

WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT 2020-2021 ADOPTED BUDGET



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SECTION I:

BUDGET MESSAGE

SUPERINTENDENT’S BUDGET MESSAGE FOR THE 2020-2021 SCHOOL YEAR

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

I respectfully submit the West Linn-Wilsonville School District proposed budget for 2020-2021 in accordance with ORS 294.391.

The proposed general fund budget of \$127,590,434 accounts for a balanced budget that aligns with the School Board and School District goals; these goals are identified, prioritized and articulated to maximize student learning.

2020-2021 State Budget Allocation for School Districts

The West Linn-Wilsonville School District 2020-2021 budget proposal is based on a \$9.0 billion State School Fund biennium. While \$9.0 is an increase from the past biennium (\$8.2 billion), unfortunately it is not enough to accommodate “roll up” costs to maintain current programs and personnel. And it is well below what is needed to adjust for increases to PERS (Public Employee Retirement System). *For West Linn-Wilsonville this means an estimated cost increase of \$3.5 million in each year of the biennium.* This is not a one-time cost increase for one biennium. Funding PERS obligations will affect all public agencies (state government, public schools, cities, counties and special districts) for at least the next ten years.

Additionally, the recent global pandemic COVID-19 has impacted both programs and budget expenses this fiscal year as well as a projected significant reduction into the second year of the biennium, 2020-2021. The June Economic Revenue Forecast estimates a \$2.7 billion loss to revenue for Oregon, subsequently a \$490 million loss to the State School Fund. *For West Linn-Wilsonville, this means an unexpected estimated loss of \$7.5 million for the 2020-2021 school year.*

As school districts across Oregon are submitting their school budgets for next year, state officials and legislators are still considering ways to mitigate the reductions in revenue for the second year of the biennium and over the next five years. In the meantime, we are charged with submitting a budget with current information (June 2020) and to the best of our abilities.

Budget Investments in Excellence, Opportunity and Access

In the process of assembling a school budget, the district maintains a theory of action that investing in diverse and challenging learning opportunities for our children leads us to achieving our goals. These key investment strategies are identified and implemented because they prove to exemplify the quality of learning and the quality of care every parent wishes for their child and the outcomes for every child in our community to be fully prepared for college, career and the world.

Our key investment strategies include:

- Hiring and developing the most qualified professionals who provide expert instruction for all students, including students with diverse learning needs.
- Prioritizing and delivering high quality professional learning experiences, systems, curricula and supports that impact instruction in the classroom on a daily basis.
- Developing and sustaining strategies that increase time for learning, including a full academic school year and full academic schedules for all students.
- Maintaining effective class sizes while strengthening counseling, teacher-librarian, special education, operations and information technology support.
- Expanding and supporting strong early childhood programs: Pre-K and Kindergarten.
- Providing instructional and programmatic supports for **mental and behavioral health needs**
- Utilizing **School Equity Teams** and districtwide initiatives to eliminate systems of racism and increase equity & access for all students
- Expanding Advanced Placement and other college level courses in our high schools.
- Providing enriched and comprehensive programming for the performing and visual arts, world and dual language, athletics, activities and wellness across all schools.
- Expanding STEM and CTE Programs and related experiences in science, technology, engineering, journalism, health sciences, business/marketing and mathematics.
- Maintaining responsible stewardship of our facilities, grounds, and other property assets.

Measure 98: High School Success Grant

Measure 98 is funded fully through two revenue sources: the State School Fund (approximately \$170 million) and the Student Success Act (approximately \$133 million). The district was fully funded for Measure 98 in the 2019-2020 school year.

The Measure 98 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. School districts apply for funds that must be spent to implement three strategies:

1. Establish or expand drop-out prevention strategies in high schools,
2. Establish or expand college-level educational opportunities for high school students, and
3. Establish or expand career and technical education programs in high schools.

In West Linn-Wilsonville, we have developed a strategic plan for allocating Measure 98 funds to impact all three of these areas that connect to school attendance, graduation and a student's aspiration for college, career and beyond.

*Due to the economic downturn from COVID-19, the estimated impact is a 35% reduction to this grant for the 2020-2021 school year.
(Calculations supplied by COSA, based on June Economic Revenue Forecast)*

Student Success Act: Student Investment Account Grant

Last year, voters approved a Corporate Activities Tax allocating \$2 billion in funds each biennium towards the Student Success Act. The Student Success Act proportions each year, \$1 billion towards 3 funds: Statewide Education Initiatives, Early Learning Account and the Student Investment Account.

The Student Investment Account, is an annual \$500 million 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. Funded according to ADMw, West Linn-Wilsonville School District planned to receive about \$7.5 million dollars for the 2020-2021 school year.

*Due to the economic downturn from COVID-19, the estimated impact is a 37% reduction to this grant for the 2020-2021 school year.
(Calculations supplied by COSA, based on June Economic Revenue Forecast)*

Measuring the Outcomes of Our Investments

Our District Mission question, “How do we create learning communities for the greatest thinkers and most thoughtful people...for the world”, sets the stage and tone for the collaborative and collective ethic of excellence we hold for ourselves as professionals. From this compelling mission question emerges annual District Goals and a District Work Plan that identifies and outlines actions, strategies and measureable outcomes to align and allocate resources towards meeting these goals.

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 in the state of Oregon for multi-high school districts
- Drop-out rates – West Linn-Wilsonville schools continue to make important strides in keeping students engaged in school, K-12.
- Regular Attendees – We monitor and respond to data that helps us work with students who have chronic absenteeism.
- 9th Grade On Track – We monitor and respond to data that helps us focus strategies and support to students in their first year of high school.
- Student participation in AP courses and dual credit classes at our high schools
- Oregon Department of Education School Report Cards
- Oregon State Assessments (SBAC, OAKS, ELPA21) that provide academic benchmark data aligned to college and career readiness
- District Interim and Formative Assessments that provide academic growth data – These types of assessments (standardized, curriculum-based measures, tests, grades, etc.) provide valuable information to help students monitor their own learning, help teachers adjust and prepare strategically for new learning, and help our school and district leadership teams effectively plan where broad-based as well as targeted new learning and resources are needed.

In developing a balanced budget for the 2020-2021 school year we have made the following working assumptions:

Revenue:

- State revenue of \$9.0 billion for the biennium
- 49% of the biennial allocation in 2019-2020 and 51% in 2020-2021
- Projected local option revenue of \$10,472,674
- ADMr projected at 9,816; ADMw projected at 11,229
- Utilization of Regional ESD funds appropriated to the district
- Carry-over of approximately \$10,971,225 of our 2019-2020 ending fund balance

Additional Revenue: Coronavirus Aid, Relief, and Economic Security (CARES) Act

- Federal relief funds to Oregon have targeted support for K-12 Public Schools. These funds are proportioned based on the same allocation rate as title grant funding. The projected amount to West Linn-Wilsonville School District for 2020-2021 is approximately \$460,000.

Expenditures:

- Increased personnel costs to honor negotiated contracts that include increases in cost of living (COLA) and health insurance.
- Increased costs in PERS (Public Employees Retirement System)
- Increased costs for utilities, transportation, materials, supplies and purchased services for all buildings and adjusting for growth across the district.

Challenges with the Current State Funding Level of \$9.0 billion:

- \$9.0 billion from the state does not quite fund the “roll-up” costs of current operation and staffing from the 2019-2020 school year into the 2020-2021 school year. It absolutely does not provide enough funding to offset the \$3.5 million PERS increase for our school district.
- The \$3.5 million PERS increase paired with insufficient funds from the state, result in increased dependency on local option revenue, depletion of our PERS reserve, and the risk of a fund balance far below GASB (Governmental Accounting Standards Board) recommendations.

Additional Challenges: Estimated Reductions to the 2020-2021 Revenue due to COVID-19 Related Economic Downturn

- Estimated \$490 million State School Fund reduction to the 2020-2021 school year, which is approximately \$7.5 million reduction for West Linn-Wilsonville
- 35% reduction to Measure 98 Grant Funds in the 2020-2021 school year
- 37% reduction to Student Investment Account Grant Funds in the 2020-2021 school year

Savings from 2019-2020 to offset challenges for 2020-2021:

- Savings from transportation, utilities and substitutes
- Savings from furlough days (all staff: licensed, classified, specialty & confidential, administrators)
- Savings from suspending June summer programs
- Savings from untapped Contingency Fund

Maintaining School Year and Targeted Support for Students:

- We will continue to support a full academic school year and full academic schedules, with targeted support for extended learning time.
- We will sustain our strategies of targeted support for students for whom we have identified opportunity and achievement gaps.

Amendment Budget Plan based on Reduction in 2020-2021:

With the \$490 million reduced revenue to the State School Fund and the subsequent approximately \$7.5 million reduced revenue to West Linn-Wilsonville School District, the following reductions are planned for the 2020-2021 school year to help balance the budget.

Reduction Area	Estimated Savings
Personnel: Reduce licensed staff by 16 FTE and reduce 54 classified staff hours.	\$2.4 million
Suspension of WLWV Preschool Program for one year. This program is funded by tuition payments; we receive no preschool funding from the state. Challenges with fully enrolling and sustaining the program next year causes us to make the difficult decision to suspend the program for the 2020-2021 school year.	\$100,000
Suspension of Teacher-Mentor Program for 2020-2021 school year. These two positions have been funded out of the General Fund budget and are used to support teachers in their first-second year of teaching. It is unlikely we will hire many new teachers next year.	\$250,000
20% Reduction to school budgets	\$400,000
Suspend curriculum renewal plans and reduce district-level professional development	\$100,000
Utilize Student Investment Account (SIA) Grant to fund current positions which fulfill the goals and priorities of the Student Success Act legislation (mental and behavioral health, class size, increasing academic achievement) and those outlined in the SIA grant application.	\$4.0 million
Utilize Construction Excise Tax account for appropriate expenditures (e.g. equipment, furniture, textbooks, technology).	\$250,000

- If the Governor or state legislature determines to utilize the Education Stability Fund or Rainy Day Fund to offset the losses to the State School Fund, the district will prioritize restoration of licensed and classified positions.

Recognition of Our Community

- I wish to recognize the leadership of our School Board members. We appreciate your volunteer service that includes countless hours meeting with patrons, attending school and district events while leading the district. We appreciate your belief and support in the professional expertise and commitment to students by our staff and administrators. We appreciate your courageous advocacy for inclusion of ALL children in a general education learning experience, while speaking out on issues of race, equity and sustainable funding for public education. We appreciate your priority and persistence in advocating for adequate and stable school funding.
- I wish to recognize our Budget Committee and all who participated in this budget development process by sending us your feedback: parents, patrons and staff. The interest, support and advocacy by our community towards our school district is deeply evident. The strong investment of parent volunteers and community partnerships in our students is a hallmark across Wilsonville and West Linn.

- I wish to recognize the excellence of our teachers and staff in our schools who bring their best professional selves to the work on a daily basis. Our teachers and staff seek out professional learning that address race and equity reform, research-based best practices and high-leverage instructional strategies that “move the dial” in eliminating opportunity and achievement gaps. At 94.7%, West Linn-Wilsonville School District students demonstrate the highest graduation rate in Oregon for a multi-high school district.
- Lastly, I wish to recognize and thank our community’s generosity in supporting local option levies and capital construction bonds over the years. Our local option levy helps us currently fund approximately 80 teachers. And our most recent capital bond in 2019 allows us to build a new primary school and middle school, remodel an existing school to relocate our third option high school, add a new auditorium to Wilsonville High School, expand the stadium and parking at West Linn High School, upgrade safety, security and technology at all schools, and attend to districtwide improvements. These are significant contributions and we would not be able to provide the level of service and learning to students without this support.

In Closing

This budget message is presented with the sobering recognition that we will be making significant reductions to our personnel, programs and professional development program next year. Reducing by \$7.5 million dollars, while also growing as a district, will be a noticed impact. And yet, I hold a spirit of optimism that our community, our state and our elected representatives will continue to seek out ways to support public education funding in Oregon.

We must always strive to fulfill the District’s compelling first goal to provide each child with a high-quality education while eliminating opportunity and achievement gaps.

I am proud and humbled to serve the West Linn-Wilsonville School District and I believe this budget supports the mission and goals of this school district as we LEAD FOR ALL.

Respectfully,

Kathy Ludwig, D.Ed.
Superintendent

SECTION II:

BUDGET PROCESS

INTRODUCTION TO THE 2020-2021 BUDGET

This proposed budget is a tentative document, subject to change by legislative action, your action as members of the Budget Committee, and to final approval by the School Board.

This budget book is divided into ten (10) sections:

- Section I: Superintendent's Budget Message
- Section II: Budget Process
- Section III: Financial Summaries
- Section IV: General Fund
- Section V: Special Revenue Funds
- Section VI: Debt Service Funds
- Section VII: Capital Projects Funds
- Section VIII: Trust Funds
- Section IX: Reference Materials
- Section X: Required Publication (Legal)

This Budget Document is organized by service area with a narrative explanation of each section, actual amounts for the prior two years (2017/2018 & 2018/2019), adopted budget figures for 2019/2020, and the proposed/approved/adopted budget figures of 2020/2021.

WLWV School District used the Incremental Based Budget (IBB). Incremental Based Budget is a budget prepared using a previous period's budget or actual performance as a basis with incremental amounts added for the new budget period. Starting in Fiscal Year 2019-20 and Fiscal Year 2020-21, I met and presented the budget to each School Principal and Department Director and allowed them to justify and analyze every expense for their building/department needs and costs. Budgets are built around what is needed for the upcoming fiscal year, regardless of whether each category budget is higher or lower than the previous one.

Statistics and Terms – Includes documents pertaining to this budget including: Staff FTE Recap and Salary Schedule, Terminology and Acronyms, and Accounting Definitions. WLWV School District has complied with government generally accepted accounting principles (GAAP) and in fiscal year 2017-18, the District has received the Certificate of Excellence from GFOA for our Comprehensive Financial Report (CAFR). The district also submitted the 2018-19 audit to GFOA and is waiting to hear from them. The award is based on financial reports judged to substantially conform to program standards.

Special acknowledge is given to Business Office staff that assisted in preparing and assembling the budget document.

Respectfully,

Son Lê Hughes, Ph.D.
Chief Financial Officer

BUDGET DEVELOPMENT PROCESS AND TIMELINE 2020-2021

Budget Process

1. Budget officer 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 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.

Adopted budget

11. Budget Hearing is held by a quorum of the governing body. Patrons may attend.
12. Budget Committee approves proposed budget, which is then forward to the Board for Adoption.
13. Tax Levy certified by the County Assessor.

ITEMS	CURRENT DATES	APPROVED NEW DATES
Budget Listening & Learning Session: Public Feedback	April 1, 2020	May 29 Webinar release w/ survey
Superintendent's Budget Message (Budget Committee receives Budget Message & Proposed Budget)	May 04, 2020	June 8, 2020
Budget Committee Work Session Proposed Budget deliberation	May 18, 2020	June 22, 2020
Additional Budget Committee Work Session (if needed) Proposed Budget deliberation	May 20, 2020	June 24, 2020
Budget Hearing and Adoption	June 08, 2020	June 29, 2020
Last Date to Adopt 2020-21 Budget	June 30, 2020	June 30, 2020

BOARD/BUDGET COMMITTEE MEMBERS

Fiscal Year 2020-2021

<u>Position</u>	<u>Board Members</u>		<u>Committee Appointees</u>	
1	Ms. Regan Molatore, Board Chair	2021	Mr. Craig Nelson	June 30, 2021
2	Ms. Chelsea King, Board Vice Chair	2023	Ms. Hui Xie	June 30, 2020
3	Mr. Dylan Hydes	2021	Ms. Emily Teixeira	June 30, 2022
4	Ms. Christy Thompson	2023	Ms. Kirsten Wyatt	June 30, 2021
5	Ms. Ginger Fitch	2021	Ms. Ahsan Ahmed	June 30, 2022

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 needs of the district in relation to estimated resources and estimated requirements.
4. Approve and if necessary revise the proposed budget.
5. Establish and approve the proposed budget amount and/or rate of property taxes to be imposed.

ORS 294.336-406

BUDGET ASSUMPTIONS 2020-2021

Salary Assumptions:	2019-2020 Adopted Budget	2020-2021 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	Longevity and COLA

Associated Payroll Costs	2019-2020 Adopted Budget	2020-2021 Proposed
UAL PERS	7%	7%
PERS: Budgeted at the employee's rate of either Tier I/II/ OPSRP	24.25% T1/T2, 18.80% OPSRP	24.25% T1/T2, 18.80% OPSRP
Social Security	7.65%	7.65%
Workers compensation	Range of .37% to 3.82%	Range of .38% to 3.99%
Unemployment compensation	.15%	.15%
Health benefits:		
Classified	\$14,976	\$15,876
Licensed	\$17,640	\$17,880
Administrator	100%	100%

Revenue Assumptions	2019-2020 Adopted Budget	2020-2021 Proposed
Tuition , Fees and Miscellaneous	Three years average	0% increase
Local Option Property Taxes	13% increase	3% increase
Enrollment	48 students increase	0 students increase

Expenditure Assumptions	2019-2020 Adopted Budget	2020-2021 Proposed
Services and Supplies	4% increase	4% -7% increase
Transportation	2.5% increase	12.25 % increase
Insurance and Fees	5% increase	22% increase

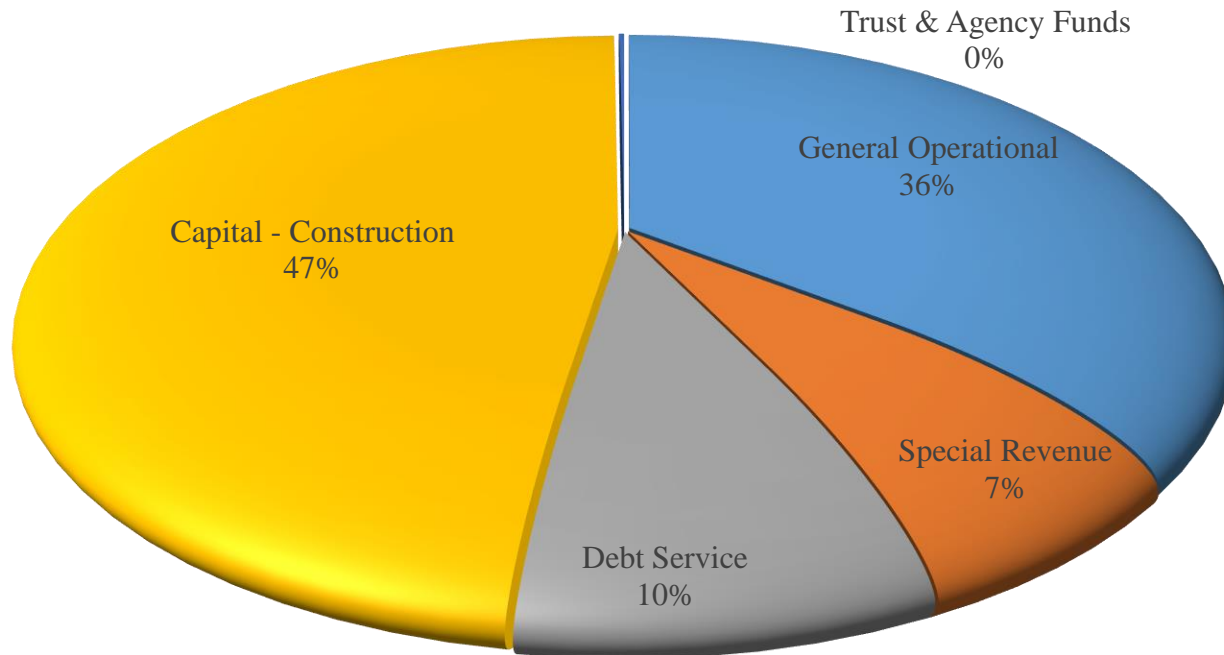
SECTION III:

FINANCIAL SUMMARY

FINANCIAL SUMMARY

Fiscal Year 2020-2021

FUNDING SOURCES	Proposed Budget 2020-21		2019-20 Adopted	
	\$ Amount	%	\$ Amount	%
General Operational	127,590,434	36%	119,732,048	67%
Special Revenue	26,243,942	7%	18,735,507	10%
Debt Service	34,511,790	10%	31,247,059	17%
Capital - Construction	170,027,850	47%	9,531,658	5%
Trust & Agency Funds	610,848	0%	249,380	0%
TOTAL ALL FUNDS	\$ 358,984,864	100%	\$ 179,495,652	100%



SECTION IV:

GENERAL FUND

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

GENERAL FUND BUDGET AT A GLANCE

Fiscal Year 2020-2021

REVENUE

Beginning Fund Balance (estimated)	10,971,225
Revenue from Local Sources	52,505,770
Revenue from Intermediate Sources	2,003,200
Revenue from State Sources	62,092,739
Revenue from Federal Sources	17,500
TOTAL REVENUE	\$ 127,590,434

EXPENDITURES

Salaries	61,737,230
Associate Payroll Costs	40,326,762
Purchased Services	12,489,301
Supplies and Materials	3,119,601
Capital Outlay	27,190
Other Dues and Fees	1,096,983
Transfer	25,000
TOTAL EXPENDITURES	\$ 118,822,067.0

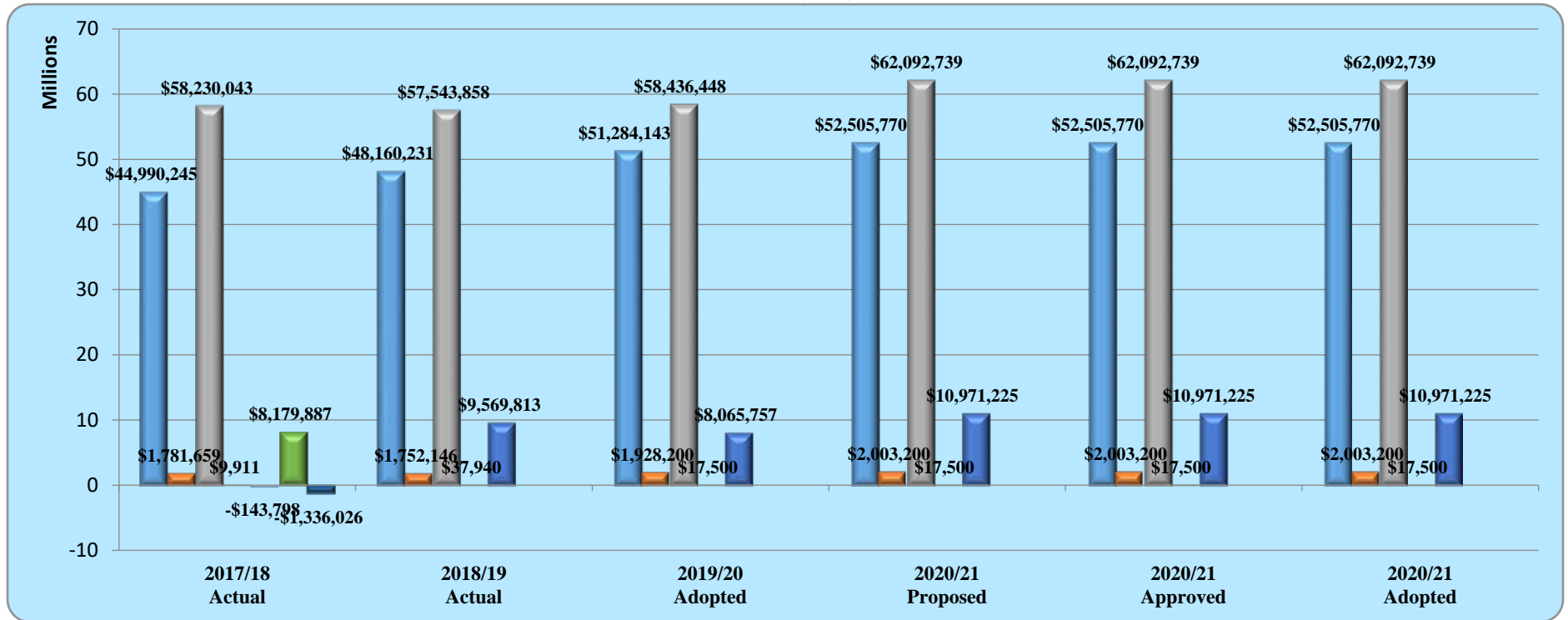
REVENUE - EXPENDITURES	\$ 8,768,367
Minus Contingency	(1,000,000)

ESTIMATE ENDING FUND BALANCE FY 2020-21	\$ 7,768,367
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West Linn - Wilsonville School District 3JT

General Fund Resources

Total: \$127,590,434



	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted	
Object	\$	\$	\$	\$	\$	\$	%
1000 - Revenue from Local Sources	44,990,245	48,160,231	51,284,143	52,505,770	52,505,770	52,505,770	41.2
2000 - Revenue From Intermediate Sources	1,781,659	1,752,146	1,928,200	2,003,200	2,003,200	2,003,200	1.6
3000 - Revenue From State Sources	58,230,043	57,543,858	58,436,448	62,092,739	62,092,739	62,092,739	48.7
4000 - Revenue From Federal Sources	9,911	37,940	17,500	17,500	17,500	17,500	0.01
5000 - Other Sources	(143,798)	9,569,813	8,065,757	10,971,225	10,971,225	10,971,225	8.6
9770 - Unassigned Fund Balance	8,179,887	-	-	-	-	-	
9780 - Undistributed Fund Balance	(1,336,026)	-	-	-	-	-	
Total Object:	111,711,921	117,063,987	119,732,048	127,590,434	127,590,434	127,590,434	100.0

West Linn - Wilsonville School District 3JT

General Fund Resources by Function/Object

100 - General Fund

Total: \$127,590,434

Object - Object	2017/18 Actual \$	2018/19 Actual \$	2019/20 Adopted \$	2020/21 Proposed \$	2020/21 Approved \$	2020/21 Adopted \$
1000 - Revenue from Local Sources						
1111 - Current Year's Taxes	33,837,859	35,478,659	38,221,760	39,753,048	39,753,048	39,753,048
1112 - Prior Years Taxes	537,486	1,250,666	679,811	315,570	315,570	315,570
1121 - Current Year's Taxes-Local Option	7,701,607	8,612,792	9,862,195	10,393,918	10,393,918	10,393,918
1122 - Prior Years' Taxes-Local Option	88,683	216,816	86,279	63,675	63,675	63,675
1123 - Penalty & Interest - Local Option	2,961	23,816	25,600	15,081	15,081	15,081
1190 - Penalties and Interest on Taxes	13,442	100,830	17,823	50,000	50,000	50,000
1310 - Regular Day School Tuition	314,641	331,609	326,575	264,871	264,871	264,871
1330 - Summer School Tuition	116	-	12,125	-	-	-
1510 - Interest on Investments	677,283	1,028,913	412,000	485,000	485,000	485,000
1530 - Gain or Loss on Sale of Investments	(24,107)	8,262	-	8,000	8,000	8,000
1700 - Extracurricular Activities	7,003	-	-	-	-	-
1705 - Enrichment Fees	130,221	104,046	125,845	90,000	90,000	90,000
1706 - Crest	30,909	10,429	18,115	-	-	-
1707 - Crest Field Trips	39,998	73,012	45,226	51,000	51,000	51,000
1710 - Admissions	97,422	66,898	57,795	58,500	58,500	58,500
1741 - HS Activity Fees	413,275	386,010	546,452	422,095	422,095	422,095
1742 - MS Activity Fees	50,150	45,867	47,890	49,197	49,197	49,197
1744 - Outdoor School Fees	106,011	-	-	-	-	-
1745 - Crest Center Fees	1,733	245	100	2,500	2,500	2,500
1911 - Rental of Buildings	117,672	140,942	135,795	118,100	118,100	118,100
1920 - Contributions and Donations From Private Sou	315,676	17,640	-	-	-	-
1960 - Recovery of Prior Years' Expenditures	36,210	(72,109)	95,625	30,000	30,000	30,000
1990 - Miscellaneous	493,995	334,873	567,132	335,215	335,215	335,215
1993 - Student Fees	-	15	-	-	-	-
Total Object:	44,990,245	48,160,231	51,284,143	52,505,770	52,505,770	52,505,770
2000 - Revenue From Intermediate Sources						
2101 - County School Fund	1,421	1,368	1,000	1,000	1,000	1,000
2102 - General Education Service District Funds	1,780,238	1,750,778	1,927,200	2,002,200	2,002,200	2,002,200
Total Object:	1,781,659	1,752,146	1,928,200	2,003,200	2,003,200	2,003,200

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	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$	\$	\$	\$
3000 - Revenue From State Sources						
3101 - State School Fund	56,239,588	55,916,304	57,030,197	60,671,970	60,671,970	60,671,970
3103 - Common School Fund	932,518	1,098,073	956,251	970,769	970,769	970,769
3199 - Other Unrestricted Grants-In-Aid	450,791	407,249	450,000	450,000	450,000	450,000
3299 - Other Restricted Grants-In-Aid	607,147	122,232	-	-	-	-
<i>Total Object:</i>	58,230,043	57,543,858	58,436,448	62,092,739	62,092,739	62,092,739
4000 - Revenue From Federal Sources						
4801 - Federal Forest Fees	9,911	37,940	17,500	17,500	17,500	17,500
<i>Total Object:</i>	9,911	37,940	17,500	17,500	17,500	17,500
5000 - Other Sources						
5200 - Interfund Transfers	-	-	1	-	-	-
5300 - Sale or Loss of Fixed Assets	-	-	1	-	-	-
5400 - Beginning Fund Balance	(143,798)	9,569,813	8,065,755	10,971,225	10,971,225	10,971,225
<i>Total Object:</i>	(143,798)	9,569,813	8,065,757	10,971,225	10,971,225	10,971,225
9770 - Unassigned Fund Balance						
9770 - Unassigned Fund Balance	8,179,887	-	-	-	-	-
<i>Total Object:</i>	8,179,887	-	-	-	-	-
9780 - Undistributed Fund Balance						
9780 - Undistributed Fund Balance	(1,336,026)	-	-	-	-	-
<i>Total Object:</i>	(1,336,026)	-	-	-	-	-
<i>Total Fund:</i>	111,711,921	117,063,987	119,732,048	127,590,434	127,590,434	127,590,434

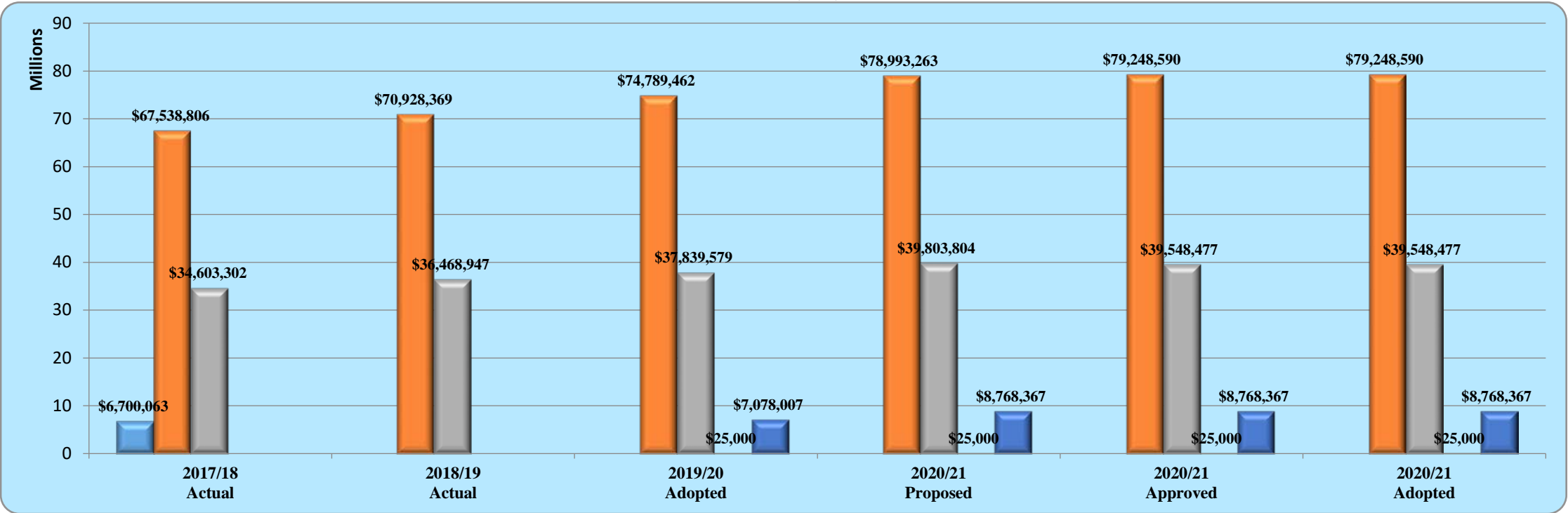
The major function categories are defined below. These are general descriptions and not specific to West Linn –Wilsonville School District.

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	<p>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.</p> <p>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.</p>
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	<p>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.</p> <p>Note: Debt Service (5100) and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.435.</p>
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.

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function
Total: \$127,590,434

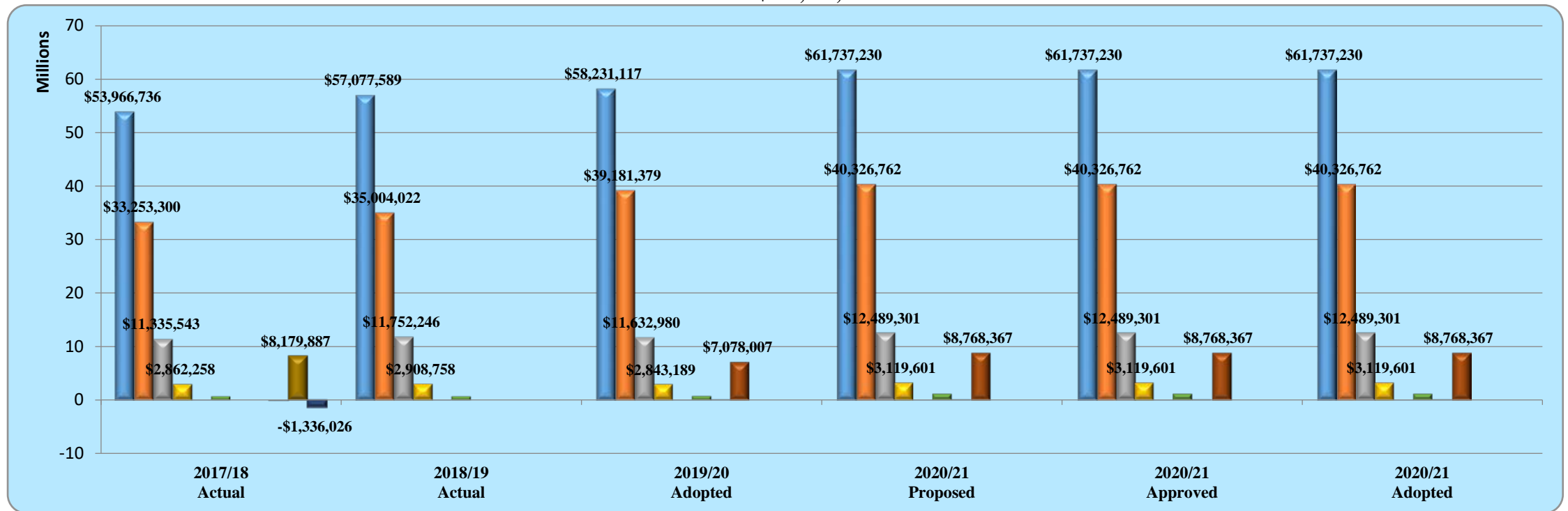


	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Function	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0000 - Undesignated	6,700,063	-	-	-	-	-
1000 - Instruction	67,538,806	70,928,369	74,789,462 647.61	78,993,263 650.93	79,248,590 652.93	79,248,590 652.93
2000 - Support Services	34,603,302	36,468,947	37,839,579 217.35	39,803,804 214.23	39,548,477 212.23	39,548,477 212.23
5000 - Other Uses	-	-	25,000	25,000	25,000	25,000
6000 - Contingencies	-	-	7,078,007	8,768,367	8,768,367	8,768,367
Total Function:	108,842,171	107,397,316	119,732,048 864.96	127,590,434 865.16	127,590,434 865.16	127,590,434 865.16

West Linn - Wilsonville School District 3JT

General Fund Requirements by Object

Total: \$127,590,434



Object	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries	53,966,736	57,077,589	58,231,117	864.96	61,737,230	865.16	61,737,230	865.16	61,737,230	865.16
0200 - Associated Payroll Costs	33,253,300	35,004,022	39,181,379		40,326,762		40,326,762		40,326,762	
0300 - Purchased Services	11,335,543	11,752,246	11,632,980		12,489,301		12,489,301		12,489,301	
0400 - Supplies and Materials	2,862,258	2,908,758	2,843,189		3,119,601		3,119,601		3,119,601	
0500 - Capital Outlay	61,588	20,000	41,000		27,190		27,190		27,190	
0600 - Other Objects	662,683	634,701	699,376		1,096,983		1,096,983		1,096,983	
0700 - Transfers	-	-	25,000		25,000		25,000		25,000	
0800 - Other Uses of Funds	-	-	7,078,007		8,768,367		8,768,367		8,768,367	
5000 - Other Sources	(143,798)	-	-		-		-		-	
9770 - Unassigned Fund Balance	8,179,887	-	-		-		-		-	
9780 - Undistributed Fund Balance	(1,336,026)	-	-		-		-		-	
Total Object:	108,842,171	107,397,316	119,732,048	864.96	127,590,434	865.16	127,590,434	865.16	127,590,434	865.16

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1111 - Elementary, K-5

Total: \$29,761,324

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. Due to the suspension of the Pre-K program for the 2020-21 fiscal year, the Budget Committee approved to move 1 FTE from Function 2210 to Function 1111.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	13,863,146	14,494,915	14,788,214	205.50	14,795,762	197.60	14,865,368	198.60	14,865,368	198.60
0112 - Classified Salaries	1,387,446	1,497,506	1,510,463	57.78	1,788,275	63.77	1,788,275	63.77	1,788,275	63.77
0121 - Substitutes - Licensed Salaries	487,091	470,467	511,123		605,239		605,239		605,239	
0122 - Substitutes - Classified Salaries	110,088	106,515	97,556		52,915		52,915		52,915	
0123 - Temporary-Licensed	-	-	-		228,933		228,933		228,933	
0124 - Temporary - Classified	325	-	-		62,218		62,218		62,218	
0131 - Extra Duty Compensation	46,035	53,241	44,388		44,388		44,388		44,388	
0132 - Classified Overtime	836	1,130	-		39,972		39,972		39,972	
0133 - Additional Pay - Licensed	25,089	31,433	44,667		102,046		102,046		102,046	
0134 - Additional Pay - Classified	11,943	17,050	11,451		39,549		39,549		39,549	
0138 - World Language Letter of Agreement	-	-	65,450		65,450		65,450		65,450	
0139 - Chinese Instructor Letter of Agreement	-	-	45,000		45,000		45,000		45,000	
Total Object:	15,931,998	16,672,257	17,118,312	263.28	17,869,747	261.37	17,939,353	262.37	17,939,353	262.37
0200 - Associated Payroll Costs										
0210 - PERS	3,227,670	3,483,577	4,590,516		4,429,533		4,446,795		4,446,795	
0213 - PERS UAL Contribution	1,136,372	1,190,408	1,181,167		1,250,881		1,255,753		1,255,753	
0220 - Social Security	1,198,307	1,233,711	1,309,548		1,367,042		1,372,367		1,372,367	
0231 - Workers Compensation	45,271	47,251	67,233		53,375		53,577		53,577	
0232 - Unemployment Compensation	5,206	(124)	5,982		6,263		6,287		6,287	
0241 - Medical Dental Insurance	4,042,848	4,147,874	4,241,318		4,199,748		4,217,628		4,217,628	
Total Object:	9,655,673	10,102,697	11,395,764		11,306,842		11,352,407		11,352,407	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	717	93	2,700		2,850		2,850		2,850	
0322 - Repair and Maintenance Services	24,775	28,661	31,414		29,235		29,235		29,235	
0324 - Rentals	-	-	100		103		103		103	
0342 - Travel, Out of District	1,431	-	1,270		1,685		1,685		1,685	
0355 - Printing & Binding	16,677	18,699	21,731		23,200		23,200		23,200	
Total Object:	43,599	47,452	57,215		57,073		57,073		57,073	

