

WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT 2023-2024 PROPOSED BUDGET



(THIS PAGE INTENTIONALLY LEFT BLANK)

TABLE OF CONTENTS

PREFACE	Page
Understanding the Budget Document	i
Budget Document Format.....	iv

SECTION I: EXECUTIVE SUMMARY

Executive Summary	1.1
Superintendent's Budget Message	1.2
Distinguished Budget Award.....	1.9
Overview of West Linn-Wilsonville School District.....	1.10
School Board Goals	1.11
Budget Preparation	1.12

SECTION II: ORGANIZATIONAL SECTION

District Organizational Chart.....	2.1
Board/Budget Committee Members	2.2
Budget Assumptions	2.4
Financial Policies	2.5
Descriptions & Classifications.....	2.6

SECTION III: FINANCIAL SECTION

Financial Summary	3.1
-------------------------	-----

SECTION III-A: General Fund

General Fund Budget At A Glance.....	3.2
General Fund Resources by Object Graph.....	3.3
General Fund Resources by Function/Object Table	3.4
General Fund Requirements by Function Graph	3.6
General Fund Requirements by Object Graph.....	3.7

Instruction Requirements

1111 – Elementary – K-5.....	3.8
1121 – Middle School Programs	3.10
1122 – Middle School Extracurricular.....	3.12
1131 – High School Programs.....	3.13
1132 – High School Extracurricular	3.15
1140 – Pre-Kindergarten Programs	3.16
1210 – Talented & Gifted.....	3.17
1221 – Intensive Support for Students with Disabilities.....	3.18
1223 – Community Transition Center	3.19
1226 – Home Instruction	3.20
1227 – Extended School Year Programs	3.21
1250 – Support for Students with Disabilities	3.22

Instruction Requirements (Continued)	Page
1260 – Early Childhood Evaluation	3.23
1288 – Charter Schools.....	3.24
1291 – English Language Learner Programs.....	3.25
1299 – Other Programs	3.26
1400 – Summer School.....	3.27

Support Services

2113 – Social Work Services.....	3.28
2122 – Counseling Services.....	3.29
2130 – Health Services	3.30
2140 – Psychological Services	3.31
2150 – Speech Pathology & Audiology Services	3.32
2160 – Motor Team	3.33
2190 – Director of Student Support Services.....	3.34
2210 – Improvement of Instruction Services.....	3.35
2218 – Professional Development - Classified	3.36
2219 – Professional Development - Licensed.....	3.37
2222 – Library/Media Center	3.38
2223 – Multimedia Services	3.39
2230 – Assessment and Testing.....	3.40
2240 – Instructional Staff Development	3.41
2310 – Board of Education	3.42
2320 – Executive Administration	3.43
2410 – Office of the Principal	3.44
2520 – Fiscal Services	3.45
2541 – Maintenance (Districtwide)	3.46
2542 – Care & Upkeep of Buildings.....	3.47
2543 – Care & Upkeep of Grounds	3.48
2544 – Maintenance (Districtwide)	3.49
2545 – Care & Upkeep of Vehicles	3.50
2546 – Security Services (Buildings)	3.51
2552 – Vehicle Operation Services.....	3.52
2558 – Special Education Transportation Services.....	3.53
2573 – Warehouse & Distribution	3.54
2630 – Information & Communication Services	3.55
2640 – Human Resources	3.56
2660 – Technology Services.....	3.57
2680 – Interpretation & Translation Services	3.58
2700 – Supplemental Retirement Services	3.59

(THIS PAGE INTENTIONALLY LEFT BLANK)

Support Services (Continued)	Page
3310 – Direction of Community Services	3.60
3360 – Family Empowerment Center	3.61

Other Uses and Contingencies

5100 – Interfund Loan Repayment	3.62
6110 – Operating Contingency	3.63

SECTION III-B: Special Revenue Funds

Special Revenue Funds by Category	3.64
Special Revenue Requirements by Function	3.65
Special Revenue Requirements by Object	3.66
201 – Columbia Regional - Autism	3.67
209 – School Map - Donations	3.68
211 – Graduating Seniors Scholarship Funds	3.69
216 – State of Oregon Library Grant	3.71
230 – Medicaid Administration	3.72
241 – Title 1 C Summer Migrant	3.73
242 – Utility Grant	3.74
243 – Future Ready Oregon	3.75
250 – Internal Grants	3.76
251 – Carl Perkins	3.77
253 – Title IA	3.78
254 – IDEA	3.79
258 – Early Indicator & Intervention System	3.84
263 – Title IIA Teacher Quality	3.85
266 – Youth Transition Program	3.86
267 – Title III	3.87
270 – High School Success – M98	3.88
271 – Student Investment Account	3.90
295 – Student Body	3.92
297 – Nutrition Services	3.93
299 – Outdoor School	3.94

SECTION III-C: Debt Service Funds

Debt Service Fund Resources	3.95
Debt Service Requirements	3.96
300 – General Obligation Bonds Debt Service	3.97
320 – 2004 PERS UAL Debt Service	3.99
321 – 2021 PERS UAL Debt Service	3.101

SECTION III-D: Capital Projects Funds

WLWV Facilities Plan	3.103
Capital Projects Revenue Resources	3.105
Capital Projects Requirements by Function	3.106
Capital Projects Requirements by Object	3.107
419 – 2019 Bond	3.108
425 – 2014 Bond	3.110
470 – Land	3.111
492 – Construction Excise Tax (CET)	3.112

SECTION IV: INFORMATIONAL SECTION

Function Descriptions	4.1
2023-24 State School Fund Grant Estimate	4.3
Budget Survey Results	4.5
Clackamas County Assessed Value Growth Estimate	4.9
Summary of PERS Employer Contribution Rates	4.10

SECTION V: APPENDIX

Accounting Terminology	5.1
Oregon Department of Education Accounting Definitions	5.11

(THIS PAGE INTENTIONALLY LEFT BLANK)

PREFACE:

**UNDERSTANDING THE
BUDGET DOCUMENT**

(THIS PAGE INTENTIONALLY LEFT BLANK)



WEST LINN –WILSONVILLE SCHOOL DISTRICT

UNDERSTANDING THE WLWV SCHOOL DISTRICT BUDGET, FISCAL YEAR 2023-2024

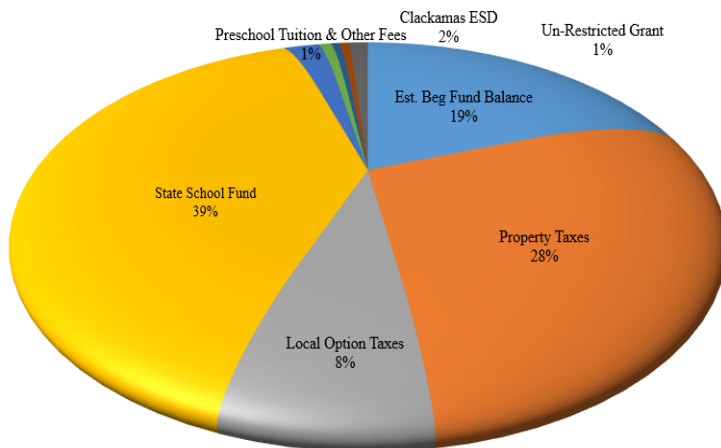
School budgets can be challenging to read or understand. We have produced this document to provide an easy-to-understand summary of the WLWV School District budget and to answer the questions we hear most often about our General Fund Budget:

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

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



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



The largest portion of WLWV School District's General Fund Revenue comes from the State School Fund (SSF). The Oregon Department of Education (ODE) determines the total funding that each school district receives based on the amount of permanent rate property tax revenues collected state-wide, and the number of students in each district.

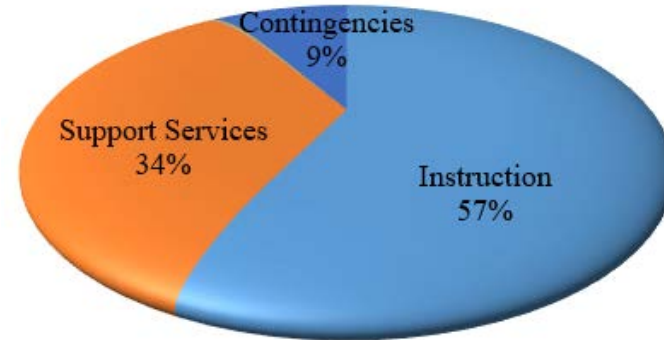
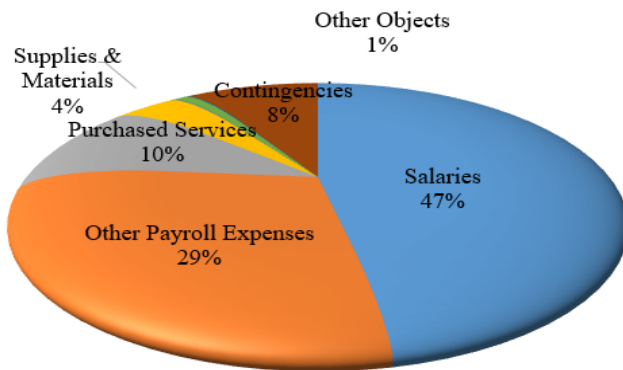
In the 2023-24 Budget document, SSF makes up 39%, Permanent Property Taxes make up 28%, Local Option Taxes make up 8%, CESD makes up 1%, and the estimated Beginning Fund Balance makes up approximately 19% of the total revenue.

Local Option Taxes are a five-year voter-approved levy that was most recently approved in November, 2019.

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

General Fund Requirements by Objects	Proposed Budget 2023-24	
	\$ Amount	%
Salaries	72,913,382	46.65%
Other Payroll Expenses	46,559,196	29.79%
Purchased Services	15,991,937	10.23%
Supplies & Materials	5,738,649	3.67%
Capital Outlay	150,000	0.10%
Other Objects	1,366,458	0.87%
Transfer	150,000	0.10%
Contingencies	13,415,100	8.58%
TOTAL ALL OBJECTS	\$ 156,284,722	100.00%

General Fund Requirements by Functions	Proposed Budget 2023-24	
	\$ Amount	%
Instruction	89,593,381	57.33%
Support Services	52,825,144	33.80%
Enterprise & Community Services	301,097	0.19%
Transfers	150,000	0.10%
Contingencies	13,415,100	8.58%
TOTAL ALL FUNCTIONS	\$ 156,284,722	100.00%



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

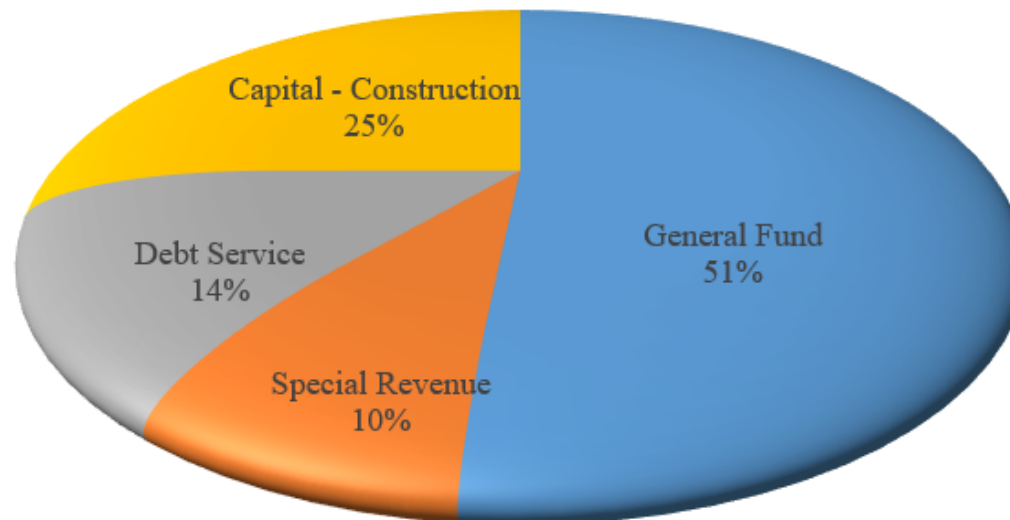
Are there other funds in the WLWV School District budget? The WLWV School District budgets and accounts for money in a number of other funds other than the General Fund: 1) **Special Revenue Funds** are specifically dedicated revenues such as federal, state, and local grants, 2) **Debt Service Funds**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

DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2023-2024

FUND	Proposed Budget 2023-24		2022-23 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	156,284,722	51.65%	133,018,549	38.01%	23,266,173
Special Revenue	29,248,334	9.67%	29,940,176	8.56%	(691,842)
Debt Service	41,356,038	13.67%	39,481,039	11.28%	1,874,999
Capital - Construction	75,709,650	25.02%	147,220,540	42.07%	(71,510,890)
Trust & Agency Funds	-	0.00%	290,622	0.08%	(290,622)
TOTAL ALL FUNDS	\$ 302,598,744	100.00%	\$ 349,950,926	100.00%	\$ (47,352,182)

The Trust & Agency Fund 700 has shifted to Special Revenue Fund 200 based on auditor advisement in 2022-23.



