual non-competitive grant fund for all Oregon school districts and eligible charter schools. This money has two purposes: 1) Meet students mental and behavioral health needs and 2) Increase academic achievement and reduce academic disparities for students who have historically experienced disparities in our schools. Extensive community engagement informed the goals within the district's Continuous Improvement Plan and the priorities outlined in the district's Student Investment Grant application. Starting fiscal year 2023-24, ODE introduced the Aligning for Student Success which integrates the funding, budgeting, and reporting of six state and federal grant programs with overlapping goals and initiatives. The Student Investment Account is included in Aligning for Student Success.

271 - Student Investment Account		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted		
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources											
<u>000 - UNDESIGNATED</u>											
3299 - Other Restricted Grants-In-Aid		7,164,588	8,349,047	8,689,824		8,872,025					
Total Resources:		7,164,588	8,349,047	8,689,824		8,872,025		-		-	
Requirements											
<u>1000 - INSTRUCTION</u>											
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.											
111 - Licensed Salaries		2,052,875	2,510,786	2,552,513	29.90	2,348,302	25.30				
112 - Classified Salaries		98,773	68,276	70,735	1.00	73,847	1.00				
121 - Substitutes - Licensed Salaries		326	-	-		-					
131 - Extra Duty Compensation		6,171	6,931	-		-					
133 - Additional Pay - Licensed		12,219	13,834	1,275		-					
210 - PERS		234,739	296,496	304,190		468,616					
213 - PERS UAL Contribution		303,155	365,122	367,825		339,101					
220 - Social Security		164,632	198,030	200,990		185,297					
231 - Workers Compensation		7,692	9,083	9,191		8,474					
232 - Unemployment Compensation		-	-	7,880		7,271					
233 - OR Paid Leave Employer Contribution		5,761	10,355	10,505		9,688					
241 - Medical Dental Insurance		623,379	701,064	719,028		646,260					
312 - Instructional Program Improvement		-	-	322,638		-					
341 - Travel Stipend		780	780	780		-					
410 - Consumable Supplies and Materials		-	3,698	-		-					
Total Function:		3,510,502	4,184,454	4,567,550	30.90	4,086,856	26.30	-		-	
<u>2000 - SUPPORT SERVICES</u>											
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.											
111 - Licensed Salaries		2,123,870	2,462,114	2,560,762	27.50	2,753,965	29.25				
131 - Extra Duty Compensation		-	6,418	-		-					
133 - Additional Pay - Licensed		12,454	9,164	-		-					
210 - PERS		235,737	294,487	307,687		540,178					
213 - PERS UAL Contribution		300,614	348,670	358,943		385,400					
220 - Social Security		162,793	189,004	196,141		210,682					
231 - Workers Compensation		7,527	8,614	8,971		9,638					
232 - Unemployment Compensation		-	-	7,696		8,263					
233 - OR Paid Leave Employer Contribution		5,661	9,883	10,254		11,017					
241 - Medical Dental Insurance		548,409	621,319	623,700		698,490					
270 - Post Retirement Health Benefit		3,999	-	-		-					
318 - Prof. & Improvement Costs Non-Instructional Staff		15,000	28,833	-		-					
319 - Other Instructional, Pro & Tech Svcs		61,777	59,844	40,000		-					
341 - Travel Stipend		5,000	8,120	8,120		-					
390 - Other Gen Pro & Tech Svcs		-	26,370	-		-					
410 - Consumable Supplies and Materials		-	47	-		-					
420 - Textbooks		67,180	-	-		-					
470 - Computer Software		103,316	90,965	-		167,536					
Total Function:		3,653,336	4,163,849	4,122,274	27.50	4,785,169	29.25	-		-	
Total Requirements:		7,163,838	8,348,303	8,689,824	58.40	8,872,025	55.55	-		-	
Total Fund:		(750)	(744)	-	58.40	-	55.55	-		-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

275 - Summer Learning Grant Program Funding

In 2021, the Oregon legislature provided \$200 million to support credit earning and enrichment opportunities for students in grades K-12. For summer programs, the funding is split into two purposes: (1) engaging high school students in credit earning opportunities and (2) engage K-8 students in enrichment activities. The focus of this grant is to prioritize students experiencing disabilities and other student communities who have been historically underserved. In 2023-24 and 2024-25 the grant was prioritized for K-5 school districts with lagging literacy proficiency rates. The district was not eligible for each of those two years.

275 - Summer Learning Grant Program Funding	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - UNDESIGNATED</u>						
3299 - Other Restricted Grants-In-Aid	115,115	-	-	-		
Total Resources:	115,115	-	-	-	-	-
Requirements						
<u>1000 - INSTRUCTION</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
121 - Substitutes - Licensed Salaries	378	-	-	-		
123 - Temporary-Licensed	7,518	-	-	-		
124 - Temporary - Classified	2,032	-	-	-		
133 - Additional Pay - Licensed	73,095	-	-	-		
134 - Additional Pay - Classified	5,596	-	-	-		
210 - PERS	10,447	-	-	-		
213 - PERS UAL Contribution	6,455	-	-	-		
220 - Social Security	6,776	-	-	-		
231 - Workers Compensation	354	-	-	-		
Total Function:	112,651	-	-	-	-	-
<u>3000 - ENTERPRISE AND COMMUNITY SERVICES.</u>						
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.						
134 - Additional Pay - Classified	1,899	-	-	-		
210 - PERS	256	-	-	-		
213 - PERS UAL Contribution	133	-	-	-		
220 - Social Security	145	-	-	-		
231 - Workers Compensation	31	-	-	-		
Total Function:	2,464	-	-	-	-	-
Total Requirements:	115,115	-	-	-	-	-
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

276 - COVID-19 Recovery

The COVID-19 Recovery Grant focuses on rejuvenating the district after the pandemic's disruptions. Allocating funds to enhance health and safety measures, including upgrades to ventilation systems and the procurement of personal protective equipment. The grant aims to invest in technology infrastructure to support remote and hybrid learning models, ensuring educational continuity for all students. This grant has ended and the district does not anticipate future funding.

276 - COVID-19 Recovery		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
3299 - Other Restricted Grants-In-Aid	60,483	-	-		-			
Total Resources:	60,483	-	-		-		-	
Requirements								
<u>2000 - SUPPORT SERVICES</u>								
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
112 - Classified Salaries	38,798	-	-		-			
210 - PERS	4,609	-	-		-			
213 - PERS UAL Contribution	5,432	-	-		-			
220 - Social Security	2,861	-	-		-			
231 - Workers Compensation	149	-	-		-			
233 - OR Paid Leave Employer Contribution	115	-	-		-			
241 - Medical Dental Insurance	8,520	-	-		-			
Total Function:	60,483	-	-		-		-	
Total Requirements:	60,483	-	-		-		-	
Total Fund:	-	-	-		-		-	

This fund accounts for the athletics and activities of the schools' student body funds. This is an estimate as the actual amounts are not known until the end of the fiscal year.

295 - Student Body	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
000 - UNDESIGNATED						
1700 - Extracurricular Activities	2,164,953	2,715	2,116,533	2,116,533		
5400 - Beginning Fund Balance	1,511,187	1,037	1,267,250	1,267,250		
9770 - Unassigned Fund Balance	-	2,700,730	-	-	-	-
Total Function:	3,676,140	2,704,483	3,383,783	3,383,783	-	-
Total Resources:	3,676,140	2,704,483	3,383,783	3,383,783	-	-
Requirements						
1000 - INSTRUCTION						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
411 - Varied - Other Supplies	2,325,775	73	3,383,783	3,383,783		
Total Requirements:	2,325,775	73	3,383,783	3,383,783	-	-
Total Fund:	(1,350,365)	(2,704,410)	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

297 - Nutrition Services

This fund provides for all costs associated with operating federally-funded child nutrition programs in West Linn-Wilsonville schools. Operating funds are generated through sales of meals to students and reimbursement for meals served to students under United States Department of Agriculture (USDA) reimbursement guidelines. USDA establishes a fixed reimbursement rate for each documented meal served and sets the household income guidelines that determine a family's eligibility for free or reduced-price meals.

297 - Nutrition Services	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
<u>000 - UNDESIGNATED</u>										
1612 - Lunch	762,884	979,432	915,463		824,720					
1631 - Catering	4,452	16,055	10,500		8,509					
1632 - Vendor Rebates	6,610	14,770	10,000		9,168					
1635 - Facility Use/Kitchenstaff	336	336	500		336					
1920 - Contributions, Donations fr Private Source	200	869	200		513					
1990 - Miscellaneous	1,611	29,466	-		11,365					
3102 - State School Fund - School Lunch Match	26,281	17,411	27,000		21,846					
3299 - Other Restricted Grants-In-Aid	42,000	-	24,000		33,012					
4504 - School Nutrition Program - Breakfast	171,504	123,876	205,805		398,383					
4505 - School Nutrition Program - Lunch	1,067,782	910,423	1,281,338		2,399,114					
4910 - Commodities Revenue	229,205	218,852	156,248		184,362					
5400 - Beginning Fund Balance	1,025,147	1,053,840	1,025,147		510,899					
Total Function:	3,338,013	3,365,330	3,656,201		4,402,227		-		-	
Total Resources:	3,338,013	3,365,330	3,656,201		4,402,227		-		-	
Requirements										
<u>3000 - ENTERPRISE AND COMMUNITY SERVICES.</u>										
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.										
112 - Classified Salaries	650,479	823,758	1,299,912	31.63	1,200,929	36.06				
114 - Managerial-Classified	88,471	104,867	108,644	1.00	113,424	1.00				
122 - Substitutes - Classified Salaries	11,383	24,702	11,218		12,000					
124 - Temporary - Classified	-	670	-		-					
132 - Classified Overtime	6,799	6,672	-		1,725					
134 - Additional Pay - Classified	57,764	59,168	26,357		-					
210 - PERS	72,166	100,715	160,288		239,167					
213 - PERS UAL Contribution	112,302	144,079	203,764		187,229					
220 - Social Security	61,357	76,380	111,338		102,303					
231 - Workers Compensation	12,613	16,667	25,952		27,788					
232 - Unemployment Compensation	-	-	4,368		4,013					
233 - OR Paid Leave Employer Contribution	1,912	3,989	5,822		5,351					
241 - Medical Dental Insurance	224,372	270,354	462,028		575,340					
322 - Repair and Maintenance Services	-	-	750		-					
340 - Travel Expenses	-	2,073	950		-					
341 - Travel Stipend	10,834	9,300	9,300		9,300					
355 - Printing & Binding	-	820	820		-					
390 - Other Gen Pro & Tech Svcs	15,469	16,869	230		-					
411 - Varied - Other Supplies	26,525	46,802	25,000		-					
450 - Food - Nutrition Services ONLY	871,780	1,110,344	1,167,840		1,895,658					
460 - Non-Consumable Supplies	5,706	-	-		-					
470 - Computer Software	17,174	30,445	26,000		28,000					
480 - Computer Hardware	32,448	713	1,000		-					
642 - Other Dues & Fees	4,620	5,043	4,620		-					
Total Function:	2,284,173	2,854,431	3,656,201	32.63	4,402,227	37.06	-		-	
Total Requirements:	2,284,173	2,854,431	3,656,201	32.63	4,402,227	37.06	-		-	
Total Fund:	(1,053,840)	(510,899)	-	32.63	-	37.06	-		-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

299 - Outdoor School

This is an intergovernmental agreement between the District and Oregon State University for the reimbursement of Outdoor School expenditures. This is an estimate as the actual amounts are not known until the end of the fiscal year. .

299 - Outdoor School		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
3299 - Other Restricted Grants-In-Aid	441,745	-	438,669		572,757			
Total Resources:	441,745	-	438,669		572,757	-	-	
Requirements								
<u>1000 - INSTRUCTION</u>								
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.								
124 - Temporary - Classified	977	-	-		-			
131 - Extra Duty Compensation	45,356	57,879	57,802		62,508			
132 - Classified Overtime	476	1,210	369		1,210			
133 - Additional Pay - Licensed	2,234	533	2,279		-			
134 - Additional Pay - Classified	439	1,527	448		-			
210 - PERS	5,389	7,340	3,094		8,175			
213 - PERS UAL Contribution	6,927	8,561	8,526		8,921			
220 - Social Security	3,781	4,650	4,658		4,874			
231 - Workers Compensation	187	219	213		223			
232 - Unemployment Compensation	-	-	184		191			
233 - OR Paid Leave Employer Contribution	198	243	243		254			
324 - Rentals	365,393	445,899	352,380		486,401			
360 - Charter School Payments	10,388	17,831	8,473		-			
Total Function:	441,745	545,893	438,669		572,757	-	-	
Total Requirements:	441,745	545,893	438,669		572,757	-	-	
Total Fund:	-	545,893	-		-	-	-	

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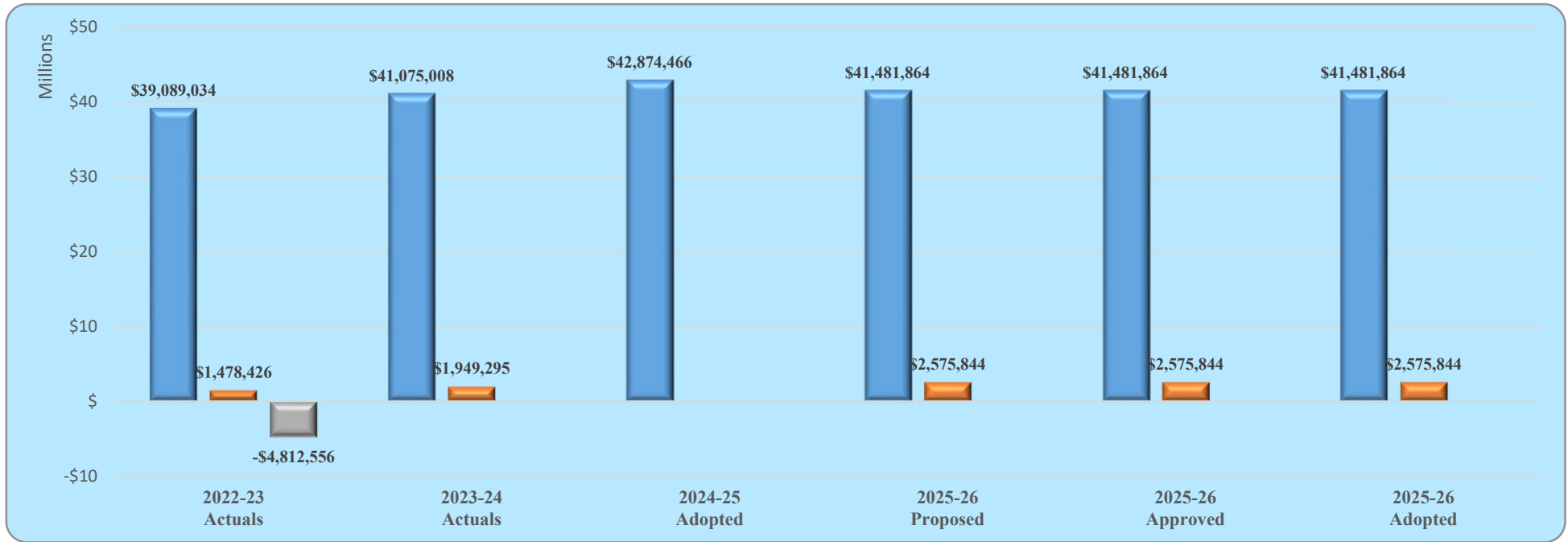
FINANCIAL SECTION:

III-C. DEBT SERVICE FUNDS

A Debt Service Fund is a cash reserve used for the principal and interest payments on certain types of debt. These funds account for the accumulation of resources and payment of general long-term debt, such as payment of principal and interest on General Obligation (GO) Bonds and Pension Bonds (PERS UAL).