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	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	349,914	301,325	327,891	352,947	352,947	352,947
0420 - Textbooks	29,557	21,584	20,287	13,677	13,677	13,677
0421 - Textbooks - District	-	-	14,000	14,000	14,000	14,000
0440 - Periodicals	10,520	10,149	11,350	9,414	9,414	9,414
0460 - Non-Consumable Supplies	19,592	14,057	9,079	10,153	10,153	10,153
0470 - Computer Software	1,287	1,586	3,410	6,270	6,270	6,270
0480 - Computer Hardware	25,969	2,702	10,000	6,030	6,030	6,030
<i>Total Object:</i>	436,840	351,403	396,017	412,491	412,491	412,491
0500 - Capital Outlay						
0530 - Improvements Other Than Buildings	14,858	-	-	-	-	-
<i>Total Object:</i>	14,858	-	-	-	-	-
0600 - Other Objects						
0642 - Other Dues & Fees	-	295	-	-	-	-
<i>Total Object:</i>	-	295	-	-	-	-
<i>Total Function:</i>	26,082,968	27,174,105	28,967,308 263.28	29,646,153 261.37	29,761,324 262.37	29,761,324 262.37

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1121 - Middle School Programs

Total: \$14,783,992

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 and/or junior high 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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	6,715,953	7,052,574	7,276,209	105.90	7,897,278	111.70	7,897,278	111.70	7,897,278	111.70
0112 - Classified Salaries	199,251	233,739	235,147	8.00	260,693	8.44	260,693	8.44	260,693	8.44
0121 - Substitutes - Licensed Salaries	283,790	331,043	262,155		530,948		530,948		530,948	
0122 - Substitutes - Classified Salaries	12,193	13,166	6,692		6,183		6,183		6,183	
0123 - Temporary-Licensed	-	-	-		102,066		102,066		102,066	
0124 - Temporary - Classified	150	-	-		7,269		7,269		7,269	
0132 - Classified Overtime	125	100	-		4,671		4,671		4,671	
0133 - Additional Pay - Licensed	13,613	9,714	8,843		60,095		60,095		60,095	
0134 - Additional Pay - Classified	2,742	2,085	596		4,620		4,620		4,620	
Total Object:	7,227,817	7,642,421	7,789,642	113.90	8,873,823	120.14	8,873,823	120.14	8,873,823	120.14
0200 - Associated Payroll Costs										
0210 - PERS	1,498,029	1,600,337	2,079,284		2,205,000		2,205,000		2,205,000	
0213 - PERS UAL Contribution	515,843	545,552	537,494		621,156		621,156		621,156	
0220 - Social Security	546,203	569,708	595,913		678,843		678,843		678,843	
0231 - Workers Compensation	20,501	21,483	30,405		26,512		26,512		26,512	
0232 - Unemployment Compensation	4,140	337	2,722		3,107		3,107		3,107	
0241 - Medical Dental Insurance	1,834,657	1,899,035	1,962,450		2,097,684		2,097,684		2,097,684	
Total Object:	4,419,373	4,636,452	5,208,268		5,632,302		5,632,302		5,632,302	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	1,478	4,823	2,200		5,300		5,300		5,300	
0322 - Repair and Maintenance Services	22,682	27,031	22,500		26,400		26,400		26,400	
0324 - Rentals	134,560	408	3,000		500		500		500	
0340 - Travel Expenses	4,394	156	2,550		2,550		2,550		2,550	
0341 - Travel, Local in District	4	157	-		450		450		450	
0342 - Travel, Out of District	17	-	-		-		-		-	
0355 - Printing & Binding	3,487	7,280	13,000		14,000		14,000		14,000	
Total Object:	166,622	39,855	43,250		49,200		49,200		49,200	

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	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	156,321	105,874	158,865	173,618	173,618	173,618
0420 - Textbooks	6,971	21,026	10,274	4,150	4,150	4,150
0421 - Textbooks - District	-	-	26,000	27,684	27,684	27,684
0440 - Periodicals	3,093	576	3,600	3,550	3,550	3,550
0460 - Non-Consumable Supplies	4,328	10,796	3,750	2,850	2,850	2,850
0470 - Computer Software	367	1,504	1,100	1,425	1,425	1,425
0480 - Computer Hardware	9,247	7,880	5,004	4,000	4,000	4,000
<i>Total Object:</i>	180,328	147,656	208,593	217,277	217,277	217,277
0500 - Capital Outlay						
0550 - Depreciable Technology	19,746	-	10,000	7,190	7,190	7,190
<i>Total Object:</i>	19,746	-	10,000	7,190	7,190	7,190
0600 - Other Objects						
0641 - Professional Membership Dues	860	395	646	500	500	500
<i>Total Object:</i>	860	395	646	500	500	500
0600 - Other Objects						
0642 - Other Dues & Fees	2,013	4,242	1,430	3,700	3,700	3,700
<i>Total Object:</i>	2,013	4,242	1,430	3,700	3,700	3,700
<i>Total Function:</i>	12,016,758	12,471,020	13,261,829 113.90	14,783,992 120.14	14,783,992 120.14	14,783,992 120.14

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1122 - Middle School Extracurricular

Total: \$312,644

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, band, orchestra, choir, speech & debate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0121 - Substitutes - Licensed Salaries	6,588	3,967	1,750	1,750	1,750	1,750
0123 - Temporary-Licensed	11,360	16,597	16,748	16,748	16,748	16,748
0124 - Temporary - Classified	1,513	856	443	443	443	443
0131 - Extra Duty Compensation	209,675	180,153	186,099	186,099	186,099	186,099
<i>Total Object:</i>	229,135	201,573	205,040	205,040	205,040	205,040
0200 - Associated Payroll Costs						
0210 - PERS	46,692	40,427	55,874	55,874	55,874	55,874
0213 - PERS UAL Contribution	16,469	14,405	14,148	14,353	14,353	14,353
0220 - Social Security	17,511	15,179	15,686	15,686	15,686	15,686
0231 - Workers Compensation	677	574	820	820	820	820
0232 - Unemployment Compensation	-	-	71	71	71	71
0241 - Medical Dental Insurance	-	6	-	-	-	-
<i>Total Object:</i>	81,349	70,591	86,599	86,804	86,804	86,804
0300 - Purchased Services						
0319 - Other Instructional, Prof. and Technical Services	9,783	7,749	1,750	3,000	3,000	3,000
0322 - Repair and Maintenance Services	5,227	3,672	250	250	250	250
0340 - Travel Expenses	-	83	-	100	100	100
0342 - Travel, Out of District	-	10,597	-	-	-	-
0390 - Other General Prof. & Technological Services	150	370	400	1,950	1,950	1,950
<i>Total Object:</i>	15,160	22,470	2,400	5,300	5,300	5,300
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	24,602	17,566	5,200	2,000	2,000	2,000
0412 - Athletic Supplies	4,392	8,948	9,000	7,300	7,300	7,300
0460 - Non-Consumable Supplies	-	-	500	500	500	500
0470 - Computer Software	-	60	-	-	-	-
<i>Total Object:</i>	28,994	26,574	14,700	9,800	9,800	9,800
0600 - Other Objects						
0642 - Other Dues & Fees	9,361	3,573	2,700	5,700	5,700	5,700
<i>Total Object:</i>	9,361	3,573	2,700	5,700	5,700	5,700
<i>Total Function:</i>	364,000	324,781	311,439	312,644	312,644	312,644

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1131 - High School Programs

Total: \$17,652,847

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. Area of responsibility codes are required with this function. There are three high schools throughout the District: Arts & Technology HS, West Linn HS, and Wilsonville HS. Due to the suspension of the Pre-K program for the 2020-21 fiscal year, the Budget Committee approved to move 1 FTE from Function 2210 to Function 1131.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	8,148,683	8,553,198	8,927,370	122.20	9,382,717	122.60	9,470,197	123.60	9,470,197	123.60
0112 - Classified Salaries	123,456	124,716	131,161	3.55	132,944	3.55	132,944	3.55	132,944	3.55
0121 - Substitutes - Licensed Salaries	303,497	286,199	331,803		663,617		663,617		663,617	
0122 - Substitutes - Classified Salaries	-	311	-		3,136		3,136		3,136	
0123 - Temporary-Licensed	4,638	5,740	-		136,095		136,095		136,095	
0124 - Temporary - Classified	-	-	-		3,687		3,687		3,687	
0132 - Classified Overtime	-	-	-		2,369		2,369		2,369	
0133 - Additional Pay - Licensed	149,897	151,549	129,427		177,670		177,670		177,670	
0134 - Additional Pay - Classified	125	16	-		2,344		2,344		2,344	
Total Object:	8,730,295	9,121,729	9,519,761	125.75	10,504,579	126.15	10,592,059	127.15	10,592,059	127.15
0200 - Associated Payroll Costs										
0210 - PERS	1,797,684	1,964,054	2,556,997		2,615,411		2,637,106		2,637,106	
0213 - PERS UAL Contribution	621,069	650,414	656,867		735,704		741,828		741,828	
0220 - Social Security	659,294	680,075	728,273		804,037		810,729		810,729	
0231 - Workers Compensation	24,389	25,073	37,175		31,327		31,581		31,581	
0232 - Unemployment Compensation	4,985	(3,682)	3,317		3,675		3,706		3,706	
0241 - Medical Dental Insurance	2,231,207	2,237,466	2,192,652		2,231,748		2,249,628		2,249,628	
Total Object:	5,338,628	5,553,401	6,175,281		6,421,902		6,474,578		6,474,578	
0300 - Purchased Services										
0311 - Instruction Services	50	600	-		-		-		-	
0316 - Data Processing Services	5,965	2,542	4,500		3,500		3,500		3,500	
0319 - Other Instructional, Prof. and Technical Services	48,764	12,881	14,000		6,500		6,500		6,500	
0322 - Repair and Maintenance Services	35,829	42,363	50,000		55,000		55,000		55,000	
0324 - Rentals	-	-	1,000		-		-		-	
0341 - Travel, Local in District	-	-	-		4,800		4,800		4,800	
0342 - Travel, Out of District	7,600	(5,984)	4,000		3,000		3,000		3,000	
0353 - Postage	-	-	-		150		150		150	
0355 - Printing & Binding	-	38	500		2,200		2,200		2,200	
0371 - Tuition Payments to Other Districts Within Tri-County Area	28,233	31,089	14,700		24,700		24,700		24,700	
0390 - Other General Prof. & Technological Services	-	35	400		2,425		2,425		2,425	
Total Object:	126,441	83,564	89,100		102,275		102,275		102,275	

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	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	121,002	162,891	221,193	408,705	408,705	408,705
0419 - HS Graduation Expense	30,886	33,496	29,000	32,000	32,000	32,000
0420 - Textbooks	30,720	142,047	54,850	22,330	22,330	22,330
0440 - Periodicals	-	(9)	-	-	-	-
0460 - Non-Consumable Supplies	32,396	31,117	27,000	9,000	9,000	9,000
0470 - Computer Software	2,931	1,597	2,500	1,600	1,600	1,600
0480 - Computer Hardware	925	1,370	2,000	2,500	2,500	2,500
<i>Total Object:</i>	218,861	372,508	336,543	476,135	476,135	476,135
0500 - Capital Outlay						
0541 - Initial and Additional Equipment	19,979	-	1,000	-	-	-
<i>Total Object:</i>	19,979	-	1,000	-	-	-
0600 - Other Objects						
0642 - Other Dues & Fees	6,532	11,885	8,800	7,800	7,800	7,800
<i>Total Object:</i>	6,532	11,885	8,800	7,800	7,800	7,800
<i>Total Function:</i>	14,440,736	15,143,088	16,130,485 125.75	17,512,691 126.15	17,652,847 127.15	17,652,847 127.15

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1132 - High School Extracurricular

Total: \$2,244,633

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, band, orchestra, choir speech & debate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	71,754	80,555	75,214	2.00	80,156	2.00	80,156	2.00	80,156	2.00
0121 - Substitutes - Licensed Salaries	13,197	14,527	11,645		11,645		11,645		11,645	
0122 - Substitutes - Classified Salaries	-	-	-		1,764		1,764		1,764	
0123 - Temporary-Licensed	49,641	47,269	34,393		34,393		34,393		34,393	
0124 - Temporary - Classified	79,679	76,850	68,496		2,074		2,074		2,074	
0131 - Extra Duty Compensation	1,121,479	1,204,129	1,086,172		1,172,884		1,172,884		1,172,884	
0132 - Classified Overtime	-	-	-		1,332		1,332		1,332	
0133 - Additional Pay - Licensed	-	1,548	-		-		-		-	
0134 - Additional Pay - Classified	-	163	-		1,318		1,318		1,318	
Total Object:	1,335,750	1,425,039	1,275,920	2.00	1,305,566	2.00	1,305,566	2.00	1,305,566	2.00
0200 - Associated Payroll Costs										
0210 - PERS	172,178	179,273	347,894		353,804		353,804		353,804	
0213 - PERS UAL Contribution	95,460	101,987	88,039		91,389		91,389		91,389	
0220 - Social Security	101,154	107,147	97,608		99,876		99,876		99,876	
0231 - Workers Compensation	4,226	4,251	5,097		5,134		5,134		5,134	
0232 - Unemployment Compensation	5	-	447		457		457		457	
0241 - Medical Dental Insurance	34,980	27,621	26,460		28,080		28,080		28,080	
Total Object:	408,002	420,280	565,545		578,740		578,740		578,740	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	169,702	251,193	192,000		170,000		170,000		170,000	
0322 - Repair and Maintenance Services	41,335	25,219	40,000		30,000		30,000		30,000	
0324 - Rentals	3,467	11,411	2,000		3,000		3,000		3,000	
0340 - Travel Expenses	1,071	-	-		-		-		-	
0341 - Travel, Local in District	30	6,177	-		-		-		-	
0342 - Travel, Out of District	52,286	47,070	2,000		3,000		3,000		3,000	
0355 - Printing & Binding	-	-	-		200		200		200	
0390 - Other General Prof. & Technological Services	1,745	284	-		200		200		200	
Total Object:	269,636	341,354	236,000		206,400		206,400		206,400	

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	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	34,910	45,370	42,000	36,000	36,000	36,000
0412 - Athletic Supplies	87,044	55,778	75,000	66,000	66,000	66,000
0413 - Supplies for Equipment Repair	-	-	500	500	500	500
0440 - Periodicals	292	-	-	-	-	-
0460 - Non-Consumable Supplies	15,015	33,815	7,000	2,000	2,000	2,000
0470 - Computer Software	1,695	2,040	-	1,500	1,500	1,500
0480 - Computer Hardware	-	1,463	-	-	-	-
<i>Total Object:</i>	138,956	138,466	124,500	106,000	106,000	106,000
0600 - Other Objects						
0642 - Other Dues & Fees	43,997	45,780	40,500	47,927	47,927	47,927
<i>Total Object:</i>	43,997	45,780	40,500	47,927	47,927	47,927
<i>Total Function:</i>	2,196,342	2,370,919	2,242,465 2.00	2,244,633 2.00	2,244,633 2.00	2,244,633 2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1140 - Pre-Kindergarten Programs

Pre-Kindergarten programs at West Linn-Wilsonville School District are designed for the education and training of children. Programs funded here are located at Boeckman Creek Primary School, Bolton Primary School, Boones Ferry Primary School, Cedaroak Park Primary School, Stafford Primary School, and Sunset Primary School. In light of the budget challenges, the district is suspending the district preschool program for the 2020-21 school year.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
0100 - Salaries							
0111 - Licensed Salaries	217,767	217,824	251,025 4.00		-	-	-
0112 - Classified Salaries	59,187	63,302	67,064 3.03		-	-	-
0121 - Substitutes - Licensed Salaries	7,047	10,576	8,500		-	-	-
0122 - Substitutes - Classified Salaries	2,513	2,874	3,000		-	-	-
0133 - Additional Pay - Licensed	4,430	6,207	5,700		-	-	-
0134 - Additional Pay - Classified	809	1,161	600		-	-	-
<i>Total Object:</i>	291,752	301,945	335,889 7.03		-	-	-
0200 - Associated Payroll Costs							
0210 - PERS	38,930	49,118	74,128		-	-	-
0213 - PERS UAL Contribution	20,860	21,589	23,177		-	-	-
0220 - Social Security	21,917	22,201	25,697		-	-	-
0231 - Workers Compensation	919	934	1,312		-	-	-
0232 - Unemployment Compensation	-	-	117		-	-	-
0241 - Medical Dental Insurance	24,957	19,089	35,501		-	-	-
<i>Total Object:</i>	107,582	112,931	159,932		-	-	-
0400 - Supplies and Materials							
0411 - Varied - Other Supplies	3,112	6,901	7,889		-	-	-
<i>Total Object:</i>	3,112	6,901	7,889		-	-	-
<i>Total Function:</i>	402,446	421,777	503,710 7.03		-	-	-

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1210 - Talented and Gifted

Total: \$306,200

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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	63,883	74,230	71,241	0.90	70,612	0.90	70,612	0.90	70,612	0.90
0112 - Classified Salaries	30,204	30,962	31,907	0.81	32,563	0.81	32,563	0.81	32,563	0.81
0121 - Substitutes - Licensed Salaries	-	1,311	1,979		4,454		4,454		4,454	
0122 - Substitutes - Classified Salaries	-	1,180	1,000		1,716		1,716		1,716	
0123 - Temporary-Licensed	27,089	23,405	36,146		12,015		12,015		12,015	
0124 - Temporary - Classified	38,604	48,579	39,657		40,029		40,029		40,029	
0132 - Classified Overtime	79	-	-		541		541		541	
0133 - Additional Pay - Licensed	-	-	-		423		423		423	
0134 - Additional Pay - Classified	2,964	3,437	3,446		535		535		535	
0138 - World Language Letter of Agreement	86,649	88,188	-		-		-		-	
0139 - Chinese Instructor Letter of Agreement	67,607	74,575	-		-		-		-	
Total Object:	317,079	345,866	185,376	1.71	162,888	1.71	162,888	1.71	162,888	1.71
0200 - Associated Payroll Costs										
0210 - PERS	41,312	41,611	52,446		41,863		41,863		41,863	
0213 - PERS UAL Contribution	22,756	24,678	12,792		11,403		11,403		11,403	
0220 - Social Security	23,983	25,842	14,182		12,461		12,461		12,461	
0231 - Workers Compensation	950	1,037	731		536		536		536	
0232 - Unemployment Compensation	-	-	66		57		57		57	
0241 - Medical Dental Insurance	34,078	32,703	24,696		25,452		25,452		25,452	
Total Object:	123,080	125,872	104,913		91,772		91,772		91,772	
0300 - Purchased Services										
0311 - Instruction Services	-	2,108	-		-		-		-	
0312 - Instructional Program Improvement	-	900	2,000		2,000		2,000		2,000	
0319 - Other Instructional, Prof. and Technical Services	56,392	10,875	8,000		-		-		-	
0322 - Repair and Maintenance Services	-	135	-		-		-		-	
0390 - Other General Prof. & Technological Services	-	500	-		-		-		-	
Total Object:	56,392	14,517	10,000		2,000		2,000		2,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	27,423	27,856	54,474		49,134		49,134		49,134	
Total Object:	27,423	27,856	54,474		49,134		49,134		49,134	
0400 - Supplies and Materials										
0415 - Testing Materials	276	-	600		406		406		406	
Total Object:	276	-	600		406		406		406	
Total Function:	524,250	514,111	355,363	1.71	306,200	1.71	306,200	1.71	306,200	1.71

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1221 - Intensive Support for Students with Disabilities

Total: \$4,947,952

Programs for students with disabilities, who require more intensive supports. These supports may include services for academic, behavioral, or daily living goals.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$ FTE		\$ FTE		\$ FTE		\$ FTE	
0100 - Salaries										
0111 - Licensed Salaries	753,134	1,249,016	1,211,959	16.50	1,168,227	15.50	1,168,227	15.50	1,168,227	15.50
0112 - Classified Salaries	697,680	919,659	959,901	39.00	1,184,691	45.06	1,184,691	45.06	1,184,691	45.06
0121 - Substitutes - Licensed Salaries	24,792	76,705	57,390		59,898		59,898		59,898	
0122 - Substitutes - Classified Salaries	51,865	72,411	46,137		30,231		30,231		30,231	
0123 - Temporary-Licensed	-	-	-		12,006		12,006		12,006	
0124 - Temporary - Classified	-	-	-		35,551		35,551		35,551	
0131 - Extra Duty Compensation	10,517	10,450	3,506		3,506		3,506		3,506	
0132 - Classified Overtime	113	210	-		22,841		22,841		22,841	
0133 - Additional Pay - Licensed	2,603	11,202	11,314		13,914		13,914		13,914	
0134 - Additional Pay - Classified	16,335	25,959	16,466		22,599		22,599		22,599	
Total Object:	1,557,038	2,365,612	2,306,673	55.50	2,553,464	60.56	2,553,464	60.56	2,553,464	60.56
0200 - Associated Payroll Costs										
0210 - PERS	273,980	412,390	569,265		635,501		635,501		635,501	
0213 - PERS UAL Contribution	111,620	169,230	159,272		178,905		178,905		178,905	
0220 - Social Security	112,289	169,156	176,579		195,518		195,518		195,518	
0231 - Workers Compensation	4,930	7,420	9,018		7,632		7,632		7,632	
0232 - Unemployment Compensation	-	-	801		892		892		892	
0241 - Medical Dental Insurance	494,846	672,080	692,370		834,060		834,060		834,060	
Total Object:	997,664	1,430,276	1,607,305		1,852,508		1,852,508		1,852,508	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	-	32,161	2,025		-		-		-	
0341 - Travel, Local in District	1,560	1,560	1,560		780		780		780	
0371 - Tuition Payments to Other Districts Within Tri-County Area	365,576	398,811	344,000		490,200		490,200		490,200	
0373 - Tuition Payments to Private Schools	84,800	26,954	50,000		-		-		-	
Total Object:	451,936	459,486	397,585		490,980		490,980		490,980	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	8,772	8,798	10,135		16,000		16,000		16,000	
0470 - Computer Software	21,237	38,301	35,000		35,000		35,000		35,000	
0480 - Computer Hardware	-	83	-		-		-		-	
Total Object:	30,009	47,181	45,135		51,000		51,000		51,000	
0600 - Other Objects										
0659 - Other Insurance & Judgements	50,000	-	-		-		-		-	
Total Object:	50,000	-	-		-		-		-	
Total Function:	3,086,648	4,302,556	4,356,698	55.50	4,947,952	60.56	4,947,952	60.56	4,947,952	60.56

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1226 - Home Instruction

Total: \$12,433

Special learning experiences for students with disabilities, 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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0123 - Temporary-Licensed	7,519	6,446	6,794	6,794	6,794	6,794
0124 - Temporary - Classified	-	-	535	535	535	535
<i>Total Object:</i>	7,519	6,446	7,329	7,329	7,329	7,329
0200 - Associated Payroll Costs						
0210 - PERS	530	703	1,998	1,998	1,998	1,998
0213 - PERS UAL Contribution	538	461	505	514	514	514
0220 - Social Security	575	490	561	561	561	561
0231 - Workers Compensation	20	18	29	29	29	29
0232 - Unemployment Compensation	-	-	2	2	2	2
0241 - Medical Dental Insurance	-	240	-	-	-	-
<i>Total Object:</i>	1,663	1,912	3,095	3,104	3,104	3,104
0300 - Purchased Services						
0319 - Other Instructional, Prof. and Technical Services	-	80	-	2,000	2,000	2,000
<i>Total Object:</i>	-	80	-	2,000	2,000	2,000
0400 - Supplies and Materials						
0440 - Periodicals	-	105	-	-	-	-
<i>Total Object:</i>	-	105	-	-	-	-
<i>Total Function:</i>	9,182	8,543	10,424	12,433	12,433	12,433

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1227 - Extended School Year Programs

Total: \$11,369

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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0124 - Temporary - Classified	-	288	-	-	-	-
0133 - Additional Pay - Licensed	4,976	5,627	3,421	3,421	3,421	3,421
0134 - Additional Pay - Classified	-	959	-	-	-	-
<i>Total Object:</i>	4,976	6,873	3,421	3,421	3,421	3,421
0200 - Associated Payroll Costs						
0210 - PERS	985	1,295	932	932	932	932
0213 - PERS UAL Contribution	356	469	236	239	239	239
0220 - Social Security	381	494	262	262	262	262
0231 - Workers Compensation	13	19	14	14	14	14
0232 - Unemployment Compensation	-	-	1	1	1	1
<i>Total Object:</i>	1,734	2,276	1,445	1,448	1,448	1,448
0300 - Purchased Services						
0373 - Tuition Payments to Private Schools	5,760	-	6,500	6,500	6,500	6,500
<i>Total Object:</i>	5,760	-	6,500	6,500	6,500	6,500
<i>Total Function:</i>	12,470	9,149	11,366	11,369	11,369	11,369

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1250 - Support for Students with Disabilities

Total: \$4,346,510

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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	1,960,579	1,798,304	1,742,632	26.00	1,739,013	25.00	1,739,013	25.00	1,739,013	25.00
0112 - Classified Salaries	667,782	610,799	640,845	25.64	643,418	23.63	643,418	23.63	643,418	23.63
0121 - Substitutes - Licensed Salaries	98,669	75,708	51,057		91,597		91,597		91,597	
0122 - Substitutes - Classified Salaries	47,040	25,785	23,217		5,681		5,681		5,681	
0123 - Temporary-Licensed	-	-	-		7,232		7,232		7,232	
0124 - Temporary - Classified	-	-	-		7,300		7,300		7,300	
0132 - Classified Overtime	346	96	-		4,755		4,755		4,755	
0133 - Additional Pay - Licensed	18,276	9,604	10,894		3,144		3,144		3,144	
0134 - Additional Pay - Classified	17,377	19,659	12,396		4,242		4,242		4,242	
Total Object:	2,810,069	2,539,954	2,481,041	51.64	2,506,382	48.63	2,506,382	48.63	2,506,382	48.63
0200 - Associated Payroll Costs										
0210 - PERS	519,983	514,959	652,416		621,120		621,120		621,120	
0213 - PERS UAL Contribution	200,767	181,582	171,199		175,446		175,446		175,446	
0220 - Social Security	208,757	182,584	189,799		191,735		191,735		191,735	
0231 - Workers Compensation	8,522	7,517	9,687		7,404		7,404		7,404	
0232 - Unemployment Compensation	-	-	862		879		879		879	
0241 - Medical Dental Insurance	788,686	663,147	746,835		735,153		735,153		735,153	
Total Object:	1,726,715	1,549,789	1,770,798		1,731,737		1,731,737		1,731,737	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	49,784	49,784	54,139		80,000		80,000		80,000	
Total Object:	49,784	49,784	54,139		80,000		80,000		80,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	5,330	12,592	12,653		15,691		15,691		15,691	
0420 - Textbooks	2,071	752	1,450		1,200		1,200		1,200	
0440 - Periodicals	110	-	200		200		200		200	
0460 - Non-Consumable Supplies	-	58	-		400		400		400	
0470 - Computer Software	-	-	-		10,400		10,400		10,400	
0480 - Computer Hardware	-	-	-		500		500		500	
Total Object:	7,511	13,402	14,303		28,391		28,391		28,391	
0600 - Other Objects										
0642 - Other Dues & Fees	-	50	-		-		-		-	
Total Object:	-	50	-		-		-		-	
Total Function:	4,594,079	4,152,979	4,320,281	51.64	4,346,510	48.63	4,346,510	48.63	4,346,510	48.63

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1260 - Early Childhood Evaluation

Total: \$372,036

Evaluations for birth to age 5 (Pre-K) special education.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	152,637	158,611	163,370	2.00	168,271	2.00	168,271	2.00	168,271	2.00
0112 - Classified Salaries	36,292	37,836	39,780	1.00	44,085	1.00	44,085	1.00	44,085	1.00
0121 - Substitutes - Licensed Salaries	-	-	-		5,540		5,540		5,540	
0122 - Substitutes - Classified Salaries	-	-	-		882		882		882	
0123 - Temporary-Licensed	-	3,259	-		2,187		2,187		2,187	
0124 - Temporary - Classified	-	-	-		1,037		1,037		1,037	
0131 - Extra Duty Compensation	5,357	5,532	5,014		5,014		5,014		5,014	
0132 - Classified Overtime	-	-	-		666		666		666	
0133 - Additional Pay - Licensed	-	296	338		950		950		950	
0134 - Additional Pay - Classified	-	-	-		659		659		659	
Total Object:	194,286	205,534	208,502	3.00	229,291	3.00	229,291	3.00	229,291	3.00
0200 - Associated Payroll Costs										
0210 - PERS	45,974	47,854	60,979		57,473		57,473		57,473	
0213 - PERS UAL Contribution	13,947	14,751	14,440		16,104		16,104		16,104	
0220 - Social Security	14,771	15,346	16,010		17,602		17,602		17,602	
0231 - Workers Compensation	512	535	816		686		686		686	
0232 - Unemployment Compensation	-	-	73		80		80		80	
0241 - Medical Dental Insurance	54,413	53,446	48,510		49,800		49,800		49,800	
Total Object:	129,616	131,931	140,828		141,745		141,745		141,745	
0300 - Purchased Services										
0340 - Travel Expenses	-	642	300		1,000		1,000		1,000	
0341 - Travel, Local in District	1,535	1,503	1,535		-		-		-	
Total Object:	1,535	2,145	1,835		1,000		1,000		1,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	2,392	1,238	2,000		-		-		-	
Total Object:	2,392	1,238	2,000		-		-		-	
Total Function:	327,829	340,848	353,165	3.00	372,036	3.00	372,036	3.00	372,036	3.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1272 - Title IA/D General Fund Additional Support

Total: \$245,998

1272 - Title IA/D - Additional Support: This program provides assistance to our schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state academic standards. Additionally, we have funds from the Federal Government that flows through the state. We recognize that revenue separately, in Fund 253, Title IA/D, which is a supplement to this program.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	60,314	-	23,099	0.34	150,413	2.00	150,413	2.00	150,413	2.00
0112 - Classified Salaries	-	-	1,778	0.08	-		-		-	
0123 - Temporary-Licensed	5,986	-	-		-		-		-	
Total Object:	66,300	-	24,877	0.42	150,413	2.00	150,413	2.00	150,413	2.00
0200 - Associated Payroll Costs										
0210 - PERS	16,585	-	6,790		37,302		37,302		37,302	
0213 - PERS UAL Contribution	12,497	-	1,717		10,529		10,529		10,529	
0220 - Social Security	4,458	-	1,902		11,506		11,506		11,506	
0231 - Workers Compensation	-	-	97		436		436		436	
0232 - Unemployment Compensation	-	-	9		52		52		52	
Total Object:	33,540	-	10,515		59,825		59,825		59,825	
0200 - Associated Payroll Costs										
0241 - Medical Dental Insurance	8,781	-	6,174		35,760		35,760		35,760	
Total Object:	8,781	-	6,174		35,760		35,760		35,760	
Total Function:	108,621	-	41,566	0.42	245,998	2.00	245,998	2.00	245,998	2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1280 - Alternative Education

Total: \$21,113

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. Includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students, and students who need accelerated learning provided in an alternative setting, such as university coursework.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	9,157	10,172	10,896	0.20	11,672	0.20	11,672	0.20	11,672	0.20
0121 - Substitutes - Licensed Salaries	357	-	195		549		549		549	
0123 - Temporary-Licensed	-	-	-		217		217		217	
0133 - Additional Pay - Licensed	-	-	-		94		94		94	
Total Object:	9,514	10,172	11,091	0.20	12,532	0.20	12,532	0.20	12,532	0.20
0200 - Associated Payroll Costs										
0210 - PERS	1,900	2,051	2,755		3,128		3,128		3,128	
0213 - PERS UAL Contribution	703	727	765		877		877		877	
0220 - Social Security	752	778	849		959		959		959	
0231 - Workers Compensation	26	27	43		37		37		37	
0232 - Unemployment Compensation	-	-	4		4		4		4	
Total Object:	3,381	3,583	4,416		5,005		5,005		5,005	
0200 - Associated Payroll Costs										
0241 - Medical Dental Insurance	5	9	3,528		3,576		3,576		3,576	
Total Object:	5	9	3,528		3,576		3,576		3,576	
Total Function:	12,900	13,764	19,035	0.20	21,113	0.20	21,113	0.20	21,113	0.20

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1283 - District Alternative Programs

Total: \$861,396

Alternative learning experiences provided by the school district at Arts & Technology High School.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$ FTE		\$ FTE		\$ FTE		\$ FTE	
0100 - Salaries										
0111 - Licensed Salaries	420,985	424,287	381,814 5.18		453,973 6.18		453,973 6.18		453,973 6.18	
0112 - Classified Salaries	16,022	17,339	18,589 0.75		18,558 0.75		18,558 0.75		18,558 0.75	
0121 - Substitutes - Licensed Salaries	23,149	8,752	14,009		18,565		18,565		18,565	
0122 - Substitutes - Classified Salaries	119	624	250		663		663		663	
0123 - Temporary-Licensed	-	-	-		6,935		6,935		6,935	
0124 - Temporary - Classified	-	-	1,305		780		780		780	
0131 - Extra Duty Compensation	1,786	-	-		-		-		-	
0132 - Classified Overtime	-	-	-		501		501		501	
0133 - Additional Pay - Licensed	1,140	2,964	2,000		3,513		3,513		3,513	
0134 - Additional Pay - Classified	383	534	262		496		496		496	
Total Object:	463,583	454,502	418,229 5.93		503,984 6.93		503,984 6.93		503,984 6.93	
0200 - Associated Payroll Costs										
0210 - PERS	95,076	103,065	115,939		125,758		125,758		125,758	
0213 - PERS UAL Contribution	33,146	32,497	28,858		35,279		35,279		35,279	
0220 - Social Security	35,439	33,583	31,995		38,554		38,554		38,554	
0231 - Workers Compensation	1,315	1,320	1,632		1,497		1,497		1,497	
0232 - Unemployment Compensation	-	-	148		175		175		175	
0241 - Medical Dental Insurance	92,759	90,534	100,107		119,769		119,769		119,769	
Total Object:	257,735	260,999	278,679		321,032		321,032		321,032	
0300 - Purchased Services										
0311 - Instruction Services	-	-	250		-		-		-	
0322 - Repair and Maintenance Services	512	695	750		716		716		716	
0324 - Rentals	855	1,780	2,000		1,833		1,833		1,833	
0340 - Travel Expenses	-	585	-		603		603		603	
0341 - Travel, Local in District	-	-	500		-		-		-	
0355 - Printing & Binding	130	160	-		165		165		165	
0371 - Tuition Payments to Other Districts Within TI	8,633	13,626	13,700		14,035		14,035		14,035	
0390 - Other General Prof. & Technological Services	11,207	7,365	8,100		4,605		4,605		4,605	
Total Object:	21,337	24,211	25,300		21,957		21,957		21,957	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	20,559	14,858	17,350		10,640		10,640		10,640	
0415 - Testing Materials	19	307	500		316		316		316	
0419 - HS Graduation Expense	496	442	500		455		455		455	
0420 - Textbooks	-	5,157	500		635		635		635	
0460 - Non-Consumable Supplies	-	3,890	1,750		829		829		829	
0470 - Computer Software	1,596	1,011	1,225		-		-		-	
0480 - Computer Hardware	-	503	250		518		518		518	
Total Object:	22,670	26,168	22,075		13,393		13,393		13,393	
0600 - Other Objects										
0642 - Other Dues & Fees	1,781	1,000	-		1,030		1,030		1,030	
Total Object:	1,781	1,000	-		1,030		1,030		1,030	
Total Function:	767,106	766,880	744,283 5.93		861,396 6.93		861,396 6.93		861,396 6.93	

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1288 - Charter Schools

Expenditures related to an Oregon public charter school. Subject to change based on Charter Renewal. ADM=113.06

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0360 - Charter School Payments	991,705	1,021,820	928,015	1,069,954	1,069,954	1,069,954
<i>Total Object:</i>	<i>991,705</i>	<i>1,021,820</i>	<i>928,015</i>	<i>1,069,954</i>	<i>1,069,954</i>	<i>1,069,954</i>
<i>Total Function:</i>	<i>991,705</i>	<i>1,021,820</i>	<i>928,015</i>	<i>1,069,954</i>	<i>1,069,954</i>	<i>1,069,954</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1291 - English as a Second Language (ESL)

Total: \$1,469,139

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 comprehension, speaking, reading, and composition of the English language. The goal is achieved by a combination of pull-out and 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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	586,352	722,883	812,008	11.65	837,332	12.75	837,332	12.75	837,332	12.75
0112 - Classified Salaries	7,719	-	-		-		-		-	
0121 - Substitutes - Licensed Salaries	40,896	15,910	8,200		26,445		26,445		26,445	
0122 - Substitutes - Classified Salaries	-	-	-		778		778		778	
0123 - Temporary-Licensed	-	-	891		10,443		10,443		10,443	
0124 - Temporary - Classified	105	-	2,310		3,225		3,225		3,225	
0131 - Extra Duty Compensation	-	5,123	-		-		-		-	
0132 - Classified Overtime	-	-	-		588		588		588	
0133 - Additional Pay - Licensed	3,498	1,682	1,750		4,534		4,534		4,534	
0134 - Additional Pay - Classified	208	70	-		582		582		582	
Total Object:	638,778	745,667	825,159	11.65	883,927	12.75	883,927	12.75	883,927	12.75
0200 - Associated Payroll Costs										
0210 - PERS	129,803	161,949	221,576		220,353		220,353		220,353	
0213 - PERS UAL Contribution	45,606	53,316	56,935		61,873		61,873		61,873	
0220 - Social Security	48,428	56,170	63,125		67,617		67,617		67,617	
0231 - Workers Compensation	1,753	2,010	3,218		2,613		2,613		2,613	
0232 - Unemployment Compensation	-	-	291		309		309		309	
0241 - Medical Dental Insurance	142,533	185,396	205,506		227,947		227,947		227,947	
Total Object:	368,121	458,841	550,651		580,712		580,712		580,712	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	897	-	-		-		-		-	
Total Object:	897	-	-		-		-		-	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	241	401	4,100		4,400		4,400		4,400	
Total Object:	241	401	4,100		4,400		4,400		4,400	
0400 - Supplies and Materials										
0420 - Textbooks	-	-	600		100		100		100	
Total Object:	-	-	600		100		100		100	
Total Function:	1,008,037	1,204,909	1,380,510	11.65	1,469,139	12.75	1,469,139	12.75	1,469,139	12.75

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1292 - Teen Parent Program

Instructional programs designed to accommodate the needs of teen parents.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0319 - Other Instructional, Prof. and Technical Services	5,125	-	8,000	8,000	8,000	8,000
<i>Total Object:</i>	<i>5,125</i>	<i>-</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>
<i>Total Function:</i>	<i>5,125</i>	<i>-</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1299 - Other Programs

Total: \$612,382

These 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. There is an emphasis on research, inquiry, Science, Technology, Engineering and Math (STEM). These programs include 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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	79,856	62,098	54,503	1.00	58,384	1.00	58,384	1.00	58,384	1.00
0112 - Classified Salaries	107,534	170,983	208,895	4.60	224,927	4.50	224,927	4.50	224,927	4.50
0121 - Substitutes - Licensed Salaries	-	-	-		2,762		2,762		2,762	
0122 - Substitutes - Classified Salaries	-	-	-		2,296		2,296		2,296	
0123 - Temporary-Licensed	5,131	14,556	1,900		2,991		2,991		2,991	
0124 - Temporary - Classified	75,237	60,678	62,230		33,882		33,882		33,882	
0131 - Extra Duty Compensation	9,487	11,506	9,823		9,823		9,823		9,823	
0132 - Classified Overtime	-	-	-		1,734		1,734		1,734	
0133 - Additional Pay - Licensed	-	-	23,300		6,974		6,974		6,974	
0134 - Additional Pay - Classified	-	-	-		1,716		1,716		1,716	
Total Object:	277,245	319,821	360,651	5.60	345,489	5.50	345,489	5.50	345,489	5.50
0200 - Associated Payroll Costs										
0210 - PERS	49,700	53,849	97,571		88,657		88,657		88,657	
0213 - PERS UAL Contribution	19,892	21,925	24,885		23,279		23,279		23,279	
0220 - Social Security	21,201	24,035	27,590		25,442		25,442		25,442	
0231 - Workers Compensation	771	984	1,417		1,016		1,016		1,016	
0232 - Unemployment Compensation	-	-	126		116		116		116	
0241 - Medical Dental Insurance	37,417	40,865	74,970		78,720		78,720		78,720	
Total Object:	128,981	141,657	226,559		217,230		217,230		217,230	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	-	516	-		-		-		-	
0324 - Rentals	240	3,750	4,000		4,500		4,500		4,500	
0340 - Travel Expenses	109	682	1,000		3,500		3,500		3,500	
0341 - Travel, Local in District	1,400	1,680	1,000		-		-		-	
0342 - Travel, Out of District	10,750	8,324	7,200		7,200		7,200		7,200	
0355 - Printing & Binding	-	-	350		-		-		-	
0390 - Other General Prof. & Technological Services	4,538	1,311	925		-		-		-	
Total Object:	17,037	16,263	14,475		15,200		15,200		15,200	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	24,142	30,085	26,023		33,308		33,308		33,308	
0440 - Periodicals	-	80	80		90		90		90	
Total Object:	24,142	30,165	26,103		33,398		33,398		33,398	
0600 - Other Objects										
0642 - Other Dues & Fees	1,325	1,111	85		1,065		1,065		1,065	
Total Object:	1,325	1,111	85		1,065		1,065		1,065	
Total Function:	448,729	509,017	627,873	5.60	612,382	5.50	612,382	5.50	612,382	5.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1400 - Summer School Programs