(THIS PAGE INTENTIONALLY LEFT BLANK)

BUDGET DOCUMENT FORMAT

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

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

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

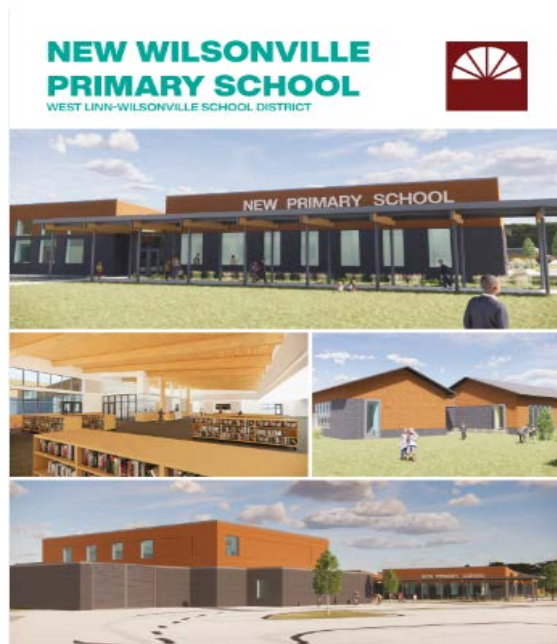


(THIS PAGE INTENTIONALLY LEFT BLANK)

I: EXECUTIVE SUMMARY

(THIS PAGE INTENTIONALLY LEFT BLANK)

EXECUTIVE SUMMARY



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

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

SUPERINTENDENT'S BUDGET MESSAGE

FOR THE 2023-2024 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 2023-2024 in accordance with ORS 294.391.

The District Budget for 2023-2024 proposes:

- \$156,284,722 in the General Fund
- \$29,248,334 in the Special Revenue Fund
- \$41,356,038 in the Debt Services Fund
- \$75,709,650 in the Capital Projects Fund

Together, the funds demonstrate a balanced budget of revenue and expenditures that meet federal and state regulations and align with the District Goals; the District Continuous Improvement Plan, the District Equity Action Plan, and individual School Work Plans.

PART 1: Public School Budget Sources

Public school districts are funded through a variety of sources.

General Fund:

State School Fund (SSF)

With a shift to a primarily state-funded school system, school districts receive the vast majority of their funding through the State School Fund, into their General Budget (ORS 327.008). To achieve equalized per-student funding, the current formula reduces state aid if local revenues per student are high and increases state aid if local revenues per student are low. The formula uses five different methods to adjust for cost differences among school districts: Teacher experience adjustment, Transportation grant, Facility grant, High cost disability grant and Weighted student count.

Property Taxes

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

Local Option Levy

Under Oregon's property tax law, a local option levy gives individual communities the ability to supplement state funding for their local schools. In November 2019, voters in West Linn and Wilsonville renewed a four-year local option levy, at a rate of \$1.50 per \$1,000 of assessed value. Local option taxes in our district are used to fund teachers at all schools to sustain effective class sizes.

Special Revenue:

School districts also receive funds through federal or state grants. These grants are accountable to special spending criteria.

A. Federal IDEA and Title Grants

The Office of Special Education Programs administers three formula grant programs authorized by the Individuals with Disabilities Education Act (IDEA). These formula grants are awarded to states annually to support children experiencing disabilities Birth through age 21.

Title funds are annual federal monies that are meant to supplement, not replace, existing state funding for education, for example:

- Title I funding provides programming for students from low-income families. The money must go toward helping these learners meet challenging and relevant academic state standards.
- Title 2 funding supports teacher, principal, administrator, and staff professional development.
- Title 3 funding is for English Language Learners (ELL) and immigrant students.

B. State Grants:

I. High School Success Grant (Measure 98)

The state-funded High School Success Grant (HSSG) 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 HSSG funds to impact all three of these areas that connect to school attendance, graduation and a student's aspiration for college, career and beyond. This grant awards funds based on the number of high school students in each school district.

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

In 2018, voters approved a Corporate Activities Tax allocating funds each biennium towards the Student Success Act. The Student Success Act proportions each year towards 3 funds: Statewide Education Initiatives, Early Learning Account and the Student Investment Account (SIA).

The Student Investment Account (SIA), is an annual, non-competitive grant fund for all Oregon school districts and eligible charter schools. This money has two purposes: 1) Meet students' mental and behavioral health needs and 2) Increase academic achievement and reduce academic disparities for students who have historically experienced disparities in our schools.

Extensive community engagement informed the goals within the district's Continuous Improvement Plan and the priorities outlined in the district's Student Investment Account (SIA) Grant application. This grant awards funds based on the weighted student count in each school district.

Capital Projects:

The revenue in this fund comes primarily from Capital Bond tax sources, Land Sales, or Construction Excise Tax. Each of these areas of revenue and expenditure must meet federal, state or county requirements and regulations.

PART 2: Steps in Assembling a School District Budget

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

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

Key Investment Strategies (mentioned in Step 3) are those that are research-based or proven to exemplify the quality of learning and the quality of care every parent wishes for their child. Key investments that our community has identified include:

- 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;
- Offering Online and Blended Learning options to students and families which expands course offerings and provides flexible learning environments and pacing for students; and,
- Maintaining responsible stewardship of our facilities, grounds, and other property assets.

Feedback from Community:

A survey was sent out to the community in mid-April asking for feedback regarding these key investments and which they would prioritize for the new fiscal school year, 2023-2024. The District received close to 600 survey responses. The feedback was collected, analyzed and applied when evaluating these investments within the proposed budget, such as these top responses:

- ☒ Hiring quality staff and providing effective classroom support systems
- ☒ Effective class size ranges
- ☒ Providing quality curriculum and curriculum support
- ☒ Support for mental health and behavioral needs

Measuring the Outcomes of Our Investments

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

- Graduation rates – West Linn-Wilsonville has the highest 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, IB courses and Dual Credit classes at our high schools
- Oregon Department of Education District and School Report Cards
- Oregon State Assessments (OSAS) that provide academic *benchmark* data (G. 3-5, 8, 11) aligned to college and career readiness
- District-administered Interim and Formative Assessments that provide academic *growth or achievement* data. These types of assessments (standards-based or skills-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 school and district leadership teams effectively plan where broad-based as well as targeted new learning, instruction and resources are needed

- Anecdotal data from student, staff and community surveys (e.g. Panorama) and district- or school-based information forums

Part 3: Reporting the Budget for 2023-2024

The West Linn-Wilsonville School District 2023-2024 General Budget proposal is based on a \$9.9 billion State School Fund biennium. While \$9.9 is an increase from the past biennium (\$9.3 billion), it does not adequately address the cost to “roll forward” and maintain current programs and personnel. It is well below what is needed to adjust for payroll increases, increases in insurance costs, increases in materials and utilities costs, and the national rise in inflation (Consumer Price Index). School District Business Managers in Oregon calculate that Current Service Level for the biennium of 2023-2025 should amount to a \$10.3 billion State School Fund.

For the 2023-2024 District Budget we have made the following working assumptions:

General Fund Revenue:

- State revenue of \$9.9 billion for the biennium (49% of the biennial allocation in 2023-2024; 51% in 2024-2025)
- State School Fund of \$61,590,314
- Property Taxes of \$44,048,763
- ADM projected at approximately 9,100 students; however, funds calculated using ADMw 10,410 from 2022-2023
- Projected Local Option revenue of \$12,929,931
- Utilization of Regional ESD funds appropriated to the district of \$3,138,989

Special Revenue Grants:

- High School Success Grant of approximately \$2.8 million
- Student Investment Account Grant of \$6.9 million

Reserves (ending-fund-balance):

- Carry-over of approximately \$30,162,427 as of March 31, 2023 ending fund balance

Expenditures:

- Rolling forward of current service level (staff, programs, operations)
- Increased personnel costs to honor negotiated contracts that include increases in cost of living (COLA), years-of-service step increases, and health insurance;
- Increased hours/benefits to para educator classified staff to provide additional support and scheduled time for training and collaboration;
- Increased cost in PACE insurance (10-15% increase);
- Increased costs for utilities, transportation, materials, supplies and purchased services for all buildings and adjusting for expansion across the district;
- Additional costs with new Riverside High School (administrators, teaching staff, support staff, operating budget)
- Additional staffing positions to support K-5 Literacy renewal curriculum and professional development (6 Reading Coaches); and

- Additional administrators (2 high), TOSAs (2 middle) and support staff (2 primary) to build educator capacity in working with diverse needs of students and increasing the collaboration necessary to achieve school goals.

Inadequate State School Fund Depletes Reserves for 2023-2024 budget

With only a \$9.9 billion state school fund, districts across Oregon are making difficult decisions regarding their ability to roll forward with current staff and programs. For some, it means reductions in staff or programs next year. For others, it means depleting reserves for one or both years in order to keep a current service level.

In West Linn-Wilsonville, we will expend a large portion of our ending-fund-balance from 2022-2023 (reserve) in order to roll forward our current service level as well as provide the additional staffing outlined above. To be clear, this is not a sustainable practice. The use of reserves is a “one-time” fix. Depleting reserves means that the second year of the biennium will be impacted by having less to draw upon. We are hopeful that legislators will be responsive to advocacy efforts still going on at this time and will increase the state school fund while time allows. Otherwise, like other districts, we anticipate making reductions in the second year of the biennium.

PART 4: 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 and equity.
- 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 our stellar Business Office and the countless hours they have invested in assembling this budget document, alongside hours of meetings with district staff to ensure programs and staffing are accurately reflected.
- 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.
- 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 open our new Riverside 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

It's important to restate that an inadequate State School Fund this biennium results in the expenditure of district reserves for West Linn-Wilsonville and reductions for neighboring districts for 2023-2024. We will likely have difficult decisions to make in the near future. And yet, I hold a spirit of optimism that our state and elected representatives understand that the nation-wide conditions of workforce shortages paired with increased inflation and wages are not going away overnight. We will be in this economic predicament for the foreseeable future. There needs to be a more stable and adequate funding source and commitment in Oregon for K-12 education.

As a last word, I am proud and humbled to serve the West Linn-Wilsonville School District and to bring forward a budget that supports the mission and goals of this school district, striving to nurture self-efficacy (BELIEF) and a sense of BELONGING for each student.

Respectfully,

Kathy Ludwig, D.Ed.
Superintendent

DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**West Linn-Wilsonville School District 3JT
Oregon**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill
Executive Director

The West Linn-Wilsonville School District has been awarded the Distinguished Budget Presentation Award for our 2022-23 Budget!

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

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

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

OVERVIEW OF WLWV SCHOOL DISTRICT



The West Linn-Wilsonville School District covers 42 square miles in the south metropolitan area of Portland, Oregon. The District includes two towns, West Linn and Wilsonville, and a rural area of Clackamas County. The District is a K-12 public school system with approximately 9,100.

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

Scholastic Aptitude Test (SAT) scores are among the highest in Oregon. Oregon consistently ranks first or second in SAT scores nationwide for states in which fifty percent or more of the graduating seniors take the test. Approximately 90 percent of all West Linn-Wilsonville graduates go on to two- and four-year colleges.

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

SCHOOL BOARD GOALS

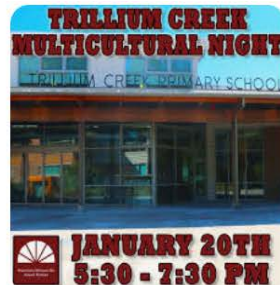
The Board is responsible for establishing educational goals, which will guide both the Board and staff in working together toward the continuing improvement of our academic program. As a Board, we have established District Goals to:

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

VISION THEMES

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

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



BUDGET PREPARATION



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

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

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

BASIS OF BUDGETING

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

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



SUMMARY OF SIGNIFICANT BUDGETING POLICIES

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

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

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



FUND FINANCIAL STATEMENTS

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

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

STATE SCHOOL FUND GRANTS & PROPERTY TAX REVENUES

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

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

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

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



BUDGET DEVELOPMENT PROCESS & TIMELINE

Budget Process

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

Budget Hearing

10. Budget summary and notice of budget hearing are published.

Adopt budget

11. A quorum of the governing body holds a Budget Hearing. Patrons may attend.
12. Budget Committee approves the proposed budget and forwards it to the Board for Adoption.
13. Tax Levy certified by the County Assessor.