West Linn - Wilsonville School District 3JT
2025-26 Proposed Budget

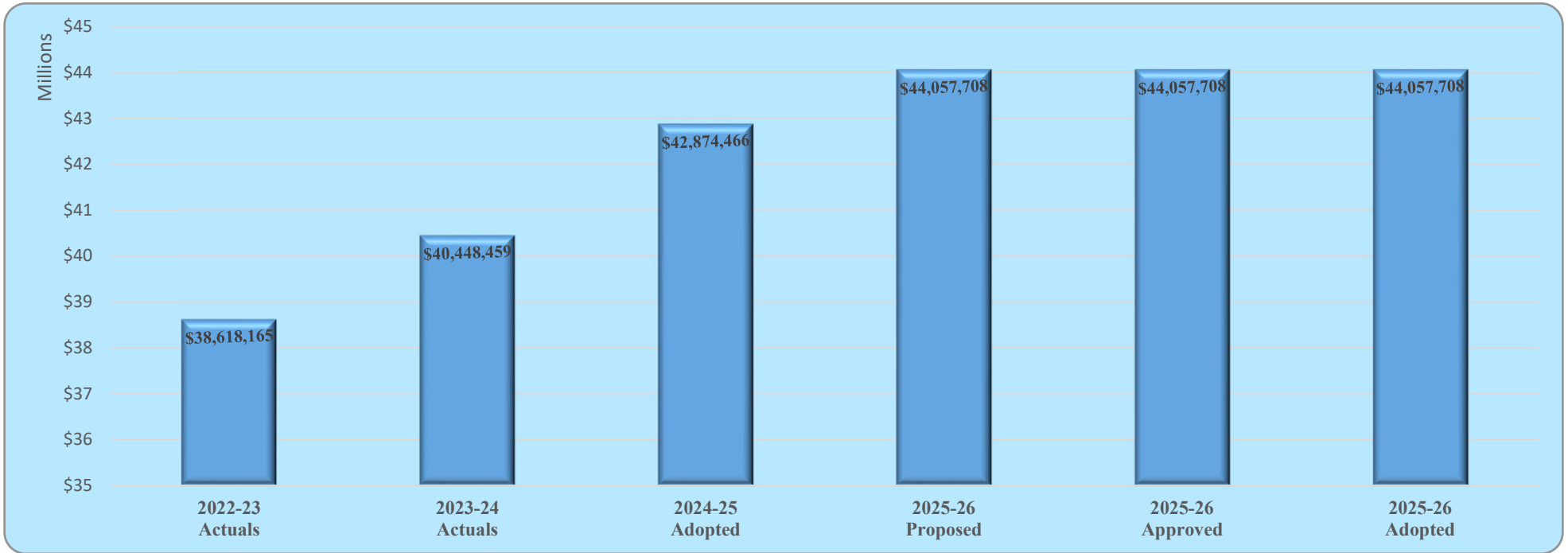
Debt Service Fund Resources by Object



Object	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	%
1000 - Revenue From Local Sources	\$39,089,034	\$41,075,008	\$42,874,466	\$41,481,864			
5000 - Other Sources	\$1,478,426	\$1,949,295	-	\$2,575,844			
9700 - Fund Balance	\$(4,812,556)	-	-	-	-	-	
Total Object:	\$35,754,903	\$43,024,303	\$42,874,466	\$44,057,708	-	-	

West Linn - Wilsonville School District 3JT
2025-26 Proposed Budget

Debt Service Fund Requirements by Object



Object	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
600 - Other Objects	\$38,618,165	\$40,448,459	\$42,874,466	\$44,057,708	\$44,057,708	\$44,057,708
Total Object:	38,618,165	40,448,459	42,874,466	44,057,708	44,057,708	44,057,708

GENERAL OBLIGATION BOND DEBT SERVICE

FUND 300

This fund accumulates resources and pays the principal and interest of the general obligation (GO) fund. Its primary resource is property taxes. There are four series in the fiscal year 2025-2026 Budget Year.

1. Series 2025 (refinancing of Series 2015) = \$17,427,750 (\$14,570,000.00 principal and \$2,857,750.00 interest)
2. Series 2020B (2019 bonds) = \$2,565,500.00 (\$1,095,000.00 principal and \$1,470,500.00 interest)
3. Series 2020C (2014 bonds) = \$3,172,942 (\$1,550,000.00 principal, \$1,622,942.00 interest)
4. Series 2022B = \$8,862,250.00 (6,735,000.00 principal, \$2,127,250.00 interest)

	OUTSTANDING BONDS	PRINCIPAL	INTEREST	TOTAL
	Series 2025	\$14,570,000.00	\$ 2,857,750.00	\$17,427,750.00
	Series 2020B	\$ 1,095,000.00	\$ 1,470,500.00	\$ 2,565,500.00
	Series 2020C	\$ 1,550,000.00	\$ 1,622,942.00	\$ 3,172,942.00
	Series 2022B	\$ 6,735,000.00	\$ 2,127,250.00	\$ 8,862,250.00
	TOTAL DEBT SERVICE	\$23,950,000.00	\$ 8,078,442.00	\$32,028,442.00
Less estimated interest earnings on investments				(\$320,284.00)
Less beginning fund balance (BFB)				(\$1,642,662.00)
Total Debt Service after interest and BFB				\$30,065,496.00
Estimate County Collection Rate				94.00%
Taxes to be Levied				\$31,984,570.00

The Debt Service is maintained in a separate account within the Local Government Investment Pool (LGIP). The interest earned or lost in this account directly impacts the amount of taxes to be levied in the subsequent year.

FY2024-25 Total Assessed Value (AV) \$10,687,341,886

2025-26 Estimated Growth in Total AV 3.5-4%

Projected 2025-26 Bond Levy Rate at 3.5% AV Growth at \$11,061,398,852

$\$31,984,543 / \$11,061,398,852 = 0.289155$

Projected 2025-26 Bond Levy Rate at 4.0% AV Growth at \$11,114,835,561

$\$31,984,543 / \$11,114,835,561 = 0.287764$

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Debt Service Funds
300 - Debt Service Funds

This fund is used for the accumulation of resources and the payment of General Obligation (G.O.) bond principal and interest. The primary revenue sources for these funds are property taxes and investment earnings. The G.O. Bond Series (2015) has been refunded multiple times in accordance with the following board resolutions:
Resolution No. 2014-7, adopted on December 15, 2014, authorized the sale and issuance of General Obligation Bonds.
Resolution No. 2014-9, adopted on February 17, 2015, authorized the sale and issuance of General Obligation Refunding Bonds.
Resolution No. 2024-03, adopted on February 10, 2025, authorized the issuance and sale of General Obligation Refunding Bonds, Series 2025.

300 - Debt Service Funds	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Account Type - Function - Object	\$	\$	\$	\$	\$	\$
Resources						
<u>000 - UNDESIGNATED</u>						
1111 - Current Year's Taxes	27,551,698	28,800,604	30,837,939	29,610,703		
1112 - Prior Years Taxes	441,490	339,034	393,331	348,570		
1190 - Penalties and Interest On Taxes	54,941	103,316	88,881	106,223		
1510 - Interest On Investments	-	-	-	320,284		
1990 - Miscellaneous	408,453	-	-	-		
5400 - Beginning Fund Balance	1,196,237	1,744,243	-	1,642,662		
Total Function:	29,652,820	30,987,197	31,320,151	32,028,442	-	-
Total Resources:	29,652,820	30,987,197	31,320,151	32,028,442	-	-
Requirements						
<u>5000 - OTHER USES</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
610 - Redemption of Principal	11,593,681	18,033,502	21,924,106	23,950,000		
620 - Interest	16,314,896	6,151,645	9,396,045	8,078,442		
621 - Regular Interest	-	5,159,388	-	-		
Total Function:	27,908,577	29,344,535	31,320,151	32,028,442	-	-
Total Requirements:	27,908,577	29,344,535	31,320,151	32,028,442	-	-
Total Fund:	(1,744,243)	(1,642,662)	-	-	-	-

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)
UNFUNDED ACTUARIAL LIABILITY (UAL)
FUND 320

Future Limited Tax Pension Obligation bond maturities are as follows for Series 2004:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY2025- 2026	4,785,000	694,317	5,479,317
FY2026- 2027	5,310,000	429,802	5,739,802
FY2027- 2028	2,465,000	136,266	2,601,266
	<u>\$ 12,560,000</u>	<u>\$ 1,260,385</u>	<u>\$ 13,820,385</u>

Note: The payment for interest has been rounded up for budgetary purposes.

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Debt Service Funds
320 - PERS UAL

In fiscal year 2004, the District issued Series 2004 in the amount of \$42,180,000 of limited tax pension obligation bonds to finance its portion of the unfunded actuarial liability (UAL) with the State of Oregon Public Employees Retirement System (PERS).

Payments on the Series 2004 pension obligation bond is made by the Debt Service Fund from revenue charges to other funds.

320 - PERS UAL	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Account Type - Function - Object	\$	\$	\$	\$	\$	\$
Resources						
<u>000 - UNDESIGNATED</u>						
1510 - Interest On Investments	83,770	142,539	21,698	5,479		
1970 - Services Provided Other Funds	4,537,839	5,496,710	5,199,772	4,657,117		
5400 - Beginning Fund Balance	281,581	155,941	-	816,723		
9770 - Unassigned Fund Balance	(9,626,327)	-	-	-	-	-
Total Function:	(4,723,137)	5,795,190	5,221,470	5,479,319	-	-
Total Resources:	(4,723,137)	5,795,190	5,221,470	5,479,319	-	-
Requirements						
<u>5000 - OTHER USES</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
610 - Redemption of Principal	3,415,000	3,835,000	4,290,000	4,785,000		
621 - Regular Interest	1,332,248	1,143,467	931,468	694,317		
642 - Other Dues & Fees	1	1	2	2		
Total Function:	4,747,249	4,978,467	5,221,470	5,479,319	-	-
Total Requirements:	4,747,249	4,978,467	5,221,470	5,479,319	-	-
Total Fund:	9,470,385	(816,723)	-	-	-	-

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)
UNFUNDED ACTUARIAL LIABILITY (UAL)
FUND 321

Future Limited Tax Pension Obligation bond maturities are as follows for Series 2021A:

Fiscal Year Ending June 30	Principal	Interest	Total
FY2025- 2026	4,300,000	2,247,445	6,547,445
FY2026- 2027	4,570,000	2,199,973	6,769,973
FY2027- 2028	4,865,000	2,137,821	7,002,821
FY2028- 2029	5,175,000	2,063,386	7,238,387
FY2029- 2030	5,510,000	1,975,049	7,485,049
FY2030- 2031	5,865,000	1,875,483	7,740,484
FY2031- 2032	6,240,000	1,764,811	8,004,811
FY2032- 2033	6,640,000	1,637,702	8,277,702
FY2033- 2034	7,065,000	1,491,158	8,556,158
FY2034- 2035	7,525,000	1,324,635	8,849,635
FY2035- 2036	8,010,000	1,139,746	9,149,746
FY2036- 2037	8,525,000	936,533	9,461,533
FY2037- 2038	9,095,000	689,734	9,784,734
FY2038- 2039	9,690,000	426,434	10,116,434
FY2039- 2040	5,040,000	145,908	5,185,908
	<u>\$ 98,115,000</u>	<u>\$ 22,055,819</u>	<u>\$ 120,170,819</u>

Note: The payment for interest has been rounded up for budgetary purposes.

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Debt Service Funds
321 - PERS UAL-2021A Bond

In fiscal year 2021, the District participated in a pooled sale of pension bonds with twenty-two other Oregon school districts. The total Unfunded Accrued Liability (UAL) brought forward to the district as of August 31, 2020, is \$111,672,804. The district issued Series 2021A in the amount of \$111,672,804 over 19 years (2021-2040) Resolution 2020-19.