Total: \$208,668

Instructional activities as defined under 1100 Regular 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. Function 1271 provides for Summer School remedial classes designed to improve student performance in an effort to meet state standards. The instructional activities support the learning of students who are identified as benefitting from additional learning experiences, especially literacy and study skills.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0123 - Temporary-Licensed	82,148	109,651	133,248	65,785	65,785	65,785
0124 - Temporary - Classified	17,570	12,345	16,921	24,275	24,275	24,275
0133 - Additional Pay - Licensed	-	-	-	52,492	52,492	52,492
0134 - Additional Pay - Classified	-	800	-	2,610	2,610	2,610
<i>Total Object:</i>	99,718	122,796	150,169	145,162	145,162	145,162
0200 - Associated Payroll Costs						
0210 - PERS	18,924	24,610	40,922	39,557	39,557	39,557
0213 - PERS UAL Contribution	7,358	8,780	10,362	10,162	10,162	10,162
0220 - Social Security	7,625	9,389	11,489	11,105	11,105	11,105
0231 - Workers Compensation	322	375	601	581	581	581
0232 - Unemployment Compensation	-	-	53	50	50	50
<i>Total Object:</i>	34,229	43,154	63,427	61,455	61,455	61,455
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	4,827	4,445	2,051	2,051	2,051	2,051
<i>Total Object:</i>	4,827	4,445	2,051	2,051	2,051	2,051
<i>Total Function:</i>	138,774	170,395	215,647	208,668	208,668	208,668

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2113 - Social Work Services

Total: \$12,054

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. FTE has been moved to SIA Grant (Fund 271) for the fiscal year 2020-21.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	90,622	108,311	111,403	1.50	-		-		-	
0121 - Substitutes - Licensed Salaries	-	-	-		4,151		4,151		4,151	
0123 - Temporary-Licensed	-	-	-		1,639		1,639		1,639	
0133 - Additional Pay - Licensed	-	438	239		712		712		712	
Total Object:	90,622	108,748	111,642	1.50	6,502		6,502		6,502	
0200 - Associated Payroll Costs										
0210 - PERS	19,582	20,961	30,007		1,772		1,772		1,772	
0213 - PERS UAL Contribution	6,479	7,776	7,703		455		455		455	
0220 - Social Security	6,718	7,833	8,541		497		497		497	
0231 - Workers Compensation	279	331	436		26		26		26	
0232 - Unemployment Compensation	-	-	39		2		2		2	
0241 - Medical Dental Insurance	27,444	20,545	26,460		-		-		-	
Total Object:	60,503	57,445	73,186		2,752		2,752		2,752	
0300 - Purchased Services										
0340 - Travel Expenses	-	613	910		1,200		1,200		1,200	
Total Object:	-	613	910		1,200		1,200		1,200	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	-	498	1,000		1,600		1,600		1,600	
Total Object:	-	498	1,000		1,600		1,600		1,600	
Total Function:	151,125	167,304	186,738	1.50	12,054		12,054		12,054	

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2115 - Student Safety

Function 2115 - Student Safety: Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. The West Linn-Wilsonville School District uses this fund exclusively for crossing guard supplies.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	-	-	-	1,000	1,000	1,000
<i>Total Object:</i>	-	-	-	1,000	1,000	1,000
<i>Total Function:</i>	-	-	-	1,000	1,000	1,000

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2122 - Counseling Services

Total: \$2,591,361

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. FTE has been moved to SIA Grant (Fund 271) for the fiscal year 2020-21.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	1,151,617	1,232,456	1,402,371	20.50	1,330,620	18.50	1,330,620	18.50	1,330,620	18.50
0112 - Classified Salaries	118,251	115,253	94,466	3.00	139,626	4.00	139,626	4.00	139,626	4.00
0121 - Substitutes - Licensed Salaries	18,605	33,213	7,500		51,427		51,427		51,427	
0122 - Substitutes - Classified Salaries	-	969	-		3,534		3,534		3,534	
0123 - Temporary-Licensed	-	-	-		20,308		20,308		20,308	
0124 - Temporary - Classified	-	-	-		4,154		4,154		4,154	
0132 - Classified Overtime	-	-	-		2,670		2,670		2,670	
0133 - Additional Pay - Licensed	12,062	5,179	7,873		8,823		8,823		8,823	
0134 - Additional Pay - Classified	-	-	-		2,642		2,642		2,642	
Total Object:	1,300,535	1,387,070	1,512,210	23.50	1,563,804	22.50	1,563,804	22.50	1,563,804	22.50
0200 - Associated Payroll Costs										
0210 - PERS	262,679	275,521	395,059		390,114		390,114		390,114	
0213 - PERS UAL Contribution	92,988	99,175	104,347		109,466		109,466		109,466	
0220 - Social Security	97,941	101,584	115,687		119,631		119,631		119,631	
0231 - Workers Compensation	3,748	4,040	5,899		4,633		4,633		4,633	
0232 - Unemployment Compensation	-	-	529		547		547		547	
0241 - Medical Dental Insurance	365,718	389,518	401,310		386,940		386,940		386,940	
Total Object:	823,074	869,839	1,022,831		1,011,331		1,011,331		1,011,331	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	3,419	2,376	2,000		3,125		3,125		3,125	
0340 - Travel Expenses	-	50	-		-		-		-	
0342 - Travel, Out of District	208	-	-		-		-		-	
Total Object:	3,627	2,426	2,000		3,125		3,125		3,125	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	14,377	4,220	10,553		10,203		10,203		10,203	
0416 - Student Support Expenses	-	181	500		500		500		500	
0430 - Library Books	1,120	794	1,978		1,398		1,398		1,398	
0460 - Non-Consumable Supplies	-	240	-		1,000		1,000		1,000	
Total Object:	15,497	5,435	13,031		13,101		13,101		13,101	
0600 - Other Objects										
0642 - Other Dues & Fees	770	-	-		-		-		-	
Total Object:	770	-	-		-		-		-	
Total Function:	2,143,503	2,264,770	2,550,072	23.50	2,591,361	22.50	2,591,361	22.50	2,591,361	22.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2130 - Health Services

Total: \$452,246

School nursing services are provided to promote health and allow access to education.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$ FTE		\$ FTE		\$ FTE		\$ FTE	
0100 - Salaries										
0111 - Licensed Salaries	172,005	178,642	186,621 3.00		194,554 3.00		194,554 3.00		194,554 3.00	
0112 - Classified Salaries	35,100	36,512	38,157 1.00		40,078 1.00		40,078 1.00		40,078 1.00	
0121 - Substitutes - Licensed Salaries	-	-	-		8,302		8,302		8,302	
0122 - Substitutes - Classified Salaries	-	-	-		882		882		882	
0123 - Temporary-Licensed	4,400	62	1,883		3,278		3,278		3,278	
0124 - Temporary - Classified	-	-	-		1,037		1,037		1,037	
0132 - Classified Overtime	-	-	-		666		666		666	
0133 - Additional Pay - Licensed	2,969	2,719	1,446		1,424		1,424		1,424	
0134 - Additional Pay - Classified	40	-	-		659		659		659	
Total Object:	214,514	217,935	228,107 4.00		250,880 4.00		250,880 4.00		250,880 4.00	
0200 - Associated Payroll Costs										
0210 - PERS	32,074	44,358	58,636		64,479		64,479		64,479	
0213 - PERS UAL Contribution	15,910	16,154	16,292		18,086		18,086		18,086	
0220 - Social Security	16,781	16,310	18,062		19,765		19,765		19,765	
0231 - Workers Compensation	667	670	921		766		766		766	
0232 - Unemployment Compensation	-	-	83		90		90		90	
0241 - Medical Dental Insurance	75,987	72,752	66,150		67,680		67,680		67,680	
Total Object:	141,418	150,246	160,144		170,866		170,866		170,866	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	-	8,259	10,000		10,000		10,000		10,000	
0341 - Travel, Local in District	8,000	8,000	8,000		7,500		7,500		7,500	
0390 - Other General Prof. & Technological Services	-	-	200		-		-		-	
Total Object:	8,000	16,259	18,200		17,500		17,500		17,500	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	10,063	8,609	10,000		12,000		12,000		12,000	
Total Object:	10,063	8,609	10,000		12,000		12,000		12,000	
0600 - Other Objects										
0641 - Professional Membership Dues	768	837	800		1,000		1,000		1,000	
Total Object:	768	837	800		1,000		1,000		1,000	
Total Function:	374,762	393,886	417,251 4.00		452,246 4.00		452,246 4.00		452,246 4.00	

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2140 - Psychological Services

Total: \$433,249

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. FTE has been moved to SIA Grant (Fund 271) for the fiscal year 2020-21.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted
Object - Object	\$	\$	\$ FTE		\$ FTE		\$ FTE		\$ FTE
0100 - Salaries									
0111 - Licensed Salaries	294,924	404,523	389,827 5.00		242,634 3.00		242,634 3.00		242,634 3.00
0121 - Substitutes - Licensed Salaries	-	-	429		11,064		11,064		11,064
0123 - Temporary-Licensed	-	-	1,189		4,368		4,368		4,368
0124 - Temporary - Classified	-	24,000	-		-		-		-
0133 - Additional Pay - Licensed	893	1,488	2,237		1,898		1,898		1,898
Total Object:	295,816	430,011	393,682 5.00		259,964 3.00		259,964 3.00		259,964 3.00
0200 - Associated Payroll Costs									
0210 - PERS	69,692	96,954	115,522		64,895		64,895		64,895
0213 - PERS UAL Contribution	21,151	29,201	27,163		18,198		18,198		18,198
0220 - Social Security	22,630	31,611	30,116		19,887		19,887		19,887
0231 - Workers Compensation	779	1,154	1,535		773		773		773
0232 - Unemployment Compensation	-	-	138		92		92		92
0241 - Medical Dental Insurance	70,572	102,460	88,200		53,640		53,640		53,640
Total Object:	184,824	261,381	262,674		157,485		157,485		157,485
0300 - Purchased Services									
0319 - Other Instructional, Prof. and Technical Services	6,560	-	6,560		5,000		5,000		5,000
0340 - Travel Expenses	-	911	3,500		1,000		1,000		1,000
0341 - Travel, Local in District	1,863	115	-		-		-		-
Total Object:	8,423	1,026	10,060		6,000		6,000		6,000
0400 - Supplies and Materials									
0411 - Varied - Other Supplies	6,022	2,270	8,000		9,000		9,000		9,000
Total Object:	6,022	2,270	8,000		9,000		9,000		9,000
0400 - Supplies and Materials									
0470 - Computer Software	-	-	-		800		800		800
Total Object:	-	-	-		800		800		800
Total Function:	495,086	694,687	674,416 5.00		433,249 3.00		433,249 3.00		433,249 3.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2150 - Speech Pathology & Audiology Services

Total: \$1,124,718

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

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	592,256	579,872	599,785	9.00	640,679	9.00	640,679	9.00	640,679	9.00
0121 - Substitutes - Licensed Salaries	-	-	4,899		24,341		24,341		24,341	
0123 - Temporary-Licensed	-	2,201	-		9,610		9,610		9,610	
0133 - Additional Pay - Licensed	1,481	5,583	4,407		5,175		5,175		5,175	
Total Object:	593,736	587,656	609,091	9.00	679,805	9.00	679,805	9.00	679,805	9.00
0200 - Associated Payroll Costs										
0210 - PERS	121,488	115,049	155,912		169,551		169,551		169,551	
0213 - PERS UAL Contribution	42,452	42,018	42,027		47,585		47,585		47,585	
0220 - Social Security	44,663	43,361	46,596		52,006		52,006		52,006	
0231 - Workers Compensation	1,694	1,744	2,377		2,014		2,014		2,014	
0232 - Unemployment Compensation	-	-	212		237		237		237	
0241 - Medical Dental Insurance	173,493	165,883	158,760		160,920		160,920		160,920	
Total Object:	383,790	368,054	405,884		432,313		432,313		432,313	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	-	790	750		1,000		1,000		1,000	
0340 - Travel Expenses	-	511	400		600		600		600	
0341 - Travel, Local in District	438	-	-		-		-		-	
Total Object:	438	1,301	1,150		1,600		1,600		1,600	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	8,024	4,655	7,500		8,000		8,000		8,000	
Total Object:	8,024	4,655	7,500		8,000		8,000		8,000	
0400 - Supplies and Materials										
0470 - Computer Software	-	200	800		3,000		3,000		3,000	
Total Object:	-	200	800		3,000		3,000		3,000	
Total Function:	985,989	961,866	1,024,425	9.00	1,124,718	9.00	1,124,718	9.00	1,124,718	9.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2160 - Motor Team

Total: \$127,400

Activities associated with providing services such as occupational therapy and physical therapy.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	-	87,970	54,482	1.00	58,362	1.00	58,362	1.00	58,362	1.00
0123 - Temporary-Licensed	47,114	7,648	15,705		15,705		15,705		15,705	
0133 - Additional Pay - Licensed	-	50	-		-		-		-	
Total Object:	47,114	95,668	70,187	1.00	74,067	1.00	74,067	1.00	74,067	1.00
0200 - Associated Payroll Costs										
0210 - PERS	9,411	14,769	17,792		18,948		18,948		18,948	
0213 - PERS UAL Contribution	3,660	7,209	4,844		5,239		5,239		5,239	
0220 - Social Security	3,500	7,701	5,369		5,725		5,725		5,725	
0231 - Workers Compensation	229	313	275		235		235		235	
0232 - Unemployment Compensation	128	-	24		26		26		26	
0241 - Medical Dental Insurance	-	30,605	17,640		17,880		17,880		17,880	
Total Object:	16,928	60,598	45,944		48,053		48,053		48,053	
0300 - Purchased Services										
0340 - Travel Expenses	-	1,326	3,300		2,000		2,000		2,000	
0341 - Travel, Local in District	2,813	1,032	-		780		780		780	
Total Object:	2,813	2,358	3,300		2,780		2,780		2,780	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	1,459	2,157	1,500		2,500		2,500		2,500	
Total Object:	1,459	2,157	1,500		2,500		2,500		2,500	
Total Function:	68,314	160,781	120,931	1.00	127,400	1.00	127,400	1.00	127,400	1.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2190 - Director of Student Support Services

Total: \$456,254

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 director for the district should be recorded here.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	84,990	75,102	83,396	2.00	90,082	2.00	90,082	2.00	90,082	2.00
0113 - Administrators	136,546	142,293	147,905	1.00	154,323	1.00	154,323	1.00	154,323	1.00
0122 - Substitutes - Classified Salaries	-	-	-		1,767		1,767		1,767	
0123 - Temporary-Licensed	421	2,044	460		460		460		460	
0124 - Temporary - Classified	-	-	3,441		2,077		2,077		2,077	
0132 - Classified Overtime	-	-	-		1,335		1,335		1,335	
0134 - Additional Pay - Classified	-	-	218		1,321		1,321		1,321	
Total Object:	221,957	219,439	235,420	3.00	251,365	3.00	251,365	3.00	251,365	3.00
0200 - Associated Payroll Costs										
0210 - PERS	57,055	54,063	71,854		65,113		65,113		65,113	
0213 - PERS UAL Contribution	16,591	16,429	16,968		18,331		18,331		18,331	
0220 - Social Security	16,499	16,068	18,813		20,032		20,032		20,032	
0231 - Workers Compensation	766	715	960		768		768		768	
0232 - Unemployment Compensation	0	0	85		92		92		92	
0241 - Medical Dental Insurance	44,940	46,360	46,866		50,553		50,553		50,553	
Total Object:	135,851	133,636	155,546		154,889		154,889		154,889	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	27,509	8,549	28,000		-		-		-	
0322 - Repair and Maintenance Services	2,067	5,826	1,500		3,000		3,000		3,000	
0340 - Travel Expenses	-	2,926	4,000		16,000		16,000		16,000	
0341 - Travel, Local in District	11,256	10,500	10,500		10,500		10,500		10,500	
0342 - Travel, Out of District	16,724	12,778	1,000		-		-		-	
0354 - Advertising	111	-	-		-		-		-	
0355 - Printing & Binding	131	-	200		300		300		300	
Total Object:	57,797	40,579	45,200		29,800		29,800		29,800	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	13,453	13,465	10,000		16,000		16,000		16,000	
0420 - Textbooks	-	1,255	-		1,600		1,600		1,600	
0440 - Periodicals	-	101	200		-		-		-	
0470 - Computer Software	706	145	-		-		-		-	
0480 - Computer Hardware	4,556	887	3,860		-		-		-	
Total Object:	18,715	15,853	14,060		17,600		17,600		17,600	
0600 - Other Objects										
0641 - Professional Membership Dues	264	1,969	1,000		2,600		2,600		2,600	
Total Object:	264	1,969	1,000		2,600		2,600		2,600	
0600 - Other Objects										
0642 - Other Dues & Fees	-	383	1,000		-		-		-	
Total Object:	-	383	1,000		-		-		-	
Total Function:	434,584	411,860	452,226	3.00	456,254	3.00	456,254	3.00	456,254	3.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2210 - Improvement of Instruction Services

Total: \$963,326

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. Due to the suspension of the Pre-K program for the 2020-21 fiscal year, the Budget Committee approved to move 1 FTE from Function 2210 to Function 1111, and 1 FTE to Function 1131.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted
Object - Object	\$	\$	\$ FTE		\$ FTE		\$ FTE		\$ FTE
0100 - Salaries									
0111 - Licensed Salaries	126,185	98,319	136,890 1.65		205,200 2.55		48,114 0.55		48,114 0.55
0112 - Classified Salaries	49,078	45,475	47,017 1.00		48,167 1.00		48,167 1.00		48,167 1.00
0113 - Administrators	409,638	426,879	443,715 3.00		402,698 2.63		402,698 2.63		402,698 2.63
0121 - Substitutes - Licensed Salaries	120,755	119,650	48,527		1,389		1,389		1,389
0122 - Substitutes - Classified Salaries	-	560	-		1,103		1,103		1,103
0123 - Temporary-Licensed	207,960	250,669	121,504		548		548		548
0124 - Temporary - Classified	(59)	1,186	174		1,297		1,297		1,297
0132 - Classified Overtime	993	-	3,926		833		833		833
0133 - Additional Pay - Licensed	-	-	28,662		238		238		238
0134 - Additional Pay - Classified	-	-	273		825		825		825
Total Object:	914,549	942,740	830,688 5.65		662,298 6.18		505,212 4.18		505,212 4.18
0200 - Associated Payroll Costs									
0210 - PERS	203,734	209,754	248,714		172,939		133,982		133,982
0213 - PERS UAL Contribution	68,558	69,762	59,897		48,771		37,775		37,775
0220 - Social Security	69,242	70,044	66,407		53,300		41,283		41,283
0231 - Workers Compensation	2,188	2,593	3,405		2,028		1,572		1,572
0232 - Unemployment Compensation	-	-	302		244		189		189
0241 - Medical Dental Insurance	110,474	106,426	93,509		139,458		103,698		103,698
0249 - Tuition Reimbursement	450	-	-		-		-		-
Total Object:	454,646	458,579	472,234		416,740		318,499		318,499
0300 - Purchased Services									
0312 - Instructional Program Improvement	25,988	30,758	10,000		5,000		5,000		5,000
0319 - Other Instructional, Prof. and Technical Services	108,548	110,250	-		80,000		80,000		80,000
0322 - Repair and Maintenance Services	1,740	1,839	500		500		500		500
0340 - Travel Expenses	-	939	-		4,800		4,800		4,800
0341 - Travel, Local in District	40,724	36,697	36,540		34,425		34,425		34,425
0342 - Travel, Out of District	6,568	9,721	-		-		-		-
0355 - Printing & Binding	15	270	1,000		1,000		1,000		1,000
0390 - Other General Prof. & Technological Services	400	-	-		-		-		-
Total Object:	183,983	190,474	48,040		125,725		125,725		125,725
0400 - Supplies and Materials									
0411 - Varied - Other Supplies	87,976	80,861	20,000		5,000		5,000		5,000
0415 - Testing Materials	2,203	15,840	8,890		8,890		8,890		8,890
0420 - Textbooks	125,346	178	-		-		-		-
0440 - Periodicals	79	384	-		-		-		-
Total Object:	215,604	97,263	28,890		13,890		13,890		13,890
0600 - Other Objects									
0642 - Other Dues & Fees	1,005	1,524	-		-		-		-
Total Object:	1,005	1,524	-		-		-		-
Total Function:	1,769,786	1,690,580	1,379,852 5.65		1,218,653 6.18		963,326 4.18		963,326 4.18

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2218 - Professional Development - Classified

Total: \$10,000

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 robust 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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0312 - Instructional Program Improvement	670	1,787	1,400	10,000	10,000	10,000
0342 - Travel, Out of District	-	738	-	-	-	-
<i>Total Object:</i>	<i>670</i>	<i>2,525</i>	<i>1,400</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>
<i>Total Function:</i>	<i>670</i>	<i>2,525</i>	<i>1,400</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2219 - Professional Development - Licensed

Total: \$138,167

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 robust 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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0121 - Substitutes - Licensed Salaries	11,150	16,568	32,234	32,234	32,234	32,234
0123 - Temporary-Licensed	37,573	998	-	-	-	-
Total Object:	48,723	17,566	32,234	32,234	32,234	32,234
0200 - Associated Payroll Costs						
0210 - PERS	8,818	1,682	8,784	8,784	8,784	8,784
0213 - PERS UAL Contribution	3,395	1,256	2,224	2,256	2,256	2,256
0220 - Social Security	3,728	1,344	2,466	2,466	2,466	2,466
0231 - Workers Compensation	142	54	129	129	129	129
0232 - Unemployment Compensation	-	-	11	11	11	11
Total Object:	16,083	4,337	13,614	13,646	13,646	13,646
0300 - Purchased Services						
0312 - Instructional Program Improvement	33,138	37,562	32,705	60,400	60,400	60,400
0319 - Other Instructional, Prof. and Technical Services	35,141	-	44,254	2,459	2,459	2,459
Total Object:	68,279	37,562	76,959	62,859	62,859	62,859
0300 - Purchased Services						
0342 - Travel, Out of District	6,220	7,636	29,428	29,428	29,428	29,428
Total Object:	6,220	7,636	29,428	29,428	29,428	29,428
Total Function:	139,304	67,101	152,235	138,167	138,167	138,167

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2222 - Library/Media Center

Total: \$1,489,670

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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	404,709	395,473	436,909	5.50	454,427	5.50	454,427	5.50	454,427	5.50
0112 - Classified Salaries	281,107	288,141	302,795	11.00	321,605	11.00	321,605	11.00	321,605	11.00
0121 - Substitutes - Licensed Salaries	5,352	7,240	6,000		15,864		15,864		15,864	
0122 - Substitutes - Classified Salaries	4,007	4,733	3,500		9,720		9,720		9,720	
0123 - Temporary-Licensed	-	-	-		5,869		5,869		5,869	
0124 - Temporary - Classified	-	-	-		11,434		11,434		11,434	
0132 - Classified Overtime	-	94	-		7,344		7,344		7,344	
0133 - Additional Pay - Licensed	16,912	413	500		2,549		2,549		2,549	
0134 - Additional Pay - Classified	1,349	1,871	1,039		7,270		7,270		7,270	
Total Object:	713,435	697,965	750,743	16.50	836,082	16.50	836,082	16.50	836,082	16.50
0200 - Associated Payroll Costs										
0210 - PERS	155,504	149,188	208,531		208,822		208,822		208,822	
0213 - PERS UAL Contribution	51,008	49,934	51,806		58,526		58,526		58,526	
0220 - Social Security	51,159	50,060	57,431		63,962		63,962		63,962	
0231 - Workers Compensation	2,028	1,997	2,930		2,489		2,489		2,489	
0232 - Unemployment Compensation	-	-	259		293		293		293	
0241 - Medical Dental Insurance	241,989	197,748	229,320		238,740		238,740		238,740	
Total Object:	501,687	448,927	550,277		572,832		572,832		572,832	
0300 - Purchased Services										
0311 - Instruction Services	200	-	-		-		-		-	
0319 - Other Instructional, Prof. and Technical Services	140	2	150		100		100		100	
0322 - Repair and Maintenance Services	1,482	138	741		581		581		581	
0340 - Travel Expenses	270	-	-		-		-		-	
0342 - Travel, Out of District	391	60	-		-		-		-	
Total Object:	2,483	200	891		681		681		681	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	15,151	10,312	12,176		11,918		11,918		11,918	
0430 - Library Books	69,134	58,246	56,283		60,918		60,918		60,918	
0440 - Periodicals	2,503	2,467	3,500		3,012		3,012		3,012	
0460 - Non-Consumable Supplies	-	390	300		-		-		-	
0470 - Computer Software	1,460	1,775	4,277		4,227		4,227		4,227	
Total Object:	88,248	73,190	76,536		80,075		80,075		80,075	
0600 - Other Objects										
0641 - Professional Membership Dues	-	120	-		-		-		-	
Total Object:	-	120	-		-		-		-	
0600 - Other Objects										
0642 - Other Dues & Fees	65	321	-		-		-		-	
Total Object:	65	321	-		-		-		-	
Total Function:	1,305,919	1,220,722	1,378,447	16.50	1,489,670	16.50	1,489,670	16.50	1,489,670	16.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2223 - Multimedia Services

Total: \$24,591

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

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0322 - Repair and Maintenance Services	7,104	6,509	4,329	4,407	4,407	4,407
<i>Total Object:</i>	7,104	6,509	4,329	4,407	4,407	4,407
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	16,809	11,307	12,359	10,823	10,823	10,823
0460 - Non-Consumable Supplies	-	293	1,000	1,000	1,000	1,000
0470 - Computer Software	1,270	6,693	4,954	1,761	1,761	1,761
<i>Total Object:</i>	18,079	18,293	18,313	13,584	13,584	13,584
0400 - Supplies and Materials						
0480 - Computer Hardware	651	4,414	6,600	6,600	6,600	6,600
<i>Total Object:</i>	651	4,414	6,600	6,600	6,600	6,600
<i>Total Function:</i>	25,834	29,216	29,242	24,591	24,591	24,591

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2230 - Assessment and Testing

Function 2230 - Assessment and Testing - Materials and activities for measuring academic progress K-12: 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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>0400 - Supplies and Materials</u>						
0415 - Testing Materials	102,220	114,548	100,000	150,000	150,000	150,000
<i>Total Object:</i>	<i>102,220</i>	<i>114,548</i>	<i>100,000</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>
<i>Total Function:</i>	<i>102,220</i>	<i>114,548</i>	<i>100,000</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2240 - Instructional Staff Development

2240 - Instructional Staff Development (Tuition Reimbursement – Administrators, Classified, and Licensed) - 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 staff will be charged to this function.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0200 - Associated Payroll Costs						
0249 - Tuition Reimbursement	379,164	375,128	357,500	363,000	363,000	363,000
<i>Total Object:</i>	<i>379,164</i>	<i>375,128</i>	<i>357,500</i>	<i>363,000</i>	<i>363,000</i>	<i>363,000</i>
<i>Total Function:</i>	<i>379,164</i>	<i>375,128</i>	<i>357,500</i>	<i>363,000</i>	<i>363,000</i>	<i>363,000</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2310 - Board of Education

Total: \$200,473

Activities of the legally elected or appointed body vested with the responsibility of educational planning and policymaking. Additional salary (special duty wages) is for clerical support for the Board. Amounts budgeted include audit, legal, negotiation and election services, and liability/errors and omissions insurance policies.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0134 - Additional Pay - Classified	-	11,638	26,262	27,575	27,575	27,575
<i>Total Object:</i>	<i>-</i>	<i>11,638</i>	<i>26,262</i>	<i>27,575</i>	<i>27,575</i>	<i>27,575</i>
0200 - Associated Payroll Costs						
0210 - PERS	-	2,443	7,156	7,514	7,514	7,514
0213 - PERS UAL Contribution	-	832	1,812	1,930	1,930	1,930
0220 - Social Security	-	895	2,009	2,109	2,109	2,109
0231 - Workers Compensation	-	30	105	110	110	110
0232 - Unemployment Compensation	-	-	9	10	10	10
<i>Total Object:</i>	<i>-</i>	<i>4,200</i>	<i>11,091</i>	<i>11,673</i>	<i>11,673</i>	<i>11,673</i>
0300 - Purchased Services						
0318 - Prof. & Improvement Costs Non-Instructional	345	1,575	-	2,000	2,000	2,000
0319 - Other Instructional, Prof. and Technical Services	9,598	1,158	16,525	7,225	7,225	7,225
0342 - Travel, Out of District	1,516	823	1,625	2,500	2,500	2,500
0354 - Advertising	2,197	4,530	1,415	5,000	5,000	5,000
0355 - Printing & Binding	-	-	-	1,000	1,000	1,000
0381 - Audit Services	37,184	37,875	53,775	54,500	54,500	54,500
0382 - Legal Services	62,566	33,789	38,560	40,000	40,000	40,000
0388 - Election Services	142	5,909	9,120	500	500	500
0390 - Other General Prof. & Technological Services	227	-	-	2,000	2,000	2,000
<i>Total Object:</i>	<i>113,776</i>	<i>85,658</i>	<i>121,020</i>	<i>114,725</i>	<i>114,725</i>	<i>114,725</i>
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	1,214	8,680	1,000	12,000	12,000	12,000
0440 - Periodicals	200	1,400	384	4,000	4,000	4,000
<i>Total Object:</i>	<i>1,414</i>	<i>10,080</i>	<i>1,384</i>	<i>16,000</i>	<i>16,000</i>	<i>16,000</i>
0600 - Other Objects						
0641 - Professional Membership Dues	-	370	27,989	30,000	30,000	30,000
<i>Total Object:</i>	<i>-</i>	<i>370</i>	<i>27,989</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>
0600 - Other Objects						
0642 - Other Dues & Fees	2,360	760	2,417	500	500	500
<i>Total Object:</i>	<i>2,360</i>	<i>760</i>	<i>2,417</i>	<i>500</i>	<i>500</i>	<i>500</i>
<i>Total Function:</i>	<i>117,550</i>	<i>112,706</i>	<i>190,163</i>	<i>200,473</i>	<i>200,473</i>	<i>200,473</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2320 - Executive Administration

Total: \$540,437

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

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$ FTE		\$ FTE		\$ FTE		\$ FTE	
0100 - Salaries										
0112 - Classified Salaries	65,000	67,776	70,487 1.00		73,587 1.00		73,587 1.00		73,587 1.00	
0113 - Administrators	178,168	185,181	180,028 1.00		180,710 1.00		180,710 1.00		180,710 1.00	
0134 - Additional Pay - Classified	3,763	-	-		-		-		-	
Total Object:	246,931	252,957	250,515 2.00		254,297 2.00		254,297 2.00		254,297 2.00	
0200 - Associated Payroll Costs										
0210 - PERS	63,097	65,958	80,500		66,934		66,934		66,934	
0213 - PERS UAL Contribution	18,514	19,202	18,362		18,893		18,893		18,893	
0220 - Social Security	16,388	16,366	20,358		20,647		20,647		20,647	
0231 - Workers Compensation	642	655	1,038		782		782		782	
0232 - Unemployment Compensation	-	-	93		95		95		95	
0241 - Medical Dental Insurance	43,549	46,089	36,730		64,692		64,692		64,692	
Total Object:	142,189	148,269	157,081		172,043		172,043		172,043	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	41,875	41,712	32,275		3,000		3,000		3,000	
0319 - Other Instructional, Prof. and Technical Services	14,604	-	-		-		-		-	
0322 - Repair and Maintenance Services	1,740	1,839	915		2,500		2,500		2,500	
0324 - Rentals	3,245	-	2,920		-		-		-	
0340 - Travel Expenses	690	990	805		1,000		1,000		1,000	
0341 - Travel, Local in District	12,027	15,600	15,600		15,600		15,600		15,600	
0342 - Travel, Out of District	1,080	78	200		-		-		-	
0354 - Advertising	3,078	-	440		-		-		-	
0355 - Printing & Binding	3,676	3,448	4,782		5,000		5,000		5,000	
0374 - Other Tuition - Scholarships	3,250	4,300	2,000		-		-		-	
0390 - Other General Prof. & Technological Services	263	6,022	5,500		5,500		5,500		5,500	
Total Object:	85,527	73,989	65,437		32,600		32,600		32,600	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	56,955	48,483	36,555		62,000		62,000		62,000	
0420 - Textbooks	833	-	-		-		-		-	
0440 - Periodicals	2,474	3,076	3,675		12,000		12,000		12,000	
Total Object:	60,261	51,558	40,230		74,000		74,000		74,000	
0600 - Other Objects										
0641 - Professional Membership Dues	38,726	36,030	39,870		5,997		5,997		5,997	
Total Object:	38,726	36,030	39,870		5,997		5,997		5,997	
0600 - Other Objects										
0642 - Other Dues & Fees	-	-	-		1,500		1,500		1,500	
Total Object:	-	-	-		1,500		1,500		1,500	
Total Function:	573,633	562,804	553,133 2.00		540,437 2.00		540,437 2.00		540,437 2.00	

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2410 - Office of the Principal

Total: \$7,550,072

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. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staff for these activities is included.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$ FTE		\$ FTE		\$ FTE		\$ FTE	
0100 - Salaries										
0112 - Classified Salaries	781,381	774,273	816,975 22.70		853,945 22.83		853,945 22.83		853,945 22.83	
0113 - Administrators	3,055,629	3,176,454	3,329,734 27.00		3,473,829 27.00		3,473,829 27.00		3,473,829 27.00	
0121 - Substitutes - Licensed Salaries	5,395	5,000	-		-		-		-	
0122 - Substitutes - Classified Salaries	13,190	17,686	4,927		20,919		20,919		20,919	
0124 - Temporary - Classified	-	-	-		24,595		24,595		24,595	
0132 - Classified Overtime	1,083	912	-		15,799		15,799		15,799	
0133 - Additional Pay - Licensed	-	50	-		-		-		-	
0134 - Additional Pay - Classified	1,297	1,196	500		15,633		15,633		15,633	
Total Object:	3,857,974	3,975,572	4,152,136 49.70		4,404,720 49.83		4,404,720 49.83		4,404,720 49.83	
0200 - Associated Payroll Costs										
0210 - PERS	861,915	870,271	1,137,507		1,115,840		1,115,840		1,115,840	
0213 - PERS UAL Contribution	281,022	289,634	292,591		314,301		314,301		314,301	
0220 - Social Security	298,272	306,736	324,387		343,482		343,482		343,482	
0231 - Workers Compensation	11,198	11,530	16,537		13,104		13,104		13,104	
0232 - Unemployment Compensation	-	-	1,484		1,575		1,575		1,575	
0241 - Medical Dental Insurance	887,622	907,142	860,768		1,119,989		1,119,989		1,119,989	
Total Object:	2,340,028	2,385,313	2,633,274		2,908,291		2,908,291		2,908,291	
0300 - Purchased Services										
0312 - Instructional Program Improvement	700	3,224	4,848		3,000		3,000		3,000	
0319 - Other Instructional, Prof. and Technical Services	1,956	606	15,350		17,693		17,693		17,693	
0322 - Repair and Maintenance Services	805	488	1,140		953		953		953	
0324 - Rentals	897	917	650		150		150		150	
0340 - Travel Expenses	7,614	7,438	11,956		22,266		22,266		22,266	
0341 - Travel, Local in District	84,919	87,242	84,925		85,320		85,320		85,320	
0342 - Travel, Out of District	6,829	4,546	4,150		5,660		5,660		5,660	
0355 - Printing & Binding	2,849	706	3,900		740		740		740	
0390 - Other General Prof. & Technological Services	130,896	630	15,000		1,100		1,100		1,100	
Total Object:	237,464	105,798	141,919		136,882		136,882		136,882	

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	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	77,754	77,614	99,275	77,699	77,699	77,699
0440 - Periodicals	99	130	275	250	250	250
0460 - Non-Consumable Supplies	920	3,492	8,004	9,827	9,827	9,827
0470 - Computer Software	1,549	290	400	500	500	500
0480 - Computer Hardware	457	2,087	6,200	5,900	5,900	5,900
<i>Total Object:</i>	80,779	83,613	114,154	94,176	94,176	94,176
0600 - Other Objects						
0641 - Professional Membership Dues	1,156	2,341	2,938	2,453	2,453	2,453
<i>Total Object:</i>	1,156	2,341	2,938	2,453	2,453	2,453
0600 - Other Objects						
0642 - Other Dues & Fees	579	894	2,952	3,550	3,550	3,550
<i>Total Object:</i>	579	894	2,952	3,550	3,550	3,550
<i>Total Function:</i>	6,517,980	6,553,530	7,047,373 49.70	7,550,072 49.83	7,550,072 49.83	7,550,072 49.83

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2510 - Direction of Business Support Services

Total: \$265,030

Activities concerned with directing and managing the business support services as a group.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0114 - Managerial-Classified	123,553	185,860	128,254	1.00	141,877	1.00	141,877	1.00	141,877	1.00
<i>Total Object:</i>	123,553	185,860	128,254	1.00	141,877	1.00	141,877	1.00	141,877	1.00
0200 - Associated Payroll Costs										
0210 - PERS	31,524	47,032	39,795		36,004		36,004		36,004	
0213 - PERS UAL Contribution	9,177	13,692	9,077		10,162		10,162		10,162	
0220 - Social Security	9,830	14,380	10,064		11,106		11,106		11,106	
0231 - Workers Compensation	317	536	513		421		421		421	
0232 - Unemployment Compensation	-	-	46		51		51		51	
0241 - Medical Dental Insurance	20,379	35,004	25,326		29,159		29,159		29,159	
<i>Total Object:</i>	71,228	110,644	84,821		86,903		86,903		86,903	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	-	255	-		3,400		3,400		3,400	
0340 - Travel Expenses	-	-	15,000		-		-		-	
0341 - Travel, Local in District	4,854	5,938	3,300		3,300		3,300		3,300	
0342 - Travel, Out of District	-	48	4,800		4,800		4,800		4,800	
0354 - Advertising	117	236	-		-		-		-	
0390 - Other General Prof. & Technological Services	11,033	1,750	8,786		6,750		6,750		6,750	
<i>Total Object:</i>	16,004	8,226	31,886		18,250		18,250		18,250	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	293	3,929	8,000		8,000		8,000		8,000	
0460 - Non-Consumable Supplies	-	1,356	2,500		2,500		2,500		2,500	
0480 - Computer Hardware	-	-	2,000		2,000		2,000		2,000	
<i>Total Object:</i>	293	5,286	12,500		12,500		12,500		12,500	
0600 - Other Objects										
0641 - Professional Membership Dues	305	500	2,200		2,000		2,000		2,000	
0642 - Other Dues & Fees	628	437	3,500		3,500		3,500		3,500	
<i>Total Object:</i>	933	937	5,700		5,500		5,500		5,500	
0600 - Other Objects										
0651 - Liability Insurance	470,317	490,583	-		-		-		-	
<i>Total Object:</i>	470,317	490,583	-		-		-		-	
<i>Total Function:</i>	682,327	801,537	263,161	1.00	265,030	1.00	265,030	1.00	265,030	1.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2520 - Fiscal Services