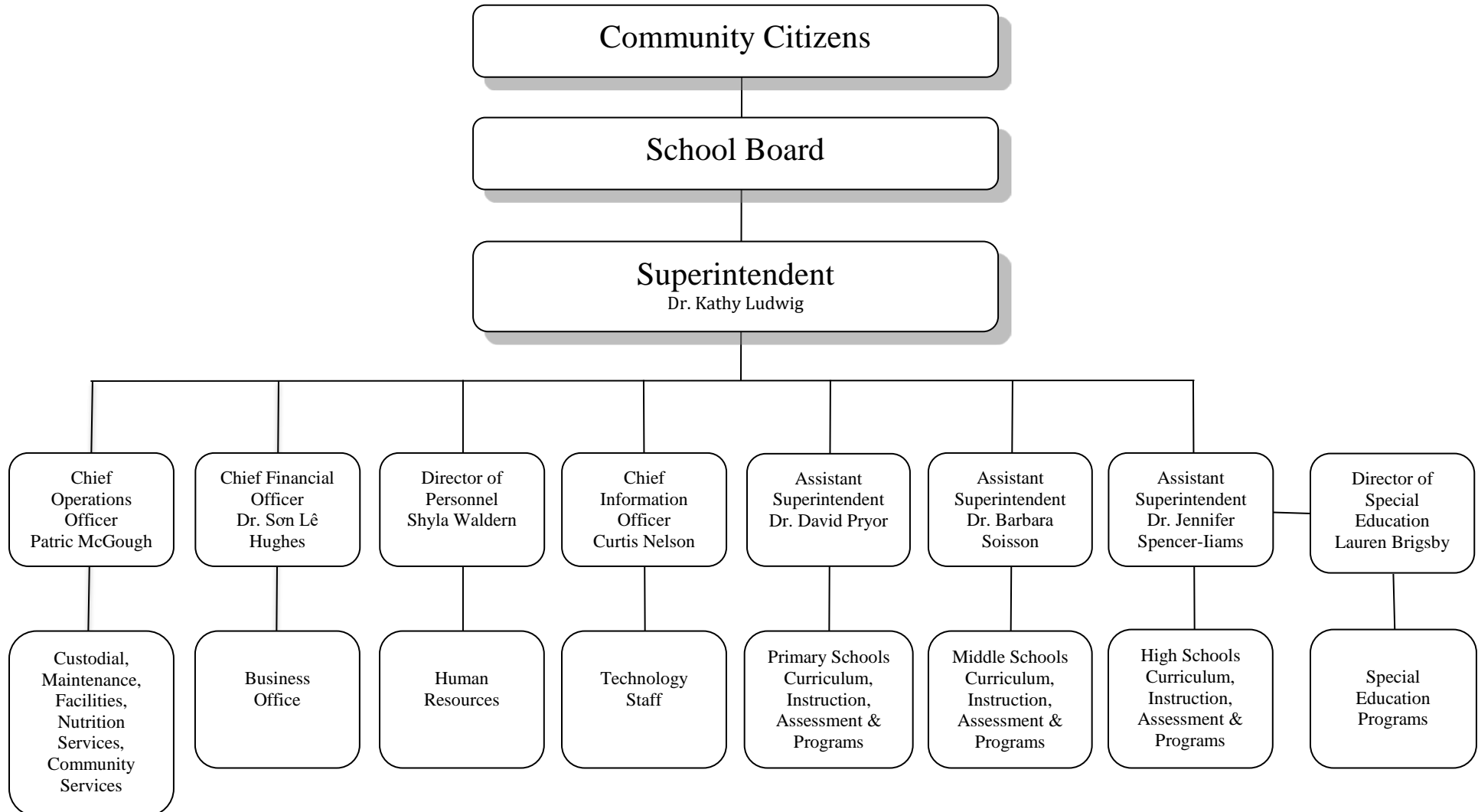
(THIS PAGE INTENTIONALLY LEFT BLANK)

II: ORGANIZATIONAL SECTION

(THIS PAGE INTENTIONALLY LEFT BLANK)

WEST LINN-WILSONVILLE SCHOOL DISTRICT 3JT

Organizational Chart



(THIS PAGE INTENTIONALLY LEFT BLANK)

BOARD & BUDGET COMMITTEE MEMBERS

Board Members

Ms. Chelsea King, Board Chair	2023
Ms. Christy Thompson, Board Vice Chair	2023
Mr. Louis Taylor	2025
Ms. Kirsten Wyatt	2025
Ms. Kelly Sloop	2025

Committee Appointees

Ms. Hui Xie	June 30, 2023
Ms. Mini Aga	June 30, 2024
Ms. Ginger Fitch	June 30, 2024
Mr. Kishore Kollu	June 30, 2025
Mr. Dan Schumaker	June 30, 2025

The budget committee shall:

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

ORS 294.336-406



[Chelsea King](#)
Board Chair
Position 2
Term Expires
6/30/2023



[Christy Thompson](#)
Vice Chair
Position 4
Term Expires
6/30/2023



[Louis Taylor](#)
Board Member
Position 1
Term Expires
6/30/2025



[Kirsten Wyatt](#)
Board Member
Position 3
Term Expires
6/30/2025



[Kelly Sloop](#)
Board Member
Position 5
Term Expires
6/30/2025

BUDGET CALENDAR

	<u>DATE</u>	<u>ACTIVITY</u>
Budget Planning	Nov 14, 2022	REGULAR SCHOOL BOARD MEETING Board reviews draft 2023-24 Budget Calendar Board announces Budget Committee vacancy
	Jan 9, 2023	REGULAR SCHOOL BOARD MEETING Board approves 2023-24 budget calendar Board appoints Budget Committee member
	March 15, 2023	Work Session with Budget Committee members
	March 17, 2023	Work Session with Budget Committee members (if needed)
Budget	April 12, 2023	Publish first notice of Budget Committee Meeting (5 to 30 days before the meeting)
	April 19, 2023	Publish second notice Budget Committee Meeting on District website (5 to 30 days before the meeting)
	May 1, 2023	REGULAR SCHOOL BOARD BUDGET MEETING Budget Committee in attendance <u>Proposed Budget:</u> Superintendent delivers 2023-24 Proposed Budget Message and Presentation.
	May 17, 2023	1st OFFICIAL BUDGET COMMITTEE MEETING Budget Committee presents 2022-23 Proposed Budget Report to Board <u>Approved Budget:</u> Board as Budget Committee approves 2023-24 Proposed Budget.
	May 22, 2023	2nd BUDGET COMMITTEE MEETING (if needed)
	May 24, 2023	Publish Notice of Public Hearing and Budget Summary (ORS 294.438) (5 to 30 days before the meeting)
	June 5, 2023	REGULAR BOARD MEETING <u>Adopted Budget:</u> Board conducts a public hearing and adopts the budget, makes appropriations, and imposes taxes.
	July 15, 2023	Submit Tax Certification Documentations File budget information with County Recorder and Designated Agencies.
	Aug 31, 2023	Submission of electronic budget to the Oregon Department of Education.

BUDGET ASSUMPTIONS

Salary Assumptions:	2022-2023 Adopted Budget	2023-2024 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	2022-2023 Adopted Budget	2023-2024 Proposed
UAL PERS	7%	14%
PERS: Budgeted at the employee's rate of either Tier I/II/ OPSRP <i>Source from PERS-Employer Contribution Rate 2023-25</i>	7.05% T1/2, and 3.94% for OSPRP due to Side Account	7.92% T1/2, and 5.08% for OSPRP due to Side Account
Social Security	6%	6%
Workers Compensation	Range of .38% to 3.99%	Range of .38% to 3.99%
Unemployment compensation	.15%	.15%
OR Paid Leave	N/A	1% (ER 40%, EE 60%)
Health benefits:		
Classified	\$1,523 per month	\$1,623 per month
Licensed	\$1,690.00 per month	\$1,790 per month
Administrator	100%	100%

Revenue Assumptions	2022-2023 Adopted Budget	2023-2024 Proposed
Tuition, Fees, and Miscellaneous	0% increase	0% increase
Local Option Property Taxes	3.5% increase	3.5% increase
Enrollment	9,121 ADMr, 10,373 ADMw	9,100 ADMr, 10,352 ADMw (SY23-24 est.). <i>Proposed used 10,410.86 ADMw fr. SY22-23.</i>

Expenditure Assumptions	2022-2023 Adopted Budget	2023-2024 Proposed
Services and Supplies	5% increase	5% increase
Transportation	10.63 % increase	9% increase
Insurance and Fees	10-15% increase	10-15% increase

FINANCIAL POLICIES

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

DESCRIPTIONS & CLASSIFICATIONS

FUND DESCRIPTIONS & DEFINITIONS

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

CLASSIFICATION OF REVENUES & EXPENDITURES

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

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

(THIS PAGE INTENTIONALLY LEFT BLANK)

III: FINANCIAL SECTION

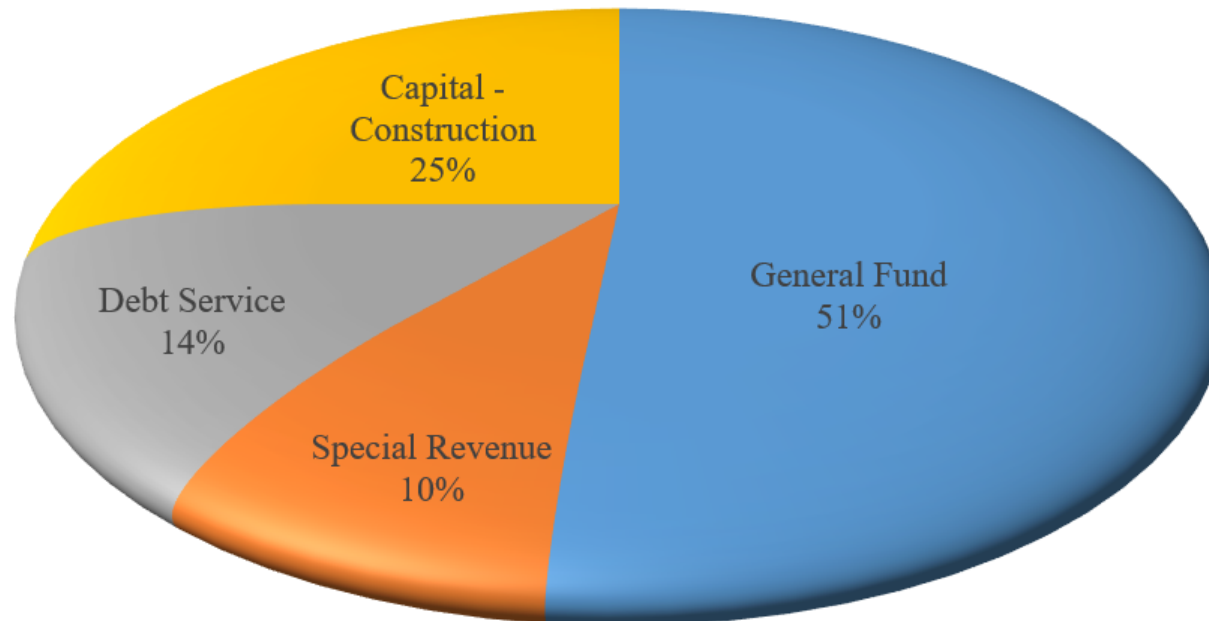
(THIS PAGE INTENTIONALLY LEFT BLANK)

DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2023-2024

FUND	Proposed Budget 2023-24		2022-23 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	156,284,722	51.65%	133,018,549	38.01%	23,266,173
Special Revenue	29,248,334	9.67%	29,940,176	8.56%	(691,842)
Debt Service	41,356,038	13.67%	39,481,039	11.28%	1,874,999
Capital - Construction	75,709,650	25.02%	147,220,540	42.07%	(71,510,890)
Trust & Agency Funds	-	0.00%	290,622	0.08%	(290,622)
TOTAL ALL FUNDS	\$ 302,598,744	100.00%	\$ 349,950,926	100.00%	\$ (47,352,182)

Note: The Trust & Agency Fund 700 has moved to Special Revenue Fund 200 based on auditor advice in 2022-23.



(THIS PAGE INTENTIONALLY LEFT BLANK)

FINANCIAL SECTION:

III-A. GENERAL FUND

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

GENERAL FUND BUDGET AT A GLANCE

Fiscal Year 2023-2024

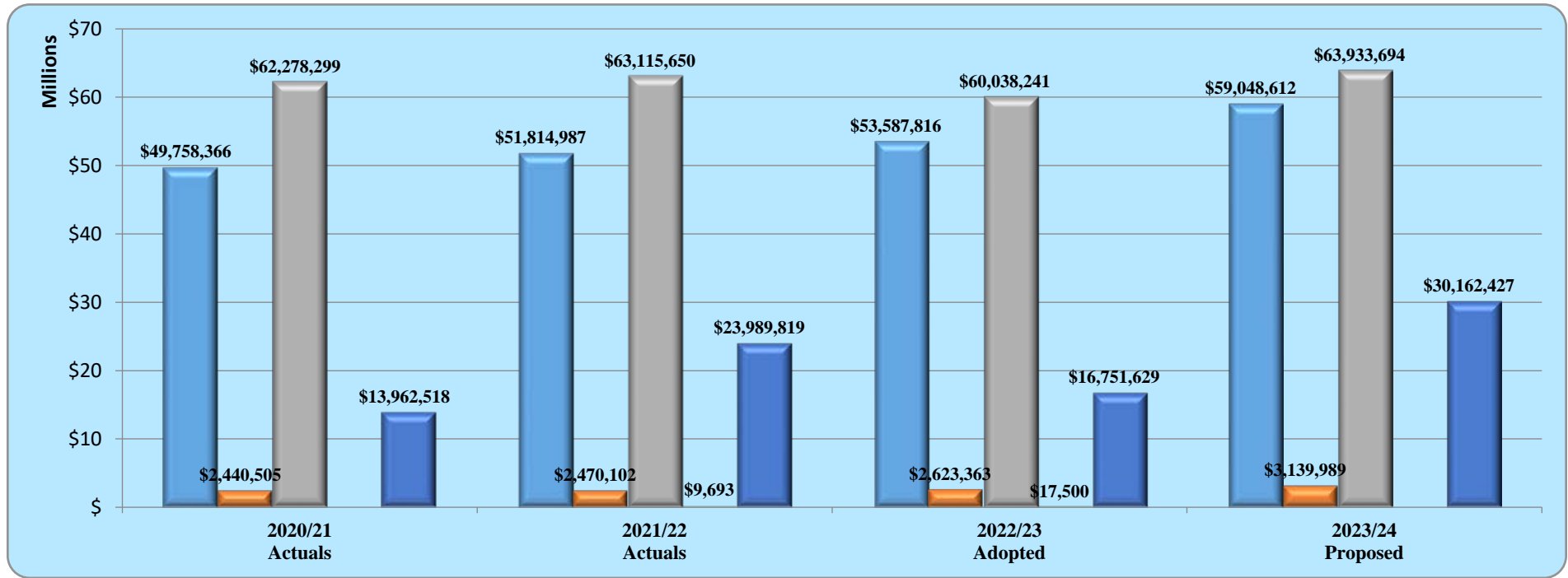
Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023 (sources from Oregon Department Education)