321 - PERS UAL-2021A Bond	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Account Type - Function - Object	\$	\$	\$	\$	\$	\$
Resources						
<u>000 - UNDESIGNATED</u>						
1510 - Interest On Investments	49,014	67,349	13,785	6,547		
1970 - Services Provided Other Funds	5,961,829	6,125,457	6,319,060	6,424,441		
5400 - Beginning Fund Balance	607	49,110	-	116,459		
9770 - Unassigned Fund Balance	1,214	-	-	-	-	-
Total Function:	6,012,664	6,241,915	6,332,845	6,547,447	-	-
Total Resources:	6,012,664	6,241,915	6,332,845	6,547,447	-	-
Requirements						
<u>5000 - OTHER USES</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
610 - Redemption of Principal	3,645,000	3,820,000	4,050,000	4,300,000		
621 - Regular Interest	2,316,829	2,305,457	2,282,843	2,247,445		
642 - Other Dues & Fees	511	-	2	2		
Total Function:	5,962,340	6,125,457	6,332,845	6,547,447	-	-
Total Requirements:	5,962,340	6,125,457	6,332,845	6,547,447	-	-
Total Fund:	(50,324)	(116,459)	-	-	-	-

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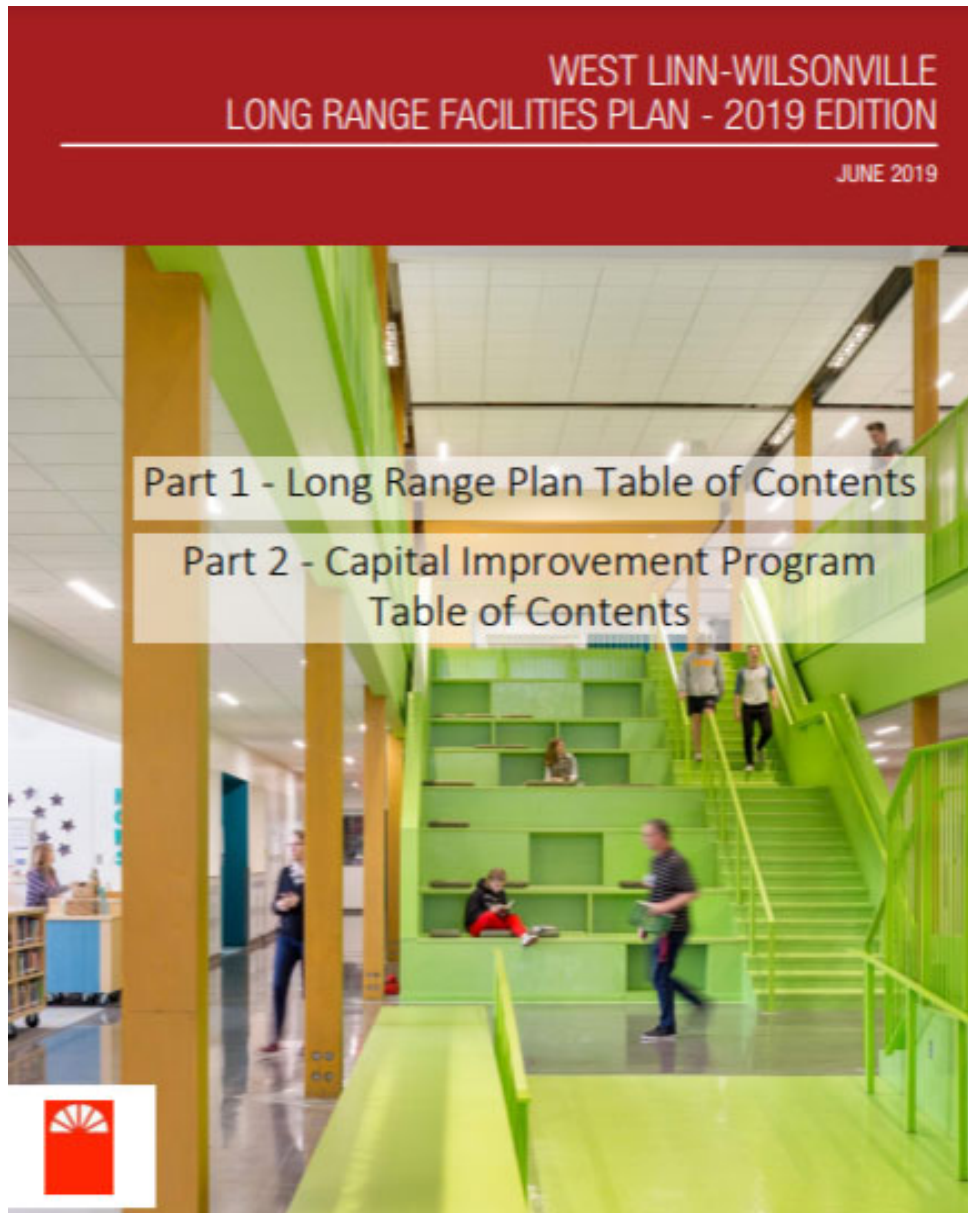
FINANCIAL SECTION:

III-D. CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for financial resources for the acquisition and construction of capital facilities. These funds include land, improvements to land, building construction and improvements, and infrastructure improvements.

PREFACE

WEST LINN-WILSONVILLE SCHOOL FACILITIES PLAN – 2019 EDITION



Originating in 1996, West Linn-Wilsonville School District has regularly published a Long Range School Facilities Plan that provides a summary of the District’s framework for facilities planning. Updates to this plan have occurred five times over the last 23-years culminating in this latest 2019 Edition. Each edition takes an in-depth look at current school educational programs and initiatives that shape the built environment in support of the highest quality public education for all district students.

The School Facilities Plan is divided into two parts. The Long Range Plan and the Capital Improvement Program.

“Part 1 – West Linn-Wilsonville School District Long Range Plan” provides a summary of the District’s framework for facilities planning in three sections:

- Framework for Excellence: Describes the values, themes and educational needs and approaches that are the basis of facility planning and maintenance decisions.
- School Facilities: Identifies the existing school capacity, potential growth and educational trends and factors that could impact the future facility needs.
- Capital Improvements: Outlines the capital improvement planning process and identifies criteria for identifying future capital improvement projects.



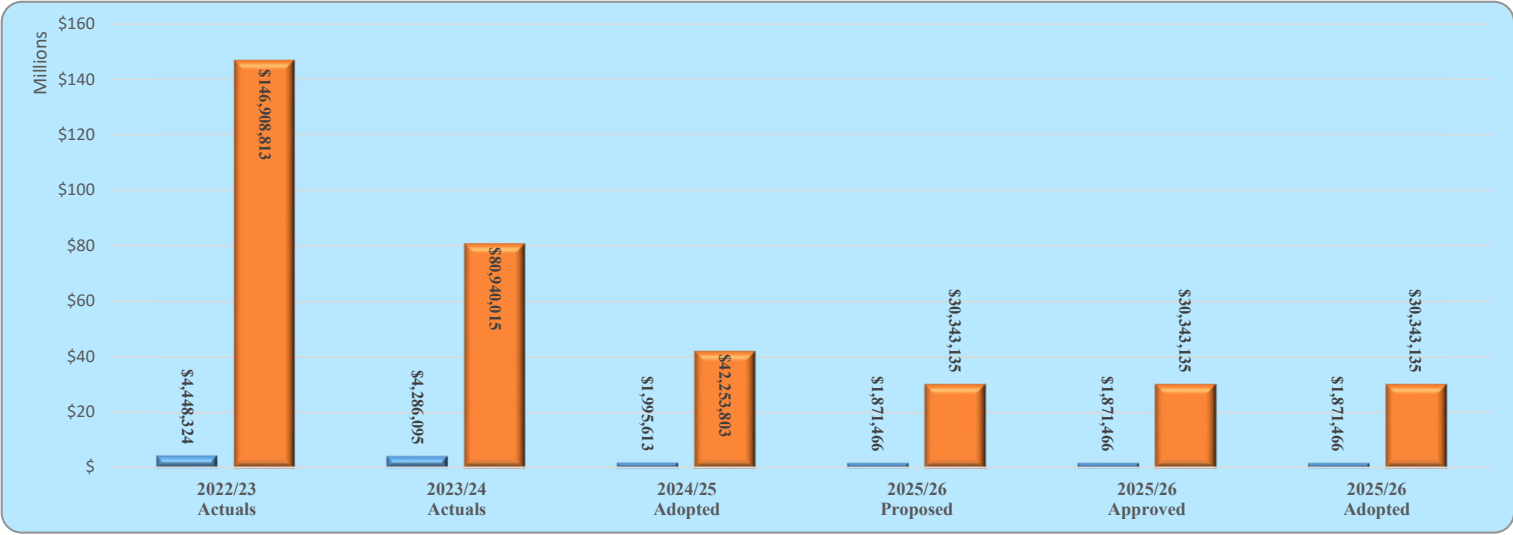
“Part 2 – West Linn-Wilsonville School District Capital Improvement Program” supports consideration of a capital bond measure in the near future by providing background information relating to issues facing the District over the next 10-years and the potential improvements that could address them. The report is organized to answer four questions:

- Overview: What is the District’s mission, what are the challenges, and what is the Capital Improvement Program?
- Excellence in Education: Why does the District’s goal for excellence in education serve as the basis for the Capital Improvement Program?
- Capital Improvement Planning Process: How is the Capital Improvement Program developed and how will the proposed projects support the District’s commitment to excellence?
- Capital Projects List and Next Steps: When will the Capital Improvement Program projects be prioritized and implemented?

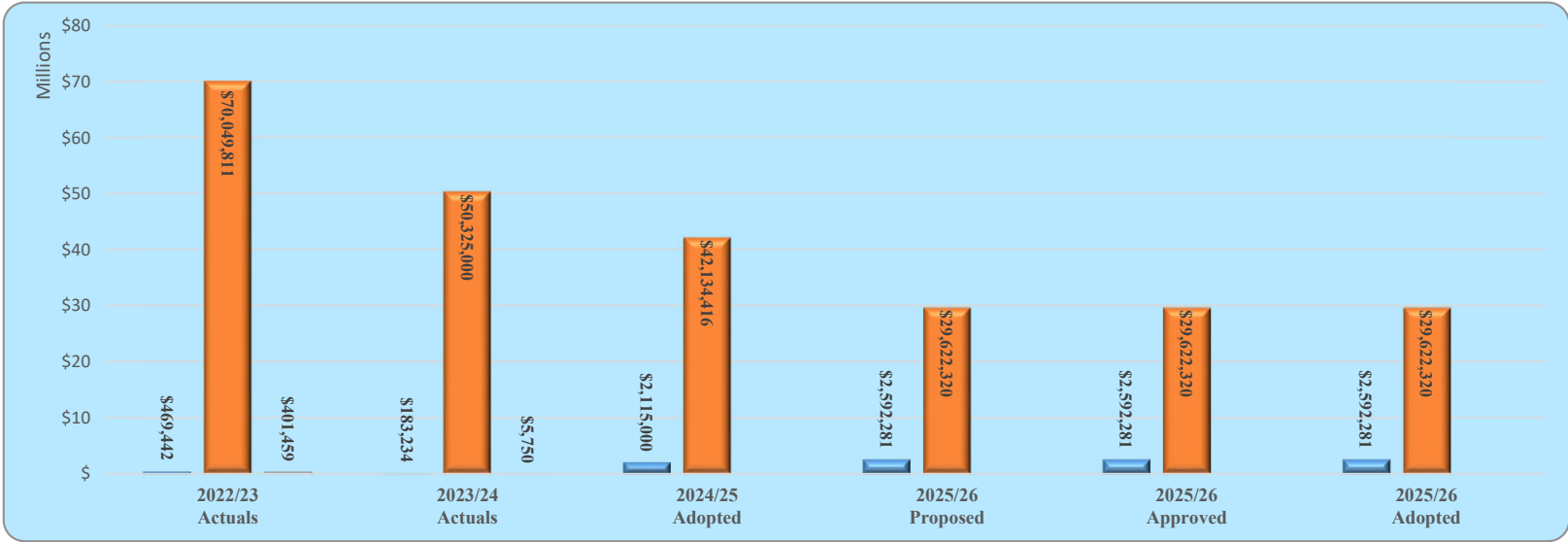
Together, Part 1 and Part 2 of the School Facilities Plan provide a comprehensive overall picture of District educational aspirations, goals and the facilities that will support them. For more detailed information regarding to the Long Range Facilities Plan, please visit the link below

https://www.wlwg.k12.or.us/cms/lib/OR01001812/Centricity/Domain/100/WLWG_LRFP_2019_FINAL%20LR%20Links.pdf

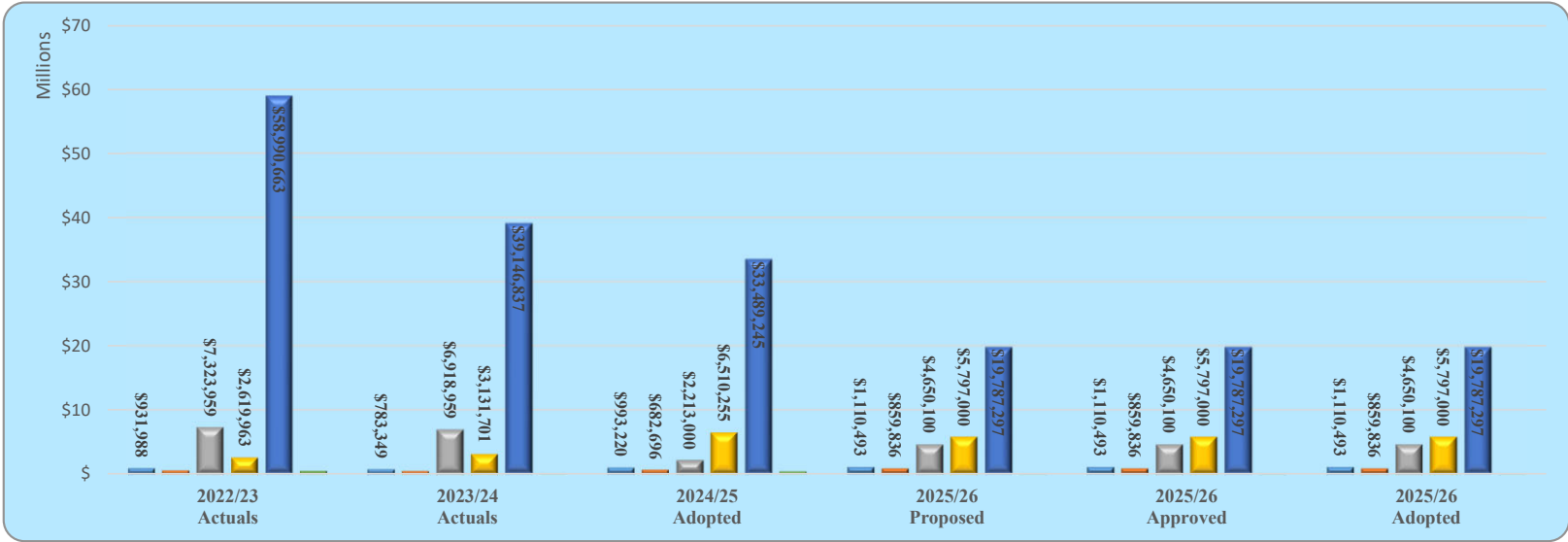
The quarterly reports for our Bond Oversight Committee and School Board are at the following link. The latest describes the active projects. <https://www.wlwg.k12.or.us/Page/9156>



	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Object	\$	\$	\$	\$	\$	\$
1000 - Revenue From Local Sources	4,448,324	4,286,095	1,995,613	1,871,466		
5000 - Other Sources	146,908,813	80,940,015	42,253,803	30,343,135		
Total Object:	151,357,136	85,226,110	44,249,416	32,214,601	-	-



	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Function	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services	469,442	183,234	2,115,000	2,592,281	2,592,281	2,592,281
4000 - Facilities Acquisition and Construction	70,049,811	50,325,000	42,134,416	29,622,320	29,622,320	29,622,320
5000 - Other Uses	401,459	5,750	-	-	-	-
Total Function:	70,920,712	50,513,984	44,249,416 8.75	32,214,601 10.47	-	-



	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries	931,988	783,349	993,220 8.75	1,110,493 10.47		
200 - Associated Payroll Costs	569,368	491,264	682,696	859,836		
300 - Purchased Services	7,323,959	6,918,959	2,213,000	4,650,100		
400 - Supplies and Materials	2,619,963	3,131,701	6,510,255	5,797,000		
500 - Capital Outlay	58,990,663	39,146,837	33,489,245	19,787,297		
600 - Other Objects	484,771	41,875	361,000	9,875		
Total Object:	70,920,712	50,513,984	44,249,416 8.75	32,214,601 10.47	-	-

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West Linn - Wilsonville School District 3JT

2025/26 Proposed Budget

Capital Projects Funds

419 - 2019 Bond

In November 2019, Capital Bond Measure 3-554 was approved by district voters. The \$206.8 million capital bond includes seven major projects spanning across the entire school district. Board resolution 2019-06 approved West Linn-Wilsonville School District to sell \$147.9 million of the district's General Obligation (GO) Bond Series 2020, which occurred on February 12, 2020. The remainder was approved for sale by board resolution 2022-03 and General Obligation Bond Series 2022 was sold on December 1, 2022 to complete the capital projects outlined in the bond measure.