Total: \$1,757,334

Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	198,930	253,205	281,738	5.00	289,032	5.00	289,032	5.00	289,032	5.00
0114 - Managerial-Classified	68,661	73,098	76,022	1.00	70,054	1.00	70,054	1.00	70,054	1.00
0122 - Substitutes - Classified Salaries	-	-	-		3,534		3,534		3,534	
0124 - Temporary - Classified	-	-	-		4,155		4,155		4,155	
0132 - Classified Overtime	-	-	6,500		2,669		2,669		2,669	
0134 - Additional Pay - Classified	-	-	-		2,641		2,641		2,641	
Total Object:	267,591	326,303	364,260	6.00	372,085	6.00	372,085	6.00	372,085	6.00
0200 - Associated Payroll Costs										
0210 - PERS	58,416	69,329	101,763		92,596		92,596		92,596	
0213 - PERS UAL Contribution	19,133	23,438	25,237		26,046		26,046		26,046	
0220 - Social Security	20,441	25,149	27,980		28,464		28,464		28,464	
0231 - Workers Compensation	784	963	1,428		1,093		1,093		1,093	
0232 - Unemployment Compensation	-	-	126		131		131		131	
0241 - Medical Dental Insurance	113,444	120,907	79,380		161,108		161,108		161,108	
Total Object:	212,218	239,786	235,914		309,438		309,438		309,438	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	14,805	700	10,050		25,000		25,000		25,000	
0322 - Repair and Maintenance Services	1,765	4,220	1,520		6,500		6,500		6,500	
0324 - Rentals	-	293	-		-		-		-	
0340 - Travel Expenses	-	-	-		3,000		3,000		3,000	
0341 - Travel, Local in District	318	1,519	1,500		-		-		-	
0342 - Travel, Out of District	508	2,922	-		-		-		-	
0354 - Advertising	-	-	1,500		1,500		1,500		1,500	
0355 - Printing & Binding	1,921	699	3,240		1,500		1,500		1,500	
0390 - Other General Prof. & Technological Services	9,283	-	-		35,000		35,000		35,000	
Total Object:	28,601	10,352	17,810		72,500		72,500		72,500	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	5,402	5,695	-		6,000		6,000		6,000	
0460 - Non-Consumable Supplies	10,792	16,316	2,500		10,000		10,000		10,000	
0470 - Computer Software	31,875	22,512	-		15,000		15,000		15,000	
0480 - Computer Hardware	588	-	-		-		-		-	
Total Object:	48,658	44,523	2,500		31,000		31,000		31,000	
0600 - Other Objects										
0641 - Professional Membership Dues	-	-	825		2,500		2,500		2,500	
0642 - Other Dues & Fees	29,871	23,462	41,362		65,878		65,878		65,878	
0651 - Liability Insurance	-	-	515,112		903,933		903,933		903,933	
Total Object:	29,871	23,462	557,299		972,311		972,311		972,311	
0600 - Other Objects										
0655 - Judgements and Settlements Against the District	-	3,773	-		-		-		-	
Total Object:	-	3,773	-		-		-		-	
Total Function:	586,938	648,199	1,177,783	6.00	1,757,334	6.00	1,757,334	6.00	1,757,334	6.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2541 - Service Area Direction, Operations & Maintenance

Total: \$842,423

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.
Activities which maintain safety in buildings, equipment and grounds are included.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$ FTE		\$ FTE		\$ FTE		\$ FTE	
0100 - Salaries										
0112 - Classified Salaries	44,366	45,475	47,017 1.00		48,167 1.00		48,167 1.00		48,167 1.00	
0114 - Managerial-Classified	295,312	307,925	404,788 4.00		436,546 4.00		436,546 4.00		436,546 4.00	
0122 - Substitutes - Classified Salaries	-	108	-		882		882		882	
0124 - Temporary - Classified	-	-	-		1,037		1,037		1,037	
0132 - Classified Overtime	-	8	-		666		666		666	
0134 - Additional Pay - Classified	-	-	-		659		659		659	
<i>Total Object:</i>	339,677	353,517	451,805 5.00		487,957 5.00		487,957 5.00		487,957 5.00	
0200 - Associated Payroll Costs										
0210 - PERS	95,154	98,527	151,120		133,308		133,308		133,308	
0213 - PERS UAL Contribution	27,702	28,691	34,470		37,605		37,605		37,605	
0220 - Social Security	28,518	29,536	38,217		41,096		41,096		41,096	
0231 - Workers Compensation	1,064	1,087	1,947		1,561		1,561		1,561	
0232 - Unemployment Compensation	-	-	174		187		187		187	
0241 - Medical Dental Insurance	86,204	90,294	99,301		119,409		119,409		119,409	
<i>Total Object:</i>	238,642	248,135	325,229		333,166		333,166		333,166	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	215	383	1,000		1,000		1,000		1,000	
0324 - Rentals	145	-	500		500		500		500	
0341 - Travel, Local in District	47,865	47,760	47,760		18,000		18,000		18,000	
0342 - Travel, Out of District	583	1,108	1,000		1,000		1,000		1,000	
0390 - Other General Prof. & Technological Services	233	105,065	-		-		-		-	
<i>Total Object:</i>	49,040	154,315	50,260		20,500		20,500		20,500	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	362	267	500		500		500		500	
0440 - Periodicals	262	295	300		300		300		300	
<i>Total Object:</i>	624	562	800		800		800		800	
0600 - Other Objects										
0641 - Professional Membership Dues	-	105	-		-		-		-	
<i>Total Object:</i>	-	105	-		-		-		-	
<i>Total Function:</i>	627,983	756,634	828,094 5.00		842,423 5.00		842,423 5.00		842,423 5.00	

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2542 - Care and Upkeep of Buildings Services

Total: \$7,310,300

Activities primarily concerned with keeping the physical plant clean and ready for daily use including operating the heating, lighting and ventilating systems. Budgeted are custodians, cleaning supplies, and utilities. The reduction of the proposed budget is due to School Resource Officer funding being moved to function 2546.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	1,726,236	1,822,074	1,895,672	46.50	2,110,891	48.50	2,110,891	48.50	2,110,891	48.50
0122 - Substitutes - Classified Salaries	49,458	-	28,101		41,954		41,954		41,954	
0124 - Temporary - Classified	-	-	-		49,328		49,328		49,328	
0132 - Classified Overtime	100,024	130,291	86,890		31,694		31,694		31,694	
0134 - Additional Pay - Classified	12,983	15,683	12,522		31,361		31,361		31,361	
Total Object:	1,888,702	1,968,048	2,023,185	46.50	2,265,228	48.50	2,265,228	48.50	2,265,228	48.50
0200 - Associated Payroll Costs										
0210 - PERS	366,272	381,022	520,163		565,559		565,559		565,559	
0213 - PERS UAL Contribution	134,050	139,657	139,598		158,568		158,568		158,568	
0220 - Social Security	141,055	144,369	154,771		173,283		173,283		173,283	
0231 - Workers Compensation	40,764	42,376	56,055		52,337		52,337		52,337	
0232 - Unemployment Compensation	-	-	709		787		787		787	
0241 - Medical Dental Insurance	572,956	631,144	615,195		680,940		680,940		680,940	
Total Object:	1,255,096	1,338,568	1,486,491		1,631,474		1,631,474		1,631,474	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	266,994	230,807	268,128		268,128		268,128		268,128	
0324 - Rentals	121,875	124,951	125,000		125,000		125,000		125,000	
0325 - Electricity	1,184,310	1,214,120	1,291,037		1,228,145		1,228,145		1,228,145	
0326 - Heating/Cooling Fuel	361,102	362,160	439,854		402,825		402,825		402,825	
0327 - Water & Sewage	435,340	520,402	532,844		495,959		495,959		495,959	
0328 - Garbage	77,301	75,932	72,828		72,828		72,828		72,828	
0340 - Travel Expenses	-	-	600		600		600		600	
0341 - Travel, Local in District	649	645	-		-		-		-	
0351 - Telephone	14,943	14,824	16,800		16,800		16,800		16,800	
0389 - Other Non-Instructional Prof. & Technical Services	-	2,208	1,500		1,500		1,500		1,500	
0390 - Other General Prof. & Technological Services	348,221	293,077	390,600		396,723		341,723		341,723	
Total Object:	2,810,736	2,839,124	3,139,191		3,008,508		2,953,508		2,953,508	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	207,420	205,400	216,340		216,340		216,340		216,340	
0414 - Maintenance Supplies	236,615	248,264	210,150		210,150		210,150		210,150	
0440 - Periodicals	410	89	100		100		100		100	
0460 - Non-Consumable Supplies	49,978	80,721	25,000		25,000		25,000		25,000	
0470 - Computer Software	6,279	8,393	8,500		8,500		8,500		8,500	
Total Object:	500,703	542,866	460,090		460,090		460,090		460,090	
0600 - Other Objects										
0642 - Other Dues & Fees	-	1,502	-		-		-		-	
Total Object:	-	1,502	-		-		-		-	
Total Function:	6,455,236	6,690,108	7,108,957	46.50	7,365,300	48.50	7,310,300	48.50	7,310,300	48.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2543 - Care and Upkeep of Grounds

Total: \$168,212

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

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0319 - Other Instructional, Prof. and Technical Services	248	-	-	-	-	-
0322 - Repair and Maintenance Services	53,980	11,379	39,050	30,987	30,987	30,987
0324 - Rentals	3,003	1,356	2,500	2,500	2,500	2,500
0341 - Travel, Local in District	-	980	-	-	-	-
0342 - Travel, Out of District	698	650	500	500	500	500
0390 - Other General Prof. & Technological Services	75,948	87,334	70,000	70,000	70,000	70,000
<i>Total Object:</i>	133,877	101,698	112,050	103,987	103,987	103,987
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	13,462	24,853	20,000	20,000	20,000	20,000
0414 - Maintenance Supplies	36,131	44,414	35,000	35,000	35,000	35,000
0460 - Non-Consumable Supplies	6,316	28,134	8,425	8,425	8,425	8,425
<i>Total Object:</i>	55,909	97,401	63,425	63,425	63,425	63,425
0500 - Capital Outlay						
0541 - Initial and Additional Equipment	7,006	-	-	-	-	-
<i>Total Object:</i>	7,006	-	-	-	-	-
0600 - Other Objects						
0642 - Other Dues & Fees	-	250	800	800	800	800
<i>Total Object:</i>	-	250	800	800	800	800
<i>Total Function:</i>	196,792	199,349	176,275	168,212	168,212	168,212

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2544 - Maintenance (District Wide)

Total: \$2,439,685

Activities concerned with keeping the district's physical plant maintained and ready for daily use, as well as repair and replacement of facilities and building equipment.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	976,027	1,203,601	1,315,098	21.00	1,433,351	22.00	1,433,351	22.00	1,433,351	22.00
0122 - Substitutes - Classified Salaries	1,169	-	-		16,783		16,783		16,783	
0124 - Temporary - Classified	-	-	-		19,735		19,735		19,735	
0132 - Classified Overtime	52,780	50,183	46,564		12,678		12,678		12,678	
0134 - Additional Pay - Classified	26,805	27,405	-		12,544		12,544		12,544	
<i>Total Object:</i>	1,056,781	1,281,189	1,361,662	21.00	1,495,091	22.00	1,495,091	22.00	1,495,091	22.00
0200 - Associated Payroll Costs										
0210 - PERS	210,404	259,800	364,760		357,685		357,685		357,685	
0213 - PERS UAL Contribution	75,560	91,554	93,957		104,659		104,659		104,659	
0220 - Social Security	78,278	94,258	104,169		114,375		114,375		114,375	
0231 - Workers Compensation	22,078	27,764	38,715		34,270		34,270		34,270	
0232 - Unemployment Compensation	5,872	19,648	477		525		525		525	
0241 - Medical Dental Insurance	240,140	289,686	277,830		308,880		308,880		308,880	
<i>Total Object:</i>	632,332	782,710	879,908		920,394		920,394		920,394	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	-	1,200	-		-		-		-	
0322 - Repair and Maintenance Services	-	1,502	250		250		250		250	
0324 - Rentals	-	-	250		250		250		250	
0342 - Travel, Out of District	-	783	200		200		200		200	
0351 - Telephone	8,645	9,655	7,500		7,500		7,500		7,500	
0390 - Other General Prof. & Technological Services	569	1,290	1,000		1,000		1,000		1,000	
<i>Total Object:</i>	9,214	14,430	9,200		9,200		9,200		9,200	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	20	117	2,000		2,000		2,000		2,000	
0414 - Maintenance Supplies	9,662	5,955	8,000		8,000		8,000		8,000	
0460 - Non-Consumable Supplies	6,206	-	6,000		4,000		4,000		4,000	
0470 - Computer Software	175	350	500		500		500		500	
<i>Total Object:</i>	16,062	6,422	16,500		14,500		14,500		14,500	
0600 - Other Objects										
0642 - Other Dues & Fees	-	-	500		500		500		500	
<i>Total Object:</i>	-	-	500		500		500		500	
<i>Total Function:</i>	1,714,390	2,084,752	2,267,770	21.00	2,439,685	22.00	2,439,685	22.00	2,439,685	22.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2545 - Care and Upkeep of Vehicles

Total: \$145,200

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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0322 - Repair and Maintenance Services	24,925	32,013	36,500	45,000	45,000	45,000
0324 - Rentals	-	362	500	500	500	500
0390 - Other General Prof. & Technological Services	1,168	433	1,000	1,000	1,000	1,000
Total Object:	26,093	32,808	38,000	46,500	46,500	46,500
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	64,195	71,459	71,700	71,700	71,700	71,700
0414 - Maintenance Supplies	4,771	6,554	7,000	7,000	7,000	7,000
Total Object:	68,965	78,013	78,700	78,700	78,700	78,700
0500 - Capital Outlay						
0542 - Replacement Equipment	-	20,000	30,000	20,000	20,000	20,000
Total Object:	-	20,000	30,000	20,000	20,000	20,000
Total Function:	95,058	130,821	146,700	145,200	145,200	145,200

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2546 - Security Services (Buildings)

The functions of the two School Resource Officers (one at West Linn High School, and one at Wilsonville High School) are to help provide a safe environment for students; to work with administrators and assist school staff in emergency or disaster related events on school property; and to work with staff to provide information about law enforcement related topics. The increase from the proposed budget to the adopted budget is due to School Resource Officer funding being moved from function 2542 to function 2546.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0390 - Other General Prof. & Technological Services	-	145,250	128,000	91,000	146,000	146,000
<i>Total Object:</i>	-	<i>145,250</i>	<i>128,000</i>	<i>91,000</i>	<i>146,000</i>	<i>146,000</i>
<i>Total Function:</i>	-	<i>145,250</i>	<i>128,000</i>	<i>91,000</i>	<i>146,000</i>	<i>146,000</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2552 - Vehicle Operation Services

Total: \$4,382,686

Activities concerned with operating vehicles for student transportation. Funds First Student, Inc. to drive buses and other student transportation vehicles as well as liability insurance on student transportation vehicles.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0331 - SSF Reimbursable Student Transportation	3,191,586	3,578,218	3,351,165	3,845,454	3,845,454	3,845,454
0334 - Outdoor School Transportation	6,832	-	13,266	15,224	15,224	15,224
0336 - Athletics & Activites Transportation	145,436	163,255	152,708	175,234	175,234	175,234
0338 - Field Trips	251,831	234,081	265,298	304,427	304,427	304,427
0385 - Management Services	35,147	-	36,904	42,347	42,347	42,347
Total Object:	3,630,831	3,975,554	3,819,341	4,382,686	4,382,686	4,382,686
Total Function:	3,630,831	3,975,554	3,819,341	4,382,686	4,382,686	4,382,686

West Linn - Wilsonville School District 3JT

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 First Student, Inc. 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. Use Area Code 320, Special Education Maintenance of Effort. Optional- for district use.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0331 - SSF Reimbursable Student Transportation	1,239,622	1,280,016	1,356,000	1,521,720	1,521,720	1,521,720
<i>Total Object:</i>	<i>1,239,622</i>	<i>1,280,016</i>	<i>1,356,000</i>	<i>1,521,720</i>	<i>1,521,720</i>	<i>1,521,720</i>
<i>Total Function:</i>	<i>1,239,622</i>	<i>1,280,016</i>	<i>1,356,000</i>	<i>1,521,720</i>	<i>1,521,720</i>	<i>1,521,720</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2573 - Warehousing and Distribution

Total: \$220,189

The operation of the system-wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	87,474	90,979	96,158	2.00	91,135	2.00	91,135	2.00	91,135	2.00
0122 - Substitutes - Classified Salaries	-	-	-		1,767		1,767		1,767	
0124 - Temporary - Classified	-	-	-		2,077		2,077		2,077	
0132 - Classified Overtime	-	2,181	201		1,335		1,335		1,335	
0134 - Additional Pay - Classified	-	-	-		1,321		1,321		1,321	
<i>Total Object:</i>	87,474	93,160	96,359	2.00	97,635	2.00	97,635	2.00	97,635	2.00
0200 - Associated Payroll Costs										
0210 - PERS	16,821	17,915	23,902		24,372		24,372		24,372	
0213 - PERS UAL Contribution	6,254	6,661	6,649		6,834		6,834		6,834	
0220 - Social Security	6,622	6,957	7,371		7,469		7,469		7,469	
0231 - Workers Compensation	2,240	2,357	3,760		3,152		3,152		3,152	
0232 - Unemployment Compensation	-	-	33		34		34		34	
0241 - Medical Dental Insurance	27,455	28,589	26,460		28,080		28,080		28,080	
<i>Total Object:</i>	59,392	62,478	68,175		69,941		69,941		69,941	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	700	840	750		750		750		750	
0353 - Postage	53,758	47,538	51,000		51,000		51,000		51,000	
<i>Total Object:</i>	54,458	48,378	51,750		51,750		51,750		51,750	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	809	309	863		863		863		863	
<i>Total Object:</i>	809	309	863		863		863		863	
<i>Total Function:</i>	202,133	204,326	217,147	2.00	220,189	2.00	220,189	2.00	220,189	2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2574 - Printing, Publishing, Duplicating

Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0355 - Printing & Binding	-	-	2,500	2,500	2,500	2,500
<i>Total Object:</i>	-	-	<i>2,500</i>	<i>2,500</i>	<i>2,500</i>	<i>2,500</i>
<i>Total Function:</i>	-	-	<i>2,500</i>	<i>2,500</i>	<i>2,500</i>	<i>2,500</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2620 - Planning, Research, Development & Evaluation Services

Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, evaluation, and grant writing for a district.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>0300 - Purchased Services</u>						
0390 - Other General Prof. & Technological Services	22,000	71,929	10,000	10,000	10,000	10,000
<i>Total Object:</i>	<i>22,000</i>	<i>71,929</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>
<i>Total Function:</i>	<i>22,000</i>	<i>71,929</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2624 - Planning Services

Total: \$2,093

Activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of an organization or program, 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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0124 - Temporary - Classified	-	1,575	1,470	1,470	1,470	1,470
<i>Total Object:</i>	-	1,575	1,470	1,470	1,470	1,470
0200 - Associated Payroll Costs						
0210 - PERS	-	-	401	401	401	401
0213 - PERS UAL Contribution	-	113	101	103	103	103
0220 - Social Security	-	120	112	112	112	112
0231 - Workers Compensation	-	4	6	6	6	6
0232 - Unemployment Compensation	-	-	1	1	1	1
<i>Total Object:</i>	-	238	621	623	623	623
0300 - Purchased Services						
0390 - Other General Prof. & Technological Services	-	26,260	-	-	-	-
<i>Total Object:</i>	-	26,260	-	-	-	-
<i>Total Function:</i>	-	28,073	2,091	2,093	2,093	2,093

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2630 - Information Services

Total: \$188,195

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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	78,113	87,174	81,332	1.00	95,916	0.88	95,916	0.88	95,916	0.88
0122 - Substitutes - Classified Salaries	-	-	-		882		882		882	
0124 - Temporary - Classified	-	-	-		1,037		1,037		1,037	
0132 - Classified Overtime	-	-	-		666		666		666	
0134 - Additional Pay - Classified	-	-	-		659		659		659	
Total Object:	78,113	87,174	81,332	1.00	99,160	0.88	99,160	0.88	99,160	0.88
0200 - Associated Payroll Costs										
0210 - PERS	5,259	15,962	21,361		25,862		25,862		25,862	
0213 - PERS UAL Contribution	4,538	5,935	5,943		7,277		7,277		7,277	
0220 - Social Security	5,972	7,029	6,589		7,953		7,953		7,953	
0231 - Workers Compensation	201	257	336		305		305		305	
0232 - Unemployment Compensation	-	-	30		36		36		36	
0241 - Medical Dental Insurance	17,400	21,992	23,500		23,552		23,552		23,552	
Total Object:	33,370	51,175	57,759		64,985		64,985		64,985	
0300 - Purchased Services										
0341 - Travel, Local in District	-	4,800	4,800		4,800		4,800		4,800	
0354 - Advertising	-	5,367	8,550		6,000		6,000		6,000	
0355 - Printing & Binding	-	-	-		9,000		9,000		9,000	
Total Object:	-	10,167	13,350		19,800		19,800		19,800	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	5,591	3,733	-		4,000		4,000		4,000	
0470 - Computer Software	-	2,029	-		-		-		-	
Total Object:	5,591	5,762	-		4,000		4,000		4,000	
0600 - Other Objects										
0642 - Other Dues & Fees	-	210	-		250		250		250	
Total Object:	-	210	-		250		250		250	
Total Function:	117,074	154,488	152,441	1.00	188,195	0.88	188,195	0.88	188,195	0.88

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2640 - Human Resources

Total: \$656,208

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	165,596	171,625	193,375	3.00	184,129	3.00	184,129	3.00	184,129	3.00
0114 - Managerial-Classified	123,553	128,831	133,984	1.00	130,498	1.00	130,498	1.00	130,498	1.00
0122 - Substitutes - Classified Salaries	-	-	-		2,649		2,649		2,649	
0124 - Temporary - Classified	-	-	-		3,115		3,115		3,115	
0132 - Classified Overtime	-	-	-		2,001		2,001		2,001	
0134 - Additional Pay - Classified	-	-	-		1,980		1,980		1,980	
Total Object:	289,149	300,456	327,359	4.00	324,372	4.00	324,372	4.00	324,372	4.00
0200 - Associated Payroll Costs										
0210 - PERS	62,803	66,437	94,698		81,874		81,874		81,874	
0213 - PERS UAL Contribution	21,639	22,341	23,416		23,042		23,042		23,042	
0220 - Social Security	22,750	23,335	25,961		25,180		25,180		25,180	
0231 - Workers Compensation	840	851	1,323		965		965		965	
0232 - Unemployment Compensation	1,233	18,041	119		114		114		114	
0241 - Medical Dental Insurance	52,433	75,889	52,005		86,434		86,434		86,434	
Total Object:	161,699	206,894	197,522		217,609		217,609		217,609	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Services	36,927	44,281	50,000		55,000		55,000		55,000	
0322 - Repair and Maintenance Services	1,838	2,326	1,000		2,000		2,000		2,000	
0340 - Travel Expenses	18	34	1,500		1,477		1,477		1,477	
0341 - Travel, Local in District	13,500	12,000	12,000		4,800		4,800		4,800	
0342 - Travel, Out of District	-	2,230	950		950		950		950	
0354 - Advertising	1,390	2,594	2,500		2,500		2,500		2,500	
0355 - Printing & Binding	938	7,404	7,000		7,000		7,000		7,000	
0382 - Legal Services	135	-	-		-		-		-	
0390 - Other General Prof. & Technological Services	7,139	6,890	-		-		-		-	
0392 - Background/Helpcounter/Fingerprinting Fees	-	21,626	25,000		25,000		25,000		25,000	
Total Object:	61,885	99,386	99,950		98,727		98,727		98,727	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	12,025	13,595	10,000		14,000		14,000		14,000	
0440 - Periodicals	-	-	500		500		500		500	
Total Object:	12,025	13,595	10,500		14,500		14,500		14,500	
0600 - Other Objects										
0641 - Professional Membership Dues	-	-	450		1,000		1,000		1,000	
Total Object:	-	-	450		1,000		1,000		1,000	
Total Function:	524,759	620,330	635,781	4.00	656,208	4.00	656,208	4.00	656,208	4.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2660 - Technology Services

Total: \$1,732,191

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 information and financial 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 reside here. Some classified FTE was moved to the 2019 Bond (Fund 419) for the 2020-21 fiscal year.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Object - Object	\$	\$	\$ FTE		\$ FTE		\$ FTE		\$ FTE	
0100 - Salaries										
0112 - Classified Salaries	581,591	587,540	532,587 9.40		379,559 6.85		379,559 6.85		379,559 6.85	
0114 - Managerial-Classified	61,777	76,964	74,792 0.60		110,654 1.00		110,654 1.00		110,654 1.00	
0122 - Substitutes - Classified Salaries	-	-	-		10,598		10,598		10,598	
0124 - Temporary - Classified	-	-	-		12,461		12,461		12,461	
0132 - Classified Overtime	473	1,507	-		8,005		8,005		8,005	
0134 - Additional Pay - Classified	-	-	1,676		7,921		7,921		7,921	
<i>Total Object:</i>	643,840	666,011	609,055 10.00		529,198 7.85		529,198 7.85		529,198 7.85	
0200 - Associated Payroll Costs										
0210 - PERS	154,509	158,172	170,486		138,679		138,679		138,679	
0213 - PERS UAL Contribution	51,857	53,533	43,846		38,876		38,876		38,876	
0220 - Social Security	55,001	56,428	48,613		42,485		42,485		42,485	
0231 - Workers Compensation	2,040	2,064	2,479		1,653		1,653		1,653	
0232 - Unemployment Compensation	-	-	224		193		193		193	
0241 - Medical Dental Insurance	169,379	165,161	140,992		147,564		147,564		147,564	
<i>Total Object:</i>	432,784	435,358	406,640		369,450		369,450		369,450	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	2,023	7,757	7,500		-		-		-	
0319 - Other Instructional, Prof. and Technical Services	3,902	-	-		13,000		13,000		13,000	
0322 - Repair and Maintenance Services	22,192	2,268	35,000		19,418		19,418		19,418	
0341 - Travel, Local in District	21,740	20,385	18,450		18,040		18,040		18,040	
0342 - Travel, Out of District	158	-	-		-		-		-	
0351 - Telephone	181,655	190,520	248,685		257,464		257,464		257,464	
0355 - Printing & Binding	-	8,239	-		6,000		6,000		6,000	
0390 - Other General Prof. & Technological Services	-	10	-		-		-		-	
<i>Total Object:</i>	231,669	229,179	309,635		313,922		313,922		313,922	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	17,139	1,335	5,580		5,747		5,747		5,747	
0470 - Computer Software	376,981	420,628	485,050		507,574		507,574		507,574	
0480 - Computer Hardware	4,881	348	5,000		5,000		5,000		5,000	
<i>Total Object:</i>	399,002	422,311	495,630		518,321		518,321		518,321	
0600 - Other Objects										
0641 - Professional Membership Dues	-	-	1,500		1,000		1,000		1,000	
<i>Total Object:</i>	-	-	1,500		1,000		1,000		1,000	
0600 - Other Objects										
0642 - Other Dues & Fees	-	-	-		300		300		300	
<i>Total Object:</i>	-	-	-		300		300		300	
<i>Total Function:</i>	1,707,295	1,752,859	1,822,460 10.00		1,732,191 7.85		1,732,191 7.85		1,732,191 7.85	

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2680 - Interpretation and Translation Services

Total: \$27,934

Use for language interpretation services not related to the acquisition of the English language.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0124 - Temporary - Classified	15,006	15,537	5,002	5,152	5,152	5,152
0131 - Extra Duty Compensation	-	4,554	-	-	-	-
<i>Total Object:</i>	15,006	20,091	5,002	5,152	5,152	5,152
0200 - Associated Payroll Costs						
0210 - PERS	2,185	3,549	1,363	1,404	1,404	1,404
0213 - PERS UAL Contribution	1,075	1,437	345	361	361	361
0220 - Social Security	1,145	1,501	383	394	394	394
0231 - Workers Compensation	47	65	20	21	21	21
0232 - Unemployment Compensation	-	-	2	2	2	2
0241 - Medical Dental Insurance	-	0	-	-	-	-
<i>Total Object:</i>	4,452	6,551	2,113	2,182	2,182	2,182
0300 - Purchased Services						
0319 - Other Instructional, Prof. and Technical Services	3,741	5,518	-	20,600	20,600	20,600
<i>Total Object:</i>	3,741	5,518	-	20,600	20,600	20,600
<i>Total Function:</i>	23,200	32,160	7,115	27,934	27,934	27,934

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2700 - Supplemental Retirement Services

Total: \$1,102,559

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, receive early retirement supplement.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0116 - Supplemental Retirement Stipends	334,643	355,440	351,375	351,375	351,375	351,375
<i>Total Object:</i>	334,643	355,440	351,375	351,375	351,375	351,375
0200 - Associated Payroll Costs						
0213 - PERS UAL Contribution	664	412	-	-	-	-
0220 - Social Security	25,600	27,159	26,880	26,880	26,880	26,880
<i>Total Object:</i>	26,265	27,570	26,880	26,880	26,880	26,880
0200 - Associated Payroll Costs						
0270 - Post Retirement Health Benefit	689,813	719,118	724,304	724,304	724,304	724,304
<i>Total Object:</i>	689,813	719,118	724,304	724,304	724,304	724,304
<i>Total Function:</i>	1,050,721	1,102,128	1,102,559	1,102,559	1,102,559	1,102,559

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.

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0700 - Transfers						
0711 - Nutrition Services Transfers	-	-	25,000	25,000	25,000	25,000
<i>Total Object:</i>	-	-	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>
<i>Total Function:</i>	-	-	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

6110 - Operating Contingency

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. Use with object 810 only.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0800 - Other Uses of Funds						
0810 - Planned Reserve	-	-	7,078,007	8,768,367	8,768,367	8,768,367
<i>Total Object:</i>	-	-	7,078,007	8,768,367	8,768,367	8,768,367
<i>Total Function:</i>	-	-	7,078,007	8,768,367	8,768,367	8,768,367

SECTION V:

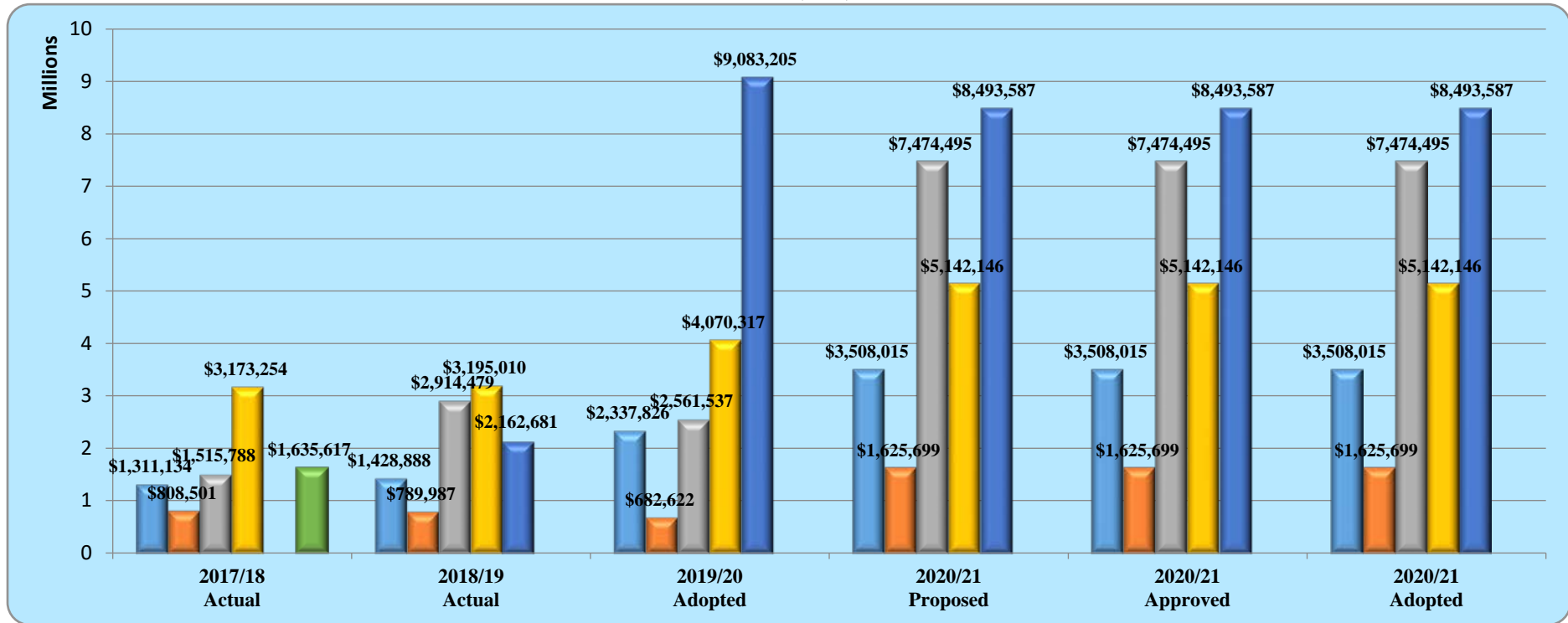
SPECIAL REVENUE FUNDS

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 that their tax dollars will go toward the intended purpose. These funding sources come from federal, state, and local agencies. These awards of financial assistance to our school district help carry out purpose-driven supports as voted by the public.

West Linn - Wilsonville School District 3JT

Special Revenue Resources

Total: \$26,243,942



	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted	
Object	\$	\$	\$	\$	\$	\$	%
1000 - Revenue from Local Sources	1,311,134	1,428,888	2,337,826	3,508,015	3,508,015	3,508,015	13.4
2000 - Revenue From Intermediate Sources	808,501	789,987	682,622	1,625,699	1,625,699	1,625,699	6.2
3000 - Revenue From State Sources	1,515,788	2,914,479	2,561,537	7,474,495	7,474,495	7,474,495	28.5
4000 - Revenue From Federal Sources	3,173,254	3,195,010	4,070,317	5,142,146	5,142,146	5,142,146	19.6
5000 - Other Sources	-	2,162,681	9,083,205	8,493,587	8,493,587	8,493,587	32.4
9770 - Unassigned Fund Balance	1,635,617	-	-	-	-	-	-
Total Object:	8,444,294	10,491,044	18,735,507	26,243,942	26,243,942	26,243,942	100.0

West Linn - Wilsonville School District 3JT

Special Revenue Requirements by Function

Total: \$26,243,942

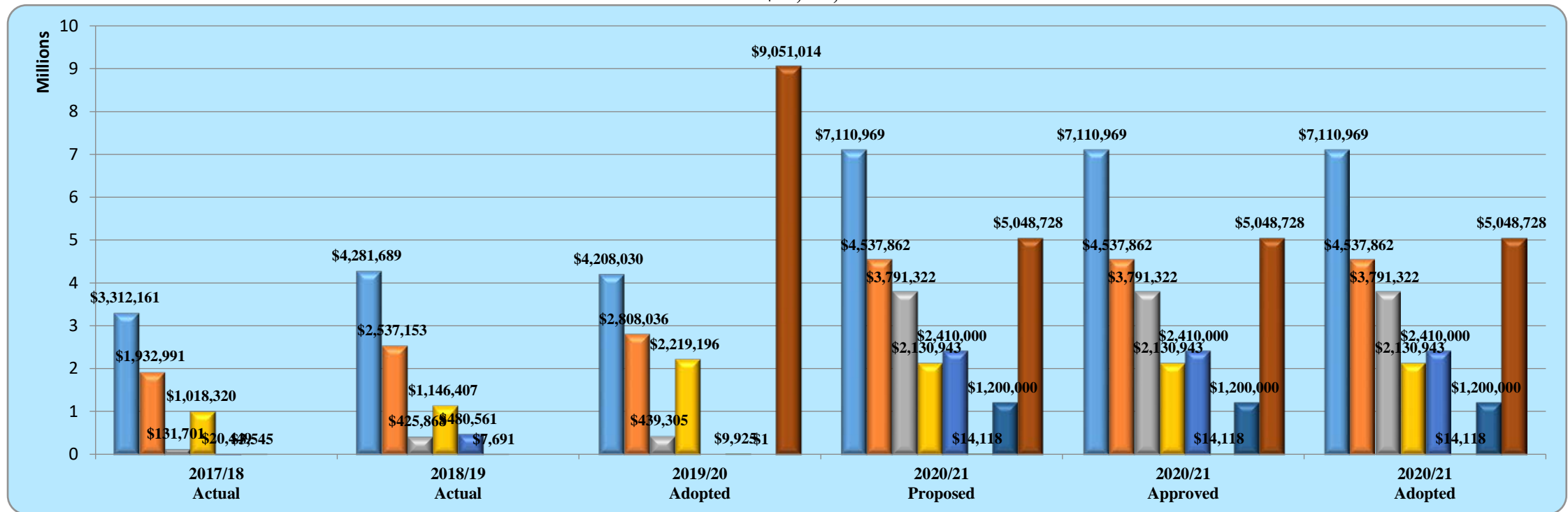


	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Function	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction	3,097,953	4,486,327	5,501,002	34.49	9,936,722	56.36	9,936,722	56.36	9,936,722	56.36
2000 - Support Services	1,149,655	1,605,990	1,747,406	12.10	5,186,950	18.08	5,186,950	18.08	5,186,950	18.08
3000 - Enterprise and Community Services.	2,171,560	2,317,551	2,436,084	30.25	2,471,542	32.38	2,471,542	32.38	2,471,542	32.38
4000 - Facilities Acquisition and Construction	-	469,502	-		2,400,000		2,400,000		2,400,000	
5000 - Other Uses	-	-	1		1,200,000		1,200,000		1,200,000	
6000 - Contingencies	-	-	9,051,014		5,048,728		5,048,728		5,048,728	
Total Function:	6,419,168	8,879,370	18,735,507	76.84	26,243,942	106.81	26,243,942	106.81	26,243,942	106.81

West Linn - Wilsonville School District 3JT

Special Revenue Requirements by Object

Total: \$26,243,942



Object	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries	3,312,161	4,281,689	4,208,030	76.84	7,110,969	106.81	7,110,969	106.81	7,110,969	106.81
0200 - Associated Payroll Costs	1,932,991	2,537,153	2,808,036		4,537,862		4,537,862		4,537,862	
0300 - Purchased Services	131,701	425,868	439,305		3,791,322		3,791,322		3,791,322	
0400 - Supplies and Materials	1,018,320	1,146,407	2,219,196		2,130,943		2,130,943		2,130,943	
0500 - Capital Outlay	20,449	480,561	-		2,410,000		2,410,000		2,410,000	
0600 - Other Objects	3,545	7,691	9,925		14,118		14,118		14,118	
0700 - Transfers	-	-	1		1,200,000		1,200,000		1,200,000	
0800 - Other Uses of Funds	-	-	9,051,014		5,048,728		5,048,728		5,048,728	
Total Object:	6,419,168	8,879,370	18,735,507	76.84	26,243,942	106.81	26,243,942	106.81	26,243,942	106.81

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$186,000

201 - Columbia Regional - Autism

Total: \$186,000

Fund 201 - Columbia Regional Autism; This is an intergovernmental agreement with Portland Public Schools on behalf of Columbia Regional Program to provide West Linn-Wilsonville students eligible for Autism Services.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
2199 - Other Intermediate Sources	139,200	-	-	-	-	-
2202 - Restricted Revenue	-	143,288	-	186,000	186,000	186,000
4513 - Autism-CRP-PPS	-	-	150,000	-	-	-
<i>Total Function:</i>	<i>139,200</i>	<i>143,288</i>	<i>150,000</i>	<i>186,000</i>	<i>186,000</i>	<i>186,000</i>
<i>Total Resources:</i>	<i>139,200</i>	<i>143,288</i>	<i>150,000</i>	<i>186,000</i>	<i>186,000</i>	<i>186,000</i>
Requirements						
<u>1000 - Instruction</u>						
0111 - Licensed Salaries	79,581	93,865	84,932 1.00	87,480 1.00	87,480 1.00	87,480 1.00
0121 - Substitutes - Licensed Salaries	-	-	-	7,600	7,600	7,600
0131 - Extra Duty Compensation	5,357	-	-	4,000	4,000	4,000
0133 - Additional Pay - Licensed	473	-	-	4,000	4,000	4,000
0210 - PERS	19,600	20,935	25,928	26,140	26,140	26,140
0213 - PERS UAL Contribution	5,348	1,082	5,914	7,270	7,270	7,270
0220 - Social Security	6,491	6,962	6,557	7,945	7,945	7,945
0231 - Workers Compensation	223	212	334	318	318	318
0232 - Unemployment Compensation	-	-	30	36	36	36
0241 - Medical Dental Insurance	21,347	19,453	17,640	17,880	17,880	17,880
0340 - Travel Expenses	-	-	2,885	-	-	-
0341 - Travel, Local in District	780	780	780	780	780	780
0342 - Travel, Out of District	-	-	5,000	2,500	2,500	2,500
<i>Total Function:</i>	<i>139,200</i>	<i>143,288</i>	<i>150,000 1.00</i>	<i>165,949 1.00</i>	<i>165,949 1.00</i>	<i>165,949 1.00</i>
<u>1000 - Instruction</u>						
0411 - Varied - Other Supplies	-	-	-	20,051	20,051	20,051
<i>Total Function:</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,051</i>	<i>20,051</i>	<i>20,051</i>
<i>Total Requirements:</i>	<i>139,200</i>	<i>143,288</i>	<i>150,000 1.00</i>	<i>186,000 1.00</i>	<i>186,000 1.00</i>	<i>186,000 1.00</i>
<i>Total Fund:</i>	<i>-</i>	<i>-</i>	<i>- 1.00</i>	<i>- 1.00</i>	<i>- 1.00</i>	<i>- 1.00</i>

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$159,400

209 - Donations

Total: \$159,400

Fund 209 - Music and Arts Partners (MAP) - Donations - MAP was established in 1997 to provide support for all arts programs within West Linn -Wilsonville School District. In 2018-19, Fund 109 was dissolved, and those funds were distributed to West Linn -Wilsonville Schools based on September 9, 2018 enrollment. Also, in 2018-19, the Fund name was changed to reflect and include all donations made to specific schools for restricted purchases.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1920 - Contributions and Donations From Private S	-	15,449	-	1,615	1,615	1,615
1991 - Music and Arts Partners	13,417	15,309	59,000	59,250	59,250	59,250
5400 - Beginning Fund Balance	-	38,731	91,400	98,535	98,535	98,535
9770 - Unassigned Fund Balance	23,091	-	-	-	-	-
<i>Total Function:</i>	36,508	69,488	150,400	159,400	159,400	159,400
<i>Total Resources:</i>	36,508	69,488	150,400	159,400	159,400	159,400
Requirements						
<u>1000 - Instruction</u>						
0124 - Temporary - Classified	550	1,034	-	-	-	-
0213 - PERS UAL Contribution	39	4	-	-	-	-
0220 - Social Security	42	79	-	-	-	-
0231 - Workers Compensation	1	-	-	-	-	-
0319 - Other Instructional, Prof. and Technical Ser	240	240	-	-	-	-
0324 - Rentals	-	218	-	-	-	-
0411 - Varied - Other Supplies	27,154	14,612	150,400	159,400	159,400	159,400
0460 - Non-Consumable Supplies	-	2,885	-	-	-	-
<i>Total Function:</i>	28,027	19,071	150,400	159,400	159,400	159,400
<u>1000 - Instruction</u>						
0480 - Computer Hardware	1,899	-	-	-	-	-
<i>Total Function:</i>	1,899	-	-	-	-	-
<i>Total Requirements:</i>	29,926	19,071	150,400	159,400	159,400	159,400
<i>Total Fund:</i>	(6,582)	(50,417)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$6,500

210 - Cross Fit Foundation - Arts & Technology High School

Total: \$6,500

Fund 210 - CrossFit Foundation - Arts & Technology High School received a grant for the purchase of Physical Education equipment in 2019-20. We are anticipating a renewal of this award.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1920 - Contributions and Donations From Private S	-	-	-	6,500	6,500	6,500
<i>Total Function:</i>	-	-	-	6,500	6,500	6,500
<i>Total Resources:</i>	-	-	-	6,500	6,500	6,500
Requirements						
<u>1000 - Instruction</u>						
0460 - Non-Consumable Supplies	-	-	-	6,500	6,500	6,500
<i>Total Function:</i>	-	-	-	6,500	6,500	6,500
<i>Total Requirements:</i>	-	-	-	6,500	6,500	6,500
<i>Total Fund:</i>	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$206,196

219 - Mentor In-House Program

Total: \$206,196

Fund 219 - Mentor In-House Program was established in the fiscal year 2016-17. The purpose was for senior staff to mentor and teach our newest staff.