REVENUE		FY2023-2024	PERCENTAGE
Property Taxes		44,048,763	34.93%
Common School Fund		1,253,828	0.99%
County School Fund		1,000	0.00%
State School Fund		61,590,314	48.83%
Local Option Taxes		12,929,931	10.25%
Tuition & Fees		729,717	0.58%
Investment Earnings		850,832	0.67%
Clackamas ESD		3,138,989	2.49%
Un-Restricted Grant High Cost Disability		1,089,552	0.86%
Others (including donation and building rental)		489,369	0.39%
Total Revenue	\$	126,122,295	100.00%
EXPENDITURES			
Salaries		72,913,382	50.68%
Associated Payroll Costs		46,559,196	32.36%
Purchased Services		15,991,937	11.12%
Supplies and Materials		5,738,649	3.99%
Capital Outlay		150,000	0.10%
Other Dues and Professional Fees		1,366,458	0.95%
Pay back inter-fund 294 Loan		150,000	0.10%
Contingency		1,000,000	0.70%
Total Expenditures	\$	143,869,622	100.00%
REVENUE - EXPENDITURES		(17,747,327)	
Estimate Beginning Fund Balance	\$	30,162,427	Est. as of 3.31.23
EST. ENDING FUND BALANCE	\$	12,415,100	9.84%

West Linn - Wilsonville School District 3JT

General Fund Resources by Object

Total: \$156,284,722



	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed		2023/24 Approved	2023/24 Adopted
Object	\$	\$	\$	\$	%	\$	\$
1000 - Revenue From Local Sources	49,758,366	51,814,987	53,587,816	59,048,612	37.8		
2000 - Revenue From Intermediate Sources	2,440,505	2,470,102	2,623,363	3,139,989	2.0		
3000 - Revenue From State Sources	62,278,299	63,115,650	60,038,241	63,933,694	40.9		
4000 - Revenue From Federal Sources	-	9,693	17,500	-			
5000 - Other Sources	13,962,518	23,989,819	16,751,629	30,162,427	19.3		
Total Object:	128,439,688	141,400,252	133,018,549	156,284,722	100		

West Linn - Wilsonville School District 3JT

GF Resources by Function/Object

General Fund

Total: \$156,284,722

Major Object - Object	2020/21 Actuals \$	2021/22 Actuals \$	2022/23 Adopted \$	2023/24 Proposed \$	2023/24 Approved \$	2023/24 Adopted \$
1000 - Revenue From Local Sources						
1111 - Current Year's Taxes	38,970,485	40,305,297	41,655,560	43,272,520		
1112 - Prior Years Taxes	306,694	426,156	249,784	646,394		
1121 - Current Year's Taxes-Local Option	9,501,979	10,455,640	10,782,941	12,712,188		
1122 - Prior Years' Taxes-Local Option	72,069	102,921	60,279	180,545		
1123 - Penalty & Interest - Local Option	22,012	24,859	9,361	37,198		
1190 - Penalties and Interest On Taxes	91,072	97,764	37,676	129,849		
1310 - Regular Day School Tuition	250	266,569	151,662	259,365		
1510 - Interest On Investments	358,284	(523,248)	110,919	850,832		
1530 - Gain or Loss On Sale of Investments	(42,239)	(8,740)	-	-		
1700 - Extracurricular Activities	-	23,732	-	4,607		
1705 - Enrichment Fees	(413)	3,095	-	74,331		
1706 - Crest	59	-	-	10,916		
1707 - Crest Field Trips	-	6,440	48,000	40,740		
1710 - Admissions	-	25,093	16,987	55,562		
1741 - HS Activity Fees	-	169,873	137,109	248,429		
1742 - MS Activity Fees	8,814	42,427	24,237	34,567		
1745 - Crest Center Fees	-	-	-	1,200		
1790 - Middle School Musical	-	-	8,000	-		
1791 - Strings	-	-	12,000	-		
1911 - Rental of Buildings	27,968	36,004	60,984	117,896		
1920 - Contributions, Donations fr Private Source	70,770	11,178	-	138,020		
1960 - Recovery of Prior Years' Expenditures	8,972	275,839	-	-		
1990 - Miscellaneous	361,532	73,931	222,317	233,453		
1993 - Student Fees	57	157	-	-		
Total Object:	49,758,366	51,814,987	53,587,816	59,048,612		
2000 - Revenue From Intermediate Sources						
2101 - County School Fund	956	61,566	1,217	1,000		
2102 - General Education Service District Funds	2,392,935	2,376,946	1,939,142	3,138,989		
2190 - ESD Handicapped- Thru Co.	-	-	-	-		
2199 - Other Intermediate Sources	46,615	31,590	683,004	-		
Total Object:	2,440,505	2,470,102	2,623,363	3,139,989		

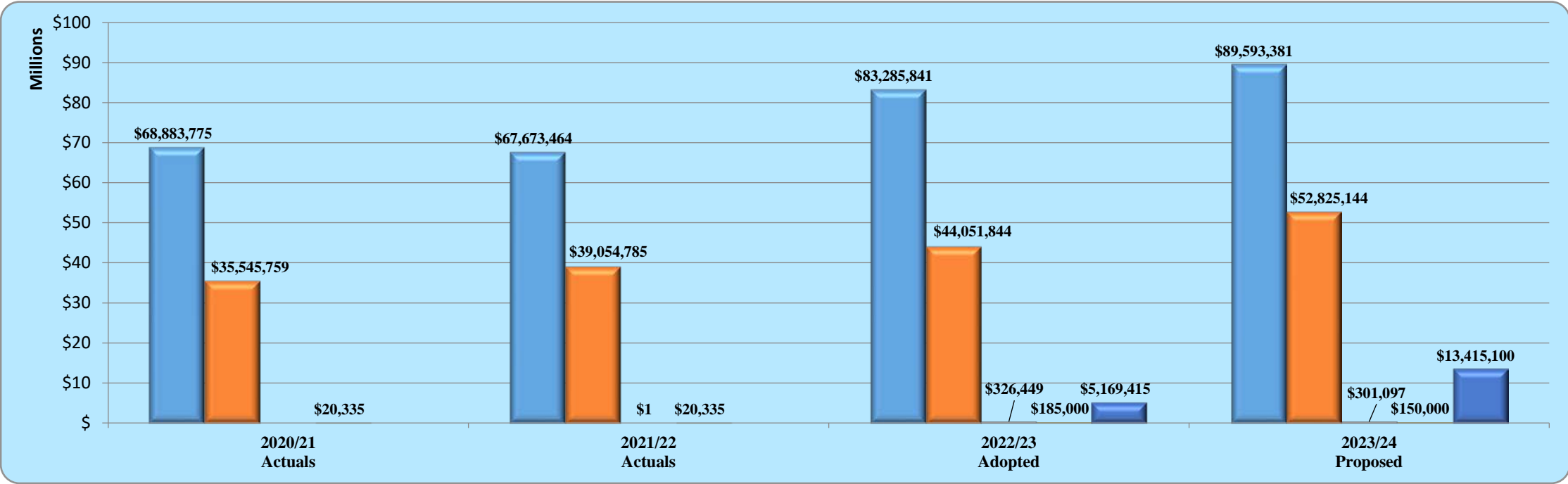
Continued on next page...

Continued from previous page

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
3000 - Revenue From State Sources						
3101 - State School Fund	60,186,478	60,292,554	58,715,308	61,590,314		
3103 - Common School Fund	949,152	1,105,070	970,197	1,253,828		
3199 - Other Unrestricted Grants-In-Aid	1,037,669	1,636,186	352,736	1,089,552		
3299 - Other Restricted Grants-In-Aid	105,000	81,840	-	-		
<i>Total Object:</i>	62,278,299	63,115,650	60,038,241	63,933,694		
4000 - Revenue From Federal Sources						
4801 - Federal Forest Fees	-	9,693	17,500	-		
5000 - Other Sources						
5150 - Loan Receipts	1,500,000	-	-	-		
5400 - Beginning Fund Balance	12,462,518	23,989,819	16,751,629	30,162,427		
<i>Total Object:</i>	13,962,518	23,989,819	16,751,629	30,162,427		
<i>Total Fund:</i>	128,439,688	141,400,252	133,018,549	156,284,722		

West Linn - Wilsonville School District 3JT

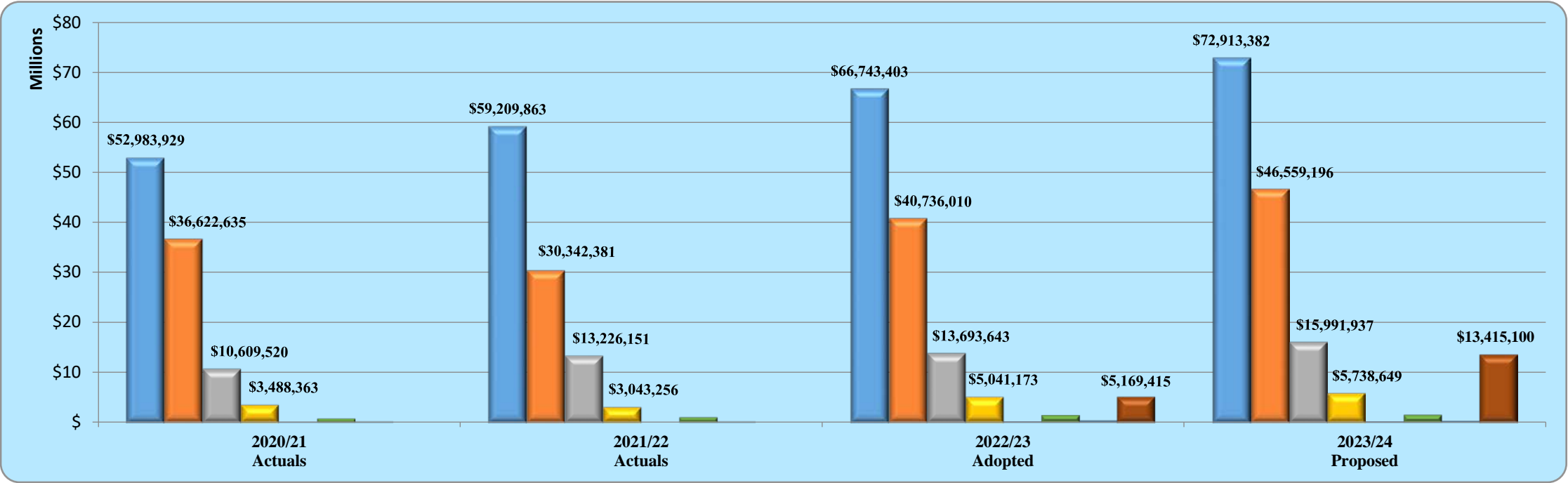
General Fund Requirements by Function
Total: \$156,284,722



	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Function	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction	68,883,775	67,673,464	83,285,841	652.20	89,593,381	691.13				
2000 - Support Services	35,545,759	39,054,785	44,051,844	220.26	52,825,144	246.46				
3000 - Enterprise and Community Services.	-	1	326,449	3.00	301,097	2.50				
5000 - Other Uses	20,335	20,335	185,000		150,000					
6000 - Contingencies	-	-	5,169,415		13,415,100					
Total Function:	104,449,869	106,748,585	133,018,549	875.47	156,284,722	940.09				

West Linn - Wilsonville School District 3JT

General Fund Requirements by Object
Total: \$156,284,722



	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries	52,983,929	59,209,863	66,743,403 875.47	72,913,382 940.09		
200 - Associated Payroll Costs	36,622,635	30,342,381	40,736,010	46,559,196		
300 - Purchased Services	10,609,520	13,226,151	13,693,643	15,991,937		
400 - Supplies and Materials	3,488,363	3,043,256	5,041,173	5,738,649		
500 - Capital Outlay	7,375	-	150,000	150,000		
600 - Other Objects	717,713	906,599	1,299,905	1,366,458		
700 - Transfers	20,335	20,335	185,000	150,000		
800 - Other Uses of Funds	-	-	5,169,415	13,415,100		
Total Object:	104,449,869	106,748,585	133,018,549 875.47	156,284,722 940.09		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1111 - Elementary K-5

Total: \$30,693,069

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	13,496,038	13,875,494	15,196,939	187.80	15,352,810	180.60			
112 - Classified Salaries	1,602,175	1,921,135	2,223,697	72.26	2,438,309	74.58			
113 - Administrators	3,153	-	-		-				
121 - Substitutes - Licensed Salaries	273,577	475,254	605,239		383,926				
122 - Substitutes - Classified Salaries	32,030	82,084	52,915		68,340				
123 - Temporary-Licensed	-	-	228,933		-				
124 - Temporary - Classified	-	-	62,218		-				
131 - Extra Duty Compensation	14,184	52,618	44,388		39,374				
132 - Classified Overtime	126	99	39,972		39,972				
133 - Additional Pay - Licensed	97,224	123,125	102,046		104,418				
134 - Additional Pay - Classified	28,980	20,333	39,549		41,526				
138 - World Language Letter of Agreement	-	-	65,450		-				
Total Object:	15,547,487	16,550,143	18,661,346	260.06	18,468,675	255.18			
200 - Associated Payroll Costs									
210 - PERS	4,006,650	1,669,551	2,580,603		2,196,700				
213 - PERS UAL Contribution	1,101,545	1,240,954	1,306,303		2,585,619				
220 - Social Security	1,152,196	1,223,813	1,427,606		1,412,845				
231 - Workers Compensation	53,439	55,728	71,140		71,071				
232 - Unemployment Compensation	-	-	6,528		7,408				
233 - OR Paid Leave Employer Contribution	-	-	-		7,408				
241 - Medical Dental Insurance	3,472,434	3,441,392	5,848,814		5,272,573				
270 - Post Retirement Health Benefit	387,250	362,449	-		-				
Total Object:	10,173,515	7,993,886	11,240,994		11,553,624				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	5,000	827	2,000		-				
322 - Repair and Maintenance Services	18,979	18,984	22,900		21,298				
324 - Rentals	-	180	-		-				
340 - Travel Expenses	-	-	950		450				
341 - Travel Stipend	650	-	-		-				
342 - Travel, Out of District	85	-	-		-				
355 - Printing & Binding	10,020	15,970	18,850		19,755				
390 - Other Gen Pro & Tech Svcs	-	-	-		400				
Total Object:	34,735	35,962	44,700		41,903				
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	-	-		93,571				
411 - Varied - Other Supplies	181,124	264,764	357,523		389,741				
420 - Textbooks	570,759	200,296	46,698		77,172				
421 - Textbooks - District	-	-	45,000		45,000				
430 - Library Books	1,548	-	-		-				
440 - Periodicals	4,237	7,117	7,900		8,953				
460 - Non-Consumable Supplies	9,635	8,229	3,400		5,900				
470 - Computer Software	2,098	(277)	11,000		8,430				
480 - Computer Hardware	415	-	-		-				
Total Object:	769,816	480,128	471,521		628,767				

Continued on next page...