419 - 2019 Bond		2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
000 - UNDESIGNATED							
1510 - Interest On Investments	2,014,203	1,929,696	1,447,302		358,733		
1530 - Gain or Loss On Sale of Investments	322,091	1,519,357	-		-		
1960 - Recovery of Prior Years' Expenditures	4	-	-		-		
1990 - Miscellaneous	1,175,418	136,524	-		-		
5110 - Bond Proceeds	65,786,474	-	36,417,011		-		
5200 - Interfund Transfers	38,633	310,569	-		375,000		
5400 - Beginning Fund Balance	75,839,253	73,877,350	-		17,202,896		
Total Function:	145,176,077	77,773,495	37,864,313		17,936,629		
Total Resources:	145,176,077	77,773,495	37,864,313		17,936,629		
Requirements							
2000 - SUPPORT SERVICES							
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
112 - Classified Salaries	-	-	-		190,775	1.72	
113 - Administrators	73,137	-	-		-		
114 - Managerial-Classified	-	-	-		159,296	1.25	
210 - PERS	8,092	-	-		72,852		
213 - PERS UAL Contribution	9,598	-	-		52,412		
220 - Social Security	5,695	-	-		28,641		
231 - Workers Compensation	258	-	-		6,434		
232 - Unemployment Compensation	-	-	-		1,124		
233 - OR Paid Leave Employer Contribution	150	-	-		1,498		
241 - Medical Dental Insurance	16,670	-	-		101,274		
341 - Travel Stipend	1,650	-	-		24,300		
Total Function:	115,248	-	-		638,606	2.97	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.							
112 - Classified Salaries	510,140	478,110	456,789	4.90	362,301	5.00	
113 - Administrators	43,080	-	-		-		
114 - Managerial-Classified	285,466	288,402	536,431	2.76	398,121	2.50	
132 - Classified Overtime	1,670	2,434	-		-		
133 - Additional Pay - Licensed	15,857	7,407	-		-		
134 - Additional Pay - Classified	2,638	6,995	-		-		
210 - PERS	90,940	89,024	120,133		145,613		
213 - PERS UAL Contribution	114,607	112,197	142,577		107,971		
220 - Social Security	65,112	60,469	77,127		58,528		
231 - Workers Compensation	3,104	2,823	4,630		2,700		
232 - Unemployment Compensation	-	-	3,057		2,317		
233 - OR Paid Leave Employer Contribution	1,964	2,908	4,073		3,084		
241 - Medical Dental Insurance	253,179	223,842	331,099		275,388		
322 - Repair and Maintenance Services	3,670	-	-		-		
323 - Property Insurance	23,250	255,564	60,000		50,000		
324 - Rentals	18,473	17,884	-		-		
325 - Electricity	5,590	-	-		54,000		
326 - Heating/Cooling Fuel	6,141	7,599	-		30,000		
327 - Water & Sewage	-	4,622	-		18,000		
328 - Garbage	4,589	2,002	-		10,000		
340 - Travel Expenses	-	-	5,000		-		
341 - Travel Stipend	16,477	15,167	22,500		9,000		

342 - Travel, Out of District	337	-	10,000		11,000		
354 - Advertising	2,590	2,084	5,000		10,000		
355 - Printing & Binding	16,960	2,560	10,000		35,000		
382 - Legal Services	47,589	6,515	75,000		350,000		
383 - Architect/Engineering Services	5,335,490	2,380,558	190,000		880,000		
385 - Management Services	843,233	541,384	930,000		1,610,000		
389 - Other Non-Instructional Prof. & Technical Services	461,525	2,969,606	50,000		120,000		
390 - Other Gen Pro & Tech Svcs	73,602	340,114	135,000		880,000		
411 - Varied - Other Supplies	122,421	61,050	270,000		385,000		
412 - Athletic Supplies	56,811	-	-		-		
414 - Maintenance Supplies	-	8,324	20,000		-		
460 - Non-Consumable Supplies	689,553	1,750,515	1,800,000		1,240,000		
470 - Computer Software	111,703	67,338	500,000		510,000		
480 - Computer Hardware	1,583,127	1,199,136	2,205,000		2,120,000		
522 - Building Construction	58,656,421	37,936,261	29,549,897		7,030,000		
530 - Improvements Other Than Buildings	1,800	115,649	50,000		590,000		
541 - Initial and Additional Equipment	-	500,074	300,000		-	-	-
550 - Depreciable Technology	54,213	104,821	-		-	-	-
640 - Dues and Fees	-	500	500		-	-	-
642 - Other Dues & Fees	62,091	40	500		-	-	-
652 - Fidelity Bond Premiums	-	25,000	-		-	-	-
Total Function:	69,585,415	49,588,980	37,864,313	7.66	17,298,023	7.50	-
<u>5000 - OTHER USES</u>							
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.							
640 - Dues and Fees	401,459	5,750	-		-	-	-
Total Requirements:	70,102,122	49,594,730	37,864,313	7.66	17,936,629	10.47	-
Total Fund:	(75,073,955)	(28,178,764)	-	7.66	-	10.47	-

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Capital Projects Funds
425 - 2014 Bond

The 2014 Capital Bond was passed by West Linn-Wilsonville voters in November 2014. The total 2014 Capital Bond amount was \$98.9million, including premium.

425 - 2014 Bond	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - UNDESIGNATED</u>						
1510 - Interest On Investments	37,737	47,380	37,000	5,100		
5110 - Bond Proceeds	-	-	-	501,900		
5400 - Beginning Fund Balance	1,521,623	1,395,474	878,596	-		
Total Function:	1,559,360	1,442,854	915,596	507,000	-	-
Total Resources:	1,559,360	1,442,854	915,596	507,000	-	-
Requirements						
<u>4000 - FACILITIES ACQUISITION AND CONSTRUCTION</u>						
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.						
340 - Travel Expenses	-	-	5,000	-		
354 - Advertising	-	-	2,000	-		
355 - Printing & Binding	-	-	10,500	2,000		
382 - Legal Services	-	-	21,000	-		
383 - Architect/Engineering Services	42,704	144,279	227,000	53,000		
385 - Management Services	-	-	130,000	50,000		
389 - Other Non-Instructional Prof. & Technical Services	1,129	5,397	5,000	-		
390 - Other Gen Pro & Tech Svcs	-	38,377	5,000	10,000		
411 - Varied - Other Supplies	-	871	2,000	2,000		
460 - Non-Consumable Supplies	17,682	41,911	10,500	40,000		
470 - Computer Software	-	-	3,000	-		
480 - Computer Hardware	2,502	2,554	56,000	-		
522 - Building Construction	99,870	481,905	418,596	300,000		
530 - Improvements Other Than Buildings	-	-	20,000	50,000		
642 - Other Dues & Fees	0	0	-	-		
Total Function:	163,887	715,295	915,596	507,000	-	-
Total Requirements:	163,887	715,295	915,596	507,000	-	-
Total Fund:	(1,395,474)	(727,559)	-	-	-	-

West Linn - Wilsonville School District 3JT

2025/26 Proposed Budget

Capital Projects Funds 470 - Capital Projects - Land

This fund is set up to receive and expense funds for buying, selling, securing, and other costs to make it useful for the real property within the school district's purposes. Per auditor recommendation, this fund has been moved from Special Revenue Fund 294 to Capital Projects-Land Fund 470 in the fiscal year 2021-22. On April 17, 2023, the Board, under ORS 332.115(5) and Board Policy DID, authorized the Superintendent and her designee to enter negotiations with the City of Wilsonville for the possible sale of the property, whereas the WLWV School District and the City of Wilsonville sought a joint appraisal of the Property, which valued the Property at \$1,387,200.

470 - Capital Projects - Land		2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Account Type - Function - Object		\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources							
<u>000 - UNDESIGNATED</u>							
1510 - Interest On Investments		45,955	110,450	150,464	103,189		
1930 - Rental or Lease Payments From Private Contractors		28,622	24,671	-	-		
1990 - Miscellaneous		-	-	-	900,000		
5150 - Loan Receipts		300,000	-	-	-		
5300 - Sale or Loss of Fixed Assets		-	1,389,628	-	7,875,000		
5400 - Beginning Fund Balance		1,408,212	1,428,595	2,974,534	2,443,909		
Total Function:		1,782,789	2,953,344	3,124,998	11,322,098	-	-
Total Resources:		1,782,789	2,953,344	3,124,998	11,322,098	-	-
Requirements							
<u>2000 - SUPPORT SERVICES</u>							
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
382 - Legal Services		344,770	147,895	15,000	67,850		
390 - Other Gen Pro & Tech Svcs		1,750	28,459	300,000	375,950		
460 - Non-Consumable Supplies		1,044	-	-	-		
642 - Other Dues & Fees		-	0	300,000	-		
670 - Taxes and Licenses		6,630	6,880	-	9,875		
Total Function:		354,194	183,234	615,000	453,675	-	-
<u>4000 - FACILITIES ACQUISITION AND CONSTRUCTION</u>							
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.							
510 - Land Acquisition		-	-	2,509,998	10,868,423		
Total Requirements:		354,194	183,234	3,124,998	11,322,098	-	-
Total Fund:		(1,428,595)	(2,770,110)	-	-	-	-

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Capital Projects Funds
492 - Construction Excise Tax

In 2007, the Oregon State Legislature passed, Senate Bill 1036 which helped Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development. This tax required developers to share the cost of growth with school districts. School districts may only spend construction excise tax revenue on capital improvements, including land acquisition, construction, reconstruction, improvement of school facilities, costs to purchase and install equipment and furnishings, or other tangible properties that has a useful life of more than one year, architectural, engineering, legal or similar costs related to capital improvements. School districts may NOT spend construction excise tax funds on operating costs or costs of routine maintenance.

492 - Construction Excise Tax	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - UNDESIGNATED</u>						
1130 - Construction Excise TAX	743,533	421,248	250,000	485,000		
1510 - Interest On Investments	60,479	96,769	110,847	19,444		
1990 - Miscellaneous	20,280	-	-	-		
5400 - Beginning Fund Balance	2,014,618	2,538,400	1,983,662	1,944,430		
Total Function:	2,838,910	3,056,418	2,344,509	2,448,874	-	-
Total Resources:	2,838,910	3,056,418	2,344,509	2,448,874	-	-
Requirements						
<u>2000 - SUPPORT SERVICES</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
420 - Textbooks	-	-	1,500,000	1,500,000		
<u>4000 - FACILITIES ACQUISITION AND CONSTRUCTION</u>						
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.						
354 - Advertising	459	-	-	-		
355 - Printing & Binding	1,093	195	-	-		
383 - Architect/Engineering Services	44,707	-	-	-		
389 - Other Non-Instructional Prof. & Technical Services	5,367	8,700	-	-		
390 - Other Gen Pro & Tech Svcs	20,815	-	-	-		
460 - Non-Consumable Supplies	21,159	-	35,000	-		
470 - Computer Software	-	-	60,000	-		
480 - Computer Hardware	13,961	-	48,755	-		
522 - Building Construction	89,431	8,126	100,000	-		
541 - Initial and Additional Equipment	88,928	-	440,754	948,874		
550 - Depreciable Technology	-	-	100,000	-		
642 - Other Dues & Fees	14,591	3,704	60,000	-		
Total Function:	300,510	20,725	844,509	948,874	-	-
Total Requirements:	300,510	20,725	2,344,509	2,448,874	-	-
Total Fund:	(2,538,400)	(3,035,692)	-	-	-	-

IV: INFORMATIONAL SECTION

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The major function categories are defined below. These are general descriptions and not specific to West Linn –Wilsonville School District.

The WLWV School District's budget is appropriated by fund and major functional category as per Oregon State Revised Statutes. The major functional categories, or program areas, are defined by the National Center for Educational Statistics and adopted by the Oregon Department of Education in the Oregon Program Budgeting and Accounting Manual (PBAM). In 1997 the legislature enacted House Bill 3636 which directed the Oregon Department of Education to review, modify, update and improve the existing chart of accounts to promote consistency of accounting across school districts in Oregon. The PBAM provides for more consistency in reporting of school district and education service district financial activities so that comparisons can be made across districts. Under Oregon Budget Law the PBAM also provides the framework for developing and reporting budgets and appropriations.

Function	Function Title	Function Description
1000	INSTRUCTION	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. Instruction may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.
2000	SUPPORT SERVICES	Supporting services provide administrative, technical, personal (such as guidance and health) services and logistical support to facilitate and enhance instruction.
3000	ENTERPRISE AND COMMUNITY SERVICES	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
4000	FACILITIES ACQUISITION AND CONSTRUCTION	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged under a 2000 – Support Services program.
5000	OTHER USES	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD. Note: Debt Service (5100) and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.435.
6000	CONTINGENCIES (FOR BUDGET ONLY)	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The school board authorizes a transfer from the contingency budget to the correct function for the unanticipated expense.
7000	UNAPPROPRIATED ENDING FUND BALANCE	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

FUNCTION 5200 TRANSFERS OF FUNDS

This object category does not represent a purchase. Generally, transfers are used to provide general fund support to funds that are not self-supporting.