The former Mentor In-House Program Fund 219 was discontinued in 2019-20 due to the closure of the state grant program, which was closed at the end of the fiscal year 2018-19.

In 2020-21, we will reopen Fund 219 to accept donations toward our district-wide Teacher Mentor Program.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1920 - Contributions and Donations From Private S	-	-	-	200,000	200,000	200,000
5400 - Beginning Fund Balance	-	8,521	-	6,196	6,196	6,196
9770 - Unassigned Fund Balance	18,779	-	-	-	-	-
<i>Total Function:</i>	18,779	8,521	-	206,196	206,196	206,196
<i>Total Resources:</i>	18,779	8,521	-	206,196	206,196	206,196
Requirements						
<u>2000 - Support Services</u>						
0113 - Administrators	475	-	-	-	-	-
0123 - Temporary-Licensed	9,000	-	-	3,569	3,569	3,569
0210 - PERS	-	-	-	1,401	1,401	1,401
0213 - PERS UAL Contribution	34	-	-	360	360	360
0220 - Social Security	725	-	-	393	393	393
0231 - Workers Compensation	24	-	-	21	21	21
0232 - Unemployment Compensation	-	-	-	2	2	2
0319 - Other Instructional, Prof. and Technical Ser	-	2,325	-	200,000	200,000	200,000
<i>Total Function:</i>	10,258	2,325	-	205,746	205,746	205,746
<u>2000 - Support Services</u>						
0342 - Travel, Out of District	-	-	-	450	450	450
<i>Total Function:</i>	-	-	-	450	450	450
<i>Total Requirements:</i>	10,258	2,325	-	206,196	206,196	206,196
<i>Total Fund:</i>	(8,521)	(6,196)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$467,407

220 - Elem & Secondary School Emer Ed Relief Fund

Total: \$467,407

Fund 220 - Elementary and Secondary School Emergency Education Relief Fund (ESSEER) is designed to achieve two goals: 1) to support WLWV with increased cost of school safety and health issues related to coronavirus; and 2) to support WLWV in continuing to meet the ongoing basic needs of students.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4501 - Restricted Rev. From Fed. Gov. Through the	-	-	-	467,407	467,407	467,407
<i>Total Function:</i>	-	-	-	467,407	467,407	467,407
<i>Total Resources:</i>	-	-	-	467,407	467,407	467,407
Requirements						
<u>2000 - Support Services</u>						
0133 - Additional Pay - Licensed	-	-	-	235,000	235,000	235,000
0134 - Additional Pay - Classified	-	-	-	100,000	100,000	100,000
0210 - PERS	-	-	-	81,874	81,874	81,874
0213 - PERS UAL Contribution	-	-	-	23,450	23,450	23,450
0220 - Social Security	-	-	-	25,628	25,628	25,628
0231 - Workers Compensation	-	-	-	1,340	1,340	1,340
<i>Total Function:</i>	-	-	-	467,292	467,292	467,292
<u>2000 - Support Services</u>						
0232 - Unemployment Compensation	-	-	-	115	115	115
<i>Total Function:</i>	-	-	-	115	115	115
<i>Total Requirements:</i>	-	-	-	467,407	467,407	467,407
<i>Total Fund:</i>	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$405,148

230 - Medicaid Administration

Total: \$405,148

Fund 230 - Medicaid Administrative Claiming is an intergovernmental agreement with Multnomah Education Service District to provide Medicaid Services to low-income children and children with disabilities. The claims for 2020-21 are unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
3199 - Other Unrestricted Grants-In-Aid	255,969	317,105	85,000	355,148	355,148	355,148
4501 - Restricted Rev. From Fed. Gov. Through the	-	0	334,310	-	-	-
5400 - Beginning Fund Balance	-	116,042	-	50,000	50,000	50,000
9770 - Unassigned Fund Balance	53,939	-	-	-	-	-
Total Function:	309,909	433,147	419,310	405,148	405,148	405,148
Total Resources:	309,909	433,147	419,310	405,148	405,148	405,148
Requirements						
<u>2000 - Support Services</u>						
0111 - Licensed Salaries	123,691	211,156	224,239 3.10	233,571 3.10	233,571 3.10	233,571 3.10
0121 - Substitutes - Licensed Salaries	-	15,123	-	-	-	-
0133 - Additional Pay - Licensed	619	567	-	-	-	-
0210 - PERS	22,870	51,419	62,924	58,661	58,661	58,661
0213 - PERS UAL Contribution	8,503	16,434	15,677	16,558	16,558	16,558
0220 - Social Security	9,556	16,877	17,381	18,096	18,096	18,096
0231 - Workers Compensation	357	669	887	685	685	685
0232 - Unemployment Compensation	-	-	81	81	81	81
0241 - Medical Dental Insurance	25,770	41,693	54,684	55,428	55,428	55,428
0319 - Other Instructional, Prof. and Technical Serv	-	13,193	15,000	6,000	6,000	6,000
0340 - Travel Expenses	-	-	10,000	-	-	-
0341 - Travel, Local in District	2,500	3,093	4,216	4,600	4,600	4,600
0390 - Other General Prof. & Technological Service	-	5,000	-	6,468	6,468	6,468
Total Function:	193,867	375,222	405,089 3.10	400,148 3.10	400,148 3.10	400,148 3.10
<u>2000 - Support Services</u>						
0411 - Varied - Other Supplies	-	-	14,221	5,000	5,000	5,000
Total Function:	-	-	14,221	5,000	5,000	5,000
Total Requirements:	193,867	375,222	419,310 3.10	405,148 3.10	405,148 3.10	405,148 3.10
Total Fund:	(116,042)	(57,925)	- 3.10	- 3.10	- 3.10	- 3.10

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$67,000

232 - Middle School Musical & Primary Strings Program

Total: \$67,000

Fund 232 - Middle School Musical & Primary School Strings:

*Middle School Musical: The Middle School Musical Program supports middle school performing arts, serving over 140 students each year. Students from all four district middle schools (plus Three Rivers Charter School) are represented. MSM produces a full-scale Broadway musical annually, which is double-cast to maximize participation and is presented on the high school stages (alternating each year to provide equity for our combined district communities of West Linn and Wilsonville).

*Primary Strings Program: Our districtwide Primary Strings Program is offered in two locations - a West Linn site and a Wilsonville site - to better serve our combined community. With over 130 students participating in beginning and advanced strings at grades 3, 4 and 5, the Primary Strings Program provides cohesive, leveled instruction as a scaffolding point for students to advance to orchestra programs at the middle and high school level.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1790 - Middle School Musical	29,958	31,529	32,000	32,000	32,000	32,000
1791 - Strings	21,183	13,344	35,000	35,000	35,000	35,000
9770 - Unassigned Fund Balance	(3,520)	-	-	-	-	-
Total Function:	47,621	44,873	67,000	67,000	67,000	67,000
Total Resources:	47,621	44,873	67,000	67,000	67,000	67,000
Requirements						
<u>1000 - Instruction</u>						
0123 - Temporary-Licensed	8,944	5,413	-	-	-	-
0124 - Temporary - Classified	24,869	24,206	22,761	27,000	27,000	27,000
0131 - Extra Duty Compensation	-	-	21,491	27,000	27,000	27,000
0210 - PERS	4,160	4,589	12,058	-	-	-
0213 - PERS UAL Contribution	2,418	2,239	3,054	-	-	-
0220 - Social Security	2,503	2,315	3,385	-	-	-
0231 - Workers Compensation	102	94	177	-	-	-
0232 - Unemployment Compensation	-	-	16	18	18	18
0319 - Other Instructional, Prof. and Technical Ser	-	885	-	3,000	3,000	3,000
0324 - Rentals	-	3,146	-	3,759	3,759	3,759
Total Function:	42,994	42,886	62,942	60,777	60,777	60,777
<u>1000 - Instruction</u>						
0411 - Varied - Other Supplies	4,627	1,987	4,058	6,223	6,223	6,223
Total Function:	4,627	1,987	4,058	6,223	6,223	6,223
Total Requirements:	47,621	44,873	67,000	67,000	67,000	67,000
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$5,000

241 - Title 1C Summer Migrant

Total: \$5,000

Fund 241 - Title IC Migrant Education. The purpose of this award is to ensure that migrant children fully benefit from the same free public education provided to other children. The award for 2020-21 is unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4701 - Migrant Grant Thru ESD	1,024	1,035	1,600	5,000	5,000	5,000
<i>Total Function:</i>	1,024	1,035	1,600	5,000	5,000	5,000
<i>Total Resources:</i>	1,024	1,035	1,600	5,000	5,000	5,000
Requirements						
<u>1000 - Instruction</u>						
0340 - Travel Expenses	-	100	100	500	500	500
<i>Total Function:</i>	-	100	100	500	500	500
<u>1000 - Instruction</u>						
0411 - Varied - Other Supplies	1,024	-	1,500	4,500	4,500	4,500
<i>Total Function:</i>	1,024	-	1,500	4,500	4,500	4,500
<i>Total Requirements:</i>	1,024	100	1,600	5,000	5,000	5,000
<i>Total Fund:</i>	-	(935)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$1,200,000

242 - Utility Grant

Total: \$1,200,000

Fund 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. For 2020-21 we expect to receive authorization for the reimbursement of expenditures for lighting projects at West Linn High School, Wilsonville High School, and generators at Cedaroak Park and Stafford Primary Schools. At West Linn High School, we will address the performance lighting, and at Wilsonville High School the project we are addressing is sports relighting. To that end we have budgeted \$ 1.2M to be transferred out. \$600,000 will go to 2014 Bond-Fund 425, and \$600,000 will go to 2019 Bond-Fund 419.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
3199 - Other Unrestricted Grants-In-Aid	167,350	-	180,000	-	-	-
3299 - Other Restricted Grants-In-Aid	-	175,529	-	180,000	180,000	180,000
5400 - Beginning Fund Balance	-	666,294	700,000	1,020,000	1,020,000	1,020,000
9770 - Unassigned Fund Balance	498,944	-	-	-	-	-
<i>Total Function:</i>	666,294	841,822	880,000	1,200,000	1,200,000	1,200,000
<i>Total Resources:</i>	666,294	841,822	880,000	1,200,000	1,200,000	1,200,000
Requirements						
<u>5000 - Other Uses</u>						
0710 - Fund Modifications	-	-	-	1,200,000	1,200,000	1,200,000
<i>Total Function:</i>	-	-	-	1,200,000	1,200,000	1,200,000
<u>6000 - Contingencies</u>						
0810 - Planned Reserve	-	-	880,000	-	-	-
<i>Total Function:</i>	-	-	880,000	-	-	-
<i>Total Requirements:</i>	-	-	880,000	1,200,000	1,200,000	1,200,000
<i>Total Fund:</i>	(666,294)	(841,822)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$43,000

247 - C-TEC

Total: \$43,000

Fund 247 - Youth Workforce Innovation and Opportunity Act. This is an intergovernmental agreement with Clackamas Education Service District. The purpose of this award is to provide a workforce development program for youth who may be identified as at-risk or experiencing barriers to education and/or employment and can be most appropriately served in a Partner Program setting.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
0000 - Undesignated										
2202 - Restricted Revenue	13,776	-	48,000		43,000		43,000		43,000	
4520 - C-TEC	45,000	39,194	-		-		-		-	
5400 - Beginning Fund Balance	-	13,776	-		-		-		-	
<i>Total Function:</i>	58,776	52,969	48,000		43,000		43,000		43,000	
<i>Total Resources:</i>	58,776	52,969	48,000		43,000		43,000		43,000	
Requirements										
1000 - Instruction										
0112 - Classified Salaries	22,951	20,381	21,008	0.62	22,608	0.62	22,608	0.62	22,608	0.62
0210 - PERS	3,334	3,919	5,210		5,606		5,606		5,606	
0213 - PERS UAL Contribution	1,641	1,457	1,450		1,583		1,583		1,583	
0220 - Social Security	1,622	1,349	1,607		1,730		1,730		1,730	
0231 - Workers Compensation	82	71	82		66		66		66	
0232 - Unemployment Compensation	-	-	7		8		8		8	
0241 - Medical Dental Insurance	9,117	9,699	7,321		7,769		7,769		7,769	
0341 - Travel, Local in District	2,006	1,459	1,315		1,700		1,700		1,700	
0411 - Varied - Other Supplies	8	-	3,000		-		-		-	
<i>Total Function:</i>	40,761	38,336	41,000	0.62	41,070	0.62	41,070	0.62	41,070	0.62
1000 - Instruction										
0416 - Student Support Expenses	4,239	858	7,000		1,930		1,930		1,930	
<i>Total Function:</i>	4,239	858	7,000		1,930		1,930		1,930	
<i>Total Requirements:</i>	45,000	39,194	48,000	0.62	43,000	0.62	43,000	0.62	43,000	0.62
<i>Total Fund:</i>	(13,776)	(13,776)	-	0.62	-	0.62	-	0.62	-	0.62

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total:

248 - CTE Revitalization

Fund 248 - Career and Technical Education (CTE) Revitalization. The intent of this grant is to strengthen existing programs of study and create new CTE programs of study that will meet workforce needs and support achievement of the Oregon Diploma. The revitalized CTE programs will give students the knowledge and skills required in careers that provide high wages and are in high demand. Partnerships between business, industry, labor, and educators are the foundation for the revitalization of CTE. CTE Revitalization Grant was closed in fiscal year 2018-19. The budget shown is for historical purposes only.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
3199 - Other Unrestricted Grants-In-Aid	147,633	256,195	250,000	-	-	-
<i>Total Function:</i>	147,633	256,195	250,000	-	-	-
<i>Total Resources:</i>	147,633	256,195	250,000	-	-	-
Requirements						
<u>1000 - Instruction</u>						
0123 - Temporary-Licensed	-	9,510	-	-	-	-
0124 - Temporary - Classified	-	6,230	30,000	-	-	-
0210 - PERS	-	1,877	8,175	-	-	-
0213 - PERS UAL Contribution	-	1,125	2,070	-	-	-
0220 - Social Security	-	1,204	2,295	-	-	-
0231 - Workers Compensation	-	46	120	-	-	-
0232 - Unemployment Compensation	-	-	11	-	-	-
0319 - Other Instructional, Prof. and Technical Serv	-	-	3,000	-	-	-
0340 - Travel Expenses	-	50	2,000	-	-	-
0390 - Other General Prof. & Technological Service	-	-	1,500	-	-	-
0411 - Varied - Other Supplies	2,488	68,162	75,000	-	-	-
0460 - Non-Consumable Supplies	10,370	154,800	99,536	-	-	-
0470 - Computer Software	-	-	7,000	-	-	-
0480 - Computer Hardware	113,656	-	3,193	-	-	-
0541 - Initial and Additional Equipment	20,449	11,059	-	-	-	-
<i>Total Function:</i>	146,963	254,064	233,900	-	-	-
<u>2000 - Support Services</u>						
0249 - Tuition Reimbursement	150	691	1,000	-	-	-
0319 - Other Instructional, Prof. and Technical Serv	125	-	10,500	-	-	-
0340 - Travel Expenses	395	1,381	2,000	-	-	-
<i>Total Function:</i>	670	2,072	13,500	-	-	-
<u>2000 - Support Services</u>						
0390 - Other General Prof. & Technological Service	-	59	2,600	-	-	-
<i>Total Function:</i>	-	59	2,600	-	-	-
<i>Total Requirements:</i>	147,633	256,195	250,000	-	-	-
<i>Total Fund:</i>	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$3,250,000

250 - Internal Grants

Total: \$3,250,000

Fund 250 - This fund is to allow for the District to receive grants not 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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1990 - Miscellaneous	-	-	-	500,000	500,000	500,000
2199 - Other Intermediate Sources	-	-	-	750,000	750,000	750,000
3299 - Other Restricted Grants-In-Aid	-	-	-	1,000,000	1,000,000	1,000,000
4501 - Restricted Rev. From Fed. Gov. Through the	-	-	-	1,000,000	1,000,000	1,000,000
<i>Total Function:</i>	-	-	-	3,250,000	3,250,000	3,250,000
<i>Total Resources:</i>	-	-	-	3,250,000	3,250,000	3,250,000
Requirements						
<u>1000 - Instruction</u>						
0390 - Other General Prof. & Technological Service	-	-	-	1,625,000	1,625,000	1,625,000
<i>Total Function:</i>	-	-	-	1,625,000	1,625,000	1,625,000
<u>2000 - Support Services</u>						
0390 - Other General Prof. & Technological Service	-	-	-	1,625,000	1,625,000	1,625,000
<i>Total Function:</i>	-	-	-	1,625,000	1,625,000	1,625,000
<i>Total Requirements:</i>	-	-	-	3,250,000	3,250,000	3,250,000
<i>Total Fund:</i>	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$35,000

251 - Carl Perkins

Total: \$35,000

Fund 251 - Perkins Grant - 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 2S1 Technical Skills Attainment from 65.8% to 75%. The award for 2020-21 is unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4506 - Vocational Ed	33,274	29,090	33,000	35,000	35,000	35,000
Total Function:	33,274	29,090	33,000	35,000	35,000	35,000
Total Resources:	33,274	29,090	33,000	35,000	35,000	35,000
Requirements						
<u>1000 - Instruction</u>						
0121 - Substitutes - Licensed Salaries	-	-	600	-	-	-
0210 - PERS	-	-	164	-	-	-
0213 - PERS UAL Contribution	-	-	41	-	-	-
0220 - Social Security	-	-	46	-	-	-
0231 - Workers Compensation	-	-	2	-	-	-
0312 - Instructional Program Improvement	-	1,100	-	-	-	-
0319 - Other Instructional, Prof. and Technical Ser	-	-	3,500	-	-	-
0340 - Travel Expenses	-	2,073	3,500	856	856	856
0342 - Travel, Out of District	2,541	-	-	-	-	-
0411 - Varied - Other Supplies	-	-	-	5,289	5,289	5,289
0460 - Non-Consumable Supplies	18,859	22,917	19,147	26,076	26,076	26,076
0470 - Computer Software	4,508	3,000	4,000	-	-	-
Total Function:	25,908	29,090	31,000	32,221	32,221	32,221
<u>1000 - Instruction</u>						
0480 - Computer Hardware	7,366	-	2,000	2,779	2,779	2,779
Total Function:	7,366	-	2,000	2,779	2,779	2,779
Total Requirements:	33,274	29,090	33,000	35,000	35,000	35,000
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$24,645

252 - Title IV-A

Total: \$24,645

Fund 252 - Every Student Succeeds Act (ESSA), commonly known as Title IV, is 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. The award for 2020-21 is unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4501 - Restricted Rev. From Fed. Gov. Through the	15,134	49,874	45,000	24,645	24,645	24,645
<i>Total Function:</i>	15,134	49,874	45,000	24,645	24,645	24,645
<i>Total Resources:</i>	15,134	49,874	45,000	24,645	24,645	24,645
Requirements						
<u>1000 - Instruction</u>						
0411 - Varied - Other Supplies	-	-	41,444	-	-	-
<i>Total Function:</i>	-	-	41,444	-	-	-
<u>2000 - Support Services</u>						
0111 - Licensed Salaries	-	31,565	-	-	-	-
0113 - Administrators	-	-	-	16,891 0.13	16,891 0.13	16,891 0.13
0123 - Temporary-Licensed	10,488	2,100	2,500	-	-	-
0124 - Temporary - Classified	43	-	-	-	-	-
0210 - PERS	2,344	6,812	681	2,150	2,150	2,150
0213 - PERS UAL Contribution	604	2,407	173	1,100	1,100	1,100
0220 - Social Security	905	2,523	191	1,202	1,202	1,202
0231 - Workers Compensation	86	92	10	50	50	50
0232 - Unemployment Compensation	-	-	1	(4)	(4)	(4)
0241 - Medical Dental Insurance	666	3,890	-	1	1	1
0341 - Travel, Local in District	-	-	-	1,400	1,400	1,400
<i>Total Function:</i>	15,134	49,391	3,556	22,790 0.13	22,790 0.13	22,790 0.13
<u>2000 - Support Services</u>						
0411 - Varied - Other Supplies	-	483	-	1,855	1,855	1,855
<i>Total Function:</i>	-	483	-	1,855	1,855	1,855
<i>Total Requirements:</i>	15,134	49,874	45,000	24,645 0.13	24,645 0.13	24,645 0.13
<i>Total Fund:</i>	-	-	-	- 0.13	- 0.13	- 0.13

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$566,584

253 - Title IA

Total: \$566,584

Fund 253 - Title IA - This program provides financial assistance through State and Local Education Agencies and schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state academic standards. The award for 2020-21 is unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4501 - Restricted Rev. From Fed. Gov. Through the	550,378	541,989	565,000	566,584	566,584	566,584
<i>Total Function:</i>	550,378	541,989	565,000	566,584	566,584	566,584
<i>Total Resources:</i>	550,378	541,989	565,000	566,584	566,584	566,584
Requirements						
<u>1000 - Instruction</u>						
0111 - Licensed Salaries	334,629	310,307	304,931 4.31	304,295 2.40	304,295 2.40	304,295 2.40
0112 - Classified Salaries	12,062	18,548	20,304 0.80	22,990 0.88	22,990 0.88	22,990 0.88
0121 - Substitutes - Licensed Salaries	12,577	11,796	-	15,000	15,000	15,000
0122 - Substitutes - Classified Salaries	93	230	-	-	-	-
0123 - Temporary-Licensed	(5,986)	-	-	-	-	-
0133 - Additional Pay - Licensed	2,382	3,475	-	-	-	-
0134 - Additional Pay - Classified	28	-	-	-	-	-
0210 - PERS	77,447	68,698	87,856	92,347	92,347	92,347
0213 - PERS UAL Contribution	17,093	24,622	22,441	23,961	23,961	23,961
0220 - Social Security	30,015	25,524	24,880	26,186	26,186	26,186
0231 - Workers Compensation	1,170	1,008	1,268	1,135	1,135	1,135
0232 - Unemployment Compensation	-	-	115	119	119	119
0241 - Medical Dental Insurance	66,145	72,193	74,705	73,551	73,551	73,551
0312 - Instructional Program Improvement	-	5,250	24,000	-	-	-
0319 - Other Instructional, Prof. and Technical Serv	2,124	-	1,500	2,000	2,000	2,000
0340 - Travel Expenses	-	104	-	2,000	2,000	2,000
<i>Total Function:</i>	549,778	541,754	562,000 5.11	563,584 3.28	563,584 3.28	563,584 3.28
<u>1000 - Instruction</u>						
0411 - Varied - Other Supplies	600	235	3,000	3,000	3,000	3,000
<i>Total Function:</i>	600	235	3,000	3,000	3,000	3,000
<i>Total Requirements:</i>	550,378	541,989	565,000 5.11	566,584 3.28	566,584 3.28	566,584 3.28
<i>Total Fund:</i>	-	-	- 5.11	- 3.28	- 3.28	- 3.28

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$1,606,960
254 - IDEA
Total: \$1,606,960

Fund 254 - Individuals with Disabilities Education Act (IDEA) grants:

*IDEA Part B, Section 611 - Formula: This program provides formula grants to states, the District of Columbia, Puerto Rico, the secretary of the interior, and outlying areas to assist them all in meeting the costs of providing special education and related services to children with disabilities. The award for 2020-21 is unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

*IDEA Part B, Section 619 - Formula - Pre Kindergarten: This program provides formula grants to states, the District of Columbia, and Puerto Rico to make special education and related services available to children ages 3 through 5, with disabilities. The award for 2020-21 is unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

*IDEA Systems Performance Review and Improvement (SPR&I): In fiscal year 2019-20 this program was not funded by the Federal Government and we do not anticipate funding in the near future. The budget shown is for historical purposes only.

*IDEA Enhancement: In fiscal year 2019-20 this program was not funded by the Federal Government and we do not anticipate funding in the near future. The budget shown is for historical purposes only.

*IDEA Extended Assessment: This program provides formula grants to states, the District of Columbia, Puerto Rico, the secretary of the interior, and outlying areas to assist them all in meeting the costs of providing special education and related services to children with the most significant cognitive disabilities. The award for 2020-21 is unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
4508 - PI 101-476 IDEA	1,316,986	1,335,042	1,579,272	1,606,960	1,606,960	1,606,960
<i>Total Function:</i>	1,316,986	1,335,042	1,579,272	1,606,960	1,606,960	1,606,960
<i>Total Resources:</i>	1,316,986	1,335,042	1,579,272	1,606,960	1,606,960	1,606,960
Requirements						
1000 - Instruction						
0111 - Licensed Salaries	548,165	551,169	635,886 9.00	632,372 9.00	632,372 9.00	632,372 9.00
0121 - Substitutes - Licensed Salaries	13,340	11,768	11,899	11,899	11,899	11,899
0131 - Extra Duty Compensation	10,715	10,450	8,250	8,250	8,250	8,250
0133 - Additional Pay - Licensed	2,705	876	470	470	470	470
0210 - PERS	102,992	124,269	181,008	173,680	173,680	173,680
0213 - PERS UAL Contribution	40,710	40,582	45,352	45,763	45,763	45,763
0220 - Social Security	43,533	42,928	50,283	50,014	50,014	50,014
0231 - Workers Compensation	1,612	1,580	2,565	1,918	1,918	1,918
0232 - Unemployment Compensation	-	-	231	228	228	228
0241 - Medical Dental Insurance	125,050	152,253	158,760	160,920	160,920	160,920
0341 - Travel, Local in District	1,560	780	-	780	780	780
0411 - Varied - Other Supplies	-	-	8,278	20,157	20,157	20,157
<i>Total Function:</i>	890,383	936,656	1,102,982 9.00	1,106,451 9.00	1,106,451 9.00	1,106,451 9.00

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Account Type - Function - Object	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
2000 - Support Services										
0111 - Licensed Salaries	217,367	172,417	265,222	3.60	285,895	3.60	285,895	3.60	285,895	3.60
0121 - Substitutes - Licensed Salaries	178	991	-		-		-		-	
0123 - Temporary-Licensed	42,111	65,403	775		775		775		775	
0124 - Temporary - Classified	-	8,970	-		-		-		-	
0133 - Additional Pay - Licensed	10,165	8,660	17,400		5,000		5,000		5,000	
0134 - Additional Pay - Classified	-	-	-		1,700		1,700		1,700	
0210 - PERS	57,637	53,737	71,115		75,537		75,537		75,537	
0213 - PERS UAL Contribution	19,031	18,400	19,663		20,646		20,646		20,646	
0220 - Social Security	19,993	19,430	21,798		22,562		22,562		22,562	
0231 - Workers Compensation	620	728	1,114		864		864		864	
0232 - Unemployment Compensation	(128)	(0)	98		102		102		102	
0241 - Medical Dental Insurance	56,563	43,309	63,504		64,368		64,368		64,368	
0341 - Travel, Local in District	-	780	1,560		1,560		1,560		1,560	
0355 - Printing & Binding	725	1,263	834		-		-		-	
0411 - Varied - Other Supplies	3,242	4,298	13,207		21,000		21,000		21,000	
Total Function:	427,504	398,385	476,290	3.60	500,009	3.60	500,009	3.60	500,009	3.60
2000 - Support Services										
0470 - Computer Software	-	-	-		500		500		500	
Total Function:	-	-	-		500		500		500	
Total Requirements:	1,317,886	1,335,042	1,579,272	12.60	1,606,960	12.60	1,606,960	12.60	1,606,960	12.60
Total Fund:	900	-	-	12.60	-	12.60	-	12.60	-	12.60

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$67,605

255 - ESSA Partnerships 2019-20

Total: \$67,605

Fund 255 - ESSA Partnerships 2019-20 - This program provides financial assistance to schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state standards.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4501 - Restricted Rev. From Fed. Gov. Through the	-	-	-	67,605	67,605	67,605
<i>Total Function:</i>	-	-	-	67,605	67,605	67,605
<i>Total Resources:</i>	-	-	-	67,605	67,605	67,605
Requirements						
<u>1000 - Instruction</u>						
0111 - Licensed Salaries	-	-	-	40,396 0.50	40,396 0.50	40,396 0.50
0210 - PERS	-	-	-	12,220	12,220	12,220
0213 - PERS UAL Contribution	-	-	-	2,828	2,828	2,828
0220 - Social Security	-	-	-	3,090	3,090	3,090
0231 - Workers Compensation	-	-	-	117	117	117
0232 - Unemployment Compensation	-	-	-	14	14	14
<i>Total Function:</i>	-	-	-	58,665 0.50	58,665 0.50	58,665 0.50
<u>1000 - Instruction</u>						
0241 - Medical Dental Insurance	-	-	-	8,940	8,940	8,940
<i>Total Function:</i>	-	-	-	8,940	8,940	8,940
<i>Total Requirements:</i>	-	-	-	67,605 0.50	67,605 0.50	67,605 0.50
<i>Total Fund:</i>	-	-	-	- 0.50	- 0.50	- 0.50

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$143,048

263 - Title IIA Teacher Quality

Total: \$143,048

Fund 263 - Title IIA - The purpose of this program is to increase academic achievement by improving teacher and principal quality. The award for 2020-21 is unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4519 - Title IIA	165,035	114,477	131,831	143,048	143,048	143,048
<i>Total Function:</i>	165,035	114,477	131,831	143,048	143,048	143,048
<i>Total Resources:</i>	165,035	114,477	131,831	143,048	143,048	143,048
Requirements						
<u>2000 - Support Services</u>						
0111 - Licensed Salaries	77,255	72,019	74,245 0.90	-	-	-
0113 - Administrators	-	-	-	99,848 0.75	99,848 0.75	99,848 0.75
0123 - Temporary-Licensed	700	-	-	-	-	-
0210 - PERS	15,209	15,722	19,116	20,053	20,053	20,053
0213 - PERS UAL Contribution	5,394	5,600	5,319	6,050	6,050	6,050
0220 - Social Security	6,370	5,869	5,896	6,610	6,610	6,610
0231 - Workers Compensation	438	213	301	238	238	238
0232 - Unemployment Compensation	-	-	27	35	35	35
0241 - Medical Dental Insurance	19,344	8,753	15,876	26,324	26,324	26,324
0319 - Other Instructional, Prof. and Technical Ser	34,025	-	-	-	-	-
0341 - Travel, Local in District	4,800	4,800	2,160	-	-	-
0351 - Telephone	1,500	1,500	-	-	-	-
0411 - Varied - Other Supplies	-	-	8,891	-	-	-
<i>Total Function:</i>	165,035	114,477	131,831 0.90	159,158 0.75	159,158 0.75	159,158 0.75
<u>6000 - Contingencies</u>						
0810 - Planned Reserve	-	-	-	(16,110)	(16,110)	(16,110)
<i>Total Function:</i>	-	-	-	(16,110)	(16,110)	(16,110)
<i>Total Requirements:</i>	165,035	114,477	131,831 0.90	143,048 0.75	143,048 0.75	143,048 0.75
<i>Total Fund:</i>	-	-	- 0.90	- 0.75	- 0.75	- 0.75

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$163,505

266 - Youth Transition Program

Total: \$163,505

Fund 266 - 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 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. 2020-21 is year two of a two-year agreement.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
0000 - Undesignated										
4703 - YTP Federal Funds	147,275	151,056	165,202		163,505		163,505		163,505	
<i>Total Function:</i>	147,275	151,056	165,202		163,505		163,505		163,505	
<i>Total Resources:</i>	147,275	151,056	165,202		163,505		163,505		163,505	
Requirements										
1000 - Instruction										
0112 - Classified Salaries	75,026	79,125	81,020	2.23	89,493	1.88	89,493	1.88	89,493	1.88
0134 - Additional Pay - Classified	5,400	5,400	-		-		-		-	
0210 - PERS	18,853	19,762	23,816		24,525		24,525		24,525	
0213 - PERS UAL Contribution	6,372	6,665	6,144		7,455		7,455		7,455	
0220 - Social Security	6,284	6,481	6,811		8,148		8,148		8,148	
0231 - Workers Compensation	285	295	347		309		309		309	
0232 - Unemployment Compensation	-	-	31		36		36		36	
0241 - Medical Dental Insurance	24,447	23,158	33,738		30,087		30,087		30,087	
0340 - Travel Expenses	-	1,125	-		-		-		-	
0341 - Travel, Local in District	6,000	6,000	6,000		-		-		-	
0342 - Travel, Out of District	1,500	-	2,475		-		-		-	
0351 - Telephone	2,700	2,700	2,700		2,700		2,700		2,700	
<i>Total Function:</i>	146,867	150,711	163,082	2.23	162,753	1.88	162,753	1.88	162,753	1.88
1000 - Instruction										
0411 - Varied - Other Supplies	407	344	2,120		752		752		752	
<i>Total Function:</i>	407	344	2,120		752		752		752	
<i>Total Requirements:</i>	147,275	151,056	165,202	2.23	163,505	1.88	163,505	1.88	163,505	1.88
<i>Total Fund:</i>	-	-	-	2.23	-	1.88	-	1.88	-	1.88

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$43,655

267 - Title III

Total: \$43,655

Fund 267 - Title III - This program is designed to improve the education of Limited English Proficient (LEP) children and youths by helping them learn English and meet challenging state academic content and student academic achievement standards. The award for 2020-21 is unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4514 - Title III	41,997	46,365	46,365	43,655	43,655	43,655
<i>Total Function:</i>	41,997	46,365	46,365	43,655	43,655	43,655
<i>Total Resources:</i>	41,997	46,365	46,365	43,655	43,655	43,655
Requirements						
<u>2000 - Support Services</u>						
0111 - Licensed Salaries	14,587	27,847	-	-	-	-
0123 - Temporary-Licensed	11,620	604	-	-	-	-
0133 - Additional Pay - Licensed	-	945	-	-	-	-
0210 - PERS	5,194	5,672	-	-	-	-
0213 - PERS UAL Contribution	1,972	2,101	-	-	-	-
0220 - Social Security	1,950	2,192	-	-	-	-
0231 - Workers Compensation	95	74	-	-	-	-
0241 - Medical Dental Insurance	4,268	6,901	-	-	-	-
0312 - Instructional Program Improvement	-	-	39,579	36,000	36,000	36,000
<i>Total Function:</i>	39,687	46,336	39,579	36,000	36,000	36,000
<u>2000 - Support Services</u>						
0411 - Varied - Other Supplies	2,310	29	6,786	7,655	7,655	7,655
<i>Total Function:</i>	2,310	29	6,786	7,655	7,655	7,655
<i>Total Requirements:</i>	41,997	46,365	46,365	43,655	43,655	43,655
<i>Total Fund:</i>	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$1,598,460

270 - High School Success - Measure 98

Total: \$1,598,460

Fund 270 - Fund 270 - High School Success - This 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. The award for 2020-21 is unknown at the time of budget creation. The 2020-21 Proposed budget is an estimate.