Continued from previous page

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
600 - Other Objects						
642 - Other Dues & Fees	-	4,200	800	100		
Total Function:	26,525,552	25,064,319	30,419,361 260.06	30,693,069 255.18		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1121 - Middle School Programs

Total: \$16,504,768

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	7,750,278	8,317,458	9,005,247	115.80	9,336,476	113.80			
112 - Classified Salaries	241,162	317,174	359,454	11.00	401,507	11.63			
113 - Administrators	9,695	-	-		-				
121 - Substitutes - Licensed Salaries	148,364	309,500	530,948		235,243				
122 - Substitutes - Classified Salaries	3,016	1,312	6,183		6,183				
123 - Temporary-Licensed	-	-	102,066		-				
124 - Temporary - Classified	-	-	7,269		-				
131 - Extra Duty Compensation	5,217	-	-		-				
132 - Classified Overtime	90	798	4,671		4,671				
133 - Additional Pay - Licensed	71,218	55,525	60,095		73,286				
134 - Additional Pay - Classified	8,024	7,678	4,620		8,425				
Total Object:	8,237,065	9,009,446	10,080,553	126.80	10,065,791	125.43			
200 - Associated Payroll Costs									
210 - PERS	2,115,730	907,626	1,390,538		1,201,845				
213 - PERS UAL Contribution	579,209	656,553	705,646		1,409,213				
220 - Social Security	612,627	671,431	771,165		770,032				
231 - Workers Compensation	27,904	30,110	38,438		38,312				
232 - Unemployment Compensation	-	-	3,523		4,035				
233 - OR Paid Leave Employer Contribution	-	-	-		4,035				
241 - Medical Dental Insurance	1,921,125	2,097,130	3,058,312		2,646,168				
270 - Post Retirement Health Benefit	135,133	117,302	-		-				
Total Object:	5,391,727	4,480,154	5,967,622		6,073,640				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	545	1,252	9,087		3,500				
322 - Repair and Maintenance Services	10,100	17,840	24,700		20,576				
324 - Rentals	4,727	4,574	2,100		2,000				
340 - Travel Expenses	-	(602)	550		550				
341 - Travel Stipend	27	331	-		100				
342 - Travel, Out of District	-	-	-		500				
355 - Printing & Binding	4,114	4,551	10,000		8,100				
Total Object:	19,513	27,947	46,437		35,326				
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	667	-	-		53,623				
411 - Varied - Other Supplies	99,403	85,975	183,462		193,714				
420 - Textbooks	319,249	84,137	11,600		42,774				
421 - Textbooks - District	12,499	-	24,000		24,000				
440 - Periodicals	272	-	500		1,200				
460 - Non-Consumable Supplies	3,092	11,748	3,050		2,250				
470 - Computer Software	4,197	652	7,800		8,000				
480 - Computer Hardware	5,237	150	4,500		1,500				
Total Object:	444,616	182,661	234,912		327,061				
500 - Capital Outlay									
550 - Depreciable Technology	7,375	-	-		-				

Continued on next page...

Continued from previous page

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
600 - Other Objects						
641 - Professional Membership Dues	521	406	600	750		
642 - Other Dues & Fees	123	1,775	2,950	2,200		
<i>Total Object:</i>	<i>644</i>	<i>2,181</i>	<i>3,550</i>	<i>2,950</i>		
<i>Total Function:</i>	<i>14,100,940</i>	<i>13,702,388</i>	<i>16,333,074 126.80</i>	<i>16,504,768 125.43</i>		

(THIS PAGE INTENTIONALLY LEFT BLANK)

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1122 - Middle School Extracurricular

Total: \$344,543

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 supplement the regular instructional program and include such activities as athletics, band, orchestra, choir, Middle School Musical, and robotics.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
121 - Substitutes - Licensed Salaries	-	3,233	1,750	-		
123 - Temporary-Licensed	-	-	21,578	-		
124 - Temporary - Classified	-	2,955	17,923	17,923		
131 - Extra Duty Compensation	9,351	200,312	186,099	186,099		
133 - Additional Pay - Licensed	4,213	8,350	-	21,578		
134 - Additional Pay - Classified	1,088	2,481	-	1,750		
Total Object:	14,651	217,330	227,350	227,350		
200 - Associated Payroll Costs						
210 - PERS	13,992	21,178	38,036	31,648		
213 - PERS UAL Contribution	4,127	15,766	15,915	31,829		
220 - Social Security	4,454	16,413	17,393	17,393		
231 - Workers Compensation	204	744	909	909		
232 - Unemployment Compensation	-	-	79	91		
233 - OR Paid Leave Employer Contribution	-	-	-	91		
241 - Medical Dental Insurance	17	0	-	-		
Total Object:	22,794	54,102	72,332	81,961		
300 - Purchased Services						
319 - Other Instructional, Pro & Tech Svcs	-	8,831	9,020	9,020		
322 - Repair and Maintenance Services	-	-	1,000	-		
324 - Rentals	-	-	3,620	8,712		
390 - Other Gen Pro & Tech Svcs	-	-	-	1,000		
Total Object:	-	8,831	13,640	18,732		
400 - Supplies and Materials						
411 - Varied - Other Supplies	448	1,538	4,763	4,150		
412 - Athletic Supplies	345	1,967	6,871	5,600		
460 - Non-Consumable Supplies	406	-	250	250		
Total Object:	1,199	3,505	11,884	10,000		
600 - Other Objects						
642 - Other Dues & Fees	40	4,278	1,500	6,500		
Total Function:	38,683	288,047	326,706	344,543		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1131 - High School Programs

Total: \$21,377,923

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: Riverside HS, West Linn HS, and Wilsonville HS.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	8,553,928	9,296,471	10,533,555	127.93	11,769,927	139.30			
112 - Classified Salaries	124,555	162,114	164,274	4.25	243,065	6.25			
113 - Administrators	9,695	-	-		-				
121 - Substitutes - Licensed Salaries	221,434	380,041	663,617		454,964				
122 - Substitutes - Classified Salaries	1,547	6,559	3,136		3,136				
123 - Temporary-Licensed	210	-	136,095		-				
124 - Temporary - Classified	500	-	3,687		3,687				
132 - Classified Overtime	-	-	2,369		2,369				
133 - Additional Pay - Licensed	155,097	166,151	177,670		190,480				
134 - Additional Pay - Classified	894	1,027	2,344		2,555				
Total Object:	9,067,860	10,012,363	11,686,747	132.18	12,670,183	145.55			
200 - Associated Payroll Costs									
210 - PERS	2,432,585	1,115,751	1,600,815		1,516,221				
213 - PERS UAL Contribution	641,372	733,537	818,195		1,773,831				
220 - Social Security	678,307	747,918	894,158		969,259				
231 - Workers Compensation	30,764	33,413	44,594		48,275				
232 - Unemployment Compensation	221,001	-	4,083		5,087				
233 - OR Paid Leave Employer Contribution	-	-	-		5,087				
241 - Medical Dental Insurance	1,934,075	2,046,907	3,235,807		3,119,412				
270 - Post Retirement Health Benefit	234,611	255,708	-		-				
Total Object:	6,172,714	4,933,234	6,597,652		7,437,172				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	7,450	7,535	9,500		2,500				
322 - Repair and Maintenance Services	12,331	35,028	40,162		46,475				
340 - Travel Expenses	512	188	200		200				
341 - Travel Stipend	50	1,231	1,560		650				
342 - Travel, Out of District	102	2,926	500		879				
353 - Postage	1,210	-	1,200		50				
355 - Printing & Binding	1,833	4,829	1,970		2,470				
371 - Tuition Payments to Other Districts Within The	29,959	42,731	33,582		58,000				
Total Object:	53,448	94,468	88,674		111,224				
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	-	-		109,031				
411 - Varied - Other Supplies	125,018	140,331	1,152,577		804,914				
415 - Testing Materials	-	-	-		4,116				
419 - HS Graduation Expense	52,420	68,242	39,048		43,232				
420 - Textbooks	351,792	222,679	42,540		152,386				
421 - Textbooks - District	298	2,243	20,000		20,000				
440 - Periodicals	750	860	1,365		1,865				
460 - Non-Consumable Supplies	10,605	24,596	16,318		16,700				
470 - Computer Software	6,387	1,190	2,600		3,800				
480 - Computer Hardware	10,446	1,840	-		-				
Total Object:	557,714	461,981	1,274,448		1,156,044				

Continued on next page...

Continued from previous page

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
600 - Other Objects						
641 - Professional Membership Dues	330	-	-	-		
642 - Other Dues & Fees	2,089	5,411	3,400	3,300		
Total Object:	2,419	5,411	3,400	3,300		
Total Function:	15,854,155	15,507,456	19,650,921 132.18	21,377,923 145.55		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1132 - High School Extracurricular

Total: \$2,774,995

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	51,032	110,845	85,681	2.00	178,583	4.00			
121 - Substitutes - Licensed Salaries	2,272	9,974	11,645		11,645				
122 - Substitutes - Classified Salaries	-	-	1,764		1,764				
123 - Temporary-Licensed	1,681	12,513	34,393		34,393				
124 - Temporary - Classified	20,091	43,583	2,074		2,074				
131 - Extra Duty Compensation	289,539	1,357,302	1,172,884		1,312,045				
132 - Classified Overtime	-	-	1,332		1,332				
133 - Additional Pay - Licensed	43,429	30,656	-		40,839				
134 - Additional Pay - Classified	22,925	45,993	1,318		1,318				
Total Object:	430,969	1,610,865	1,311,091	2.00	1,583,993	4.00			
200 - Associated Payroll Costs									
210 - PERS	163,830	85,779	216,544		213,292				
213 - PERS UAL Contribution	80,487	117,413	91,777		221,758				
220 - Social Security	87,411	122,042	100,298		121,176				
231 - Workers Compensation	4,038	5,667	5,228		6,299				
232 - Unemployment Compensation	-	-	459		633				
233 - OR Paid Leave Employer Contribution	-	-	-		633				
241 - Medical Dental Insurance	29,279	53,859	34,612		70,112				
270 - Post Retirement Health Benefit	798	-	-		-				
Total Object:	365,843	384,761	448,918		633,903				
300 - Purchased Services									
318 - Prof. & Improvement Costs Non-Instructional	50	-	-		-				
319 - Other Instructional, Pro & Tech Svcs	154,582	197,722	128,000		270,093				
322 - Repair and Maintenance Services	21,094	17,255	23,500		30,369				
324 - Rentals	840	3,894	5,000		10,080				
340 - Travel Expenses	-	(217)	-		-				
342 - Travel, Out of District	1,879	38,797	35,000		36,184				
355 - Printing & Binding	38	945	1,000		1,000				
359 - Other Communication Services	-	808	600		600				
390 - Other Gen Pro & Tech Svcs	236	1,600	-		-				
392 - Background/Helpcounter/Fingerprinting Fees	59	1,628	1,090		1,400				
Total Object:	178,779	262,431	194,190		349,726				
400 - Supplies and Materials									
411 - Varied - Other Supplies	15,347	19,670	16,400		36,880				
412 - Athletic Supplies	42,222	61,410	100,006		102,000				
413 - Supplies for Equipment Repair	313	-	-		-				
460 - Non-Consumable Supplies	(10)	10,485	1,000		2,585				
470 - Computer Software	1,500	6,690	6,000		7,754				
Total Object:	59,371	98,255	123,406		149,219				
600 - Other Objects									
642 - Other Dues & Fees	16,697	39,103	48,421		58,154				
Total Function:	1,051,660	2,395,415	2,126,026	2.00	2,774,995	4.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1140 - Pre-Kindergarten Programs

Total: \$492,880

Pre-Kindergarten programs at West Linn-Wilsonville School District are designed for the education of young 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, Sunset Primary School, and Willamette Primary School.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	-	146,715	185,335	2.70	259,886	3.20			
112 - Classified Salaries	-	38,002	64,127	2.36	72,784	2.49			
121 - Substitutes - Licensed Salaries	-	1,196	-		-				
122 - Substitutes - Classified Salaries	-	1,159	-		-				
133 - Additional Pay - Licensed	406	4,492	-		-				
134 - Additional Pay - Classified	264	711	-		-				
Total Object:	670	192,274	249,462	5.06	332,670	5.69			
200 - Associated Payroll Costs									
210 - PERS	101	13,409	21,042		37,582				
213 - PERS UAL Contribution	47	14,152	17,463		46,573				
220 - Social Security	51	13,777	19,086		25,448				
231 - Workers Compensation	2	666	949		1,265				
232 - Unemployment Compensation	-	-	89		133				
233 - OR Paid Leave Employer Contribution	-	-	-		133				
241 - Medical Dental Insurance	-	18,719	43,730		46,076				
Total Object:	201	60,724	102,359		157,210				
400 - Supplies and Materials									
411 - Varied - Other Supplies	116	1,255	2,900		3,000				
Total Function:	986	254,253	354,721	5.06	492,880	5.69			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1210 - Talented and Gifted