FUNCTION 6000 CONTINGENCIES

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Contingency is simply a placeholder for an unplanned event and takes board action to move budget to the appropriation in which the expense will occur.

OBJECT 810 PLANNED RESERVE

Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. Expenditures cannot be coded directly to this account. Board action is required to transfer from this account to another appropriation category.

STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Clackamas County, West Linn-Wilsonville SD 3J - 1922

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$51,995,986.00
Common School Fund	=	\$1,299,759.94
County School Fund	=	\$41,982.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$53,337,727.94

2025-2026 Experience Adjustment

District Average Teacher Experience	=	13.61
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.52

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$8,838,898.00
Transportation per ADMr Rank		51%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$6,187,228.60		

2025-2026 Extended ADMw

2025-2026 ADMw 10,299.49

2024-2025 ADMw 10,189.21

Extended ADMw 10,299.49

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.52 by \$25 then add \$4500 to the result = \$4,538.00
Then multiply \$4,538.00 by the Extended ADMw 10299.4925 and then by the funding ratio 2.47542604256 = \$115,699,177.83

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$115,699,177.83 to the Transportation Grant \$6,187,228.60 = \$121,886,406.43

2025-2026 State School Fund Grant

Subtract the Local Revenue \$53,337,727.94 from the Total Formula Revenue \$121,886,406.43 = \$68,548,678.49

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,233

Total Formula Revenue per Extended ADMw = \$11,834

Charter Schools Rate(ORS 338.155) = \$11,233

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Clackamas County, West Linn Wilsonville SD 3J

District ID: 1922

2025-2026 Extended ADMw

West Linn-Wilsonville SD 3J: District total extended ADMw for funding calculations

	2025-2026		2024-2025	
ADMr: 8,954.00 X 1.00	8,954.00		8,747.66 X 1.00	8,747.66
Students in EL programs: 515.00 X 0.50	257.50		480.05 X 0.50	240.03
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
1252 IEP Students capped at 11% of District ADMr: 984.94 X 1.00	984.94		974.19 X 1.00	974.19
Students on IEP Above 11% of ADMr: 8.70 X 1.00	8.70		8.70 X 1.00	8.70
Students in Poverty: 368.41 X 0.25	92.10		425.95 X 0.25	106.49
Students in Foster Care and Neglected/Delinquent: 9.00 X 0.25	2.25		9.00 X 0.25	2.25
Remote Elementary School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Small High School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Post Graduate Scholars: 0.00 X-0.25	0.00		0.00 X-0.25	0.00
	2025-2026 ADMw 10,299.49		2024-2025 ADMw 10,079.31	
West Linn-Wilsonville SD 3J Extended ADMw			10,299.49	

Three Rivers Charter School: Charter ADMw for information only

	2025-2026		2024-2025	
ADMr: 0.00 X 1.00	0.00		108.61 X 1.00	108.61
Students in EL programs: 0.00 X 0.50	0.00		0.00 X 0.50	0.00
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
0 IEP Students capped at 11% of District ADMr: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Students in Poverty: 0.00 X 0.25	0.00		5.16 X 0.25	1.29
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25	0.00		0.00 X 0.25	0.00
Remote Elementary School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Small High School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Post Graduate Scholars: 0.00 X-0.25	0.00		0.00 X-0.25	0.00
	2025-2026 ADMw 0.00		2024-2025 ADMw 109.90	

West Linn Wilsonville SD 3J Extended ADMw 10,299.49



2025 Budget Survey Results

In April of 2025, the West Linn-Wilsonville School District posted a survey to the district website and sent it to all parent-guardians and staff in the school district. The survey was also shared on the district's communication channels, providing the opportunity to community members without students in the district. The survey closed on April 25th, at 5 p.m., producing a total of 337 survey responses. Below is a summary of survey data.

Survey Questions and Responses

Question 1: Do you have a student in the district? What school(s) do your student(s) attend? Check all that apply.

- Boeckman Creek Primary: **23 (6.9%)**
- Bolton Primary: **16 (4.8%)**
- Boones Ferry Primary: **20 (6%)**
- Cedaroak Park Primary: **17 (5.1%)**
- Lowrie Primary: **15 (4.5%)**
- Stafford Primary: **15 (4.5%)**
- Sunset Primary: **19 (5.7%)**
- Trillium Creek Primary: **31 (9.3%)**
- Willamette Primary: **14 (4.2%)**
- Three Rivers Charter School: **3 (1%)**
- Athey Creek Middle School: **24 (7.2%)**
- Meridian Creek Middle School: **24 (7.2%)**
- Rosemont Ridge Middle School: **34 (10.2%)**
- Wood Middle School: **14 (4.2%)**
- Riverside High School: **6 (1.8%)**
- West Linn High School: **55 (16.5%)**
- Wilsonville High School: **38 (11.4%)**
- I live in the community but don't have students in the district: **25 (7.5%)**
- I am a staff member who doesn't live in the district: **46 (13.8%)**

Question 2 (intended for state grant application purposes): Would you describe yourself or your student as fitting into one or more of the following categories?

- Navigating Poverty: **5 (1.5%)**
- Houseless/Insecure Housing: **3 (1%)**
- LGBTQIA2S+: **23 (7%)**
- Migrant: **3 (1%)**
- Student/Family of Color: **43 (13.1%)**
- Student Served by Special Education: **52 (15.8%)**
- Emerging Bilingual Student (English Language Learner): **4 (1.2%)**
- Foster Care: **1 (0.3%)**
- Student Experiencing Mental Health Needs: **39 (11.9%)**
- Student who will be the first in their family to graduate high school: **2 (0.6%)**
- None of these categories apply to me or my student: **220 (66.9%)**

Question 3: In the event that school districts in Oregon receive more state school funding than anticipated, what investment strategies do you want to see the district prioritize? Check all that apply.

- Prioritize class sizes by filling teaching positions that were reduced. **303 (89.9%)**
- Prioritize restoration of Professional Development. **16 (4.7%)**
- Prioritize classroom support staff by restoring paraeducators and specialists. **188 (55.8%)**
- Restore a larger ending fund balance so that fewer reductions will need to be made in 2026-27. **94 (27.9%)**

Question 4: Are there any other reductions that were made not listed above that you want considered restored if more funds are received by the district?

Response themes included:

- World Language opportunities at the primary level
- Mental health and health staff
- Special Education support staff
- Paraeducator and classroom supports
- Co-curricular opportunities, specifically music, art, and teacher-librarian staff
- Summer learning opportunities

Question 5: The district receives annual grant money from the Student Investment Account (SIA) Grant that must be allocated on mental and behavioral health as well as addressing the achievement gap for historically underrepresented students. Which priorities would you wish to see the district continue to fund through the grant? Check all that apply.

- Social Workers: **103 (31.2%)**
- Counselors: **173 (52.4%)**
- Nurses: **99 (30%)**
- Learning Specialists and English Language Development (ELD) Specialists: **258 (78.2%)**
- Paraeducators to assist in classroom: **258 (78.2%)**
- Fund professional time for teachers and staff to collaborate on programs and strengthen their practices: **75 (22.7%)**
- WLWV Online Academy (high school): **19 (5.8%)**
- Family Empowerment Center: **26 (7.9%)**

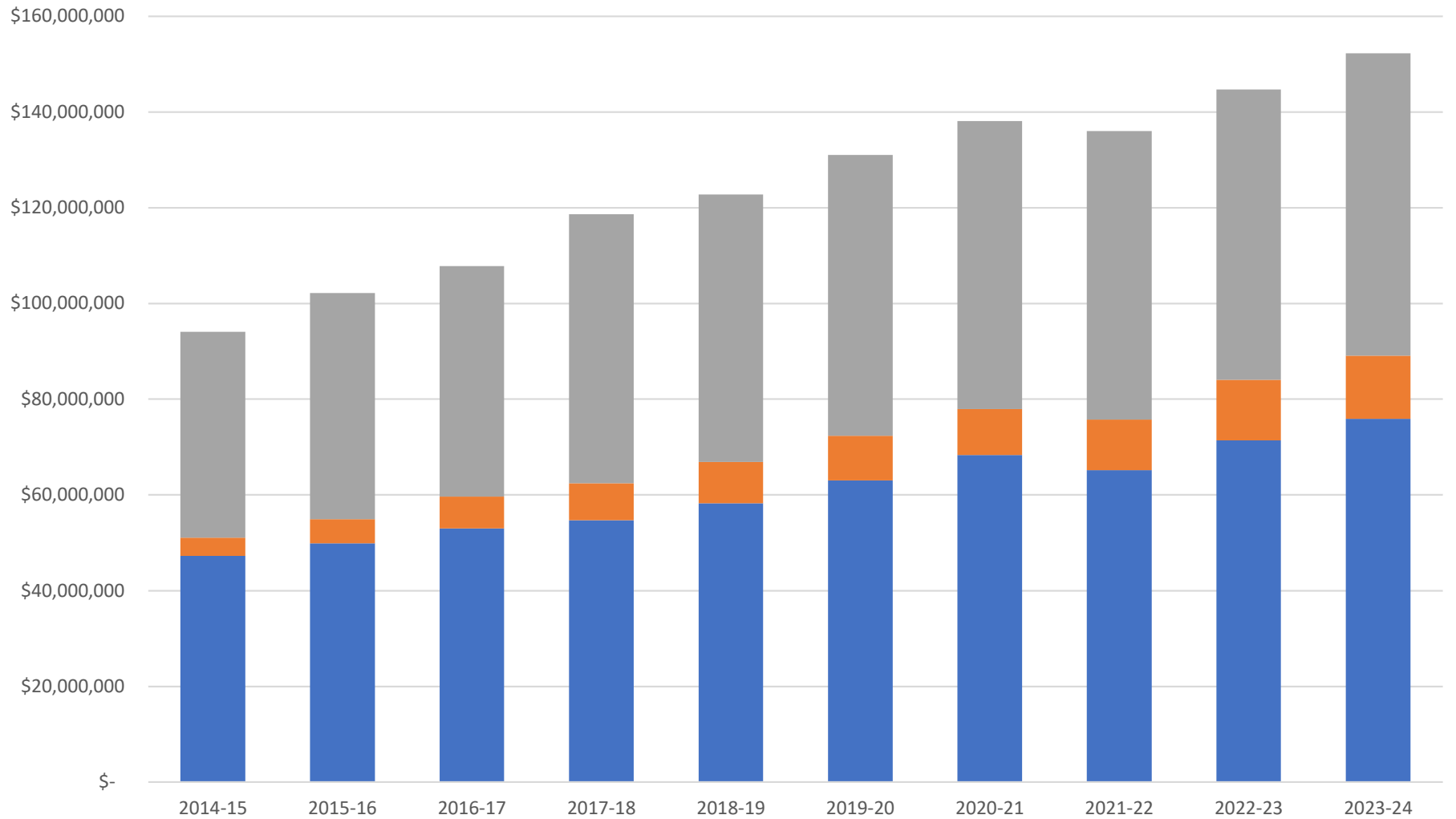
Question 6: Is there any other feedback, input, or comments that you would like the district and budget committee to consider?

Response themes included:

- Prioritize teaching staff and class sizes
- Consider the implementation of furlough days
- Be conservative in budgeting given uncertainties
- Prioritize staffing to ensure the district's inclusion model remains successful
- Prioritize direct classroom staff in reductions
- Support teaching staff as much as possible

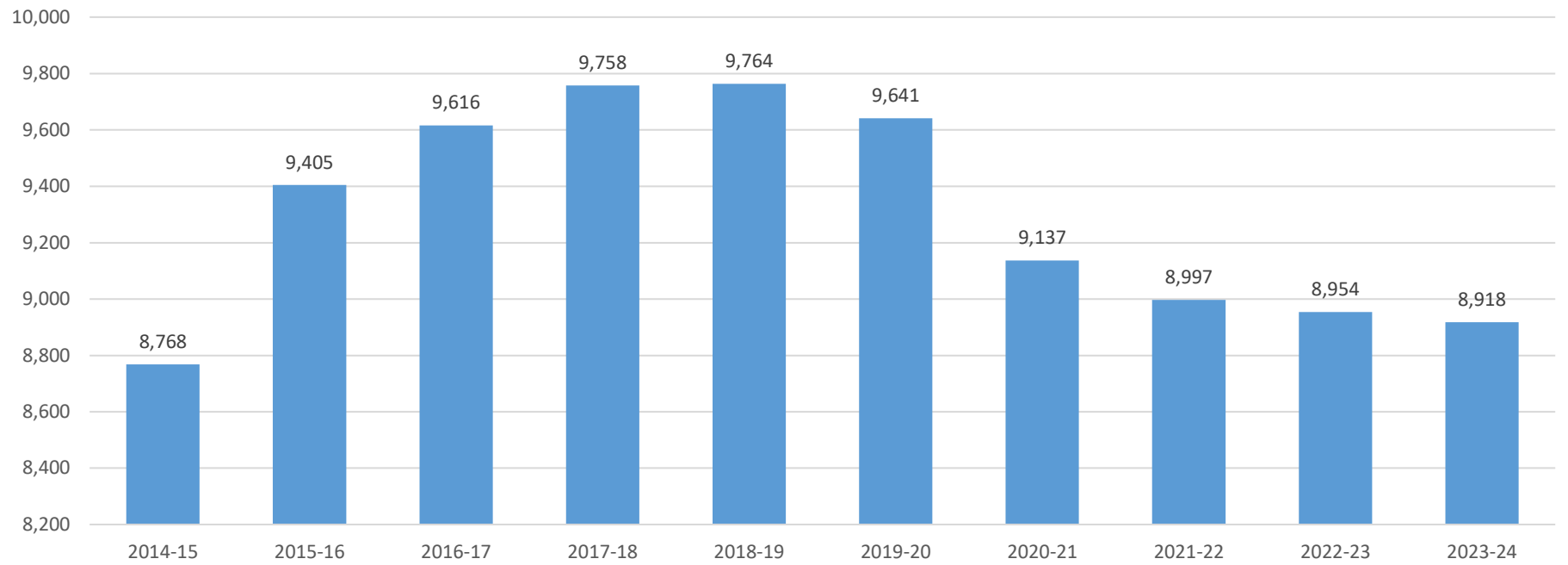
West Linn-Wilsonville School District
General Fund Revenue Sources

■ Property Taxes ■ Local Option ■ State School Fund



West Linn-Wilsonville School District **Enrollment**

■ ADMr (Source: ODE State School Fund Year End Statement)





BRONSON W. RUEDA
COUNTY ASSESSOR

DEPARTMENT OF ASSESSMENT AND TAXATION

DEVELOPMENT SERVICES BUILDING
150 BEAVERCREEK ROAD | OREGON CITY, OR 97045

MEMORANDUM

TO: SCH WLINN/WILS
Son Le Hughes

FROM: Bronson W. Rueda, County Assessor

DATE: February 24, 2025

SUBJECT: 2025-2026 Value Growth Estimates

Oregon's property tax system limits the rate of growth of property value subject to taxation. Assessed value grows each year by a statutory 3% growth test on maximum assessed value and by new construction. Below is our estimated percentage of assessed value growth anticipated for your district in the 2025-2026 tax year.