Measure 98 was fully funded in FY2019-20 with the amount of \$2,443,784. Due to the economic downturn from COVID 19, the estimated impact is a 35% reduction to this grant for the FY2020-21 school year.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
0000 - Undesignated										
3299 - Other Restricted Grants-In-Aid	890,739	1,905,212	1,764,903		1,588,460		1,588,460		1,588,460	
5400 - Beginning Fund Balance	-	-	-		10,000		10,000		10,000	
Total Function:	890,739	1,905,212	1,764,903		1,598,460		1,598,460		1,598,460	
Total Resources:	890,739	1,905,212	1,764,903		1,598,460		1,598,460		1,598,460	
Requirements										
1000 - Instruction										
0111 - Licensed Salaries	378,357	854,977	737,365	11.28	632,772	9.28	632,772	9.28	632,772	9.28
0113 - Administrators	99,962	114,029	118,510	1.00	-		-		-	
0121 - Substitutes - Licensed Salaries	11,267	6,789	-		78,000		78,000		78,000	
0123 - Temporary-Licensed	53	6,598	-		-		-		-	
0133 - Additional Pay - Licensed	6,175	10,179	-		75,000		75,000		75,000	
0134 - Additional Pay - Classified	968	639	-		-		-		-	
0210 - PERS	87,390	199,709	222,561		212,914		212,914		212,914	
0213 - PERS UAL Contribution	35,617	71,122	59,347		28,408		28,408		28,408	
0220 - Social Security	37,760	72,860	65,796		31,047		31,047		31,047	
0231 - Workers Compensation	1,479	3,051	3,355		1,101		1,101		1,101	
0232 - Unemployment Compensation	-	-	301		131		131		131	
0241 - Medical Dental Insurance	128,812	250,943	210,702		165,837		165,837		165,837	
0319 - Other Instructional, Prof. and Technical Ser	-	29,900	-		3,389		3,389		3,389	
0341 - Travel, Local in District	-	4,200	4,200		-		-		-	
0411 - Varied - Other Supplies	197	2,265	-		2,994		2,994		2,994	
0470 - Computer Software	-	3,188	-		5,890		5,890		5,890	
Total Function:	788,036	1,630,449	1,422,137	12.28	1,237,483	9.28	1,237,483	9.28	1,237,483	9.28

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Account Type - Function - Object	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
<u>2000 - Support Services</u>										
0111 - Licensed Salaries	54,784	170,419	152,380	2.50	209,009	3.00	209,009	3.00	209,009	3.00
0123 - Temporary-Licensed	3,911	7,963	-		-		-		-	
0133 - Additional Pay - Licensed	-	-	-		10,676		10,676		10,676	
0210 - PERS	10,894	29,350	37,791		54,743		54,743		54,743	
0213 - PERS UAL Contribution	4,197	12,762	10,514		15,377		15,377		15,377	
0220 - Social Security	4,485	13,028	11,658		16,806		16,806		16,806	
0231 - Workers Compensation	188	552	594		649		649		649	
0232 - Unemployment Compensation	-	-	53		77		77		77	
0241 - Medical Dental Insurance	23,285	36,039	44,100		53,640		53,640		53,640	
0312 - Instructional Program Improvement	-	3,125	-		-		-		-	
0319 - Other Instructional, Prof. and Technical Ser	-	10,000	85,676		-		-		-	
Total Function:	101,745	283,237	342,766	2.50	360,977	3.00	360,977	3.00	360,977	3.00
<u>2000 - Support Services</u>										
0411 - Varied - Other Supplies	959	1,255	-		-		-		-	
Total Function:	959	1,255	-		-		-		-	
Total Requirements:	890,739	1,914,942	1,764,903	14.78	1,598,460	12.28	1,598,460	12.28	1,598,460	12.28
Total Fund:	-	9,730	-	14.78	-	12.28	-	12.28	-	12.28

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$4,000,000

271 - Student Investment Act

Total: \$4,000,000

Fund 271 - Student Investment Act - The Student Investment Account, is an annual \$500 million 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. Funded according to ADMw, West Linn-Wilsonville School District planned to receive about \$7.5 million dollars for the 2020-2021 school year. However, due to the economic downturn from COVID-19, the estimated impact is a 37% reduction to this grant for the 2020-2021 school year (Calculations supplied by COSA, based on June Economic Revenue Forecast).

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	-	-	4,000,000	4,000,000	4,000,000
<i>Total Function:</i>	-	-	-	4,000,000	4,000,000	4,000,000
<i>Total Resources:</i>	-	-	-	4,000,000	4,000,000	4,000,000
Requirements						
<u>1000 - Instruction</u>						
0111 - Licensed Salaries	-	-	-	1,163,940 20.00	1,163,940 20.00	1,163,940 20.00
0112 - Classified Salaries	-	-	-	199,746 7.56	199,746 7.56	199,746 7.56
0121 - Substitutes - Licensed Salaries	-	-	-	275,000	275,000	275,000
0210 - PERS	-	-	-	413,134	413,134	413,134
0213 - PERS UAL Contribution	-	-	-	114,705	114,705	114,705
0220 - Social Security	-	-	-	125,357	125,357	125,357
0231 - Workers Compensation	-	-	-	5,053	5,053	5,053
0232 - Unemployment Compensation	-	-	-	574	574	574
0241 - Medical Dental Insurance	-	-	-	451,200	451,200	451,200
0411 - Varied - Other Supplies	-	-	-	31,887	31,887	31,887
<i>Total Function:</i>	-	-	-	2,780,596 27.56	2,780,596 27.56	2,780,596 27.56
<u>2000 - Support Services</u>						
0111 - Licensed Salaries	-	-	-	418,265 5.50	418,265 5.50	418,265 5.50
0113 - Administrators	-	-	-	135,131 1.00	135,131 1.00	135,131 1.00
0121 - Substitutes - Licensed Salaries	-	-	-	200,000	200,000	200,000
0210 - PERS	-	-	-	194,576	194,576	194,576
0213 - PERS UAL Contribution	-	-	-	53,166	53,166	53,166
0220 - Social Security	-	-	-	58,099	58,099	58,099
0231 - Workers Compensation	-	-	-	2,482	2,482	2,482
0232 - Unemployment Compensation	-	-	-	267	267	267
0241 - Medical Dental Insurance	-	-	-	151,318	151,318	151,318
<i>Total Function:</i>	-	-	-	1,213,304 6.50	1,213,304 6.50	1,213,304 6.50
<u>2000 - Support Services</u>						
0341 - Travel, Local in District	-	-	-	6,100	6,100	6,100
<i>Total Function:</i>	-	-	-	6,100	6,100	6,100
<i>Total Requirements:</i>	-	-	-	4,000,000 34.06	4,000,000 34.06	4,000,000 34.06
<i>Total Fund:</i>	-	-	-	- 34.06	- 34.06	- 34.06

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$646,699

291 - Disabled Child

Total: \$646,699

Fund 291 - Disabled Child - This fund is set up to receive the revenue from Clackamas Education Service District using our Special Education Child Count (SECC) Allocation.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
0000 - Undesignated										
2190 - ESD Handicapped- Thru Co.	615,525	646,699	634,622		646,699		646,699		646,699	
5400 - Beginning Fund Balance	-	335,338	336,550		-		-		-	
9770 - Unassigned Fund Balance	146,581	-	-		-		-		-	
Total Function:	762,107	982,037	971,172		646,699		646,699		646,699	
Total Resources:	762,107	982,037	971,172		646,699		646,699		646,699	
Requirements										
1000 - Instruction										
0111 - Licensed Salaries	66,202	147,151	154,491	2.00	110,791	1.00	110,791	1.00	110,791	1.00
0112 - Classified Salaries	54,722	57,110	59,508	2.25	43,347	2.25	43,347	2.25	43,347	2.25
0121 - Substitutes - Licensed Salaries	4,726	1,826	-		18,000		18,000		18,000	
0122 - Substitutes - Classified Salaries	1,087	1,158	-		30,000		30,000		30,000	
0131 - Extra Duty Compensation	-	4,918	-		18,000		18,000		18,000	
0132 - Classified Overtime	55	-	-		36,000		36,000		36,000	
0133 - Additional Pay - Licensed	-	394	-		36,000		36,000		36,000	
0134 - Additional Pay - Classified	786	1,801	-		9,000		9,000		9,000	
0210 - PERS	28,425	47,191	58,768		77,341		77,341		77,341	
0213 - PERS UAL Contribution	9,122	15,382	14,819		22,484		22,484		22,484	
0220 - Social Security	8,957	15,384	16,431		24,574		24,574		24,574	
0231 - Workers Compensation	400	662	838		944		944		944	
0232 - Unemployment Compensation	-	-	75		113		113		113	
0241 - Medical Dental Insurance	49,225	69,621	61,740		45,960		45,960		45,960	
0341 - Travel, Local in District	-	780	780		-		-		-	
0371 - Tuition Payments to Other Districts Within	10,573	13,253	-		1,959		1,959		1,959	
0411 - Varied - Other Supplies	-	-	2,500		6,285		6,285		6,285	
Total Function:	234,280	376,632	369,950	4.25	480,798	3.25	480,798	3.25	480,798	3.25
2000 - Support Services										
0111 - Licensed Salaries	-	60,660	64,980	1.00	66,929	1.00	66,929	1.00	66,929	1.00
0113 - Administrators	119,595	124,618	129,523	1.00	-		-		-	

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	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0210 - PERS	23,691	40,744	53,427		17,219		17,219		17,219	
0213 - PERS UAL Contribution	8,808	13,684	13,841		4,860		4,860		4,860	
0220 - Social Security	9,442	14,373	15,346		5,311		5,311		5,311	
0231 - Workers Compensation	306	510	782		201		201		201	
0232 - Unemployment Compensation	-	-	71		24		24		24	
0241 - Medical Dental Insurance	27,046	47,998	19,484		58,972		58,972		58,972	
0341 - Travel, Local in District	3,600	6,100	6,100		6,100		6,100		6,100	
0411 - Varied - Other Supplies	-	-	1,484		6,285		6,285		6,285	
Total Function:	192,488	308,685	305,038	2.00	165,901	1.00	165,901	1.00	165,901	1.00
6000 - Contingencies										
0810 - Planned Reserve	-	-	296,184		-		-		-	
Total Function:	-	-	296,184		-		-		-	
Total Requirements:	426,768	685,317	971,172	6.25	646,699	4.25	646,699	4.25	646,699	4.25
Total Fund:	(335,338)	(296,720)	-	6.25	-	4.25	-	4.25	-	4.25

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$6,030,606

294 - Land

Total: \$6,030,606

Fund 294 - Land - This fund is set up to receive and expense funds for the purposes of buying and selling real property within the District. During fiscal year 2018-19 two district-owned parcels in the Wilsonville-Frog Pond were sold. Parcel 1 is a 10-acre parcel with a sales price of \$5,800,000; Parcel 2 is a 1.53-acre parcel with a sales price of \$350,000. These properties are closed by June 30, 2019. On August 20, 2019, the district purchased 5 acres adjacent to Stafford Primary School for a purchase price of \$1,050,000.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1510 - Interest on Investments	-	529	-	70,000	70,000	70,000
5300 - Sale or Loss of Fixed Assets	-	339,145	-	-	-	-
5400 - Beginning Fund Balance	-	473,002	6,800,000	5,960,606	5,960,606	5,960,606
9770 - Unassigned Fund Balance	674,593	-	-	-	-	-
<i>Total Function:</i>	674,593	812,676	6,800,000	6,030,606	6,030,606	6,030,606
<i>Total Resources:</i>	674,593	812,676	6,800,000	6,030,606	6,030,606	6,030,606
Requirements						
<u>2000 - Support Services</u>						
0390 - Other General Prof. & Technological Service	-	17,415	-	-	-	-
<i>Total Function:</i>	-	17,415	-	-	-	-
<u>4000 - Facilities Acquisition and Construction</u>						
0510 - Land Acquisition	-	469,502	-	2,400,000	2,400,000	2,400,000
<i>Total Function:</i>	-	469,502	-	2,400,000	2,400,000	2,400,000
<u>6000 - Contingencies</u>						
0810 - Planned Reserve	-	-	6,800,000	3,630,606	3,630,606	3,630,606
<i>Total Function:</i>	-	-	6,800,000	3,630,606	3,630,606	3,630,606
<i>Total Requirements:</i>	-	486,917	6,800,000	6,030,606	6,030,606	6,030,606
<i>Total Fund:</i>	(674,593)	(325,759)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$2,454,750

295 - Student Body

Total: \$2,454,750

Fund 295 - Student body - This fund accounts for the activities of the schools' student body funds held by the District in an advisory capacity. This fund is set up for the purposes of reporting to the Oregon Department of Education. WLWV reports on the budget or appropriation as well as the Consolidated Annual Financial Report. Before 2018-19, these funds were set up in fund 709, which did not have an appropriation level. In 2017, an update to our Program Budgeting and Accounting Manual was revised to declare Student Body Funds are governmental and should be budgeted. The appropriations are not known until the end of the fiscal year. The 2020-21 Proposed budget is an estimate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1700 - Extracurricular Activities	-	-	920,365	1,387,500	1,387,500	1,387,500
5400 - Beginning Fund Balance	-	-	1,090,255	1,067,250	1,067,250	1,067,250
<i>Total Function:</i>	-	-	2,010,620	2,454,750	2,454,750	2,454,750
<i>Total Resources:</i>	-	-	2,010,620	2,454,750	2,454,750	2,454,750
Requirements						
<u>1000 - Instruction</u>						
0411 - Varied - Other Supplies	-	-	935,790	1,125,750	1,125,750	1,125,750
<i>Total Function:</i>	-	-	935,790	1,125,750	1,125,750	1,125,750
<u>6000 - Contingencies</u>						
0810 - Planned Reserve	-	-	1,074,830	1,329,000	1,329,000	1,329,000
<i>Total Function:</i>	-	-	1,074,830	1,329,000	1,329,000	1,329,000
<i>Total Requirements:</i>	-	-	2,010,620	2,454,750	2,454,750	2,454,750
<i>Total Fund:</i>	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$2,142,364

297 - Nutrition Services

Total: \$2,142,364

Fund 297 - Nutrition Services - This fund is for activities concerned with providing food to students and staff in a school or district and is recorded here. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1612 - Lunch	964,008	965,029	967,866	967,866	967,866	967,866
1631 - Catering	16,898	8,480	16,898	16,898	16,898	16,898
1632 - Vendor Rebates	15,610	12,034	9,966	9,966	9,966	9,966
1635 - Facility Use/Kitchenstaff	2,512	2,208	3,010	3,010	3,010	3,010
1960 - Recovery of Prior Years' Expenditures	101	-	-	-	-	-
1990 - Miscellaneous	-	(56,138)	-	-	-	-
3102 - State School Fund - School Lunch Match	18,209	19,361	25,000	25,000	25,000	25,000
3299 - Other Restricted Grants-In-Aid	35,887	35,243	35,887	35,887	35,887	35,887
4504 - School Nutrition Program - Breakfast	79,683	101,244	45,522	45,522	45,522	45,522
4505 - School Nutrition Program - Lunch	625,654	614,643	834,698	834,698	834,698	834,698
4506 - Vocational Ed	2,858	5,540	-	-	-	-
4910 - Commodities Revenue	148,956	165,463	138,517	138,517	138,517	138,517
5200 - Interfund Transfers	-	-	25,000	25,000	25,000	25,000
5400 - Beginning Fund Balance	-	39,351	40,000	40,000	40,000	40,000
9770 - Unassigned Fund Balance	23,754	-	-	-	-	-
Total Function:	1,934,129	1,912,458	2,142,364	2,142,364	2,142,364	2,142,364
Total Resources:	1,934,129	1,912,458	2,142,364	2,142,364	2,142,364	2,142,364
Requirements						
<u>3000 - Enterprise and Community Services.</u>						
0112 - Classified Salaries	568,094	594,557	648,459 26.25	719,939 28.38	719,939 28.38	719,939 28.38
0114 - Managerial-Classified	80,000	83,417	86,754 1.00	90,570 1.00	90,570 1.00	90,570 1.00
0122 - Substitutes - Classified Salaries	-	-	5,015	5,015	5,015	5,015
0132 - Classified Overtime	1,297	1,729	660	660	660	660
0134 - Additional Pay - Classified	34,758	47,736	9,755	9,755	9,755	9,755
0210 - PERS	126,276	133,041	195,742	216,270	216,270	216,270
0213 - PERS UAL Contribution	49,644	52,765	54,669	60,949	60,949	60,949
0220 - Social Security	50,199	52,584	60,607	66,611	66,611	66,611
0231 - Workers Compensation	11,131	11,785	15,936	16,538	16,538	16,538
0232 - Unemployment Compensation	-	-	278	304	304	304
0241 - Medical Dental Insurance	176,887	192,628	228,062	252,101	252,101	252,101
0322 - Repair and Maintenance Services	223	329	-	-	-	-
0341 - Travel, Local in District	11,331	11,747	10,600	10,918	10,918	10,918

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	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0354 - Advertising	421	-	100		-		-		-	
0390 - Other General Prof. & Technological Service	11,198	10,429	14,760		14,056		14,056		14,056	
0411 - Varied - Other Supplies	7,896	5,506	48,500		33,207		33,207		33,207	
0450 - Food - Nutrition Services ONLY	754,188	836,184	734,712		605,717		605,717		605,717	
0460 - Non-Consumable Supplies	-	90	-		-		-		-	
0470 - Computer Software	8,650	8,650	12,830		8,651		8,651		8,651	
0480 - Computer Hardware	-	2,737	5,000		6,985		6,985		6,985	
0541 - Initial and Additional Equipment	-	-	-		10,000		10,000		10,000	
Total Function:	1,892,192	2,045,913	2,132,439	27.25	2,128,246	29.38	2,128,246	29.38	2,128,246	29.38
3000 - Enterprise and Community Services.										
0642 - Other Dues & Fees	2,586	6,714	9,925		14,118		14,118		14,118	
Total Function:	2,586	6,714	9,925		14,118		14,118		14,118	
Total Requirements:	1,894,778	2,052,627	2,142,364	27.25	2,142,364	29.38	2,142,364	29.38	2,142,364	29.38
Total Fund:	(39,351)	140,169	-	27.25	-	29.38	-	29.38	-	29.38

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$434,410

298 - Community Services

Total: \$434,410

Fund 298 - Community services - This fund is set up for the collection of revenues and expenditures for our Community Service Fund.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
<u>0000 - Undesignated</u>										
1635 - Facility Use/Kitchenstaff	-	(60)	-		-		-		-	
1911 - Rental of Buildings	245,738	306,090	293,721		218,410		218,410		218,410	
5400 - Beginning Fund Balance	-	124,761	-		216,000		216,000		216,000	
9770 - Unassigned Fund Balance	187,833	-	-		-		-		-	
<i>Total Function:</i>	433,571	430,791	293,721		434,410		434,410		434,410	
<i>Total Resources:</i>	433,571	430,791	293,721		434,410		434,410		434,410	
Requirements										
<u>3000 - Enterprise and Community Services.</u>										
0112 - Classified Salaries	84,386	87,111	90,725	2.00	96,334	2.00	96,334	2.00	96,334	2.00
0114 - Managerial-Classified	54,206	56,250	67,600	1.00	70,573	1.00	70,573	1.00	70,573	1.00
0123 - Temporary-Licensed	-	3,319	1,485		1,485		1,485		1,485	
0124 - Temporary - Classified	13,868	9,208	6,456		-		-		-	
0133 - Additional Pay - Licensed	-	-	-		6,456		6,456		6,456	
0210 - PERS	30,878	25,148	44,363		46,553		46,553		46,553	
0213 - PERS UAL Contribution	10,890	11,079	11,576		12,345		12,345		12,345	
0220 - Social Security	10,799	10,664	12,834		13,491		13,491		13,491	
0231 - Workers Compensation	469	471	654		521		521		521	
0232 - Unemployment Compensation	-	-	58		62		62		62	
0241 - Medical Dental Insurance	38,855	55,117	39,690		63,178		63,178		63,178	
0319 - Other Instructional, Prof. and Technical Ser	29,256	3,922	11,380		11,255		11,255		11,255	
0322 - Repair and Maintenance Services	215	383	800		800		800		800	
0341 - Travel, Local in District	-	1,250	1,500		1,500		1,500		1,500	
0342 - Travel, Out of District	1,363	-	-		-		-		-	
0411 - Varied - Other Supplies	804	961	1,099		1,125		1,125		1,125	
0440 - Periodicals	43	43	-		-		-		-	
0470 - Computer Software	750	-	3,500		3,500		3,500		3,500	
<i>Total Function:</i>	276,782	264,924	293,720	3.00	329,178	3.00	329,178	3.00	329,178	3.00
<u>5000 - Other Uses</u>										
0710 - Fund Modifications	-	-	1		-		-		-	
<i>Total Function:</i>	-	-	1		-		-		-	
<u>6000 - Contingencies</u>										
0810 - Planned Reserve	-	-	-		105,232		105,232		105,232	
<i>Total Function:</i>	-	-	-		105,232		105,232		105,232	
<i>Total Requirements:</i>	276,782	264,924	293,721	3.00	434,410	3.00	434,410	3.00	434,410	3.00
<i>Total Fund:</i>	(156,789)	(165,867)	-	3.00	-	3.00	-	3.00	-	3.00

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$290,000

299 - Outdoor School

Total: \$290,000

Fund 299 - Outdoor School - This is an intergovernmental agreement between the District and Oregon State University for the reimbursement of Outdoor School expenditures. The appropriations are not known until the end of the fiscal year. The 2020-21 Proposed budget is an estimate.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1744 - Outdoor School Fees	-	112,000	-	-	-	-
3299 - Other Restricted Grants-In-Aid	-	205,835	220,747	290,000	290,000	290,000
<i>Total Function:</i>	-	317,834	220,747	290,000	290,000	290,000
<i>Total Resources:</i>	-	317,834	220,747	290,000	290,000	290,000
Requirements						
<u>1000 - Instruction</u>						
0123 - Temporary-Licensed	-	100	-	-	-	-
0131 - Extra Duty Compensation	-	44,884	46,431	57,474	57,474	57,474
0210 - PERS	-	9,274	12,652	15,663	15,663	15,663
0213 - PERS UAL Contribution	-	3,215	3,205	4,023	4,023	4,023
0220 - Social Security	-	3,349	3,551	4,398	4,398	4,398
0231 - Workers Compensation	-	135	186	230	230	230
0232 - Unemployment Compensation	-	-	17	20	20	20
0324 - Rentals	-	246,287	148,555	184,242	184,242	184,242
0360 - Charter School Payments	-	-	-	15,000	15,000	15,000
0411 - Varied - Other Supplies	-	3,974	-	-	-	-
<i>Total Function:</i>	-	311,217	214,597	281,050	281,050	281,050
<u>2000 - Support Services</u>						
0338 - Field Trips	-	6,617	6,150	8,950	8,950	8,950
<i>Total Function:</i>	-	6,617	6,150	8,950	8,950	8,950
<i>Total Requirements:</i>	-	317,834	220,747	290,000	290,000	290,000
<i>Total Fund:</i>	-	-	-	-	-	-

SECTION VI:

DEBT SERVICE FUNDS

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

GENERAL OBLIGATION BOND DEBT SERVICE

FUND 300

This fund is used for the accumulation of resources and payment of general obligation fund principal and interest. Primary resources in these funds are property taxes and earnings on investments. For the fiscal year 2020-2021 Budget Year, \$30,204,461.00 is comprised of five series:

1. 2003A = \$13,300,000.00 (principal)
2. Series 2015 = \$9,393,950.00 (\$2,105,000.00 principal / \$7,288,950.00 interest)
3. Series 2019 GO = 20,000.00 (principal)
4. Series 2020B = \$5,068,928.00 (\$2,195,000.00 principal / \$2,873,928.00 interest)
5. Series 2020C = \$2,421,583.00 (\$1,075,000.00 principal / \$1,346,583.00 interest)

Future General Obligation bond maturities are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
FY2020- 2021	18,695,000	11,509,461	30,204,461
FY2021- 2022	19,260,000	10,972,051	30,232,051
FY2022- 2023	20,385,000	10,701,551	31,086,551
FY2023- 2024	16,125,000	10,406,051	26,531,051
FY2024- 2025	15,320,000	9,790,047	25,110,047
FY2026-2030	133,450,000	36,401,748	169,851,748
FY2031-2035	70,455,000	7,811,459	78,266,459
FY2036-2040	53,030,000	0	53,030,000
FY2041-2045	61,480,000	0	61,480,000
FY2046-2050	71,280,000	0	71,280,000
	<u>\$ 479,480,000</u>	<u>\$ 97,592,367</u>	<u>\$ 577,072,367</u>

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

West Linn - Wilsonville School District 3JT

Debt Service Funds

Total: \$30,204,461

300 - Debt Service Funds

Total: \$30,204,461

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. For the 20/21 Budget Year, \$30,204,461.00 is comprised of five series: 1) 2003A = \$13,300,000.00 (principal); 2) Series 2015 = \$9,393,950.00 (\$2,105,000.00 principal / \$7,288,950.00 interest); 3) Series 2019 GO = 20,000.00 (principal); 4) Series 2020B = \$5,068,928.00 (\$2,195,000.00 principal / \$2,873,928.00 interest); 5) Series 2020C = \$2,421,583.00 (\$1,075,000.00 principal / \$1,346,583.00 interest).

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1111 - Current Year's Taxes	20,881,469	22,779,903	24,816,612	29,056,691	29,056,691	29,056,691
1112 - Prior Years Taxes	345,341	804,210	489,624	1,026,952	1,026,952	1,026,952
1190 - Penalties and Interest on Taxes	8,334	99,885	32,515	120,818	120,818	120,818
1960 - Recovery of Prior Years' Expenditures	528	-	-	-	-	-
1990 - Miscellaneous	11,439	-	-	-	-	-
5400 - Beginning Fund Balance	(204,028)	(143,463)	22,350	-	-	-
9770 - Unassigned Fund Balance	1,001,803	-	-	-	-	-
<i>Total Function:</i>	22,044,886	23,540,535	25,361,101	30,204,461	30,204,461	30,204,461
<i>Total Resources:</i>	22,044,886	23,540,535	25,361,101	30,204,461	30,204,461	30,204,461
Requirements						
<u>5000 - Other Uses</u>						
0610 - Redemption of Principal	8,955,898	9,116,753	10,881,981	18,695,000	18,695,000	18,695,000
0620 - Interest	9,471,126	13,755,032	14,479,120	11,509,461	11,509,461	11,509,461
<i>Total Function:</i>	18,427,024	22,871,785	25,361,101	30,204,461	30,204,461	30,204,461
<u>5000 - Other Uses</u>						
0621 - Regular Interest	3,761,325	-	-	-	-	-
<i>Total Function:</i>	3,761,325	-	-	-	-	-
<i>Total Requirements:</i>	22,188,349	22,871,785	25,361,101	30,204,461	30,204,461	30,204,461
<i>Total Fund:</i>	143,463	(668,750)	-	-	-	-

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

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 this pension obligation bonds are made by the Debt Service Fund from revenue charges to other funds.

Future Limited Tax Pension Obligation bond maturities are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY2020- 2021	2,665,000	1,642,329	4,307,329
FY2021- 2022	3,025,000	1,497,806	4,522,806
FY2022- 2023	3,415,000	1,332,248	4,747,248
FY2023- 2024	3,835,000	1,143,467	4,978,467
FY2024- 2025	4,290,000	931,468	5,221,468
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	136,265	2,601,265
	<u>\$ 29,790,000</u>	<u>\$ 7,807,702</u>	<u>\$ 37,597,702</u>

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

West Linn - Wilsonville School District 3JT

Debt Service Funds
Total: \$4,307,329
320 - PERS UAL
Total: \$4,307,329

Public Employees Retirement System - Unfunded Actuarial Liability: On March 1, 2014, the District issued \$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 this pension obligation bonds are made by the Debt Service Fund from revenue charges to other funds.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1510 - Interest on Investments	33,155	50,281	33,155	-	-	-
1970 - Services Provided Other Funds	4,100,191	4,697,492	4,102,789	4,307,329	4,307,329	4,307,329
5400 - Beginning Fund Balance	-	1,314,284	1,750,014	-	-	-
9770 - Unassigned Fund Balance	892,502	-	-	-	-	-
<i>Total Function:</i>	5,025,848	6,062,057	5,885,958	4,307,329	4,307,329	4,307,329
<i>Total Resources:</i>	5,025,848	6,062,057	5,885,958	4,307,329	4,307,329	4,307,329
Requirements						
<u>5000 - Other Uses</u>						
0610 - Redemption of Principal	1,745,000	2,030,000	2,335,000	2,665,000	2,665,000	2,665,000
0621 - Regular Interest	1,966,554	1,875,235	1,767,789	1,642,329	1,642,329	1,642,329
0642 - Other Dues & Fees	11	21	-	-	-	-
<i>Total Function:</i>	3,711,564	3,905,256	4,102,789	4,307,329	4,307,329	4,307,329
<u>7000 - Unappropriated Ending Fund Balance</u>						
0820 - Reserved for Next Year	-	-	1,783,169	-	-	-
<i>Total Function:</i>	-	-	1,783,169	-	-	-
<i>Total Requirements:</i>	3,711,564	3,905,256	5,885,958	4,307,329	4,307,329	4,307,329
<i>Total Fund:</i>	(1,314,284)	(2,156,801)	-	-	-	-

SECTION VII:

CAPITAL PROJECT FUNDS

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

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total:

410 - 2009 Bond

In November 2008, Capital Bond Measure 3-308 was approved by district voters. The bond provided money to finance additions and improvements at all district schools. In particular, funds were made available to build Lowrie Primary and Trillium Creek Primary Schools and to make safety upgrades, extend the life of existing schools and add instructional space at existing schools, along with improvements for technology and various district-wide improvements. The total 2008 bond amount was \$101.9-million (including interest) and has been fully spent-out with all projects complete.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1510 - Interest on Investments	69	45	-	-	-	-
5400 - Beginning Fund Balance	-	150,052	-	-	-	-
9770 - Unassigned Fund Balance	255,425	-	-	-	-	-
<i>Total Function:</i>	255,493	150,097	-	-	-	-
<i>Total Resources:</i>	255,493	150,097	-	-	-	-
Requirements						
<u>4000 - Facilities Acquisition and Construction</u>						
0355 - Printing & Binding	136	-	-	-	-	-
0383 - Architect/Engineering Services	66,761	7,158	-	-	-	-
0522 - Building Construction	29,970	142,940	-	-	-	-
<i>Total Function:</i>	96,867	150,097	-	-	-	-
<u>4000 - Facilities Acquisition and Construction</u>						
0530 - Improvements Other Than Buildings	8,572	-	-	-	-	-
<i>Total Function:</i>	8,572	-	-	-	-	-
<i>Total Requirements:</i>	105,439	150,097	-	-	-	-
<i>Total Fund:</i>	(150,054)	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$7,192,506

418 - OSCIM

Total: \$7,192,506

418 - The West Linn-Wilsonville School District received a \$7,192,506 Oregon School Construction Improvement Matching (OSCIM) Grant (<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/Office-of-School-Facilities.aspx>) from Oregon's Office of School Facilities in July. The OSCIM Grant was awarded by the Oregon Office of School Facilities through a matching grant program for K-12 school district capital construction projects. The grant funds are in addition to funds provided from the 2019 Capital Bond. Those projects were outlined in the grant application and will take place at Wood Middle School and the enlarged option high school (current Athey Creek Middle School) site. Stringent reporting of grant funds is required and will be outlined during the capital bond process.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	-	-	7,192,506	7,192,506	7,192,506
<i>Total Function:</i>	-	-	-	7,192,506	7,192,506	7,192,506
<i>Total Resources:</i>	-	-	-	7,192,506	7,192,506	7,192,506
Requirements						
<u>4000 - Facilities Acquisition and Construction</u>						
0522 - Building Construction	-	-	-	7,192,506	7,192,506	7,192,506
<i>Total Function:</i>	-	-	-	7,192,506	7,192,506	7,192,506
<i>Total Requirements:</i>	-	-	-	7,192,506	7,192,506	7,192,506
<i>Total Fund:</i>	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$158,760,344

419 - 2019 Bond

Total: \$158,760,344

The 2019 Capital Bond was passed by West Linn-Wilsonville (WLWV) voters on November 5, 2019. The \$206.8 million capital bond includes seven major projects spanning across the entire school district. The West Linn-Wilsonville School District sold \$147.9 million of the district's General Obligation (GO) Bond Series 2020 authorization on Wednesday, Feb. 12, 2020. The remaining \$58.9 million of the \$206.8 million bond measure will be sold at a future date to complete the remaining capital projects outlined in the bond measure.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
5110 - Bond Proceeds	-	-	-	158,160,344	158,160,344	158,160,344
5200 - Interfund Transfers	-	-	-	600,000	600,000	600,000
<i>Total Function:</i>	-	-	-	158,760,344	158,760,344	158,760,344
<i>Total Resources:</i>	-	-	-	158,760,344	158,760,344	158,760,344
Requirements						
<u>4000 - Facilities Acquisition and Construction</u>						
0112 - Classified Salaries	-	-	-	577,800 7.88	577,800 7.88	577,800 7.88
0113 - Administrators	-	-	-	77,162 0.50	77,162 0.50	77,162 0.50
0114 - Managerial-Classified	-	-	-	203,714 2.00	203,714 2.00	203,714 2.00
0210 - PERS	-	-	-	231,697	231,697	231,697
0213 - PERS UAL Contribution	-	-	-	65,401	65,401	65,401
0220 - Social Security	-	-	-	71,471	71,471	71,471
0231 - Workers Compensation	-	-	-	2,705	2,705	2,705
0232 - Unemployment Compensation	-	-	-	326	326	326
0241 - Medical Dental Insurance	-	-	-	279,940	279,940	279,940
0323 - Property Insurance	-	-	-	10,000	10,000	10,000
0341 - Travel, Local in District	-	-	-	69,096	69,096	69,096
0354 - Advertising	-	-	-	16,000	16,000	16,000
0355 - Printing & Binding	-	-	-	30,000	30,000	30,000
0382 - Legal Services	-	-	-	75,000	75,000	75,000
0383 - Architect/Engineering Services	-	-	-	840,000	840,000	840,000
0385 - Management Services	-	-	-	9,479,942	9,479,942	9,479,942
0389 - Other Non-Instructional Prof. & Technical S	-	-	-	3,815,000	3,815,000	3,815,000
0390 - Other General Prof. & Technological Servic	-	-	-	2,285,000	2,285,000	2,285,000
0411 - Varied - Other Supplies	-	-	-	15,000	15,000	15,000
0460 - Non-Consumable Supplies	-	-	-	20,000	20,000	20,000
0470 - Computer Software	-	-	-	200,000	200,000	200,000
0480 - Computer Hardware	-	-	-	1,000,000	1,000,000	1,000,000
0522 - Building Construction	-	-	-	2,800,000	2,800,000	2,800,000
0530 - Improvements Other Than Buildings	-	-	-	702,000	702,000	702,000
<i>Total Function:</i>	-	-	-	22,867,254 10.38	22,867,254 10.38	22,867,254 10.38
<u>7000 - Unappropriated Ending Fund Balance</u>						
0820 - Reserved for Next Year	-	-	-	135,893,090	135,893,090	135,893,090
<i>Total Function:</i>	-	-	-	135,893,090	135,893,090	135,893,090
<i>Total Requirements:</i>	-	-	-	158,760,344 10.38	158,760,344 10.38	158,760,344 10.38
<i>Total Fund:</i>	-	-	-	- 10.38	- 10.38	- 10.38

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$3,100,000

425 - 2014 Bond

Total: \$3,100,000

In November 2014, Capital Bond Measure 3-456 was approved by district voters. The bond provided funds to make safety upgrades, extend the life of existing schools, add instructional space at existing schools, build a new middle school to accommodate growth, and replace the aging Sunset Primary School. The total bond amount is \$98.9-million (including premium). Since that time expenditure by fiscal year of the 2014 capital fund has been: 14/15=\$2.9 m, 15/16=\$12.8 m, 16/17=\$44.7 m, 17/18=\$23 m, 18/19 (projected)=\$8.6 m, 19/20 (projected)=\$4.6 m. Major components of the 2014 bond including construction of the new Sunset Primary School, Meridian Creek Middle School, Renovation of the 700-Building at West Linn High School and Construction/Renovation for Band/Performing Arts at Wilsonville High School have been completed, along with improvements for student safety, technology, and various district-wide improvements.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1510 - Interest on Investments	210,098	121,900	-	-	-	-
1530 - Gain or Loss on Sale of Investments	(44,070)	(11,921)	-	-	-	-
1960 - Recovery of Prior Years' Expenditures	2,507,331	-	-	-	-	-
1990 - Miscellaneous	238,653	40,002	-	-	-	-
5110 - Bond Proceeds	-	-	4,500,000	-	-	-
5200 - Interfund Transfers	-	-	-	600,000	600,000	600,000
5400 - Beginning Fund Balance	-	11,097,621	2,782,309	2,500,000	2,500,000	2,500,000
9770 - Unassigned Fund Balance	29,200,721	-	-	-	-	-
Total Function:	32,112,733	11,247,602	7,282,309	3,100,000	3,100,000	3,100,000
Total Resources:	32,112,733	11,247,602	7,282,309	3,100,000	3,100,000	3,100,000
Requirements						
<u>4000 - Facilities Acquisition and Construction</u>						
0112 - Classified Salaries	136,609	142,445	224,563 3.60	37,277 0.78	37,277 0.78	37,277 0.78
0114 - Managerial-Classified	190,415	227,827	311,565 2.40	-	-	-
0124 - Temporary - Classified	-	288	-	-	-	-
0133 - Additional Pay - Licensed	-	11,047	-	-	-	-
0134 - Additional Pay - Classified	7,908	472	-	-	-	-
0210 - PERS	74,917	78,792	153,158	9,533	9,533	9,533
0213 - PERS UAL Contribution	24,012	27,383	38,177	2,691	2,691	2,691
0220 - Social Security	23,527	26,802	42,327	2,940	2,940	2,940
0231 - Workers Compensation	920	1,054	2,157	111	111	111
0232 - Unemployment Compensation	-	-	193	13	13	13
0241 - Medical Dental Insurance	84,993	99,673	105,457	10,881	10,881	10,881
0319 - Other Instructional, Prof. and Technical Ser	33,576	-	-	-	-	-
0322 - Repair and Maintenance Services	305	-	-	-	-	-
0323 - Property Insurance	(21,592)	-	-	-	-	-
0324 - Rentals	21,114	417	-	-	-	-
0325 - Electricity	7,530	-	-	-	-	-
0328 - Garbage	966	749	-	-	-	-

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	2017/18 Actual	2018/19 Actual	2019/20 Adopted		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0341 - Travel, Local in District	1,759	1,983	14,290		500		500		500	
0342 - Travel, Out of District	-	1,765	-		-		-		-	
0351 - Telephone	1,789	2,311	3,400		3,400		3,400		3,400	
0354 - Advertising	2,124	254	500		2,000		2,000		2,000	
0355 - Printing & Binding	2,771	9,005	17,000		2,000		2,000		2,000	
0382 - Legal Services	10,258	22,798	10,000		500		500		500	
0383 - Architect/Engineering Services	1,024,477	579,616	358,000		266,000		266,000		266,000	
0385 - Management Services	257,468	145,388	90,000		250,000		250,000		250,000	
0389 - Other Non-Instructional Prof. & Technical S	66,839	(84,240)	55,500		25,000		25,000		25,000	
0390 - Other General Prof. & Technological Servic	221,226	519,046	200,000		40,000		40,000		40,000	
0411 - Varied - Other Supplies	192,100	38,655	5,000		4,000		4,000		4,000	
0414 - Maintenance Supplies	27,274	-	-		-		-		-	
0460 - Non-Consumable Supplies	1,774,126	322,443	-		50,000		50,000		50,000	
0470 - Computer Software	32,807	24,407	90,000		50,000		50,000		50,000	
0480 - Computer Hardware	1,912,367	266,291	655,000		170,000		170,000		170,000	
0522 - Building Construction	12,038,723	4,346,971	3,936,022		1,963,154		1,963,154		1,963,154	
0530 - Improvements Other Than Buildings	2,531,980	1,021,028	785,000		25,000		25,000		25,000	
0541 - Initial and Additional Equipment	188,763	97,721	185,000		185,000		185,000		185,000	
0550 - Depreciable Technology	141,951	176,131	-		-		-		-	
Total Function:	21,014,000	8,108,522	7,282,309	6.00	3,100,000	0.78	3,100,000	0.78	3,100,000	0.78
4000 - Facilities Acquisition and Construction										
0642 - Other Dues & Fees	1,113	(7,363)	-		-		-		-	
Total Function:	1,113	(7,363)	-		-		-		-	
Total Requirements:	21,015,113	8,101,158	7,282,309	6.00	3,100,000	0.78	3,100,000	0.78	3,100,000	0.78
Total Fund:	(11,097,621)	(3,146,444)	-	6.00	-	0.78	-	0.78	-	0.78

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$975,000

492 - Construction Excise Tax

Total: \$975,000

In 2007, the Oregon State Legislature passed, Senate Bill 1036 that 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 or improvement of school facilities

*Costs to purchase and install equipment and furnishings or other tangible property 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.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1130 - Construction Excise Tax	657,673	632,076	650,000	350,000	350,000	350,000
1510 - Interest on Investments	88,265	86,538	81,250	25,000	25,000	25,000
5400 - Beginning Fund Balance	-	4,915,998	1,518,099	600,000	600,000	600,000
9770 - Unassigned Fund Balance	5,515,225	-	-	-	-	-
<i>Total Function:</i>	6,261,163	5,634,611	2,249,349	975,000	975,000	975,000
<i>Total Resources:</i>	6,261,163	5,634,611	2,249,349	975,000	975,000	975,000
Requirements						
<u>4000 - Facilities Acquisition and Construction</u>						
0322 - Repair and Maintenance Services	-	1,941	-	-	-	-
0341 - Travel, Local in District	-	366	-	-	-	-
0354 - Advertising	597	-	-	-	-	-
0355 - Printing & Binding	613	47	-	-	-	-
0383 - Architect/Engineering Services	83,048	20,273	225,000	100,000	100,000	100,000
0389 - Other Non-Instructional Prof. & Technical S	2,020	6,239	-	-	-	-
0390 - Other General Prof. & Technological Servic	14,106	-	-	-	-	-
0411 - Varied - Other Supplies	1,015	-	-	-	-	-
0420 - Textbooks	402,750	324,193	275,000	200,000	200,000	200,000
0460 - Non-Consumable Supplies	38,870	169,796	-	-	-	-
0470 - Computer Software	-	34,500	-	-	-	-
0480 - Computer Hardware	1,868	7,137	-	-	-	-
0510 - Land Acquisition	-	587,235	-	-	-	-
0530 - Improvements Other Than Buildings	475,964	1,620,830	500,000	-	-	-
0541 - Initial and Additional Equipment	275,208	534,739	200,000	-	-	-
0550 - Depreciable Technology	47,266	-	-	-	-	-
0642 - Other Dues & Fees	1,842	3,491	-	-	-	-
<i>Total Function:</i>	1,345,166	3,310,787	1,200,000	300,000	300,000	300,000
<u>7000 - Unappropriated Ending Fund Balance</u>						
0820 - Reserved for Next Year	-	-	1,049,349	675,000	675,000	675,000
<i>Total Function:</i>	-	-	1,049,349	675,000	675,000	675,000
<i>Total Requirements:</i>	1,345,166	3,310,787	2,249,349	975,000	975,000	975,000
<i>Total Fund:</i>	(4,915,998)	(2,323,823)	-	-	-	-

SECTION VIII:

TRUST FUNDS

Account for fund-raising and scholarship resources received and held by the District in a fiduciary capacity.
Disbursements from this fund are made in accordance with the trust and fund-raising agreements.