Total: \$288,421

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	78,344	77,211	92,822	1.00	82,825	0.90			
112 - Classified Salaries	32,563	-	-		36,813	0.81			
121 - Substitutes - Licensed Salaries	-	-	4,454		4,454				
122 - Substitutes - Classified Salaries	-	-	1,716		1,716				
123 - Temporary-Licensed	5,338	275	12,015		12,015				
124 - Temporary - Classified	600	103,952	40,029		40,029				
132 - Classified Overtime	3,878	-	541		541				
133 - Additional Pay - Licensed	1,526	1,115	423		423				
134 - Additional Pay - Classified	12,873	4,615	535		1,593				
139 - Chinese Instructor Letter of Agreement	705	-	-		-				
Total Object:	135,826	187,168	152,535	1.00	180,409	1.71			
200 - Associated Payroll Costs									
210 - PERS	37,179	10,863	23,687		23,836				
213 - PERS UAL Contribution	9,501	13,795	10,679		25,259				
220 - Social Security	9,794	14,122	11,669		13,801				
231 - Workers Compensation	461	637	590		700				
232 - Unemployment Compensation	-	-	51		74				
233 - OR Paid Leave Employer Contribution	-	-	-		74				
241 - Medical Dental Insurance	28,000	10,149	24,939		31,018				
270 - Post Retirement Health Benefit	3,853	5,922	-		-				
Total Object:	88,789	55,489	71,615		94,762				
300 - Purchased Services									
312 - Instructional Program Improvement	-	70	2,000		-				
390 - Other Gen Pro & Tech Svcs	-	-	1,000		-				
Total Object:	-	70	3,000		-				
400 - Supplies and Materials									
411 - Varied - Other Supplies	-	2,243	15,900		11,750				
415 - Testing Materials	-	-	200		-				
420 - Textbooks	-	376	-		1,500				
Total Object:	-	2,619	16,100		13,250				
Total Function:	224,615	245,345	243,250	1.00	288,421	1.71			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1221 - Intensive Support for Students with Disabilities

Total: \$6,637,085

Programs for students with disabilities, who require more intensive supports. These supports may include services for academic, behavioral, or daily living goals. The Disabled Child Program used to be budgeted and recorded under Special Revenue Fund 291. This program has been moved to the General Fund because it is part of Intensive Support for Students with Disabilities. Some Special Education staff are coded to this function, and some are coded to function 1250. Some Special Education staff are funded out of the state SIA grant, and some are funded out of the IDEA grant.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	1,155,799	1,228,177	1,415,854	18.00	1,528,978	19.50			
112 - Classified Salaries	795,562	828,496	1,133,851	38.19	1,609,420	52.68			
121 - Substitutes - Licensed Salaries	17,807	55,856	59,898		59,898				
122 - Substitutes - Classified Salaries	9,994	40,976	60,231		60,231				
123 - Temporary-Licensed	-	-	12,006		12,006				
124 - Temporary - Classified	-	-	35,551		35,551				
131 - Extra Duty Compensation	21,739	16,457	3,506		23,506				
132 - Classified Overtime	-	14	42,841		42,841				
133 - Additional Pay - Licensed	16,311	19,829	13,914		13,914				
134 - Additional Pay - Classified	13,887	13,325	22,599		22,599				
Total Object:	2,031,098	2,203,130	2,800,251	56.19	3,408,944	72.18			
200 - Associated Payroll Costs									
210 - PERS	487,832	215,682	378,416		396,313				
213 - PERS UAL Contribution	142,144	161,674	196,178		477,581				
220 - Social Security	143,286	160,147	214,403		260,962				
231 - Workers Compensation	7,148	7,700	10,692		13,017				
232 - Unemployment Compensation	-	-	985		1,367				
233 - OR Paid Leave Employer Contribution	-	-	-		1,367				
241 - Medical Dental Insurance	583,711	665,316	1,102,283		1,453,012				
270 - Post Retirement Health Benefit	44,969	13,473	-		-				
Total Object:	1,409,091	1,223,992	1,902,957		2,603,619				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	-	-	14,000		14,000				
340 - Travel Expenses	-	-	500		18,100				
341 - Travel Stipend	3,120	1,560	2,340		3,120				
342 - Travel, Out of District	-	-	-		2,250				
371 - Tuition Payments to Other Districts Within The	385,475	424,698	412,764		566,000				
Total Object:	388,595	426,258	429,604		603,470				
400 - Supplies and Materials									
411 - Varied - Other Supplies	835	3,236	10,134		1,052				
420 - Textbooks	-	40	-		-				
470 - Computer Software	11,900	12,150	29,778		20,000				
Total Object:	12,735	15,426	39,912		21,052				
Total Function:	3,841,519	3,868,806	5,172,724	56.19	6,637,085	72.18			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1223 - Community Transition Center

Total: \$386,350

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
111 - Licensed Salaries	-	-	-	190,801 2.00		
200 - Associated Payroll Costs						
210 - PERS	-	-	-	26,560		
213 - PERS UAL Contribution	-	-	-	26,712		
220 - Social Security	-	-	-	14,596		
231 - Workers Compensation	-	-	-	725		
232 - Unemployment Compensation	-	-	-	77		
233 - OR Paid Leave Employer Contribution	-	-	-	77		
241 - Medical Dental Insurance	-	-	-	42,960		
<i>Total Object:</i>	-	-	-	111,707		
300 - Purchased Services						
324 - Rentals	-	-	-	49,840		
325 - Electricity	-	-	-	6,672		
340 - Travel Expenses	-	-	-	1,000		
371 - Tuition Payments to Other Districts Within The	-	-	-	26,130		
<i>Total Object:</i>	-	-	-	83,642		
400 - Supplies and Materials						
411 - Varied - Other Supplies	-	-	-	100		
420 - Textbooks	-	-	-	100		
<i>Total Object:</i>	-	-	-	200		
<i>Total Function:</i>	-	-	-	386,350 2.00		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1226 - Home Instruction

Total: \$22,221

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
123 - Temporary-Licensed	-	-	6,794	6,794		
124 - Temporary - Classified	-	-	535	535		
<i>Total Object:</i>	-	-	7,329	7,329		
200 - Associated Payroll Costs						
210 - PERS	-	-	1,226	1,020		
213 - PERS UAL Contribution	-	-	514	1,026		
220 - Social Security	-	-	561	561		
231 - Workers Compensation	-	-	29	29		
232 - Unemployment Compensation	-	-	2	3		
233 - OR Paid Leave Employer Contribution	-	-	-	3		
<i>Total Object:</i>	-	-	2,332	2,642		
300 - Purchased Services						
319 - Other Instructional, Pro & Tech Svcs	-	-	500	12,250		
<i>Total Function:</i>	-	-	10,161	22,221		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1227 - Extended School Year Programs

Total: \$21,667

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
131 - Extra Duty Compensation	-	-	6,625	6,625		
133 - Additional Pay - Licensed	324	420	3,421	3,421		
134 - Additional Pay - Classified	2,508	715	-	-		
Total Object:	2,832	1,135	10,046	10,046		
200 - Associated Payroll Costs						
210 - PERS	697	178	1,681	1,398		
213 - PERS UAL Contribution	198	84	703	1,406		
220 - Social Security	215	87	769	769		
231 - Workers Compensation	9	4	40	40		
232 - Unemployment Compensation	-	-	4	4		
233 - OR Paid Leave Employer Contribution	-	-	-	4		
Total Object:	1,120	353	3,197	3,621		
300 - Purchased Services						
373 - Tuition Payments to Private Schools	-	-	7,350	8,000		
Total Function:	3,952	1,488	20,593	21,667		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1250 - Support for Students with Disabilities

Total: \$5,709,925

Special education services including specially designed instruction, teaching individual students and small groups, co-planning with general education teachers, co-teaching, case-management, consultation, collaboration, documentation, and communication to provide access to the general education curriculum for qualified students. Some Special Education staff are coded to this function, and some are coded to function 1250. Some Special Education staff are funded out of the state SIA grant, and some are funded out of the IDEA grant..

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	1,270,268	1,121,132	1,756,188	22.67	2,179,620	26.50			
112 - Classified Salaries	596,923	642,226	745,496	25.10	979,696	32.50			
121 - Substitutes - Licensed Salaries	25,208	81,830	109,597		109,597				
122 - Substitutes - Classified Salaries	7,321	17,025	5,681		5,681				
123 - Temporary-Licensed	-	-	7,232		7,232				
124 - Temporary - Classified	-	-	7,300		7,300				
132 - Classified Overtime	-	13	4,755		4,755				
133 - Additional Pay - Licensed	18,295	12,142	3,144		3,144				
134 - Additional Pay - Classified	16,087	9,856	4,242		4,242				
<i>Total Object:</i>	1,934,102	1,884,225	2,643,635	47.77	3,301,267	59.00			
200 - Associated Payroll Costs									
210 - PERS	476,144	183,976	353,986		388,994				
213 - PERS UAL Contribution	135,545	136,992	185,055		462,176				
220 - Social Security	139,587	134,772	202,241		252,543				
231 - Workers Compensation	6,782	6,634	10,068		13,151				
232 - Unemployment Compensation	-	-	931		1,322				
233 - OR Paid Leave Employer Contribution	-	-	-		1,322				
241 - Medical Dental Insurance	526,981	544,932	1,001,112		1,201,898				
270 - Post Retirement Health Benefit	19,329	3,368	-		-				
<i>Total Object:</i>	1,304,367	1,010,674	1,753,393		2,321,406				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	57,514	230,241	150,000		40,000				
340 - Travel Expenses	-	618	-		-				
<i>Total Object:</i>	57,514	230,859	150,000		40,000				
400 - Supplies and Materials									
411 - Varied - Other Supplies	10,260	7,369	19,257		17,643				
420 - Textbooks	9,205	10,688	13,897		15,909				
440 - Periodicals	91	-	-		100				
460 - Non-Consumable Supplies	423	173	200		500				
470 - Computer Software	17,881	8,546	17,588		13,100				
<i>Total Object:</i>	37,860	26,776	50,942		47,252				
<i>Total Function:</i>	3,333,843	3,152,534	4,597,970	47.77	5,709,925	59.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1260 - Early Childhood Evaluation

Total: \$432,414

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	165,167	171,391	182,768	2.00	198,378	2.00				
112 - Classified Salaries	42,928	46,354	50,141	1.00	54,244	1.00				
121 - Substitutes - Licensed Salaries	-	-	5,540		5,540					
122 - Substitutes - Classified Salaries	-	-	882		882					
123 - Temporary-Licensed	-	-	2,187		2,187					
124 - Temporary - Classified	-	-	1,037		1,037					
131 - Extra Duty Compensation	5,869	6,045	5,014		5,014					
132 - Classified Overtime	-	-	666		666					
133 - Additional Pay - Licensed	1,979	2,598	950		950					
134 - Additional Pay - Classified	-	-	659		659					
Total Object:	215,943	226,388	249,844	3.00	269,557	3.00				
200 - Associated Payroll Costs										
210 - PERS	63,221	30,017	40,290		36,091					
213 - PERS UAL Contribution	15,171	16,852	17,544		37,847					
220 - Social Security	15,994	17,280	19,173		20,682					
231 - Workers Compensation	723	771	956		1,031					
232 - Unemployment Compensation	-	-	89		109					
233 - OR Paid Leave Employer Contribution	-	-	-		109					
241 - Medical Dental Insurance	38,608	36,453	67,178		60,488					
270 - Post Retirement Health Benefit	16,091	6,586	-		-					
Total Object:	149,808	107,958	145,230		156,357					
300 - Purchased Services										
340 - Travel Expenses	-	477	-		100					
341 - Travel Stipend	780	780	780		780					
Total Object:	780	1,257	780		880					
400 - Supplies and Materials										
411 - Varied - Other Supplies	4,642	2,137	4,000		3,620					
470 - Computer Software	407	1,468	2,000		2,000					
Total Object:	5,049	3,605	6,000		5,620					
Total Function:	371,579	339,208	401,854	3.00	432,414	3.00				

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1288 - Charter Schools

Total: \$1,241,025

Expenditures related to an Oregon public charter school. Subject to change based on Charter Renewal. ADM=113.06. For the fiscal Year 20-21, the district provided additional funding for a Health Assistant, and for the fiscal year 21-22, an honorarium was paid by Portland State University for student teacher mentor support.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
360 - Charter School Payments	1,061,298	1,178,378	1,111,990	1,241,025		
390 - Other Gen Pro & Tech Svcs	11,340	110	-	-		
Total Object:	1,072,638	1,178,488	1,111,990	1,241,025		
Total Function:	1,072,638	1,178,488	1,111,990	1,241,025		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1291 - English Language Learner Programs