2024-2025	2025-2026
<u>Assessed Value (AV)</u>	<u>Estimated Growth in (AV)</u>
\$10,474,441,883	3.5% - 4%

Your district's permanent rate and Measure 5 compression loss for certified tax year 2024-25.

- Permanent tax rate: \$4.8684 per \$1,000 of Assessed Value
- Measure 5 compression loss: (\$2,550,784.46)

Measure 5 tax limits are \$5.00 per 1,000 in the education category and are calculated individually on every property. Depending on annual adjustments to Real Market Value, Measure 5 limits reducing revenue to districts can vary each year.

Annexations will cause the growth estimate to vary, so please consider that in your final analysis.

Other Factors can affect AV growth such as possible value reductions from appeals or changes in State industrial and centrally assessed property values outside of our authority. Additionally, this year we have noticed a significant decline in permits for construction. Due to these unknown changes, we are taking a conservative approach in our estimate.

This is an estimate only and is intended to provide assistance in your budgeting process. It is important to note actual AV growth can vary due to the unknown changes stated. Please call if you have any questions

BR/dlm

Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions, and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/23 - 6/30/25			Net Employer Contribution Rate 7/1/25 - 6/30/27		
		Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll	Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll
School Districts							
School							
3319	South Umpqua School District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3487	Springfield School District #19	4.19%	1.35%	6.14%	12.57%	9.39%	14.66%
4279	St Helens School District #502	3.97%	1.13%	5.92%	14.84%	11.66%	16.93%
3942	Stanfield School District	10.01%	7.17%	11.96%	17.89%	14.71%	19.98%
3353	Sutherlin School District #130	4.26%	1.42%	6.21%	15.00%	11.82%	17.09%
3618	Sweet Home School District #55	5.01%	2.17%	6.96%	12.90%	9.72%	14.99%
4380	The Emerson School	26.15%	23.31%	28.10%	28.38%	25.20%	30.47%
4338	Three Rivers U J School District	15.99%	13.15%	17.94%	20.65%	17.47%	22.74%
4316	Tigard-Tualatin School District #23J	23.69%	20.85%	25.64%	27.33%	24.15%	29.42%
3902	Tillamook Public Schools	0.00%	0.00%	0.65%	7.81%	4.63%	9.90%
3928	Umatilla School District #6R	11.33%	8.49%	13.28%	20.35%	17.17%	22.44%
3966	Union County School District	16.42%	13.58%	18.37%	24.37%	21.19%	26.46%
3195	Warrenton-Hammond School District	20.94%	18.10%	22.89%	25.22%	22.04%	27.31%
3075	West Linn School District	7.92%	5.08%	9.87%	16.01%	12.83%	18.10%
4254	Willamette Education Service District	12.79%	9.95%	14.74%	25.09%	21.91%	27.18%
4314	Willamina School District #30J	23.59%	20.75%	25.54%	26.51%	23.33%	28.60%
3349	Winston-Dillard Schools	0.00%	0.00%	0.00%	1.11%	0.00%	3.20%
4166	Yamhill-Carlton School District #1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, ss I, Kristine Humphries, being first duly sworn, depose and say that I am the Principal Clerk of the West Linn Tidings, Wilsonville Spokesman, a newspaper of general circulation, published in Clackamas County, Oregon, as defined by ORS 193.010 and 193.020, that

Ad#: 347734

Owner: West Linn/Wilsonville School District

Description: NOTICE: BUDGET COMMITTEE VACANCIES FOR WEST LINN-WILSONVILLE SCHOOL DISTRICT

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:

01/15/2025, 01/16/2025

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 01/16/2025.

NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM

WEST LINN/WILSONVILLE SCHOOL DISTRICT
22210 SW STAFFORD ROAD
TUALATIN, OR 97062



Tuesday, January 14, 2025 / Wednesday, January 15, 2025

Any person may file, jointly or severally, a protest or standing statement within 30 days after the last date of newspaper publication of this notice, January 15, 2025. Call (503) 986-0935 to obtain additional information. If no protests are filed, the Department will issue a final order consistent with the preliminary determination.

Published Jan. 8 & 15, 2025.

WI344992

NOTICE: BUDGET COMMITTEE VACANCIES FOR WEST LINN-WILSONVILLE SCHOOL DISTRICT

The West Linn-Wilsonville School District Board of Directors is seeking applications from interested community members to fill Budget Committee positions. Positions No. 1 and No. 4 are available, each serving a three-year term. The School Board will review all applications, with appointments to be made at the February 10, 2025, School Board Meeting.

The appointed members will begin their terms immediately upon selection. The terms for Positions No. 1 and No. 4 will end on June 30, 2027.

To be eligible for appointment, applicants must:

1. Reside within the West Linn-Wilsonville School District boundaries.
2. Not be an officer or employee of the West Linn-Wilsonville School District.
3. Be at least 18 years of age.

Applications are available at the district office, located at 22210 SW Stafford Rd, Tualatin, OR 97062, or on the district website at <https://www.wlww.k12.or.us/domain/110>. Completed applications must be emailed to Kelly Douglas, Board Secretary, at Douglask@wlww.k12.or.us, faxed to 503-673-7001, or mailed to the district office address above, "Attention Kelly Douglas." All applications must be received by 4 p.m. on January 31, 2024.

Published January 15 and 16, 2025

WLT/WS347734



P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, ss I, Kristine Humphries, being first duly sworn, depose and say that I am the Principal Clerk of the Business Tribune, a newspaper of general circulation, published in Clackamas County, Oregon, as defined by ORS 193.010 and 193.020, that

Ad#: 357011

Owner: West Linn-Wilsonville School District

Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET INFORMATION SESSION

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:

04/15/2025

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/15/2025

NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM

WEST LINN/WILSONVILLE SCHOOL DISTRICT

2221C SW STAFFORD ROAD
TUALATIN, OR 97062

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET INFORMATION SESSION

West Linn-Wilsonville School District Superintendent Dr. Kathy Ludwig will post the recorded 2025-26 budget webinar to the district website on **April 16, 2025**, including an online survey for budget feedback. The budget webinar will include budget strategies, the district vision, and information about evolving state funding scenarios. The presentation will be published at <https://www.wlww.k12.or.us>. The community survey will close at 5pm on April 25, 2025.

Published April 15, 2025 Business Tribune, April 16, 2025 West Linn Tidings and April 17, 2025 Wilsonville Spokesman.

BT357011



OFFICIAL STAMP
DESERI KIM CERRUTI
NOTARY PUBLIC - OREGON
COMMISSION NO. 1014575
MY COMMISSION EXPIRES JULY 18, 2025



CMG OREGON

P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

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Ad#: 357013

Owner: West Linn-Wilsonville School District

Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET INFORMATION SESSION

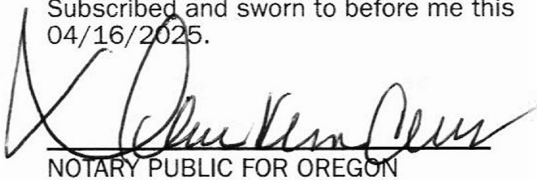
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04/16/2025



Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 04/16/2025.



NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM

WEST LINN/WILSONVILLE SCHOOL DISTRICT

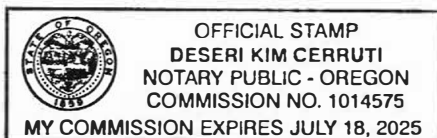
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Published April 15, 2025 Business Tribune, April 16, 2025 West Linn Tidings and April 17, 2025 Wilsonville Spokesman.

WLT357013





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Ad#: 357014

Owner: West Linn-Wilsonville School District

**Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT
BUDGET INFORMATION SESSION**

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04/17/2025

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/17/2025.

NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM

WEST LINN/WILSONVILLE SCHOOL DISTRICT

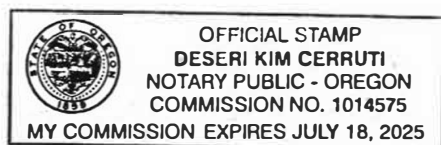
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Published April 15, 2025 Business Tribune, April 16, 2025 West Linn Tidings and April 17, 2025 Wilsonville Spokesman.

WS357014



V: APPENDIX

Appendix A – Terminology

ACCOUNT CODES: Account codes identify the funding source and nature of a budgeted expenditure.

ACCOUNTING SYSTEM: The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACCOUNTS PAYABLE: A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS: The basis of accounting where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. The District uses the accrual basis of accounting in its government-wide financial statements and also in its proprietary fund and fiduciary fund financial statements. Accrual basis accounting is also referred to as full-accrual accounting.

ACCUMULATED DEPRECIATION: A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

ACHIEVEMENT COMPACT: Agreement between the state and school district setting targets for achievement.

ACHIEVEMENT GAP: A persistent and significant disparity in educational achievement and attainment among groups of students as determined by a standardized measure.

ACT: American College Test

ACTIVITY: A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

ACTUARIAL BASIS: A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund or account. The factors considered in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution

over its life. A pension trust fund for PERS is an example of a fund concerned with actuarial basis data.

ADM: Average Daily Membership is the year- to-date average of daily student enrollment.

ADMw: Average Daily Membership Weighted is the average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given an additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

ADOPTED BUDGET: The financial plan adopted by the school board which forms a basis for expenditure appropriations.

ALLOCATIONS: To divide an appropriation into amounts for specific purposes.

APC: Associated Payroll Costs.

APPROPRIATION: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited the in amount and time it may be expended.

ASB: Associated Student Body

Appendix A – Terminology

ASBO: Association of School Business Officials International

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSETS: Resources owned or held which have monetary value. A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

BALANCED BUDGET: The budget for a fund where the total projected resources equal the total projected requirements

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditures, expenses and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BC: Budget Committee. Consists of the five elected School Board members and five citizen members appointed by the Board. Citizen members serve three-year terms.

BEGINNING FUND BALANCE: Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year. The beginning fund balance is the same amount as the previous year's ending fund balance.

BOLI: Bureau of Labor and Industries.

BOND OR BOND ISSUE: A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BUDGET COMMITTEE: A board of the District consisting of the school board and an equal number of legal voters of the District appointed by the School Board.

BUDGET DOCUMENT: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.

Appendix A – Terminology

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes it designates the plan finally approved by that body.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS (also called fixed-assets): Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them.

CAPITAL EXPENDITURES: Expenditures resulting in the acquisition of or addition to the government’s general fixed assets.

CAPITAL OUTLAY: Expenditures that result in the acquisition of or addition to capital assets.

CAPITAL PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CARRY OVER FUND BALANCE: Represents the amount of the prior year’s ending fund balance that is budgeted as a resource in the next year.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CASH: Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

CET: Construction Excise Tax

CLASSIFIED STAFF: Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.

COLA: Cost of Living Adjustment

COMMON SCHOOL FUND: Interest on trust funds from state sale of miscellaneous lands.

CONTINGENCY: A special amount set aside in the budget for unforeseen expenditures. Transfer of general fund operating contingency funds to cover unanticipated expenditures requires School Board approval.

COSA: Confederation of Oregon School Administrators

COST ACCOUNTING: The method of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COST: The amount of money or other consideration exchanged for goods or services.

Appendix A – Terminology

COUNTY SCHOOL FUND: Distributed by county sources and includes property tax levy, state forest fees and various fines such as gambling fees.

CSIP: Comprehensive School Improvement Plan

CTE: Career and Technical Education CTP: Community Transition Program

DEBT: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEFERRED INFLOWS OF RESOURCES: The acquisition of net assets by the government that is applicable to a future reporting period. An example for the District is property taxes which have been collected but will not be available until the subsequent fiscal period.

DEFERRED OUTFLOWS OF RESOURCES: The consumption of net assets by the government that is applicable to future reporting periods. An example for the District is debt refunding charges that do not have present service capacity and must be amortized over future periods.

DEFICIT: (1) The excess of the liabilities and deferred inflows of resources of a fund over its assets and deferred outflows of resources. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period. Oregon school districts may not carry deficits in any fund.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DOUBLE ENTRY: A system of bookkeeping requiring that for every entry made to the debit side of an account or accounts, an entry or entries be made for an equal amount to the credit side of another account or accounts.

EESP: Energy Efficient Schools Program.

EIECSE: Early Intervention Early Childhood Special Education.

ELL (ESL): The English Language Learning program provides educational support to students who do not meet a minimal English language proficiency standard. Former term (and sometimes used) ESL or English as a Second Language.

ENCUMBRANCES: Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENDING FUND BALANCE: The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components: (1) Unexpended budget. Budgeted expenditures minus actual expenditures; (2) Revenues received in excess of the budgeted amount.

Appendix A – Terminology

ENTITY: (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group. (2) That combination of funds and account groups that constitutes the reporting entity for financial reporting purposes and alone may issue CAFRs and GPFS.

EQUALIZATION: A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all Oregon schools are treated equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per-student basis.

EQUITY ACCOUNTS: The District's equity is its ownership in itself. Net position defines the District's equity when accrual accounting is used and Ending Fund Balance defines the District's equity when modified accrual accounting is used. The formula for equity is expressed: $ASSETS + DEFERRED OUTFLOWS OF RESOURCES - LIABILITIES - DEFERRED INFLOWS OF RESOURCES = EQUITY$.

ERC – Educational Resource Center.

ESD: Education Service District.

ESL: English as a Second Language.