West Linn - Wilsonville School District 3JT

Trust & Agency Funds

Total: \$610,848

701 - Maxine Buxman Scholarship

Total: \$260,848

Fund 701 - Maxine Buxman Scholarship Fund - This fund originated when the District took over the disbursement of funds from West Linn High School. This Trust has a restriction of only using interest from the principal to be used for Scholarships.

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1510 - Interest on Investments	4,174	6,486	2,725	4,205	4,205	4,205
5400 - Beginning Fund Balance	-	250,157	246,655	256,643	256,643	256,643
9770 - Unassigned Fund Balance	245,983	-	-	-	-	-
<i>Total Function:</i>	250,157	256,643	249,380	260,848	260,848	260,848
<i>Total Resources:</i>	250,157	256,643	249,380	260,848	260,848	260,848
Requirements						
<u>7000 - Unappropriated Ending Fund Balance</u>						
0820 - Reserved for Next Year	-	-	249,380	260,848	260,848	260,848
<i>Total Function:</i>	-	-	249,380	260,848	260,848	260,848
<i>Total Requirements:</i>	-	-	249,380	260,848	260,848	260,848
<i>Total Fund:</i>	(250,157)	(256,643)	-	-	-	-

702 - Superintendent Scholarship Fund

Total: \$350,000

Fund 702 - Superintendent Scholarship Fund - The Superintendent and the Board of Directors entered into the Superintendent's annual review and per the Superintendent's request, will donate her salary increase for the fiscal year 2019-2020 of \$6,830 for the creation of the Superintendent Scholarship Fund for every year of her contract thereafter.

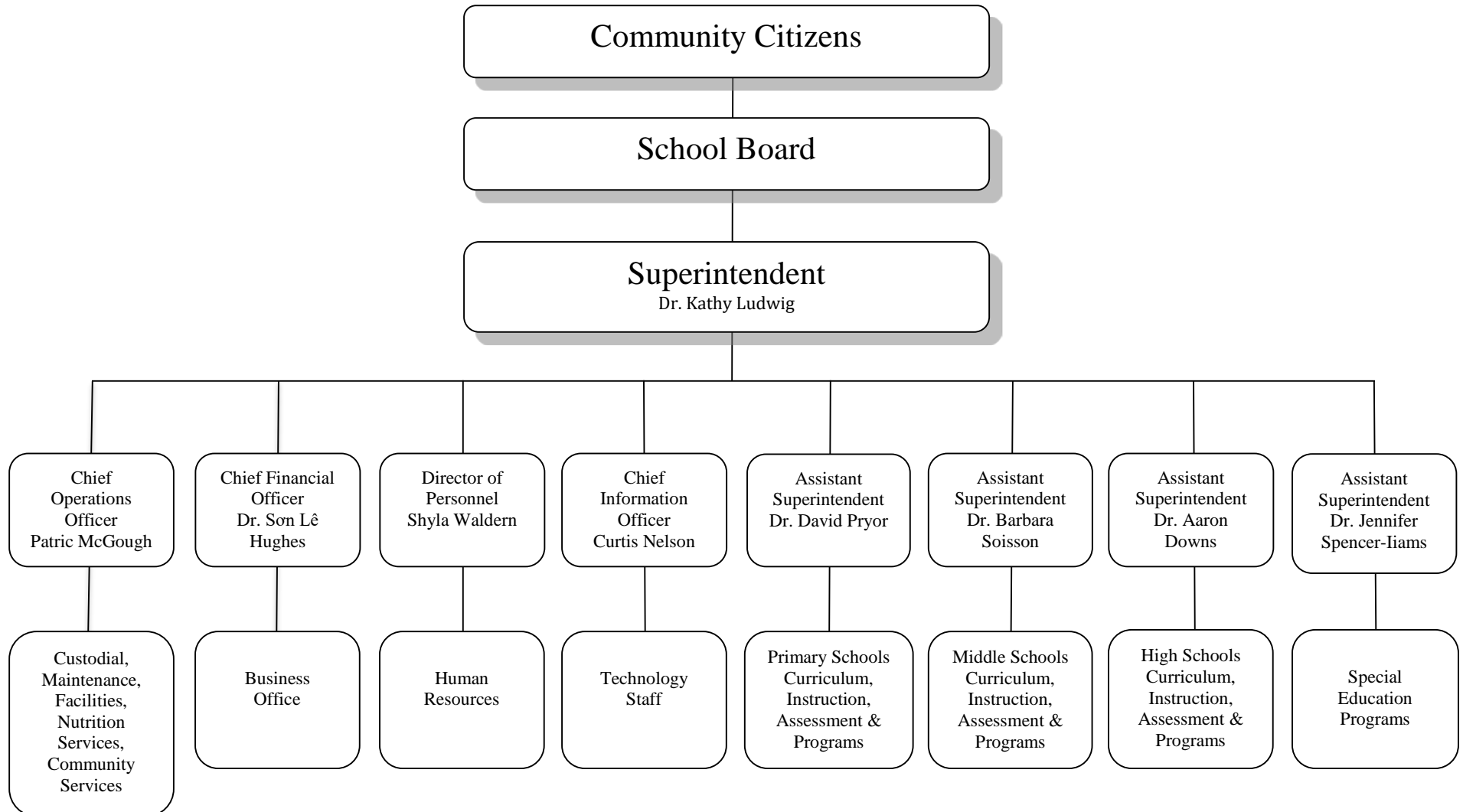
	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1920 - Contributions and Donations From Private S	-	-	-	350,000	350,000	350,000
<i>Total Function:</i>	-	-	-	350,000	350,000	350,000
<i>Total Resources:</i>	-	-	-	350,000	350,000	350,000
Requirements						
<u>2000 - Support Services</u>						
0374 - Other Tuition - Scholarships	-	-	-	110,000	110,000	110,000
<i>Total Function:</i>	-	-	-	110,000	110,000	110,000
<u>6000 - Contingencies</u>						
0810 - Planned Reserve	-	-	-	240,000	240,000	240,000
<i>Total Function:</i>	-	-	-	240,000	240,000	240,000
<i>Total Requirements:</i>	-	-	-	350,000	350,000	350,000
<i>Total Fund:</i>	-	-	-	-	-	-

SECTION IX:

REFERENCE MATERIALS

WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT

Organizational Chart



STATE SCHOOL FUND GRANT

2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

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

2020-2021 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$40,068,618.00
Federal Forest Fees	=	\$17,500.00
Common School Fund	=	\$970,769.22
County School Fund	=	\$1,000.00
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	=	\$41,057,887.22

2020-2021 Experience Adjustment

District Average Teacher Experience	=	12.95
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.85

2020-2021 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	=	\$6,000,000.00
Transportation per ADMr Rank		41%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$4,200,000.00

2020-2021 Extended ADMw

2020-2021 ADMw 11,228.93

2019-2020 ADMw 11,081.22

Extended ADMw 11,228.93

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.85 by \$25 then add \$4500 to the result = \$4,521.25
Then multiply \$4,521.25 by the Extended ADMw 11228.93 and then by the funding ratio 1.921058951999 = \$97,529,857.27

2020-2021 Total Formula Revenue

Add the General Purpose Grant \$97,529,857.27 to the Transportation Grant \$4,200,000.00 = \$101,729,857.27

2020-2021 State School Fund Grant

Subtract the Local Revenue \$41,057,887.22 from the Total Formula Revenue \$101,729,857.27 = \$60,671,970.05

2020-2021 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,686

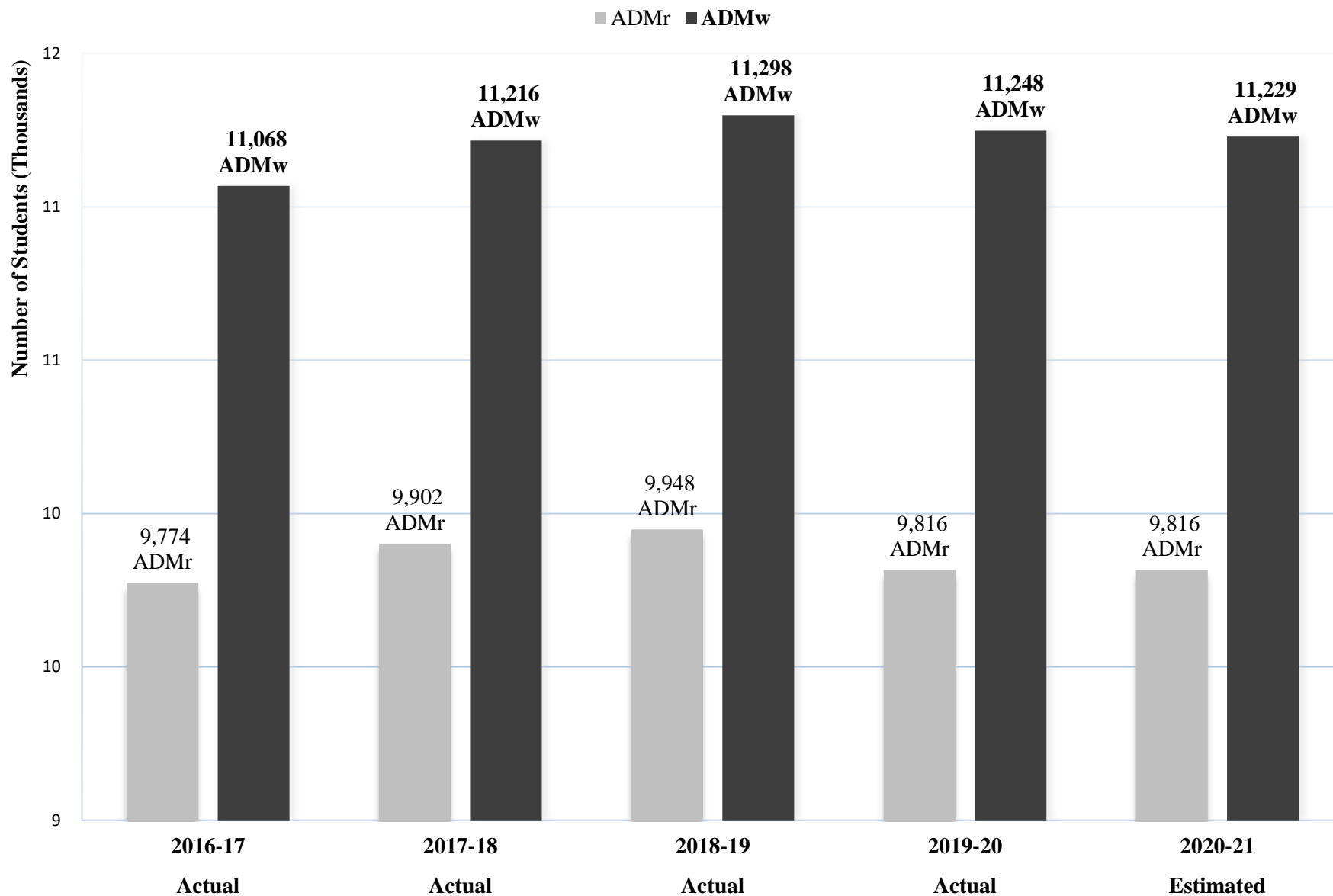
Total Formula Revenue per Extended ADMw = \$9,060

Charter Schools Rate(ORS 338.155) = \$8,686

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
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

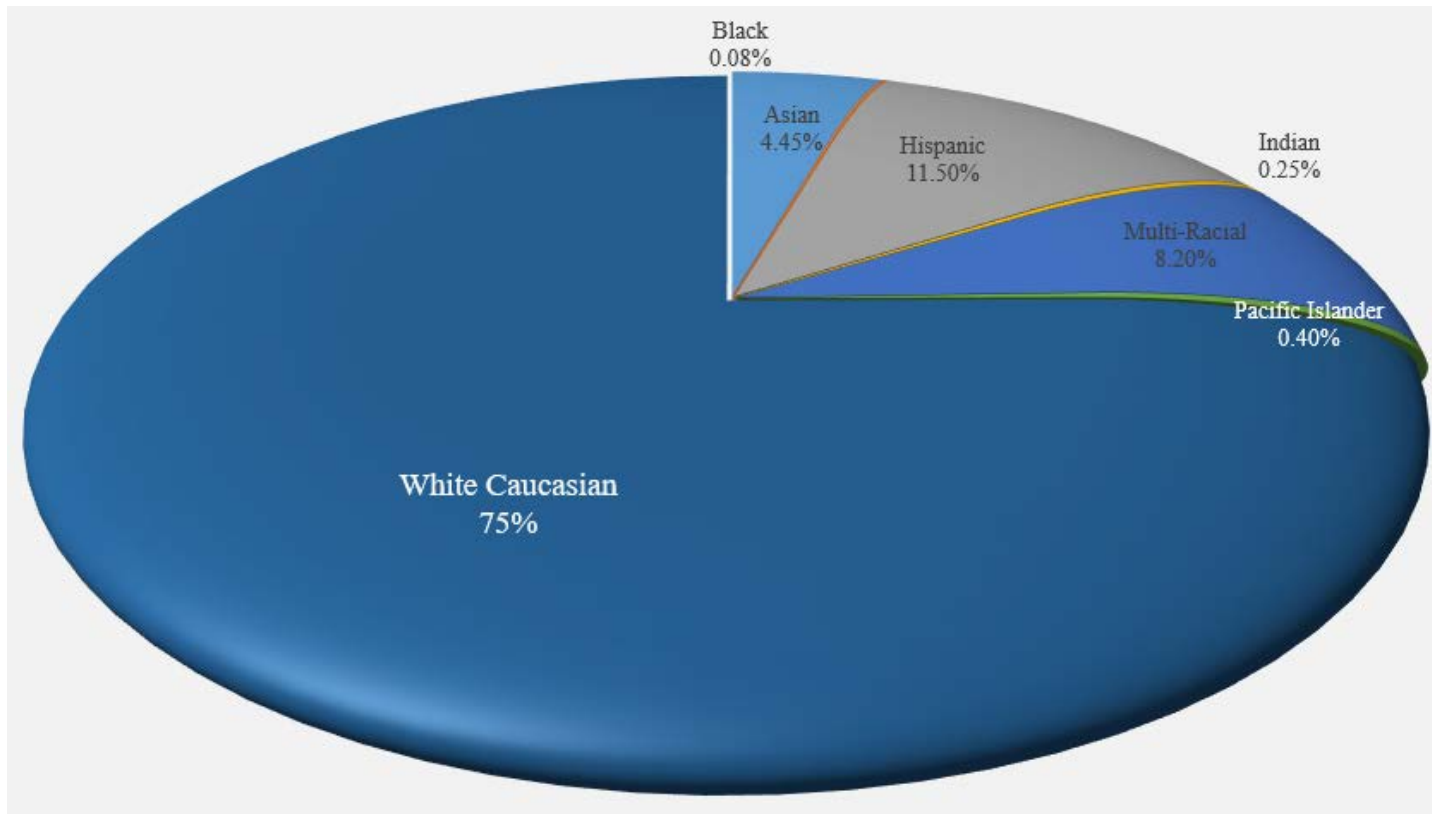
Student Enrollment



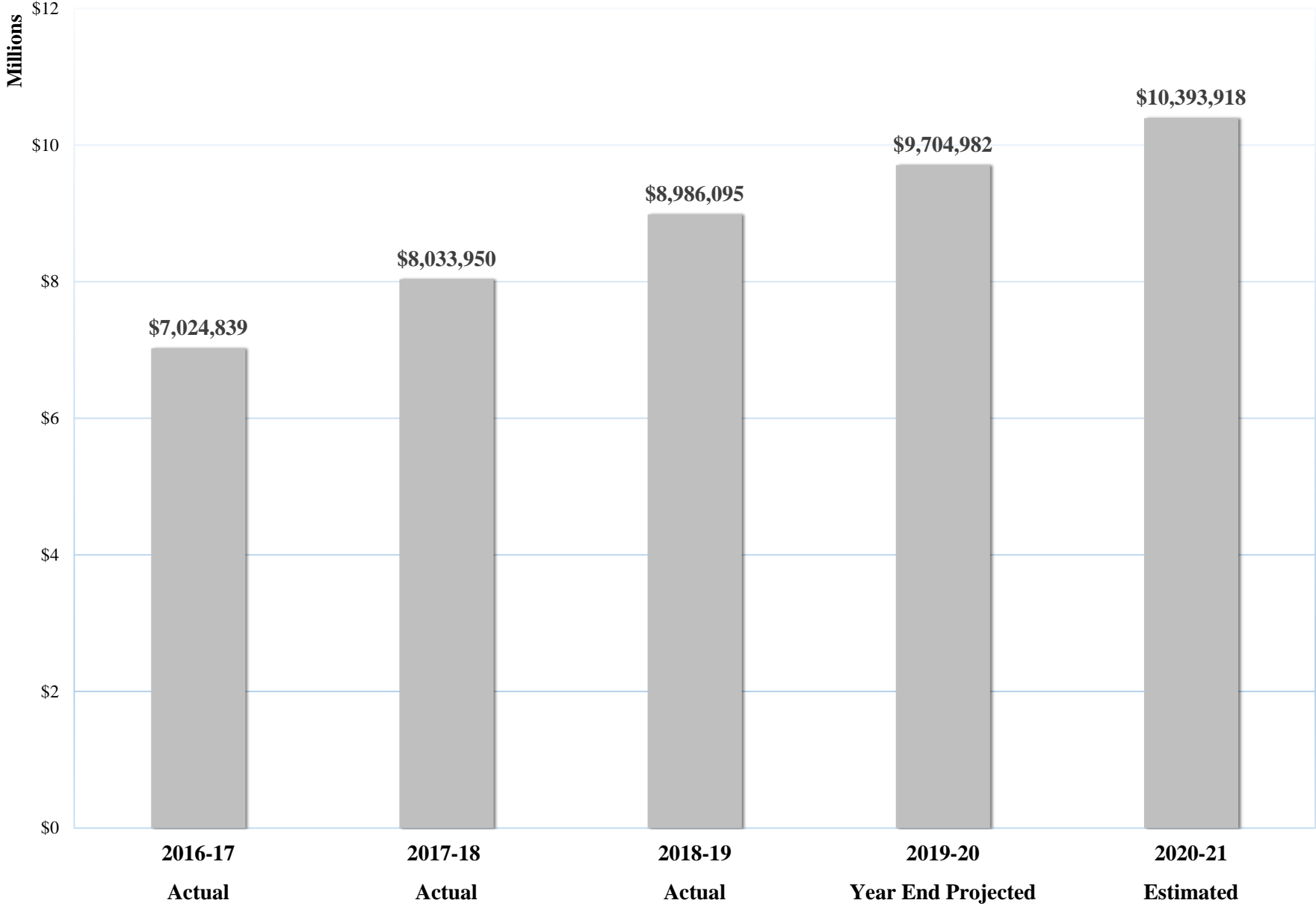
ADMr is based on student enrollment on September 30 for each year. ADMw is based on State School Fund Grant statements from ODE.

West Linn-Wilsonville School District

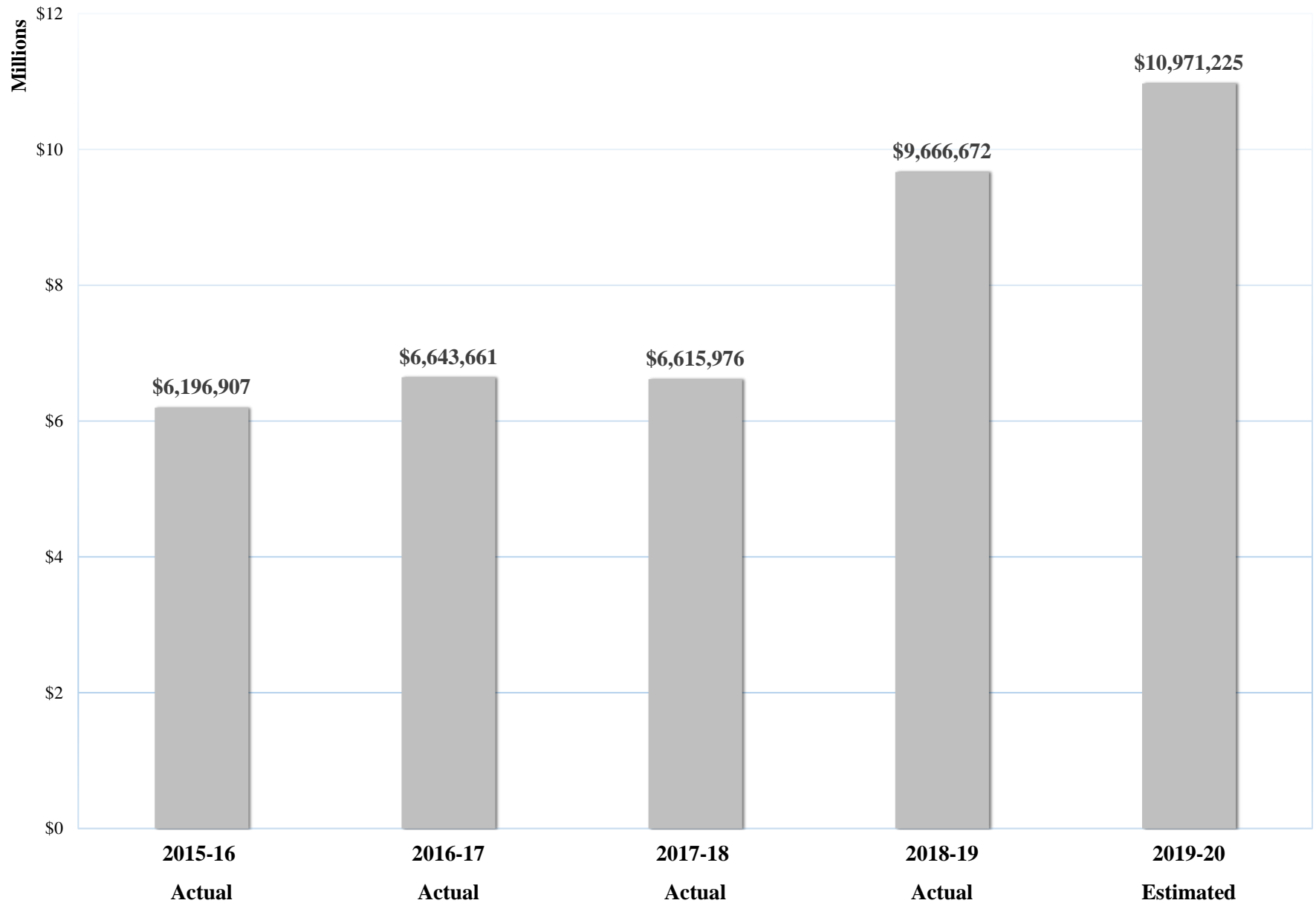
Student Ethnicities



West Linn-Wilsonville School District Local Option Tax History



West Linn-Wilsonville School District Ending Fund Balance



All Funds FTE by Program

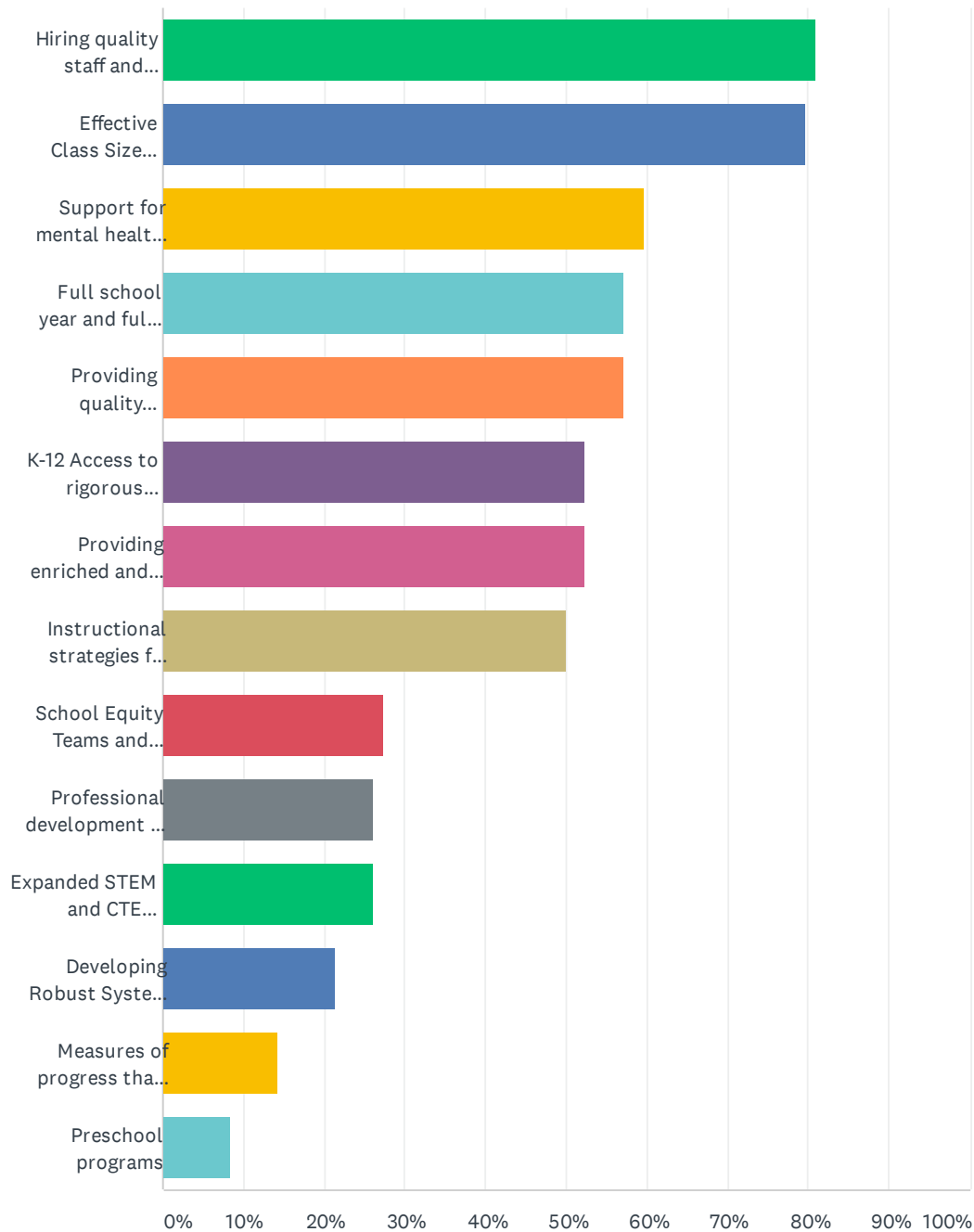
			111	112	113	114	Proposed FTE
	Function	Licensed	Classified	Administrators	Mgmt-Classified	2020-21	
General Fund							
Elementary K-5	1111	197.60	63.85	-	-	261.45	
Middle School Programs	1121	111.70	8.44	-	-	120.14	
High School Programs	1131	122.60	3.56	-	-	126.16	
High School Extracurricular	1132	-	2.00	-	-	2.00	
Talented and Gifted	1210	0.90	0.81	-	-	1.71	
Restrictive Programs for Students W/Disabilites	1221	15.50	45.05	-	-	60.55	
Less Restrictive Programs for Students W/Disabilites	1250	25.00	23.63	-	-	48.63	
Treatment and Habilitation	1260	2.00	1.00	-	-	3.00	
Title I	1272	2.00	-	-	-	2.00	
Alternative Education	1280	0.20	-	-	-	0.20	
District Alternative Programs	1283	6.18	0.75	-	-	6.93	
English Language Learner ORS 336.079	1291	12.74	-	-	-	12.74	
Other Programs	1299	1.00	4.50	-	-	5.50	
Counseling Services	2122	18.50	4.00	-	-	22.50	
Health Services	2130	3.00	1.00	-	-	4.00	
Psychological Services	2140	3.00	-	-	-	3.00	
Speech Pathology & Audiology Services	2150	9.00	-	-	-	9.00	
Other Student Treatment	2160	1.00	-	-	-	1.00	
Special Services Director	2190	-	2.00	1.00	-	3.00	
Improvement of Instruction	2210	2.55	1.00	2.63	-	6.18	
Library/Media Center	2222	5.50	11.00	-	-	16.50	
Executive Administration	2320	-	1.00	1.00	-	2.00	
Office of The Principal	2410	-	22.82	27.00	-	49.82	
Director of Business Support Services	2510	-	-	-	1.00	1.00	
Fiscal Services	2520	-	5.00	-	1.00	6.00	
Maintenance - Direction	2541	-	1.00	-	4.00	5.00	
Care and Upkeep of Buildings	2542	-	48.50	-	-	48.50	
Maintenance	2544	-	22.00	-	-	22.00	
Warehousing and Distribution	2573	-	2.00	-	-	2.00	
Information Services	2630	-	0.88	-	-	0.88	
Human Resources	2640	-	3.00	-	1.00	4.00	
Technology Services	2660	-	6.90	-	1.00	7.90	
Total General Fund		539.97	285.69	31.63	8.00	865.29	

All Funds FTE by Program

			111	112	113	114	Proposed FTE
	Function	Licensed	Classified	Administrators	Mgmt-Classified	2020-21	
Special Revenue							
Elementary K-5	1111	7.90	4.50	-	-		12.40
Middle School Programs	1121	1.80	-	-	-		1.80
High School Programs	1131	7.20	-	-	-		7.20
Talented and Gifted	1210	0.10	-	-	-		0.10
Restrictive Programs for Students W/Disabilites	1221	11.00	2.25	-	-		13.25
Restricted Programs - Other	1229	1.00	-	-	-		1.00
Less Restrictive Programs for Students W/Disabilites	1250	8.00	4.95	-	-		12.95
Title I	1272	2.40	0.88	-	-		3.28
District Alternative Programs	1283	3.18	0.62	-	-		3.80
English Language Learner ORS 336.079	1291	0.60	-	-	-		0.60
Social Work Services	2113	2.50	-	-	-		2.50
Counseling Services	2122	4.50	-	-	-		4.50
Health Services	2130	3.00	-	-	-		3.00
Psychological Services	2140	3.60	-	-	-		3.60
Other Student Treatment	2160	2.60	-	-	-		2.60
Special Services Director	2190	-	-	1.00	-		1.00
Improvement of Instruction	2210	-	-	0.88	-		0.88
Nutrition Services	3100	-	28.46	-	1.00		29.46
Community Services Director	3310	-	2.00	-	1.00		3.00
Total Special Revenue		59.38	43.66	1.88	2.00		106.92
Capital Projects							
Service Area Direction	4110	-	3.13	0.50	2.00		5.63
Building Acquisitions, Construction & Improvement	4150	-	5.53	0.00	0.00		5.58
Total Capital Projects		-	8.66	0.50	2.00		11.21
Total All Funds		599.35	338.06	34.01	12.00		983.42

Q1 Which investment strategies do you want to see continue as priorities in WLWV budgeting? Check all that apply.

Answered: 84 Skipped: 0



West Linn-Wilsonville 2020-21 Budget Feedback

ANSWER CHOICES	RESPONSES	
Hiring quality staff and providing effective classroom support systems	80.95%	68
Effective Class Size Ranges	79.76%	67
Support for mental health and behavioral needs	59.52%	50
Full school year and full academic schedules	57.14%	48
Providing quality curriculum and curriculum support	57.14%	48
K-12 Access to rigorous coursework including AP & college-level courses	52.38%	44
Providing enriched and comprehensive programming, including world and dual language programming, performing and visual arts, athletics, and activities	52.38%	44
Instructional strategies for students with diverse learning needs	50.00%	42
School Equity Teams and district-wide equity initiatives	27.38%	23
Professional development for excellence in teaching	26.19%	22
Expanded STEM and CTE Programs	26.19%	22
Developing Robust Systems of Instructional Technology	21.43%	18
Measures of progress that inform classroom, school, and district	14.29%	12
Preschool programs	8.33%	7
Total Respondents: 84		

NOTICE OF BUDGET COMMITTEE MEETING

The budget listening session will be a pre-recorded webinar, not a live session, so that families and community can listen whenever they would like. There will be an accompanying survey to provide feedback and ask any lingering questions. We will send out the listening session on May 29 to all families via ListServ. There will be a relatively quick turnaround, but any community input will help inform the Superintendent's Budget Message and proposed budget that will be released to the Budget Committee for review at the June 8 School Board Meeting.

On June 8, Superintendent Ludwig will provide the Budget Message during a virtual meeting. At that time, we will provide the proposed budget document. We will post an electronic document to the district website and we will also make hard copies available at the District Office (22210 SW Stafford Road, Tualatin, Oregon 97062). If you would like a hard copy of the proposed budget, please let me know and we can arrange a time for you to pick it up.

WLWV School District will hold a Budget Committee meeting on June 22 and another meeting on June 24 if needed. The School Board Budget Hearing and Adoption will take place on June 29.

Respectfully,

Son Lê Hughes, Ph.D.
Chief Financial Officer



West Linn-Wilsonville School District 3Jt
ADMINISTRATION BUILDING
22210 SW Stafford Rd – Tualatin, Oregon 97062
503-673-7000 or Fax 503-673-7001

AGENDA

Budget Committee Meeting
June 8, 2020
6:00 pm Zoom Meeting

- 1.0 Call to Order – School Board Chair
- 2.0 Roll Call
- 3.0 Election of Budget Committee Chair and Vice Chair
- 4.0 Presentation of Proposed Budget Message –Dr. Ludwig, Superintendent
- 5.0 Presentation of Proposed Budget Materials – Son Lê Hughes, Chief Financial Official
- 6.0 Review Dates for Future Meeting(s)
- 7.0 Recess



West Linn-Wilsonville School District 3Jt
ADMINISTRATION BUILDING
22210 SW Stafford Rd – Tualatin, Oregon 97062
503-673-7000 or Fax 503-673-7001

AGENDA

Budget Committee Meeting
June 22, 2020
5:00 pm Zoom Meeting

- 1.0 Call to Order – Budget Committee Chair, Kirsten Wyatt
- 2.0 Roll Call – Kelly Douglas
- 3.0 Presentation of Updated Budget Materials – Dr. Son Lê Hughes, Chief Financial Officer
- 4.0 Summary of Submitted Budget Questions – Dr. Kathy Ludwig, Superintendent
- 5.0 Feedback / Comments from Public
- 6.0 Budget Questions, Comments, & Deliberation – Budget Committee
- 7.0 Decisions:
 - a. Confirm date for next meeting for further deliberation (June 24, 2020)
or
 - b. Motion to approve the Budget as Deliberated
- 8.0 Adjourn

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

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.

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.

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.

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: $\text{ASSETS} + \text{DEFERRED OUTFLOWS OF RESOURCES} - \text{LIABILITIES} - \text{DEFERRED INFLOWS OF RESOURCES} = \text{EQUITY}$.

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: $\text{FUND BALANCE} = \text{ASSETS} + \text{DEFERRED OUTFLOWS OF RESOURCES} - \text{LIABILITIES} - \text{DEFERRED INFLOWS OF RESOURCES}$.

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.

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.

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.

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.

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.

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 2010 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.		
2632	Internal Information Services.	3100	Food Services. Activities concerned with providing food to students and staff in a school or district.
2633	Public Information Services.		
2634	Management Information Services.	3110	Service Area Direction.
2639	Other Information Services.	3120	Food Preparation and Dispensing 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.**

SECTION X:

REQUIRED PUBLICATIONS

Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **West Linn Tidings, Wilsonville Spokesman**, a newspaper of general circulation, serving West Linn, Wilsonville in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**West Linn-Wilsonville School District
NOTICE OF WEST LINN-WILSONVILLE BUDGET INFORMATION SESSION
Ad#: 157281**

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

03/11/2020, 03/12/2020

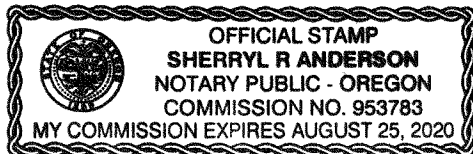
Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 03/12/2020.

Sherryl R Anderson

NOTARY PUBLIC FOR OREGON



Acct #: 114419

Attn: Andrew Kilstrom
WEST LINN/WILSONVILLE SCHOOL DIST.
22210 SW STAFFORD RD
TUALATIN, OR 97062

NOTICE OF WEST LINN-WILSONVILLE BUDGET INFORMATION SESSION

April 1, 2020 5:30 P.M.

The superintendent and her staff are currently working to develop budget strategies aligned to the district vision and goals that are based on evolving state funding scenarios presented by the Legislature.

Superintendent Dr. Kathy Ludwig will hold a "Budget Information Session" at the District Office Board Room at 5:30 p.m. on April 1, 2020. This session will include an informational presentation of some of the factors that go into making a budget in our district. There will be a brief presentation to inform the public about the budget process and its correlation to the goals and vision established by the community and School Board.

The Information session will provide the public with an opportunity to ask questions, provide input, and to receive information about the District's investments in learning.

This session is open to the public. Anyone is welcome to attend.
Publish March 11, 12, 2020 WL/WS157281

Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222
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**West Linn-Wilsonville School District
NOTICE OF ONLINE WEST LINN-WILSONVILLE BUDGET INFORMATION MEETING CANCELATION — NOW ONLINE**
Ad#: 159046

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
03/26/2020

Charlotte Allsop

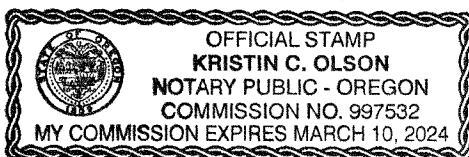
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
03/26/2020.

Kristin C. Olson

NOTARY PUBLIC FOR OREGON

Acct #: 114419
Attn: Andrew Kilstrom
WEST LINN/WILSONVILLE SCHOOL DIST.
22210 SW STAFFORD RD
TUALATIN, OR 97062



NOTICE OF ONLINE WEST LINN-WILSONVILLE BUDGET INFORMATION MEETING CANCELATION — NOW ONLINE

The West Linn-Wilsonville School District's previously scheduled Public Information Budget Listening and Learning Session on April 1 has been canceled due to COVID-19 concerns. Public questions and input will move to an online format.

This change follows guidance from the Oregon Department of Revenue related to the spread of COVID-19. Due to those recommendations, Oregon's local governments are encouraged to conduct public meetings, including budget committee meetings, through electronic communications or other alternative methods.

Superintendent Dr. Kathy Ludwig will present an informational webinar outlining budget strategies, the district vision, and goals that are based on evolving state funding scenarios presented by the Legislature. This online presentation will be posted on the district website on April 8 at 1 p.m. The presentation can be found at <https://www.wlww.k12.or.us>. Following the webinar, a survey will be offered to gather questions and comments.

Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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depose and say that I am the Accounting
Manager of the **West Linn Tidings, Wilson-
ville Spokesman**, a newspaper of general
circulation, serving West Linn, Wilsonville in
the aforesaid county and state, as defined
by ORS 193.010 and 193.020, that

**West Linn-Wilsonville School District
NOTICE OF BUDGET COMMITTEE MEET-
ING on Monday June 8, 2020 at 6:00 p.m.
Ad#: 165070**

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper(s) for 1 week(s) in the
following issue(s):
05/20/2020, 05/21/2020

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
05/21/2020.