Total: \$1,846,876

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 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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	921,373	891,153	1,092,436	13.55	1,115,808	13.40			
121 - Substitutes - Licensed Salaries	15,228	11,612	26,445		26,445				
122 - Substitutes - Classified Salaries	-	-	778		778				
123 - Temporary-Licensed	-	-	10,443		10,443				
124 - Temporary - Classified	-	-	3,225		3,225				
131 - Extra Duty Compensation	-	2,720	-		-				
132 - Classified Overtime	-	-	588		588				
133 - Additional Pay - Licensed	1,535	7,584	4,534		4,534				
134 - Additional Pay - Classified	-	-	582		582				
<i>Total Object:</i>	938,136	913,070	1,139,031	13.55	1,162,403	13.40			
200 - Associated Payroll Costs									
210 - PERS	220,051	88,308	148,180		133,203				
213 - PERS UAL Contribution	65,670	66,981	79,729		163,072				
220 - Social Security	70,409	68,983	87,140		89,104				
231 - Workers Compensation	3,166	3,051	4,336		4,433				
232 - Unemployment Compensation	-	-	400		465				
233 - OR Paid Leave Employer Contribution	-	-	-		465				
241 - Medical Dental Insurance	197,717	188,091	337,883		287,831				
270 - Post Retirement Health Benefit	23,088	25,786	-		-				
<i>Total Object:</i>	580,101	441,199	657,668		678,573				
300 - Purchased Services									
341 - Travel Stipend	14	-	-		2,400				
400 - Supplies and Materials									
411 - Varied - Other Supplies	2,365	1,567	2,250		2,500				
420 - Textbooks	23	639	750		1,000				
<i>Total Object:</i>	2,387	2,206	3,000		3,500				
<i>Total Function:</i>	1,520,639	1,356,475	1,799,699	13.55	1,846,876	13.40			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1299 - Other Programs

Total: \$515,465

With emphasis on research and inquiry, STEM (Science, Technology Engineering and Math) programs provide learning and enrichment experiences for K-12 students for the purpose of applying skills and exploring interests in science. Programs operate during the school year and in the summer. These programs include 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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	58,384	62,870	68,652	1.00	74,571	1.00			
112 - Classified Salaries	150,591	129,296	193,450	3.60	172,419	3.00			
121 - Substitutes - Licensed Salaries	17,911	-	2,762		2,762				
122 - Substitutes - Classified Salaries	-	-	2,296		2,296				
123 - Temporary-Licensed	-	-	1,091		1,091				
124 - Temporary - Classified	-	8,313	3,910		3,910				
131 - Extra Duty Compensation	-	9,068	4,500		4,500				
132 - Classified Overtime	-	204	1,734		1,734				
133 - Additional Pay - Licensed	688	887	6,974		25,472				
134 - Additional Pay - Classified	4,964	283	1,716		1,729				
Total Object:	232,538	210,921	287,085	4.60	290,484	4.00			
200 - Associated Payroll Costs									
210 - PERS	59,827	25,572	41,871		35,677				
213 - PERS UAL Contribution	16,278	15,620	20,166		40,807				
220 - Social Security	17,635	16,148	22,040		22,300				
231 - Workers Compensation	813	744	1,101		1,116				
232 - Unemployment Compensation	-	-	100		116				
233 - OR Paid Leave Employer Contribution	-	-	-		116				
241 - Medical Dental Insurance	9,308	2,586	83,323		74,064				
Total Object:	103,861	60,670	168,601		174,196				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	25	-	-		-				
324 - Rentals	-	-	5,500		5,500				
340 - Travel Expenses	-	8,505	3,500		3,500				
341 - Travel Stipend	-	1,000	1,000		1,000				
342 - Travel, Out of District	901	-	7,200		7,200				
390 - Other Gen Pro & Tech Svcs	620	845	-		-				
Total Object:	1,546	10,350	17,200		17,200				
400 - Supplies and Materials									
411 - Varied - Other Supplies	21,885	24,144	30,850		30,850				
420 - Textbooks	-	-	250		250				
440 - Periodicals	-	-	90		90				
470 - Computer Software	407	-	120		120				
Total Object:	22,293	24,144	31,310		31,310				
600 - Other Objects									
642 - Other Dues & Fees	880	1,200	2,275		2,275				
Total Function:	361,118	307,285	506,471	4.60	515,465	4.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1400 - Summer School Programs

Total: \$303,754

Instructional activities carried on during the period between the end of the regular school term and the beginning of the next regular school term. Classes are a combination of remedial support and enrichment learning activities. The district sets aside approximately \$190,000 of the General Fund annually to support summer programs. A transfer of summer fees from the high schools in the approximate amount of \$105,000 increases this budget to \$303,000.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
123 - Temporary-Licensed	-	-	65,785	65,785		
124 - Temporary - Classified	-	-	24,275	24,275		
133 - Additional Pay - Licensed	36,839	-	52,492	128,708		
134 - Additional Pay - Classified	721	-	2,610	2,835		
Total Object:	37,560	-	145,162	221,603		
200 - Associated Payroll Costs						
210 - PERS	9,851	-	24,285	30,848		
213 - PERS UAL Contribution	2,629	-	10,162	31,025		
220 - Social Security	2,851	-	11,106	16,953		
231 - Workers Compensation	115	-	581	887		
232 - Unemployment Compensation	-	-	51	89		
233 - OR Paid Leave Employer Contribution	-	-	-	89		
241 - Medical Dental Insurance	570	-	-	-		
270 - Post Retirement Health Benefit	543	-	-	-		
Total Object:	16,559	-	46,185	79,891		
400 - Supplies and Materials						
411 - Varied - Other Supplies	104	-	2,051	2,260		
Total Function:	54,224	-	193,398	303,754		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2113 - Social Work Services

Total: \$10,366

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. Our mental health specailists are currently funded by the Student Investment Account (SIA).

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
111 - Licensed Salaries	1,000	-	-	-		
121 - Substitutes - Licensed Salaries	-	-	4,151	4,151		
123 - Temporary-Licensed	-	-	1,639	1,639		
133 - Additional Pay - Licensed	140	-	712	712		
Total Object:	1,140	-	6,502	6,502		
200 - Associated Payroll Costs						
210 - PERS	341	-	1,088	905		
213 - PERS UAL Contribution	80	-	455	910		
220 - Social Security	87	-	497	497		
231 - Workers Compensation	4	-	26	26		
232 - Unemployment Compensation	-	-	2	3		
233 - OR Paid Leave Employer Contribution	-	-	-	3		
Total Object:	512	-	2,068	2,344		
300 - Purchased Services						
319 - Other Instructional, Pro & Tech Svcs	100	-	-	-		
340 - Travel Expenses	-	-	812	120		
Total Object:	100	-	812	120		
400 - Supplies and Materials						
411 - Varied - Other Supplies	550	155	1,000	1,000		
600 - Other Objects						
641 - Professional Membership Dues	-	255	340	400		
Total Function:	2,302	410	10,722	10,366		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2122 - Counseling Services

Total: \$2,087,407

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	1,000,903	338,741	714,366	9.00	968,665	11.50			
112 - Classified Salaries	138,801	145,561	155,049	4.00	245,387	6.00			
121 - Substitutes - Licensed Salaries	1,304	262	51,427		51,427				
122 - Substitutes - Classified Salaries	-	-	3,534		3,534				
123 - Temporary-Licensed	210	-	20,308		-				
124 - Temporary - Classified	-	-	4,154		-				
132 - Classified Overtime	-	128	2,670		2,670				
133 - Additional Pay - Licensed	10,202	36,800	8,823		8,823				
134 - Additional Pay - Classified	-	200	2,642		2,642				
Total Object:	1,151,420	521,692	962,973	13.00	1,283,148	17.50			
200 - Associated Payroll Costs									
210 - PERS	290,181	50,630	129,543		156,057				
213 - PERS UAL Contribution	80,599	38,494	67,409		179,641				
220 - Social Security	81,444	37,861	73,667		98,162				
231 - Workers Compensation	3,916	1,791	3,674		4,889				
232 - Unemployment Compensation	-	-	339		511				
233 - OR Paid Leave Employer Contribution	-	-	-		511				
241 - Medical Dental Insurance	235,166	125,302	293,646		352,188				
270 - Post Retirement Health Benefit	84,958	25,481	-		-				
Total Object:	776,265	279,560	568,278		791,959				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	-	6,600	2,000		1,600				
400 - Supplies and Materials									
411 - Varied - Other Supplies	(1,808)	4,458	12,900		9,475				
416 - Student Support Expenses	4	-	-		-				
430 - Library Books	359	308	850		1,075				
460 - Non-Consumable Supplies	-	173	-		-				
Total Object:	(1,445)	4,938	13,750		10,550				
600 - Other Objects									
641 - Professional Membership Dues	-	129	-		150				
642 - Other Dues & Fees	129	-	-		-				
Total Object:	129	129	-		150				
Total Function:	1,926,369	812,919	1,547,001	13.00	2,087,407	17.50			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2130 - Health Services

Total: \$901,777

School nursing services are provided to promote health and allow access to education. Some additional School Nursing positions are funded by the state SIA grant and the federal Medicaid Administrative Claiming program.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	235,055	224,827	285,565	4.00	366,448	4.00			
112 - Classified Salaries	72,474	159,502	182,776	5.50	45,307	1.00			
121 - Substitutes - Licensed Salaries	-	-	8,302		8,302				
122 - Substitutes - Classified Salaries	-	-	882		882				
123 - Temporary-Licensed	-	-	3,278		3,278				
124 - Temporary - Classified	-	-	1,037		1,037				
132 - Classified Overtime	-	-	666		666				
133 - Additional Pay - Licensed	521	2,002	1,424		1,424				
134 - Additional Pay - Classified	562	1,537	659		659				
Total Object:	308,613	387,868	484,589	9.50	428,003	5.00			
200 - Associated Payroll Costs									
210 - PERS	69,662	35,827	58,332		53,090				
213 - PERS UAL Contribution	22,781	28,751	33,920		59,922				
220 - Social Security	22,699	28,168	37,070		32,741				
231 - Workers Compensation	1,130	1,362	1,847		1,629				
232 - Unemployment Compensation	-	-	170		172				
233 - OR Paid Leave Employer Contribution	-	-	-		172				
241 - Medical Dental Insurance	62,568	105,239	194,686		103,448				
270 - Post Retirement Health Benefit	19,309	-	-		-				
Total Object:	198,150	199,348	326,025		251,174				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	41,292	228,134	-		200,000				
340 - Travel Expenses	-	130	2,150		100				
341 - Travel Stipend	10,000	7,850	7,850		7,500				
390 - Other Gen Pro & Tech Svcs	-	4,159	-		-				
392 - Background/Helpcounter/Fingerprinting Fees	-	59	-		-				
Total Object:	51,292	240,332	10,000		207,600				
400 - Supplies and Materials									
411 - Varied - Other Supplies	7,572	6,226	12,436		12,000				
600 - Other Objects									
641 - Professional Membership Dues	917	1,207	2,205		3,000				
Total Function:	566,544	834,981	835,255	9.50	901,777	5.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2140 - Psychological Services

Total: \$611,903

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	232,547	256,381	174,238	2.00	366,146	4.00			
121 - Substitutes - Licensed Salaries	-	-	11,064		11,064				
123 - Temporary-Licensed	-	-	4,368		4,368				
124 - Temporary - Classified	24,000	24,000	-		-				
133 - Additional Pay - Licensed	2,293	2,181	1,898		1,898				
Total Object:	258,839	282,563	191,568	2.00	383,476	4.00			
200 - Associated Payroll Costs									
210 - PERS	67,222	31,129	29,458		48,614				
213 - PERS UAL Contribution	18,119	20,636	13,410		53,686				
220 - Social Security	19,294	21,174	14,656		29,336				
231 - Workers Compensation	855	923	731		1,461				
232 - Unemployment Compensation	-	-	67		155				
233 - OR Paid Leave Employer Contribution	-	-	-		155				
241 - Medical Dental Insurance	58,030	56,051	49,872		85,920				
Total Object:	163,520	129,913	108,194		219,327				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	-	184,400	4,000		-				
340 - Travel Expenses	88	197	600		600				
Total Object:	88	184,597	4,600		600				
400 - Supplies and Materials									
411 - Varied - Other Supplies	803	1,807	5,270		5,500				
470 - Computer Software	2,232	1,425	3,084		3,000				
Total Object:	3,035	3,231	8,354		8,500				
Total Function:	425,482	600,304	312,716	2.00	611,903	4.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2150 - Speech Pathology & Audiology Services

Total: \$1,309,654

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	602,076	618,053	650,472	8.50	770,723	10.00				
121 - Substitutes - Licensed Salaries	-	-	24,341		24,341					
123 - Temporary-Licensed	-	-	9,610		9,610					
133 - Additional Pay - Licensed	3,916	4,000	5,175		5,175					
Total Object:	605,992	622,052	689,598	8.50	809,849	10.00				
200 - Associated Payroll Costs										
210 - PERS	147,172	63,971	97,205		90,842					
213 - PERS UAL Contribution	42,419	45,230	48,272		113,378					
220 - Social Security	42,911	44,876	52,756		61,954					
231 - Workers Compensation	2,035	2,059	2,628		3,085					
232 - Unemployment Compensation	-	-	241		323					
233 - OR Paid Leave Employer Contribution	-	-	-		323					
241 - Medical Dental Insurance	118,725	130,722	211,956		214,800					
270 - Post Retirement Health Benefit	38,562	28,850	-		-					
Total Object:	391,824	315,709	413,058		484,705					
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	22	298	500		4,000					
322 - Repair and Maintenance Services	645	-	1,646		1,600					
340 - Travel Expenses	-	131	-		200					
Total Object:	667	429	2,146		5,800					
400 - Supplies and Materials										
411 - Varied - Other Supplies	606	2,605	4,494		2,500					
460 - Non-Consumable Supplies	1,670	-	2,748		-					
470 - Computer Software	5,770	4,894	11,315		6,800					
Total Object:	8,045	7,498	18,557		9,300					
Total Function:	1,006,528	945,688	1,123,359	8.50	1,309,654	10.00				