EXPENDITURES: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

FEDERAL PROGRAMS: Federally funded programs – bilingual, migrant and Indian education, among others.

FINANCIAL AUDIT: An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations.

FIXED COSTS: A cost such as rent that does not change from month to month with increases or decreases in the amount of services provided.

FIXTURES: Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

FTE: Full-Time Equivalency (1.00 FTE equals one full-time position).

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

FUND BALANCE: Fund balance is the residual of all other elements presented in a governmental funds balance sheet using the modified accrual basis of accounting, and it is expressed with the formula: $FUND BALANCE = ASSETS + DEFERRED OUTFLOWS OF RESOURCES - LIABILITIES - DEFERRED INFLOWS OF RESOURCES$.

FUND TYPE: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

Appendix A – Terminology

FUND: A fiscal and accounting entity with a self-balancing set of accounts in which cash or other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GED: General Educational Development.

GENERAL FUND: The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS: Bonds backed by the full faith and credit of government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GFOA: Government Finance Officers Association

GO BOND: General Obligation Bond

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

GROSS BONDED DEBT: The total amount of direct debt of a government, represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

HIGH COST DISABILITY GRANT: State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student for high school special education.

HR: Human Resources Department
IA: Instructional Assistant

IDEA: Individuals with Disabilities Education Act

IEP: Individualized Education Plan

INDIRECT COST: A necessary cost for the functioning of the organization as a whole that cannot be assigned to a single program.

INTERNAL CONTROL STRUCTURE: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

LEVY: (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Appendix A – Terminology

LICENSED STAFF: All licensed teachers, counselors, media specialists and other support staff under contract to the District. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.

LOCAL OPTION LEVY: A tax approved by the 1999 Oregon Legislature that allows school districts to raise additional funds for operations or capital needs. Funds are excluded from the State Funding Formula.

MEASURE 47: Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

MEASURE 5: Property tax limitation passed by Oregon voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

MEASURE 50: Initiative referred by the Oregon Legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50 assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is, when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

NCLB: No Child Left Behind refers to the Elementary and Secondary Education Act (ESEA), the principal federal law affecting K- 12 education. A number of federal entitlement programs (Title I – V) have been grouped together under this program name.

OBJECT: As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

ODE: Oregon Department of Education

OEA: Oregon Education Association

OEBB: Oregon Educators Benefit Board

OEIB: Oregon Education Investment Board

OESE: Office of Elementary and Secondary Education.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Appendix A – Terminology

OPERATING EXPENSES: Proprietary fund expenses related directly to the fund's primary activities.

OPSRP: Oregon Public Service Retirement Plan

ORS: Oregon Revised Statutes. Oregon laws established by the Legislature.

OSBA: Oregon School Boards Association

OVERHEAD: Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

PBAM: Program Budgeting and Accounting Manual.

PBIS: Positive Behavior Intervention and Support.

PERMANENT TAX RATE LIMIT: The maximum rate of ad valorem property taxes that a school district can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the school district can increase a permanent rate limit.

PERS UAL: PERS Unfunded Accrued Liability.

PERS: Public Employees Retirement System.

PROGRAM BUDGET: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class, on the one hand, and performance, on the other.

PROGRAM REVENUES: Program revenues are part of the internal review process for the general fund budget. These reviews are conducted as a means of maintaining budget integrity and transparency, and assessing budgetary needs for the next year.

PROPOSED BUDGET: Financial and operating plan for the District that the Superintendent recommends to the public and to the budget committee.

PURCHASE ORDER: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

REAL MARKET VALUE: Defined under measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.

REPLACEMENT COST: The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

REQUIREMENT: An expenditure or net decrease to a fund's resources.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

RESOURCES: Total resources are the estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues.

Appendix A – Terminology

REVENUES: (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as “other financing sources” rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

RHIA: Retirement Health Insurance Account

SAT: Scholastic Aptitude Test

SCHOOL BOARD: The governing body of the District consisting of five elected members, each residing in a District zone but elected on a District-wide basis. Board members serve four-year terms.

SERVICE LEVEL BUDGET: In the budget process, this refers to the budget amount that would be needed to provide the same level of service the following year, taking into account increases for salaries, benefits, associated payroll costs, inflation for goods and services, and growth.

SPED: Special Education

SSF: State School Fund is the major appropriation of state support for public schools. SSF grants are distributed to schools on a per-student basis. The SSF formula adopted by the Legislature includes monies from the SSF plus local property taxes and certain other local revenues. This formula determines the majority of the District’s general fund revenues.

STAFFING RATIO: The licensed staffing ratio is the proportion of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, P.E., are included in the staffing ratio.

STANDARD COST: The predetermined cost of performing an operation or producing a product when labor, materials and equipment are used efficiently under reasonable and normal conditions. Normal conditions exist when there is an absence of special or extraordinary factors affecting the quality or quantity of the work performed or the time or method to perform it.

STUDENT INVESTMENT ACCOUNT: As part of the Student Success Act (see below), funds are allocated in a Student Investment Account to meet students’ mental or behavioral health needs and to increase academic achievement for students.

STUDENT SUCCESS ACT: In 2019, the Oregon Legislature passed HB-3427 (Student Success Act), which provides \$200 million to enhance the State School Fund.

SUBFUNCTION: A grouping of related activities within a particular government function.

SUPPLEMENTAL BUDGET: A budget prepared to meet unexpected needs or to spend revenue not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase the tax levy.

T&A: Trust and Agency.

TAG: Talented and Gifted.

The following explanations are drawn from several sources including: Oregon Department of Education (ODE), Oregon Revised Statutes (ORS), Oregon Administrative Rules (OAR), Governmental Accounting Standards Board (GASB) and Government Finance Officers Association (GFOA).

TIS: Technology and Information Services

TITLE I: A federally funded program (special revenue fund grant) that provides additional basic skills instruction for low achieving students, grades K-12, in eligible schools.

Appendix A – Terminology

TOSA: Teacher on Special Assignment.

TRANSFERS: Amounts distributed from one fund to another fund.

TSPC: Teacher Standards and Practices Commission is an organization separate from the Oregon Department of Education which provides and monitors licenses of Oregon teachers and administrators.

UAAL: Unfunded Actuarial Accrued Liability.

UNAPPROPRIATED ENDING FUND BALANCE: The amount budgeted to carry over into the next year's budget to provide the District with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

UNENCUMBERED APPROPRIATION: That portion of an appropriation not yet expended or encumbered.

WORK ORDER: A written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work. Among the items of information included on the order are the nature and location of the job, specifications of the work to be performed and a job number, which is referred to in reporting the amount of labor, materials and equipment used

ACCOUNTING DEFINITIONS

As Defined by Oregon Department of Education's 2023 Program Budgeting and Accounting Manual

Fund Classifications

100	<u>General Fund.</u> Accounts for all financial resources of the district except those required to be accounted for in another fund.	500	<u>Enterprise Funds.</u> Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing good or services to the students or general public on a continuing basis are financed or recovered primarily through user charges.
200	<u>Special Revenue Funds.</u> Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.		
300	<u>Debt Service Funds.</u> Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.	600	<u>Internal Service Funds.</u> Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost- reimbursable basis.
400	<u>Capital Projects Funds.</u> Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).	700	<u>Trust and Agency Funds.</u> Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Revenue

This dimension permits classification of revenues by source. The primary classification differentiates local, intermediate, State and Federal revenue sources.

1000	<u>Revenue from Local Sources.</u>	1120	Local Option Ad Valorem Taxes Levied by District. Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 *Real Market Value) and the Measure 50 Tax Limit (Sum of permanent and gap bond tax rates times Assessed Value).
1110	Ad Valorem Taxes Levies by District. Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.		
1111	Current Year's Taxes.		
1112	Prior Year's Taxes.	1121	Current Year's Local Option Taxes.
1113	County Tax Sales for Back Taxes.	1122	Prior Year's Local Option Taxes.
		1123	Penalties and Interest on Local Option Taxes.

1190 **Penalties and Interest on Taxes.** Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.

1200 **Revenue from Local Governmental Units Other Than Districts.** Revenue from the appropriations of another local governmental unit. The district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.

1300 **Tuition.** Money received from individuals, welfare agencies, private sources and other districts for education provided in the district.

1310 **Regular Day School Tuition.**

- 1311 Tuition from Individuals.
- 1312 Tuition from Other Districts Within the State.
- 1313 Tuition from Other Districts Outside the State.

1320 **Adult/Continuing Education Tuition.** Money received as tuition for students attending adult/continuing education schools in district.

- 1321 Tuition from Individuals.
- 1322 Tuition from Other Districts Within the State.
- 1323 Tuition from Other Districts Outside the State.
- 1324 Tuition/Contract Receipts for Community Services.

1330 **Summer School Tuition.** Money received as tuition for students attending summer school.

- 1331 Tuition from Individuals.
- 1332 Tuition from Other Districts Within the State.
- 1333 Tuition from Other Districts Outside the State.

1400 **Transportation Fees.** Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities.

1410 **Regular Day School Transportation.** Money received for transporting students to and from regular day schools, activities, including alternative programs entitled to State School Fund support.

- 1411 Transportation Fees from Individuals.
- 1412 Transportation Fees from Other Districts Within the State.
- 1413 Transportation Fees from Other Districts Outside the State.

1420 **Summer School Transportation.** Money received for transporting students to and from summer school.

- 1421 Transportation Fees from Individuals.
- 1422 Transportation Fees from Other Districts Within the State.
- 1423 Transportation Fees from Other Districts Outside the State.

1500 **Earnings on Investments.** Money received as profit from holdings for savings.

1510 **Interest on Investments.** Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1530 **Gain or Loss on Sale of Investments.** Gains or losses realized from the sale of bonds or stocks.

1600 **Food Service.** Revenue for dispensing food to students and adults.

- 1610 **Daily Sales—Reimbursable Programs.** Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the US Department of Agriculture. Federal Reimbursements are not entered here.
- 1611 Breakfast.
- 1612 Lunch.
- 1613 Special Milk Program.
- 1620 **Daily Sales—Non Reimbursable Program.** Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk.
- Special Functions.** Money received from
- 1630 students, adults or organizations for the sale of food products and services considered special functions.
- 1700 **Extracurricular Activities.** Revenue from school-sponsored activities.
- 1710 **Admissions.** Revenue from patrons of a school-sponsored activity.
- 1720 **Bookstore Sales.** Revenue from sales by students or student-sponsored bookstores.
- 1730 **Student Organization Membership Dues & Fees.** Revenue from students for memberships in school clubs/organizations.
- 1740 **Fees.** Revenue from students for fees such as lockers, towel fees, equipment fees, etc.
- 1750 **Concessions.**
- 1760 **Club Fund Raising.**
- 1790 **Other Extra Curricular Activities.**
- 1800 **Community Services Activities.** Revenue from community services activities operated by a district.

- 1900 **Other Revenue from Local Sources.** Other revenue from local sources which are not classified above.
- 1910 **Rentals.** Revenue from the rental of either real or personal property owned by the district.
- 1920 **Contributions and Donations from Private Sources.** Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
- 1930 **Rental or Lease Payments from Private Contractors.** Payments received from private contractors for use of district-owned buses and garages in the operation of the pupil transportation system by the private contractor.
- 1940 **Services Provided Other Local Education Agencies.** Revenue from services provided other districts, other than for tuition and transportation services.
- 1941 Services Provided Other Districts Within the State.
- 1942 Services Provided Other Districts Outside the State.
- 1943 Services Provided Other Charter Schools.
- 1950 **Textbook Sales and Rentals.** Revenue from the rental or sale of textbooks.
- 1960 **Recovery of Prior Year's Expenditure.**
- 1970 **Services Provided Other Funds.** Services provided other funds, such as printing or data processing.
- 1980 **Fees Charged to Grants.**
- 1990 **Miscellaneous.** Revenue from local sources not provided for elsewhere. E-Rate and SB1149 Energy revenues are recorded in this revenue source.

2000 Revenue from Intermediate Sources.

- 2100 **Unrestricted Revenue.** Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.
- 2101 County School Funds.
2102 General Education Service District Funds.
2105 Natural Gas, Oil, and Mineral Receipts.
2199 Other Intermediate Sources.
- 2200 **Restricted Revenue.** Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit.
- 2800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base.
- 2900 **Revenue for/on Behalf of the District.** Payments made by an intermediate governmental jurisdiction for the benefit of the district, or contributions of equipment or supplies.

3000 Revenue from State Sources

- 3100 **Unrestricted Grants-In-aid.** Revenue recorded as grants by the district from state funds which can be used for any legal purpose desired by the district without restriction.
- 3101 State School Fund—General Support. 3102
State School Fund—School Lunch Match.
3103 Common School Fund.
3104 State Managed County Timber.
- 3106 **State School Fund—Accrual.** That portion of the SSF paid in July and accrued to prior year.
- 3199 Other Unrestricted Grants-in-aid.

- 3200 **Restricted Grants-In-Aid.** Revenue recorded as grants by the district from state funds which must be used for a categorical or specific purpose.

- 3204 Driver Education.
3222 State School Fund (SSF) Transportation
Equipment.
3299 Other Restricted Grants-in-aid.

- 3800 **Revenue in Lieu of Taxes.** Payments made out of general revenue by a state to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the district on the same basis as privately owned property or other tax base.

- 3900 **Revenue for/on Behalf of the District.** Payment made by a state for the benefit of the district, or contributions of equipment or supplies.

4000 Revenue from Federal Sources.

- 4100 **Unrestricted Revenue Direct from the Federal Government.** Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction.

- 4200 **Unrestricted Revenue from the Federal Government Through the State.** Revenues from the federal government through the state as grants to the district which can be used for any legal purpose desired by the district without restriction.

- 4300 **Restricted Revenue Direct from the Federal Government.** Revenue direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

- 4500 **Restricted Revenue from the Federal Government Through the State.** Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4000 Revenue from Federal Sources (Continued).

4700 **Grants-In-Aid from the Federal Government Through Other Intermediate Agencies.**

4800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by the federal government unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same bases as privately owned property or other tax base.

4801 Federal Forest Fees.

4802 Impact Aid to School Districts for Operation.

4803 Coos Bay Wagon Road Funds.

4899 Other Revenue in Lieu of Taxes.

4900 **Revenue for/on Behalf of the District.** Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

5000 Other Sources.

5100 **Long-term Debt Financing Sources.** The principal portion from the sale of bonds.

5200 **Interfund Transfers.** Revenue earned or received from another fund which will not be repaid.