Jerrin L. Sipe

NOTARY PUBLIC FOR OREGON

Acct #: 114419
Attn: Andrew Kilstrom
WEST LINN/WILSONVILLE SCHOOL DIST.
22210 SW STAFFORD RD
TUALATIN, OR 97062

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the West Linn-Wilsonville School District 3Jt, Clackamas & Washington Counties, State of Oregon on the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held on **Monday June 8, 2020 at 6:00 p.m.**

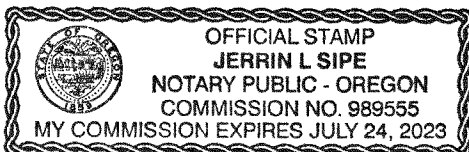
The purpose of the meeting is to receive the budget message from the Superintendent. This is a public meeting where deliberation of the Budget Committee will take place. An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after June 8, 2020 at the District Administration Building 22210 SW Stafford Road Tualatin, OR between the hours of 8:00 a.m. and 4:30 p.m. Notice of Budget Committee Meeting will also be posted on the District website at: www.wlww.k12.or.us.

Publish May 20, 21, 2020

WLT/WS165070

10.3



Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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**West Linn Wilsonville School District 3Jt
NOTICE OF WESLINN WILSONVILLE
SCHOOL DISTRICT 3JT BUDGET COMMITTEE MEETINGS
FOR THE 2020-21 ANNUAL BUDGET Pursuant to ORS 294-426**

Ad#: 168346

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
06/17/2020, 06/18/2020

Charlotte Allsop

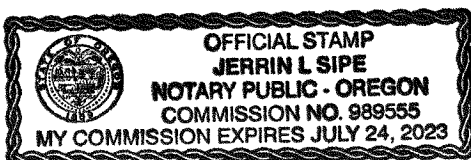
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
06/18/2020.

Jerrin L. Sipe

NOTARY PUBLIC FOR OREGON

Acct #: 114419
Attn: Andrew Kilstrom
WEST LINN/WILSONVILLE SCHOOL DIST.
22210 SW STAFFORD RD
TUALATIN, OR 97062



NOTICE OF WEST LINN WILSONVILLE SCHOOL DISTRICT 3JT BUDGET COMMITTEE MEETINGS FOR THE 2020-21 ANNUAL BUDGET Pursuant to ORS 294-426

The West Linn Wilsonville School District 3Jt, Clackamas County, State of Oregon, Budget Committee will hold public meetings to discuss the budget for Fiscal Year July 1, 2020 to June 30, 2021 on the following dates:

June 22, 2020 Budget Committee Work Session

Public testimony received with questions. Possible budget revision. Potential budget approval. Additional meetings scheduled as necessary if required for public comment and approval.

June 24, 2020 Additional Budget Committee Work Session If Needed

Meeting only necessary if budget has not been approved. No public testimony received.

June 29, 2020 School Board Public Hearing

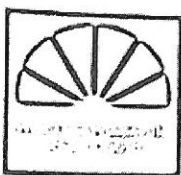
Public testimony will be received. Possible budget adoption.

See Meeting Information below if you plan to comment at the meeting:

To join this meeting on June 22, 2020 by Zoom: <https://wl-wv-k12.zoom.us/j/93385578984?pwd=Rk8vVlpMbkdCQnZ-BcXVMV3E4RWRadz09>

Publish June 17, 18, 2020

WS/WLT168346



West Linn-Wilsonville School District
BUSINESS OFFICE
22210 SW Stafford Rd.
Tualatin, Oregon 97062
P: (503) 673-7000
F: (503) 673-7001
www.wlww.k12.or.us

Dr. Son Lê Hughes
Chief Financial Officer

Fiscal Accountant
alicj@wlww.k12.or.us

Grants & Contracts
grayc@wlww.k12.or.us

Dr. Kathy Ludwig
Superintendent

Payroll & Benefits
pr-ben@wlww.k12.or.us

Accounts Payable
wlww-ap@wlww.k12.or.us

MOTION TO APPROVE PROPOSED BUDGET Fiscal Year 2020-2021

The motion to approve the West Linn-Wilsonville School District 2020-2021 Budget as PROPOSED, establishing the maximum total expenditure for each fund, is as follows:

Funding Sources	As Proposed	Adjustment	Approved
General Fund	\$127,590,434.00		
Special Revenue Fund	\$ 26,243,942.00		
Debt Service Fund	\$ 34,511,790.00		
Capital Projects Funds	\$170,027,850.00		
Trust and Agency Fund	\$ 610,848.00		
TOTAL BUDGET AMOUNTS	\$358,984,864.00		

It is further moved that the approved budget is to include assessment of the permanent tax rate (maximum rate) of \$4.8684 per \$1,000 of taxable property value, which will raise approximately \$40,068,618.00 for General Fund operations, and will also include a Debt Service Fund Tax Levy of \$30,204,461.00 for the purpose of servicing the District's General Obligation Bond long-term debt.

Be it further moved that the Budget Committee approves the "local option" tax passed by voters on November 5, 2019, to levy an additional tax of \$1.50 per thousand of assessed value limited to \$5.00 per thousand of real market value for all taxes subject to educational limits.

Approved by the West Linn-Wilsonville School District 3Jt Budget Committee this 22 day of June 2020

Kirsten Wyatt - Presiding Officer



West Linn-Wilsonville School District
BUSINESS OFFICE
22210 SW Stafford Rd.
Tualatin, Oregon 97062
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Dr. Son Lê Hughes
Chief Financial Officer

Fiscal Accountant
aliej@wlww.k12.or.us

Grants & Contracts
grayc@wlww.k12.or.us

Dr. Kathy Ludwig
Superintendent

Payroll & Benefits
pr-ben@wlww.k12.or.us

Accounts Payable
wlww-ap@wlww.k12.or.us

RESOLUTION 2019-25

RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of West Linn-Wilsonville School District 3Jt, Clackamas County, Oregon, hereby adopts the budget for the fiscal year 2020-2021 in the total amount of \$358,984,864.00 for all funds now on file at the district administration building.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 01, 2020, and for the purposes shown below, are hereby appropriated:

General Fund

1000 Instruction	\$79,248,590.00
2000 Support Services	\$39,548,477.00
5200 Inter-fund Transfers	\$ 25,000.00
6000 Contingency	\$ 8,768,367.00
Total General Fund	\$127,590,434.00

Special Revenue Funds

1000 Instruction	\$ 9,936,722.00
2000 Support Services	\$ 5,186,950.00
3000 Enterprise & Community Services	\$ 2,471,542.00
4000 Land Acquisition	\$ 2,400,000.00
5200 Other Uses	\$ 1,200,000.00
6000 Contingency	\$ 5,048,728.00
Total Special Revenue Fund	\$26,243,942.00

Debt Service Fund – General Obligation

5100 Debt Service	\$30,204,461.00
Total Debt Service Fund General Obligation	\$30,204,461.00

Debt Service Fund – Pension Bond Series 2004

5100 Debt Service	\$ 4,307,329.00
Total Debt Service Fund Pension Bond	\$ 4,307,329.00

Capital Projects Fund

4000 Facilities Construction	\$170,027,850.00
Total Capital Projects Fund	\$170,027,850.00

Trust and Agency Fund

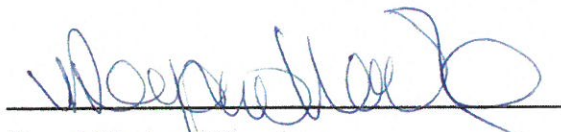
2000 Support Services	\$110,000.00
6000 Contingency	\$240,000.00
7000 Unappropriated Ending Fund Balance	\$260,848.00
Total Trust and Agency Fund	\$610,848.00

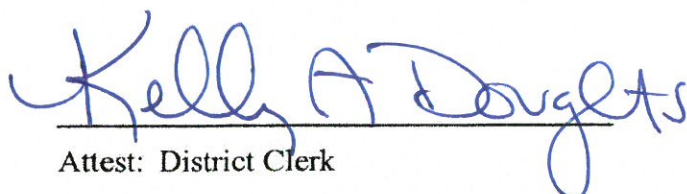
IMPOSING AND CATERGORIZING TAXES

BE RESOLVED that the Board of Directors of West Linn-Wilsonville School District 3Jt, Clackamas County, Oregon, hereby impose the taxes provided for the adopted budget at the rate of \$4.8684 per \$1,000 of assessed value for operations; and at the rate of \$1.50 per \$1,000 for local option levy operations; and in the amount of \$30,204,461 for payment of the bonded debt; and that these taxes are hereby imposed and categorized for the tax year 2020-2021 upon the assessed value of all taxable property within the District.

Imposing and Categorizing	Education Limitation	Excluded from Limitation
General Fund Permanent Tax Rate	\$4.8684/\$1,000.00	
General Fund Local Option Levy Rate	\$1.5000/\$1,000.00	
Debt Service Fund		\$30,204,461.00

The above resolution statements were approved and declared adopted on this 29th day of June 2020.


Board Chair of Directors


Attest: District Clerk

**FORM
ED-1**

NOTICE OF BUDGET HEARING

A public meeting of the West Linn-Wilsonville School District 3Jt will be held on June 29, 2020 at 5.00 ☐ a.m. at ☒ p.m.
(Governing body) (Date)

22210 SW Stafford Rd. Tualatin, OR 97062, Oregon. The purpose of this meeting is to discuss the
(Location)

budget for the fiscal year beginning July 1, 20 20 as approved by the West Linn-Wilsonville School Dist. Budget Committee.
(District name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 22210 SW Stafford Rd.
(Street address)

Tualatin, OR 97062 between the hours of 8:00 a.m., and 4:30 p.m., or online at www.wlww.k12.or.us.

This budget is for an ☒ annual; ☐ biennial budget period. This budget was prepared on a basis of accounting that is: ☒ the same as;
☐ different than the preceding year. If different, the major changes and their effect on the budget are:

Contact Son Le Hughes	Telephone number (503) 673-7005	E-mail hughess@wlww.k12.or.us
---------------------------------	--------------------------------------	----------------------------------

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20 18–20 19	Adopted Budget This Year: 20 19–20 20	Approved Budget Next Year: 20 20–20 21
1. Beginning Fund Balance	27,154,461.00	23,468,389.00	22,796,455.00
2. Current Year Property Taxes, other than Local Option Taxes	60,413,323.00	64,370,024.00	70,401,835.00
3. Current Year Local Option Property Taxes	8,954,255.00	9,862,195.00	10,393,918.00
4. Other Revenue from Local Sources	9,528,437.00	9,598,420.00	10,459,027.00
5. Revenue from Intermediate Sources	2,542,133.00	2,610,822.00	3,628,899.00
6. Revenue from State Sources	60,458,337.00	60,997,985.00	76,759,740.00
7. Revenue from Federal Sources	3,232,950.00	4,087,817.00	5,159,646.00
8. Interfund Transfers	0.00	0.00	1,225,000.00
9. All Other Budget Resources	2,162,681.00	4,500,000.00	158,160,344.00
10. Total Resources	174,446,576.00	179,495,652.00	358,984,864.00

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries	61,741,357.00	62,975,275.00	69,744,152.00
12. Other Associated Payroll Costs	37,774,880.00	42,330,884.00	45,542,333.00
13. Purchased Services	13,413,230.00	13,045,975.00	33,700,236.00
14. Supplies & Materials	5,242,587.00	6,087,385.00	6,959,369.00
15. Capital Outlay	9,028,155.00	5,647,022.00	15,304,850.00
16. Other Objects (except debt service & interfund transfers)	638,520.00	709,301.00	1,111,101.00
17. Debt Service*	26,777,040.00	29,463,890.00	34,511,790.00
18. Interfund Transfers*	0.00	25,001.00	1,225,000.00
19. Operating Contingency	0.00	7,078,007.00	14,057,095.00
20. Unappropriated Ending Fund Balance & Reserves	256,643.00	12,132,912.00	136,828,938.00
21. Total Requirements	154,872,412.00	179,495,652.00	358,984,864.00

FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Function			
FTE for Function			
1000 Instruction	75,414,354.00	80,290,464.00	88,929,985.00
FTE	692.22	682.10	707.39
2000 Support Services	38,075,279.00	39,586,985.00	45,100,754.00
FTE	239.45	229.45	232.36



CLACKAMAS COUNTY

Office of County Clerk

SHERRY HALL
CLERK

1710 Red Soils Court Suite 100
OREGON CITY, OR 97045
503.722.6086

November 21, 2019

BY EMAIL AND USPS

West Linn-Wilsonville School District
Attn: Kathleen Ludwig
22210 SW Stafford Rd
Tualatin OR 97062

Greetings:

Please find attached certified abstract of results of the November 5, 2019 Special Election.

Elections costs will be finalized and invoices will be sent out by the end of November. Let us know if any additional information is needed.

Sincerely,

A handwritten signature in black ink, appearing to read "A. Jones", is written over a light blue horizontal line.

Andrew Jones
Elections Manager

10.10

Canvass Results Report

Official Ballots

Run Time 9:00 AM

Run Date 11/20/2019

Clackamas County, Oregon

November 5, 2019 Special Election

11/5/2019

Page 11

Official Results

Registered Voters

89785 of 291596 = 30.79%

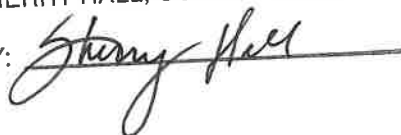
Precincts Reporting

115 of 115 = 100.00%

Measure 3-554: West Linn-Wilsonville School District

Precinct	Yes	No	Cast Votes	Undervotes	Overvotes	Vote By Mail Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
131	1,629	1,306	2,935	12	3	2,950	2,950	6,597	44.72%
132	1,313	909	2,222	15	2	2,239	2,239	4,795	46.69%
133	554	346	900	3	0	903	903	2,175	41.52%
135	1,596	1,063	2,659	14	0	2,673	2,673	5,548	48.18%
201	1,151	472	1,623	5	0	1,628	1,628	4,401	36.99%
202	1,228	480	1,708	5	1	1,714	1,714	5,439	31.51%
204	681	368	1,049	2	1	1,052	1,052	2,977	35.34%
252	155	85	240	2	0	242	242	511	47.36%
320	45	26	71	1	0	72	72	161	44.72%
321	608	588	1,196	7	0	1,203	1,203	2,745	43.83%
322	296	303	599	5	0	604	604	1,314	45.97%
323	64	37	101	0	0	101	101	254	39.76%
Totals	9,320	5,983	15,303	71	7	15,381	15,381	36,917	41.66%

CERTIFIED COPY OF THE ORIGINAL
SHERRY HALL, COUNTY CLERK

BY: 

Ballots Cast per Contest with Precincts
Washington County, Nov 05, 2019 Special District
All Precincts, All Districts, All ScanStations, All Contests, All Boxes

Page: 8 of 12
2019-11-21
11:11:20

Official Election Results

Total Ballots Cast: 92323, Registered Voters: 338668, Overall Turnout: 27.26%

W Linn-Wilsonville SD 3J Measure 3-554 (Vote for 1)

Precinct	Ballots Cast	Reg. Voters	Total Votes	Yes	No	Over Votes	Under Votes
Precinct 425	24	78	24	11 45.83%	13 54.17%	0	0
Precinct 432	63	371	63	51 80.95%	12 19.05%	0	0
Total	87	449	87	62 71.26%	25 28.74%	0	0

Richard W. Hotornicht, Director of Assessment
and Taxation and Ex-Officio County Clerk for
Washington County, do hereby certify this to be a
true and correct copy of the original.

Date: November 21, 2019
By: A. Kawai
Elections Manager



Canvass Results Report

Official Ballots

Run Time 9:00 AM

Run Date 11/20/2019

Clackamas County, Oregon

November 5, 2019 Special Election

11/5/2019

Page 12

Official Results

Registered Voters

89785 of 291596 = 30.79%

Precincts Reporting

115 of 115 = 100.00%

Measure 3-555: West Linn-Wilsonville School District

Precinct	Yes	No	Cast Votes	Undervotes	Overvotes	Vote By Mail Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
131	1,999	923	2,922	27	1	2,950	2,950	6,597	44.72%
132	1,539	669	2,208	30	1	2,239	2,239	4,795	46.69%
133	649	243	892	11	0	903	903	2,175	41.52%
135	1,904	741	2,645	27	1	2,673	2,673	5,548	48.18%
201	1,214	411	1,625	3	0	1,628	1,628	4,401	36.99%
202	1,294	412	1,706	7	1	1,714	1,714	5,439	31.51%
204	752	300	1,052	0	0	1,052	1,052	2,977	35.34%
252	180	60	240	2	0	242	242	511	47.36%
320	50	21	71	1	0	72	72	161	44.72%
321	700	499	1,199	4	0	1,203	1,203	2,745	43.83%
322	338	261	599	5	0	604	604	1,314	45.97%
323	62	38	100	1	0	101	101	254	39.76%
Totals	10,681	4,578	15,259	118	4	15,381	15,381	36,917	41.66%

CERTIFIED COPY OF THE ORIGINAL
SHERRY HALL, COUNTY CLERK

BY: Sherry Hall

Ballots Cast per Contest with Precincts
Washington County, Nov 05, 2019 Special District
All Precincts, All Districts, All ScanStations, All Contests, All Boxes
Official Election Results

Page: 9 of 12
2019-11-21
11:11:20

Total Ballots Cast: 92323, Registered Voters: 338668, Overall Turnout: 27.26%

W Linn-Wilsonville 3J Measure 3-555 (Vote for 1)

Precinct	Ballots Cast	Reg. Voters	Total Votes	Yes	No	Over Votes	Under Votes
Precinct 425	24	78	24	12 50.00%	12 50.00%	0	0
Precinct 432	63	371	62	52 83.87%	10 16.13%	0	1
Total	87	449	86	64 74.42%	22 25.58%	0	1



I, *Richard W. Hobernicht*, Director of Assessment
and Taxation and Ex-Officio County Clerk for
Washington County, do hereby certify this to be a
true and correct copy of the original.

Date: November 21, 2019

By: *Richard W. Hobernicht*
Director of Assessment

WEST LINN- WILSONVILLE SCHOOL DISTRICT

Resolution No. 2019-2

A RESOLUTION OF WEST LINN-WILSONVILLE SCHOOL DISTRICT NO. 3JT, CLACKAMAS AND WASHINGTON COUNTIES, OREGON CALLING A MEASURE ELECTION TO SUBMIT TO THE ELECTORS OF THE DISTRICT THE QUESTION OF CONTRACTING A GENERAL OBLIGATION BONDED INDEBTEDNESS IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$206,800,000 TO FINANCE CAPITAL COSTS; DECLARING INTENT TO REIMBURSE EXPENDITURES; AND RELATED MATTERS.

WHEREAS, the West Linn-Wilsonville School Board passed Resolution No. 2017-10 appointing advisory committees to look at West Linn-Wilsonville student and school safety in the broadest context and prioritize areas of perceived concern and identify possible evidence-based solutions that need exploration and received the final reports from those committees which informed this resolution; and

WHEREAS, the Long Range Planning Committee of the West Linn-Wilsonville School Board reviewed the West Linn-Wilsonville School District's recommendations for addressing West Linn-Wilsonville school and student safety following the advisory committees' reports and incorporated them into the Capital Projects provided to the Board; and

WHEREAS, the West Linn-Wilsonville School Board supported the Superintendent's High School Study Group, initiated and received a 10-year data forecast for student population, and initiated and received a re-evaluation of school capacity and used that information to inform the needs of students in the future; and

WHEREAS, the Board of Directors of West Linn-Wilsonville School District No. 3Jt, Clackamas and Washington Counties, Oregon, a school district organized under Oregon Revised Statutes ("ORS") Chapter 332 (the "District"), has determined that a need exists for the District to finance capital costs, as more fully described in the Notice of Measure Election attached hereto as Exhibit A and to pay bond issuance costs (the "Project"); and

WHEREAS, in connection with the Project, the District has evaluated the need for safety improvements, the joint funding of safety improvements with other public and private entities and the funding of safety improvements in accordance with ORS 332.176; and

WHEREAS, ORS 328.205, as amended (the "Act"), authorizes the District, subject to voter approval, to contract bonded indebtedness to provide funds to finance the cost of the Project and to pay bond issuance costs; and

WHEREAS, Oregon Laws 2015, Chapter 783 (Senate Bill 447) established an Oregon School Capital Improvement Matching Program (the "OSCIM Program") which provides matching fund grants to school districts for capital costs of school districts; and

WHEREAS, the OSCIM Program requires matching funds in an amount equal to or exceeding the amount of the grant and such matching funds must be from general obligation bonds approved by the voters of the District; and

WHEREAS, the District has been awarded a \$7,192,506 grant from the OSCIM Program if general obligation bonds are approved by the voters of the District; and

WHEREAS, the cost of the Project is expected to be \$213,992,506; and

WHEREAS, the District anticipates incurring expenditures (the "Expenditures") to finance the cost of the Project and wishes to declare its official intent to reimburse itself for any Expenditures it may make from its general funds on the Project from the proceeds of voter-approved general obligation bonds, the interest on which is expected to be excluded from gross income under Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"); and

WHEREAS, the Board has determined that it is in the best interest of the District to place the question of issuing the general obligation bonds on the ballot at the November 5, 2019 election.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF WEST LINN-WILSONVILLE SCHOOL DISTRICT NO. 3JT, CLACKAMAS AND WASHINGTON COUNTIES, OREGON RESOLVES AS FOLLOWS:

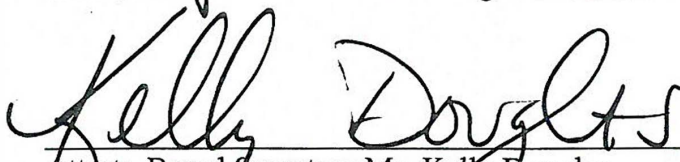
1. A measure election is hereby called for the purpose of submitting to the electors of the District the question of contracting a general obligation bonded indebtedness in the name of the District in an amount not to exceed \$206,800,000 ("the "Bonds"). Bond proceeds will be used to finance the Project and pay all bond issuance costs. The Bonds shall mature over a period of not more than 31 years from the date of issue and may be issued in one or more series.
2. The measure election hereby called shall be held in the District on November 5, 2019. As authorized by the County Clerk of Clackamas County, Oregon and the Oregon Secretary of State, the election shall be conducted by mail pursuant to ORS 254.465 and 254.470.
3. The District authorizes the Superintendent or Chief Financial Officer or their designee, as the authorized representative (the "Authorized Representative") to act on behalf of the District, to submit the final ballot title and explanatory statement, if any, and to take such further action as is necessary or desirable to carry out the intent and purposes herein in compliance with the applicable provisions of law.
4. The Authorized Representative shall cause to be delivered to the Elections Official of Clackamas County, Oregon, the Notice of Measure Election (the "Notice") in substantially the form attached hereto as Exhibit A, with such changes as are approved and filed by the Authorized Representative as follows:
 - a. Not later than August 16, 2019 (80 days prior to the election date) for publication of notice by Clackamas County on Form SEL 805; and
 - b. Not sooner than after completion of the ballot title challenge process provided in the Secretary of State's Referral Manual and not later than September 5, 2019 (61 days prior to the election date) on Form SEL 803.

5. The Authorized Representative shall cause to be delivered to the Elections Official of Clackamas County, Oregon, an Explanatory Statement if the Clackamas or Washington County prepares a voters' pamphlet for the November 5, 2019 election, which shall be approved and filed by the Authorized Representative at the time of filing Form SEL 803 pursuant to paragraph 4.b. above.
6. The District hereby declares its official intent to reimburse itself with the proceeds of the Bonds for any of the Expenditures incurred by it prior to the issuance of the Bonds.
7. The law firm of Mersereau Shannon LLP is hereby appointed to serve as bond counsel and Piper Jaffray & Co. has been engaged to serve as underwriter or placement agent with respect to the Bonds.

ADOPTED by the Board of Directors of West Linn-Wilsonville School District No. 3Jt, Clackamas and Washington Counties, Oregon, this 5th day of August, 2019.



Chair, Board of Directors Ms. Regan Molatore



Attest: Board Secretary Ms. Kelly Douglas

WEST LINN- WILSONVILLE SCHOOL DISTRICT

Resolution No. 2018-15

A RESOLUTION OF THE BOARD OF DIRECTORS OF WEST LINN-WILSONVILLE SCHOOL DISTRICT NO. 3JT, CLACKAMAS AND WASHINGTON COUNTIES, OREGON, CALLING A MEASURE ELECTION TO SUBMIT TO THE ELECTORS OF THE DISTRICT THE QUESTION OF AUTHORIZING THE RENEWAL OF A FIVE-YEAR LOCAL OPTION TAX AT THE RATE OF \$1.50 PER \$1,000 OF ASSESSED VALUATION TO FINANCE DISTRICT OPERATIONS.

WHEREAS, Oregon Revised Statutes (“ORS”) Sections 280.040 through 280.090 authorizes West Linn-Wilsonville School District No. 3JT, Clackamas and Washington Counties, Oregon (“the District”) to submit a measure to District voters which, if approved, would allow the District to collect a local option tax for operating purposes; and

WHEREAS, voters in the District approved a local option tax in 2000, 2004, 2008 and 2014 at the rate of \$1.50 per \$1,000 of assessed valuation to finance District operations and related incidental costs; and

WHEREAS, the current local option tax will expire June 30, 2020; and

WHEREAS, the Board of Directors of the District has determined there is a need to continue this level of funding beginning in the 2020-2021 fiscal year and therefore it is desirable to seek voter approval to renew the local option tax at the same rate.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WEST LINN-WILSONVILLE SCHOOL DISTRICT NO. 3JT, CLACKAMAS AND WASHINGTON COUNTIES, OREGON AS FOLLOWS:

- 1) That an election is hereby called for the purpose of submitting to the qualified voters of the District the question of authorizing the renewal of the current local option tax for operating purposes for a period of five years commencing fiscal year 2020–21 and ending fiscal year 2024–25, at a fixed rate of \$1.50 per \$1,000 of assessed value.


Such a rate is estimated to raise approximately \$11,241,776 in 2020–21, \$11,803,864 in 2021–22, \$12,157,980 in 2022–23, \$12,401,140 in 2023–24, and \$12,525,151 in 2024–25, for a total of \$60,129,912 over five years. The amount raised may be different than estimated, depending on changes to the assessed and real market value of each property within the District.

- 2) That the election hereby called shall be held on the 5th day of November 2019.
- 3) The District authorizes the Superintendent or Chief Financial Officer or their designee, as the authorized representative (the “Authorized Representative”) to act on behalf of the District, to submit the final ballot title and explanatory statement, if any, and to take such further action as is necessary or desirable to carry out the intent and purposes herein in compliance with the applicable provisions of law.

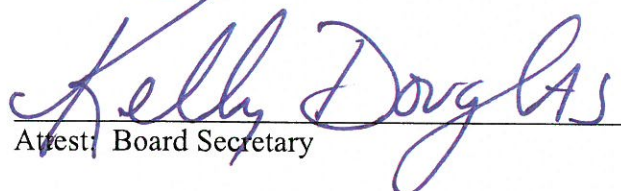
- 4) That the District directs that there shall be delivered to the election officer of Clackamas County, Oregon the Notice of Measure Election (the "Notice") in substantially the form attached hereto as Exhibit A, with such changes as are approved and filed by the Authorized Representative as follows:
- a) Not later than August 17, 2019 (80 days prior to the election date) for publication of notice by Clackamas County on Form SEL 805; and
 - b) Not sooner than after completion of the ballot title challenge process provided in the Secretary of State's Referral Manual and not later than September 5, 2019 (61 days prior to the election date) on Form SEL 803.
- 5) Pursuant to ORS Section 310.145, the five-year local option tax for operating purposes in the amount of a fixed rate of \$1.50 per \$1,000 of assessed value shall be classified as being subject to the limits of Section 11b, Article XI of the Oregon Constitution and that the revenues will be used to fund the public school system.

ADOPTED by the Board of Directors of West Linn-Wilsonville School District No. 3Jt, Clackamas and Washington Counties, Oregon, this 10th day of June 2019.

Dated this 10th day of **June 2019**.



Chair, Board of Directors



Attest: Board Secretary

Notice of Measure Election

District

3-554

Notice

Date of Notice	Name of District	Name of County or Counties	Date of Election
08/26/2019	West Linn-Wilsonville School District 3jt	Clackamas & Washington	Nov. 5, 2019

Final Ballot Title The following is the final ballot title of the measure to be submitted to the district's voters. The ballot title notice has been published and the ballot title challenge process has been completed.

Caption 10 words which reasonably identifies the subject of the measure.

Bonds to Increase Safety, Security; Address Overcrowding; Build, Replace Facilities

Question 20 words which plainly phrases the chief purpose of the measure.

Shall District increase safety, address overcrowding, update classrooms; issue \$206.8 million general obligation bonds; estimated to maintain current tax rate? If the bonds are approved, they will be payable from taxes on property or property ownership that are not subject to the limits of sections 11 and 11b, Article XI of the Oregon Constitution.

Summary 175 words which concisely and impartially summarizes the measure and its major effect.

It's estimated that this measure would not increase current tax rates. West Linn-Wilsonville School District has been awarded \$7,192,506 in State grants which will be available only if these bonds are approved.

If approved, this measure would finance capital costs including:

Safe and Welcoming Schools:

-Improve safety at all schools.

-Capital Asset replacement; Preservation Projects at all schools.

Relieve Overcrowding:

-Renovate the current Athey Creek Middle School building to accommodate expanded, redesigned third high school.

-Rebuild an expanded Athey Creek Middle School at new West Linn location.

-Build new primary school in Wilsonville.

-Expand West Linn High stadium and parking.

Career and Technical Education:

-Update classrooms, improve career education equipment and learning spaces, implement technology improvements District-wide.

-Build Performing Arts Center at Wilsonville High.

Citizen oversight committee and regular independent audit of bond expenditures required.

Bonds may be issued in multiple series; each maturing within 31 years from issuance; pay bond interest and costs of issuance. Actual levy rates may vary based upon interest rates incurred and changes in assessed value.

Explanatory Statement 500 words that impartially explains the measure and its effect.

If the county is producing a voters' pamphlet an explanatory statement must be drafted and attached to this form for:

→ any measure referred by the district elections authority; or

→ any initiative or referendum, if required by local ordinance.

Explanatory Statement Attached? ☒ Yes ☐ No

Authorized District Official Not required to be notarized.

Name	Title
Kathleen E. Ludwig	Superintendent
Mailing Address	Contact Phone
22210 SW Stafford Road, Tualatin, OR 97062	503-673-7034

By signing this document:

→ I hereby state that I am authorized by the district elections authority to submit this Notice of Measure Election; and

→ I certify that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.

Kathleen E. Ludwig

Signature

08/26/2019

Date Signed

**Joint County Voters' Pamphlet
Measure Explanatory Statement****! Important! Read all instructions before completing this form.**

Use this form when filing a 'JCVP-05 Joint County Voters' Pamphlet Measure Explanatory Statement' with your County Elections office. If a local government/jurisdiction is located in more than one county, the County Elections office of the county in which the city hall of the City or the administrative office of the local government is located shall be the filing officer for the JCVP-05.

Filing Information

Election: ☐ Primary ☐ General ☒ Special 11/5/2019

Measure # 3 - 554

Ballot Title Caption

Bonds to Increase Safety, Security; Address Overcrowding; Build, Replace Facilities.

Name of Person responsible for content of 'Measure Explanatory Statement' (as it should appear in the Voters' Pamphlet):

Kathleen E. Ludwig, Superintendent

Name of Jurisdiction/Organization the person is authorized to represent (as it should appear in the Voters' Pamphlet):

West Linn-Wilsonville School District 3jt

Contact Information:

Phone: Cell: _____ Work: 503-673-7034 Home: _____

Email: ludwigk@wlwv.k12.or.us

Signature

Kathleen E. Ludwig

Signature of person responsible for the content of "Measure Explanatory Statement"

8/26/2019

Date

Measure Explanatory Statement

See attached for "Measure Explanatory Statement" (500 word/number MAX)

For Office Use only:

County: Clack

Signed? ☒ Yes ☐ No

Explanatory Statement attached? ☒ Yes ☐ No

Intake Staff Initials: fw

Word Count (500 max):

Providing digital copy? ☐ Yes ☐ No

Received digital copy? ☐ Yes ☐ No

Review Staff Initials:

What

West Linn-Wilsonville School District has placed a capital bond on the 2019 ballot. With no expected increase to the current tax rate, the bond would provide funds to: make safety and security upgrades; build a new primary school; rebuild a new middle school; relocate and enlarge third high school; add new high school performing arts center; expand high school stadium and parking; upgrade technology and facilities District-wide. If bond measure is approved, the District will receive an additional \$7,192,506 in matching state grants.

How

The District's Long-Range Planning Committee, led by citizen volunteers, reviewed enrollment forecasts and school facility conditions. The committee made recommendations based on present and future facility needs. Guided by the committee's recommendations, and feedback from a community Bond Summit, West Linn-Wilsonville Board of Directors propose that bond funds, if approved, be used to:

- **Improve Safety and Security:** Construct secure entrances at all schools. Add classroom lockdown hardware at all schools. Add intrusion-limiting glass at all schools. Replace fire alarm systems, fire sprinkler systems, add site lighting, video monitoring, and communication upgrades District-wide. Expand stadium and parking at West Linn High School to accommodate students and staff daily and during emergency events.
- **Address Overcrowding:** Construct one new primary school on District-owned property in Wilsonville to meet enrollment needs. Relocate and expand Arts and Technology High School to the Athey Creek Middle School site. Construct an enlarged Athey Creek Middle School on District-owned property in West Linn to meet enrollment needs.
- **Increase Opportunities for CTE and Arts:** Construct a new performing arts center at Wilsonville High School to increase opportunities for the arts. Remodel existing theater into Career and Technical Education-focused instructional space, increasing school capacity.
- **Replacement and Preservation at Existing School Buildings:** Projects proposed to repair or replace aging roofs, windows, and mechanical/electrical systems. Install softball turf at Wilsonville High School. Remodel CREST facility. Produce energy-saving improvements to schools and facilities. Upgrade technology by re-wiring schools, updating network electronics and communication systems, and adding student devices.

Why

Student enrollment has more than doubled in last 20 years; projections show enrollment increases of more than 1,000 students in the next 10 years. New schools and learning spaces are expected to balance current and future enrollment while providing students and staff with safe and efficient learning environments.

Bond measure proposes to fund classroom improvements at existing school buildings and make operational improvements at all existing schools. Bond measure proposes classroom expansion and renovation conducive to career-based learning.

How Much

Due to the retirement of existing bonds, this bond measure is not expected to increase the current tax rate. This \$206.8 million bond is projected to have an average rate of \$1.19 per \$1,000 of assessed value annually over the bond term. The anticipated average cost is approximately \$238 per year on a home with a \$200,000 assessed taxable value. Actual rates may vary based upon interest rates incurred and changes to assessed value.

Notice of Measure Election

District

3-555

SEL 803

rev 03/18 ORS 250.035,
250.041, 255.145, 255.345

Notice

Date of Notice	Name of District	Name of County or Counties	Date of Election
08/26/2019	West Linn-Wilsonville School District 3jt	Clackamas & Washington	Nov. 5, 2019

Final Ballot Title The following is the final ballot title of the measure to be submitted to the district's voters. The ballot title notice has been published and the ballot title challenge process has been completed.

Caption 10 words which reasonably identifies the subject of the measure.

Renewal of Five-Year Local Option Levy for Teaching Positions

Question 20 words which plainly phrases the chief purpose of the measure.

Shall District maintain teaching positions, staffing operations; renew levy of \$1.50 per \$1,000 assessed value for five years beginning 2020? This measure renews current local option taxes.

Summary 175 words which concisely and impartially summarizes the measure and its major effect.

This local option school levy was originally approved in 2000; most recently renewed in 2014.

If approved, measure would provide funds to maintain current West Linn-Wilsonville School District programs; staffing levels for 5 years. If this measure isn't approved, District would need to reduce its budget by approximately \$11,241,776 in 2020-2021 at current funding.

Local Option Renewal would:

- Preserve over 80 classroom teachers, counselors, support staff.
- Maintain class size; protect class sizes supported by current levy.
- Help local schools by supplementing state funding.

Spending would be subject to audits.

Proposed rate estimated to raise approximately \$11,241,776 in 2020-21, \$11,803,864 in 2021-22, \$12,157,980 in 2022-23, \$12,401,140 in 2023-24, and \$12,525,151 in 2024-25, for total of \$60,129,912 over five years.

\$1.50 per \$1,000 of assessed value is maximum rate any property would be assessed. As with current local option levy, rate for many properties expected to be less. Average rate expected at \$1.35 per \$1,000 of assessed value. In no case would total education levy exceed \$5.00 per \$1,000 of real market value.

Explanatory Statement 500 words that impartially explains the measure and its effect.

If the county is producing a voters' pamphlet an explanatory statement must be drafted and attached to this form for:

- any measure referred by the district elections authority; or
- any initiative or referendum, if required by local ordinance.

Explanatory Statement Attached?

☒ Yes

☐ No

Authorized District Official Not required to be notarized.

Name Kathleen E. Ludwig	Title Superintendent
Mailing Address 22210 SW Stafford Road, Tualatin, OR 97062	Contact Phone 503-673-7034

By signing this document:

- I hereby state that I am authorized by the district elections authority to submit this Notice of Measure Election; and
- I certify that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.

Kathleen E. Ludwig
Signature

08/26/2019

Date Signed

**Joint County Voters' Pamphlet
Measure Explanatory Statement****! Important! Read all instructions before completing this form.**

Use this form when filing a 'JCV-05 Joint County Voters' Pamphlet Measure Explanatory Statement' with your County Elections office. If a local government/jurisdiction is located in more than one county, the County Elections office of the county in which the city hall of the City or the administrative office of the local government is located shall be the filing officer for the JCV-05.

Filing Information

Election: ☐ Primary ☐ General ☒ Special 11/5/2019

Measure # 3 555

Ballot Title Caption

Renewal of Five-Year Local Option Levy for Teaching Positions

Name of Person responsible for content of 'Measure Explanatory Statement' (as it should appear in the Voters' Pamphlet):

Kathleen E. Ludwig, Superintendent

Name of Jurisdiction/Organization the person is authorized to represent (as it should appear in the Voters' Pamphlet):

West Linn-Wilsonville School District 3jt

Contact Information:

Phone: Cell: _____ Work: 503-673-7034 Home: _____

Email: ludwigk@wlwv.k12.or.us

Signature

Kathleen E. Ludwig

Signature of person responsible for the content of "Measure Explanatory Statement"

8/26/2019

Date

Measure Explanatory Statement

See attached for "Measure Explanatory Statement" (500 word/number MAX)

For Office Use only:

County: Clack

Signed? ☒ Yes ☐ No

Explanatory Statement attached? ☒ Yes ☐ No

Intake Staff Initials: ju

Word Count (500 max):

Providing digital copy? ☐ Yes ☐ No

Received digital copy? ☐ Yes ☐ No

Review Staff Initials:

10.25

3-SSS

This levy is a renewal of the West Linn-Wilsonville School District five-year Local Option levy approved by voters in 2000, 2004, 2008, and again in 2014.

This measure would continue to fund approximately 80 teaching positions that are dependent upon local option revenue. The District would use the revenues from this measure to continue employing approximately the same number of teachers, counselors, support staff, and maintain smaller class sizes.

This levy would be used to fill the shortfall between the expected spending amount needed to maintain current teaching staff and the State school funding level. Despite expected increases in state funding, to continue to provide the same high quality level of education, the local option levy must be renewed.

This measure would renew the levy at the same rate; current tax rates will not increase as a result. If approved, the local option rate would remain unchanged from current levels at \$1.50 per \$1,000.

The District has the highest graduation rate in the State for districts with multiple high schools. In the past five years, District schools have received the US News & World Report's "Best High Schools" Award, the Niche "Best Schools" Award, and Newsweek's "Top High Schools" Award. Programs and staffing for Performing Arts, Science, Technology, Engineering, and Mathematics (STEM) have been maintained and enhanced with support from the current local option levy.

The amount of local option tax that would be imposed on each property is difficult to predict. Actual amounts depend on Real Market Values compared to Assessed Values. However, each property's total local option tax would not exceed the existing rate of \$1.50 per thousand that has been in place since the local option tax started in 2000.

This local option tax is estimated to raise approximately \$11,241,776 in 2020-21, \$11,803,864 in 2021-22, \$12,157,980 in 2022-23, \$12,401,140 in 2023-24, and \$12,525,151 in 2024-25, for a total of \$60,129,912 over five years.