5300 **Sale of or Compensation for Loss of Fixed Assets.** Revenue from the sale of school property or compensation for the sale loss of fixed assets.

5400 **Resources—Beginning Fund Balance.**

Expenditures

Functions

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000—Facilities Acquisition and Construction, and 5000-Other Uses. The four-digit function codes are sub-functions to provide program and service area information. Functions and sub-functions consist of activities which have similar general operational objectives.

1000 Instruction

1100 **Regular Programs**

- 1111 **Elementary, K-5 or K-6.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during elementary school years.
- 1113 **Elementary Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.
- 1121 **Middle/Junior High Programs, 6-8.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
- 1122 **Middle/Junior High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.
- 1131 **High School Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

- 1132 **High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment and improvement of skills.

- 1140 **Pre-kindergarten Programs.** Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

- 1200 **Special Programs.** Instructional activities designed primarily to deal with students having special needs.

- 1210 **Programs for the Talented and Gifted.**

- 1220 **Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting.

- 1221 Learning Centers—Structured and Intensive.
- 1222 Developmental Kindergarten.
- 1223 Community Transition Centers.
- 1225 Out of District Programs.
- 1226 Home Instruction.
- 1227 Extended School Year Programs.
- 1228 Diagnostic Classrooms.
- 1229 Other.

- 1250 **Less Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities outside the regular classroom.

- 1260 **Treatment and Habilitation.** Services designed to address a child’s developmental deficits in sensory, motor, communication, self-help and socialization areas.
- 1270 **Educationally Disadvantaged.** Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.
- 1271 **Remediation.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards.
- 1272 **Title I.** Record Title I instructional activities here.
- 1280 **Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting.
- 1281 Public Alternative Programs.
- 1282 Private Alternative Programs.
- 1283-1287 District Alternative Programs.
- 1288 Charter Schools.
- 1289 Other Alternative Programs.
- 1290 **Designated Programs.** Special learning experiences for other students with special needs.
- 1291 English Second Language Programs.
- 1292 Teen parent programs.
- 1293 Migrant Education.
- 1294 Youth Corrections Education.
- 1299 Other Programs.

- 1300 **Adult/Continuing Education programs.** Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.
- 1400 **Summer School Programs.** Instructional programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. This does not include the summer term of a 12-month school year.
- 1420 Middle/Junior High.
- 1430 High School.
- 1440 Primary/Intermediate.
- 1460 Special Programs, Summer School.
- 1490 Other Summer School Programs.

- 2000 **Support Services.** Support services are those services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
- 2100 **Support Services—Students.** Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.
- 2110 Attendance and Social Work Services.
- 2112 Attendance Services.
- 2113 Social Work Services.
- 2114 Student Accounting Services.
- 2115 Student Safety.
- 2117 Identification and Recruitment of Migrant Children.
- 2119 Other Attendance and Social Work Services.

2120 **Guidance Services.** Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

- 2121 Service Area Direction.
- 2122 Counseling Services.
- 2123 Appraisal Services.
- 2124 Information Services.
- 2126 Placement Services.
- 2129 Other Guidance Services.

2130 **Health Services.** Physical and mental health services which are not direct instruction

- 2131 Service Area Direction.
- 2132 Medical Services.
- 2133 Dental Services.
- 2134 Nurse Services.
- 2139 Other Health Services.

2140 **Psychological Services.** Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

- 2141 Service Area Direction.
- 2142 Psychological Testing Services.
- 2143 Psychological Counseling Services.
- 2144 Psychotherapy Services.
- 2148 Other Psychological Service

2150 **Speech Pathology and Audiology Services.** Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

- 2151 Service Area Direction.
- 2152 Speech pathology Services.
- 2153 Audiology Services.
- 2159 Other Speech Pathology and Audiology Services.

2160 **Other Student Treatment Services.** Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2190 **Service Direction, Student Support Services.** Activities concerned with direction and management of student support services.

2200 **Support Services—Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2210 **Improvement of Instruction Services.** Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

- 2211 Service Area Direction.
- 2213 Curriculum Development.
- 2219 Other Improvement of Instruction Services.

2220 **Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources.

- 2221 Service Area Direction.
- 2222 Library/Media Center.
- 2223 Multimedia Services.
- 2224 Educational Television Services.
- 2229 Other Educational Media Services.

- 2230 **Assessment and Testing.** Activities to measure individual student achievement.
- 2240 **Instructional Staff Development.** Activities specifically designed for instructional staff to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.
- 2300 **Support Services—General Administration.** Activities concerned with establishing and administering policy in connection with operating the district.
- 2310 **Board of Education Services.** Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.
- 2320 **Executive Administration Services.** Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2321 Office of the Superintendent Services.
- 2324 State and Federal Relations Services.
- 2329 Other Executive Administration Services.
- 2400 **School Administration.** Activities concerned with area wide supervisory responsibility.
- 2410 Office of the Principal Services.
- 2490 Other Support Services—School Administration.
- 2500 **Support Services—Business.** Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district.
- 2510 Direction of Business Support Services.
- 2520 Fiscal Services.
- 2521 Service Area Direction.
- 2522 Budgeting Services.

- 2500 **Support Services—Business.**
- 2523 Receiving and Disbursing Funds Services.
- 2524 Payroll Services.
- 2525 Financial Accounting Services.
- 2526 Internal Auditing Services.
- 2527 Property Accounting Services.
- 2528 Risk Management Services.
- 2529 Other Fiscal Services.
- 2540 **Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair.
- 2541 Service Area Direction.
- 2542 Care and Upkeep of Buildings Services.
- 2543 Care and Upkeep of Grounds Services.
- 2544 Maintenance.
- 2546 Security Services.
- 2549 Other Operation and Maintenance of Plant Services.
- 2550 **Student Transportation Services.** Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities.
- 2551 Service Area Direction.
- 2552 Vehicle Operations Services.
- 2558 Special Education Transportation Services.
- 2559 Other Student Transportation Services.
- 2570 **Internal Services.** Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
- 2571 Service Area Direction.
- 2572 Purchasing Services.
- 2573 Warehousing and Distributing Services.

2570	Internal Services (Continued).			2641	Service Area Direction.
	2574	Printing, Publishing and Duplicating Services.		2642	Recruitment and Placement Services.
	2579	Other Internal Services.		2643	Staff Accounting Services.
				2645	Health Services.
				2649	Other Staff Services.
2600	Support Services—Central Activities. Activities other than general administration, which support each of the other instructional and supporting services programs.			2660	Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones.
2610	Direction of Central Support Services.				
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.			2661	Service Area Direction. 2662 Systems Analysis Services.
	2621	Service Area Direction.		2663	Programming Services.
	2622	Development Services.		2664	Operations Services.
	2623	Evaluation Services.		2669	Other Technology Services.
	2624	Planning Services.	2670	Records Management Services.	
	2625	Research Services.	2680	Interpretation & Translation Services.	
	2626	Grant Writing.	2690	Other Support Services—Central.	
	2627	Statistical Services.			
	2629	Other Planning, Research, Development and Evaluation Services.	2700	Supplemental Retirement Program.	
2630	Information Services. Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.		3000	<u>Enterprise and Community Services.</u> Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.	
	2631	Service Area Direction.		3100	Food Services. Activities concerned with providing food to students and staff in a school or district.
	2632	Internal Information Services.			
	2633	Public Information Services.		3110	Service Area Direction.
	2634	Management Information Services.		3120	Food Preparation and Dispensing Services.
	2639	Other Information Services.		3130	Food Delivery Services.
2640	Staff Services. Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.			3190	Other Food Services.
			3200	Other Enterprise Services.	

- 3300 **Community Services.** Activities which are not directly related to the provision of education for pupils in a district.
- 3310 Direction of Community Services Activities.
- 3320 Community Recreation Services.
- 3330 Civic Services.
- 3340 Public Library Services.
- 3360 Welfare Activities Services.
- 3370 Nonpublic School Students Services.
- 3390 Other Community Services.
- 3500 **Custody and Care of Children Services.** Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.
- 4000 **Facilities Acquisition and Construction.** Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
- 4110 Service Area Direction.
- 4120 Site Acquisition and Development Services.
- 4150 Building Acquisition, Construction, and Improvement Services.
- 4180 Other Capital Items (bondable textbooks/technology)
- 4190 Other Facilities Construction Services.
- 5000 **Other Uses.** Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

- 5100 **Debt Service.**
- 5110 Long-Term Debt Service. 5120 Short-Term Debt Retirement.
- 5200 **Transfers of Funds.** These are transactions which withdraw money from one fund and place it in another without recourse.
- 5300 **Apportionment of Funds by ESD or LEA.** Apportionment of equalization funds and distribution of other funds by the educational service districts or from an LEA acting as the fiscal agent for a grant distributed to other districts.
- 5400 **PERS UAL Bond Lump Sum Payment to PERS.** The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.
- 6000 **Contingencies (for budget only).** Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
- 6110 Operating Contingency.
- 7000 **Unappropriated Ending Fund Balance.** An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it budgeted.

Objects

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers.

100 Salaries. Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

110 **Regular Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees in positions considered to be of a permanent nature.

- 111 Licensed Salaries.
- 112 Classified Salaries.
- 113 Administrators.
- 114 Managerial—Classified.
- 115 Sabbatical.
- 116 Supplemental Retirement Stipends.

120 **Nonpermanent Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees hired on a temporary or substitute basis to work in positions considered to be of a temporary nature.

- 121 Substitutes—Licensed.
- 122 Substitute—Classified.
- 123 Temporary—Licensed.
- 124 Temporary—Classified.

130 **Additional Salary.** Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.

140-190 **Additional Salary.** District defined.

200 Associated Payroll Costs. Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above.

210 **Public Employees Retirement System.**

- 211 Employer Contribution.
- 212 Employee contribution.
- 213-215 PERS UAL Contribution.
- 216 Employer Contribution.

220 **Social Security Administration.**

230 **Other Required Payroll Costs.**

- 231 Workers' Compensation.
- 232 Unemployment Compensation.

240 **Contractual Employee Benefits.**

300 Purchased Services. Services which can be performed only by persons or firms with specialized skills and knowledge.

310 **Instructional Professional and Technical Services.**

Services which by their nature can be performed only by persons with specialized skills and knowledge.

- 311 Instruction Services.
- 312 Instructional Programs Improvement Services.
- 313 Student Services.
- 316 Data Processing Services.
- 317 Statistical Services.
- 318 Professional and Improvement Costs for Non-Instructional Staff.
- 319 Other Instructional, Professional and Technical Services.

320 **Property Services.** Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district.

- 321 Cleaning Services.
- 322 Repairs and Maintenance Services.
- 324 Rentals.
- 325 Electricity.
- 326 Fuel.
- 327 Water and Sewage.
- 328 Garbage.
- 329 Other Property Services.

330 **Student Transportation Services.** Expenditures to persons or agencies for the purpose of transporting children.

- 331 Reimbursable Student Transportation.
- 332 Non-reimbursable Student Transportation.
- 333 Board and Room in Lieu of Transportation.
- 334 Transportation Portion of Tuition Payments.

340 **Travel.** Costs for transportation for all district personnel, conference registration, meals, hotel, and other expenses associated with traveling on business for the district.

- 341 Travel, Local in District.
- 342 Travel Out of District.
- 343 Travel, Student, Out of District.
- 349 Other Travel.

350 **Communication.** Services provided by persons or businesses to assist in transmitting and receiving data or information.

- 351 Telephone.
- 353 Postage.
- 354 Advertising.
- 355 Printing and Binding.
- 359 Other Communication Services.

360 **Charter School Payments.** Expenditures to reimburse Charter Schools for services rendered to students.

370 **Tuition.** Expenditures to reimburse other educational agencies for services rendered to students.

- 371 Tuition Payments to Other Districts Within the State.
- 372 Tuition Payments to Other Districts Outside the State.
- 373 Tuition Payments to Private Schools.
- 374 Other Tuition.

380 **Non-instructional Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge.

- 381 Audit Services.
- 382 Legal Services.
- 383 Architect/Engineer Services.
- 384 Negotiation Services.
- 385 Management Services.
- 386 Data Processing Services.
- 387 Statistical Services.
- 388 Election Services.
- 389 Other Non-instructional Professional and Technical Services.

390 **Other General Professional and Technological Services.**

400 Supplies and Materials. Amounts paid for material items of an expendable nature that are consumed, worn out, or

deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

- 410 Consumable Supplies and Materials.
- 420 Textbooks.
- 430 Library Books
- 440 Periodicals.
- 450 Food.
- 460 Non-consumable Items.
- 470 Computer Software.
- 480 Computer Hardware.

500 **Capital Outlay.** Expenditures for the acquisition of fixed assets or additions to fixed assets.

510 **Land Acquisition.**

520 **Buildings Acquisition.**

530 **Improvements Other Than Buildings.**

540 **Depreciable Equipment.**

541 Initial and Additional Equipment Purchase.

542 Replacement Equipment Purchases.

550 **Depreciable Technology.** Expenditures for computer hardware, related equipment, and other capital outlay for technology.

560 **Depreciable Transportation.** Expenditures for bus garages, buses and capital bus improvements for student transportation.

562 Bus Garage Purchases.

564 Bus and Capital Bus Improvements.

590 **Other Capital Outlay.**

600 **Other Objects.** Amounts paid for goods and services not otherwise classified above.

610 **Redemption of Principal.** Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

620 **Interest.** Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.

621 Regular Interest.

622 Bus Garage, Bus and Capital Bus Improvement Interest.

620 **Interest.** Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.

621 Regular Interest.

622 Bus Garage, Bus and Capital Bus Improvement Interest.

640 **Dues and Fees.**

650 **Insurance and Judgments.**

651 Liability Insurance.

652 Fidelity Bond Premiums.

653 Property Insurance Premiums.

654 Student Insurance Premiums.

655 Judgments and Settlements Against the District.

659 Other Insurance and Judgments.

660 **Depreciation.** The portion of the cost of a fixed asset, except for land, which is charged as an expense during a particular period.

662 Buildings.

663 Improvements Other Than Buildings.

664 Equipment.

665 Technology.

669 Other Capital Assets.

670 **Taxes and Licenses.**

680 **PERS UAL Lump Sum Payment to PERS.**

690 **Grant Indirect Charges.**

700 Transfers. This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.

710 **Fund Modifications.** This category represents transactions of conveying money from one fund to another.

720 **Transits.** This category represents transactions which are transit or flow-through means to convey money to the recipient.

790 **Other Transfers.**

800 Other Uses of Funds.

810 **Planned Reserve.** Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.

820 **Reserved for Next Year.**