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2160 - Motor Team

Total: \$150,580

Activities associated with providing services such as occupational therapy and physical therapy. Some additional Motor Team staff are funded by the federal IDEA grant and the Medicaid Administrative Claiming program.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	58,362	62,844	153,789	2.00	77,555	1.00			
123 - Temporary-Licensed	-	7,062	15,705		15,705				
133 - Additional Pay - Licensed	70	-	-		-				
<i>Total Object:</i>	58,432	69,906	169,494	2.00	93,260	1.00			
200 - Associated Payroll Costs									
210 - PERS	14,685	7,246	26,295		10,865				
213 - PERS UAL Contribution	4,145	5,198	11,951		13,166				
220 - Social Security	4,530	5,399	13,061		7,194				
231 - Workers Compensation	202	239	652		361				
232 - Unemployment Compensation	-	-	59		37				
233 - OR Paid Leave Employer Contribution	-	-	-		37				
241 - Medical Dental Insurance	17,933	19,240	49,872		21,480				
<i>Total Object:</i>	41,494	37,321	101,890		53,140				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	-	97,506	-		-				
340 - Travel Expenses	541	1,444	2,762		500				
341 - Travel Stipend	780	955	1,248		780				
<i>Total Object:</i>	1,321	99,905	4,010		1,280				
400 - Supplies and Materials									
411 - Varied - Other Supplies	886	1,471	2,300		2,400				
470 - Computer Software	229	235	-		500				
<i>Total Object:</i>	1,115	1,706	2,300		2,900				
<i>Total Function:</i>	102,362	208,838	277,694	2.00	150,580	1.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2190 - Director of Student Support Services

Total: \$928,303

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	99,611	94,733	102,451	2.00	104,580	2.00			
113 - Administrators	274,194	232,866	395,142	3.00	419,406	3.00			
122 - Substitutes - Classified Salaries	-	-	1,767		1,767				
123 - Temporary-Licensed	-	-	460		460				
124 - Temporary - Classified	-	-	2,077		2,077				
132 - Classified Overtime	-	-	1,335		1,335				
133 - Additional Pay - Licensed	314	-	-		-				
134 - Additional Pay - Classified	50	1,787	1,321		1,321				
Total Object:	374,169	329,385	504,553	5.00	530,946	5.00			
200 - Associated Payroll Costs									
210 - PERS	107,319	40,792	71,255		65,679				
213 - PERS UAL Contribution	26,864	24,847	36,075		75,844				
220 - Social Security	27,808	25,697	39,423		41,444				
231 - Workers Compensation	1,271	1,142	1,960		2,062				
232 - Unemployment Compensation	-	-	180		217				
233 - OR Paid Leave Employer Contribution	-	-	-		217				
241 - Medical Dental Insurance	85,012	88,850	153,093		157,744				
Total Object:	248,274	181,327	301,986		343,207				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	8,713	259,193	-		3,047				
322 - Repair and Maintenance Services	949	1,365	4,098		500				
340 - Travel Expenses	2,333	144	3,300		4,500				
341 - Travel Stipend	10,662	6,859	10,800		10,800				
342 - Travel, Out of District	1,201	4,267	13,287		13,000				
355 - Printing & Binding	-	-	500		500				
382 - Legal Services	7,725	-	-		10,000				
392 - Background/Helpcounter/Fingerprinting Fees	59	250	-		-				
Total Object:	31,642	272,079	31,985		42,347				
400 - Supplies and Materials									
411 - Varied - Other Supplies	474	4,854	9,309		5,053				
440 - Periodicals	-	-	300		300				
470 - Computer Software	5,393	5,633	5,633		5,100				
Total Object:	5,867	10,487	15,242		10,453				
600 - Other Objects									
641 - Professional Membership Dues	2,829	945	4,211		600				
642 - Other Dues & Fees	3	-	-		750				
Total Object:	2,832	945	4,211		1,350				
Total Function:	662,783	794,223	857,977	5.00	928,303	5.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2210 - Improvement of Instruction Services

Total: \$3,060,052

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	25,927	104,880	194,781	2.05	545,540	5.50			
112 - Classified Salaries	38,896	49,193	51,653	1.00	54,244	1.00			
113 - Administrators	412,288	464,344	474,692	2.75	537,642	3.00			
121 - Substitutes - Licensed Salaries	947	5,092	-		-				
123 - Temporary-Licensed	175	350	-		-				
131 - Extra Duty Compensation	1,467	3,325	-		-				
133 - Additional Pay - Licensed	104,898	113,529	9,600		113,529				
134 - Additional Pay - Classified	2,819	1,215	-		-				
Total Object:	587,416	741,929	730,726	5.80	1,250,955	9.50			
200 - Associated Payroll Costs									
210 - PERS	179,234	107,140	124,678		169,741				
213 - PERS UAL Contribution	43,341	57,064	52,915		179,440				
220 - Social Security	43,508	53,757	57,828		98,056				
231 - Workers Compensation	1,998	2,526	2,875		4,894				
232 - Unemployment Compensation	-	-	264		514				
233 - OR Paid Leave Employer Contribution	-	-	-		514				
241 - Medical Dental Insurance	92,455	113,511	177,032		258,356				
270 - Post Retirement Health Benefit	71	-	-		-				
Total Object:	360,606	333,999	415,592		711,515				
300 - Purchased Services									
312 - Instructional Program Improvement	2,560	3,311	-		5,303				
318 - Prof. & Improvement Costs Non-Instructional	-	1,203	-		4,526				
319 - Other Instructional, Pro & Tech Svcs	1,938	2,240	-		-				
322 - Repair and Maintenance Services	844	1,080	1,500		1,793				
324 - Rentals	-	-	-		840				
340 - Travel Expenses	1,125	4,295	8,725		1,221				
341 - Travel Stipend	25,169	25,700	25,700		30,780				
342 - Travel, Out of District	-	1,950	10,000		17,214				
353 - Postage	32	-	-		-				
355 - Printing & Binding	-	-	-		399				
Total Object:	31,669	39,780	45,925		62,076				
400 - Supplies and Materials									
411 - Varied - Other Supplies	14,155	21,996	50,000		20,829				
415 - Testing Materials	-	3,383	-		-				
420 - Textbooks	61,158	53,785	487,000		1,000,000				
421 - Textbooks - District	6,000	4,294	-		5,840				
430 - Library Books	-	331	-		-				
440 - Periodicals	613	278	-		-				
460 - Non-Consumable Supplies	-	-	-		2,308				
470 - Computer Software	198,175	64,276	80,500		252				
Total Object:	280,102	148,344	617,500		1,029,229				
600 - Other Objects									
642 - Other Dues & Fees	35	194	-		6,277				
Total Function:	1,259,827	1,264,246	1,809,743	5.80	3,060,052	9.50			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2218 - Professional Development - Classified

Total: \$20,000

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
312 - Instructional Program Improvement	99	2,708	20,000	20,000		
342 - Travel, Out of District	-	(450)	-	-		
Total Object:	99	2,258	20,000	20,000		
Total Function:	99	2,258	20,000	20,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2219 - Professional Development - Licensed

Total: \$131,663

West Linn-Wilsonville School District places a high value on meaningful professional development. We are deeply committed to the success of our students and staff. We are proud to offer a professional development program for our licensed staff. Whether you are a licensed teacher, school nurse, speech language pathologist, continued professional development is important to the success of our district and, most importantly, to the success of every student. Effective professional development should be intensive, ongoing, and connected to practice, focused on student learning and aligned to school and district improvement initiatives.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
121 - Substitutes - Licensed Salaries	1,893	9,206	15,653	15,653		
123 - Temporary-Licensed	-	-	13,500	13,500		
<i>Total Object:</i>	<i>1,893</i>	<i>9,206</i>	<i>29,153</i>	<i>29,153</i>		
200 - Associated Payroll Costs						
210 - PERS	432	394	4,877	4,058		
213 - PERS UAL Contribution	133	681	2,041	4,081		
220 - Social Security	145	697	2,230	2,230		
231 - Workers Compensation	7	33	117	117		
232 - Unemployment Compensation	-	-	10	12		
233 - OR Paid Leave Employer Contribution	-	-	-	12		
<i>Total Object:</i>	<i>717</i>	<i>1,805</i>	<i>9,275</i>	<i>10,510</i>		
300 - Purchased Services						
312 - Instructional Program Improvement	16,761	17,799	79,235	80,000		
319 - Other Instructional, Pro & Tech Svcs	(87)	-	-	-		
342 - Travel, Out of District	-	5,257	18,000	12,000		
<i>Total Object:</i>	<i>16,674</i>	<i>23,055</i>	<i>97,235</i>	<i>92,000</i>		
<i>Total Function:</i>	<i>19,284</i>	<i>34,066</i>	<i>135,663</i>	<i>131,663</i>		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2222 - Library/Media Center

Total: \$2,498,596

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. This fund, in addition to the Student Investment Act, helps the District staff full-time Librarians.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	121,308	156,956	534,574	6.00	1,050,997	11.50			
112 - Classified Salaries	299,773	348,066	342,553	10.25	402,635	11.75			
121 - Substitutes - Licensed Salaries	6,896	3,507	15,864		14,864				
122 - Substitutes - Classified Salaries	1,320	11,839	9,720		9,720				
123 - Temporary-Licensed	-	-	5,869		-				
124 - Temporary - Classified	-	-	11,434		-				
132 - Classified Overtime	25	315	7,344		7,344				
133 - Additional Pay - Licensed	2,623	5,526	2,549		2,549				
134 - Additional Pay - Classified	5,904	5,079	7,270		7,270				
<i>Total Object:</i>	437,850	531,288	937,177	16.25	1,495,379	23.25			
200 - Associated Payroll Costs									
210 - PERS	115,218	55,717	135,375		175,760				
213 - PERS UAL Contribution	30,650	39,149	65,605		209,347				
220 - Social Security	30,300	36,380	71,695		114,393				
231 - Workers Compensation	1,573	1,896	3,574		5,693				
232 - Unemployment Compensation	-	-	332		602				
233 - OR Paid Leave Employer Contribution	-	-	-		602				
241 - Medical Dental Insurance	161,493	218,666	326,557		439,836				
<i>Total Object:</i>	339,234	351,809	603,138		946,233				
300 - Purchased Services									
322 - Repair and Maintenance Services	(5)	-	100		100				
400 - Supplies and Materials									
411 - Varied - Other Supplies	422	8,682	6,900		7,850				
430 - Library Books	3,440	34,333	56,030		45,884				
440 - Periodicals	10	230	2,800		2,350				
460 - Non-Consumable Supplies	-	-	250		200				
470 - Computer Software	58	41	500		600				
<i>Total Object:</i>	3,930	43,286	66,480		56,884				
<i>Total Function:</i>	781,008	926,383	1,606,895	16.25	2,498,596	23.25			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2223 - Multimedia Services

Total: \$20,951

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
322 - Repair and Maintenance Services	1,077	4,589	6,215	9,901		
400 - Supplies and Materials						
411 - Varied - Other Supplies	7,201	4,383	9,850	9,400		
430 - Library Books	192	-	-	-		
460 - Non-Consumable Supplies	1,952	1,517	2,000	1,000		
470 - Computer Software	148	-	2,150	650		
480 - Computer Hardware	-	5	500	-		
<i>Total Object:</i>	9,493	5,905	14,500	11,050		
<i>Total Function:</i>	10,570	10,494	20,715	20,951		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2230 - Assessment and Testing

Total: \$150,000

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
415 - Testing Materials	102,128	111,121	150,000	150,000		
Total Function:	102,128	111,121	150,000	150,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2240 - Instructional Staff Development

Total: \$395,000

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
249 - Tuition Reimbursement	340,708	368,544	414,000	395,000		
Total Function:	340,708	368,544	414,000	395,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2310 - Board of Education

Total: \$281,225

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
133 - Additional Pay - Licensed	-	220	-	-		
134 - Additional Pay - Classified	-	2,870	-	-		
<i>Total Object:</i>	-	3,090	-	-		
200 - Associated Payroll Costs						
210 - PERS	-	231	-	-		
213 - PERS UAL Contribution	-	225	-	-		
220 - Social Security	-	235	-	-		
231 - Workers Compensation	-	11	-	-		
<i>Total Object:</i>	-	701	-	-		
300 - Purchased Services						
318 - Prof. & Improvement Costs Non-Instructional S	220	1,040	2,500	2,500		
319 - Other Instructional, Pro & Tech Svcs	4,529	1,300	2,500	3,608		
340 - Travel Expenses	-	198	-	-		
342 - Travel, Out of District	-	60	1,500	-		
354 - Advertising	4,218	6,417	-	-		
355 - Printing & Binding	1,098	1,526	500	-		
381 - Audit Services	40,455	92,445	45,000	51,750		
382 - Legal Services	104,259	66,755	172,450	198,317		
388 - Election Services	6,861	-	4,000	-		
390 - Other Gen Pro & Tech Svcs	379	8,853	500	-		
<i>Total Object:</i>	162,019	178,595	228,950	256,175		
400 - Supplies and Materials						
411 - Varied - Other Supplies	4,143	8,090	3,000	3,000		
470 - Computer Software	2,083	-	-	-		
<i>Total Object:</i>	6,226	8,090	3,000	3,000		
600 - Other Objects						
641 - Professional Membership Dues	15,022	23,325	5,000	22,050		
642 - Other Dues & Fees	-	-	25,000	-		
<i>Total Object:</i>	15,022	23,325	30,000	22,050		
<i>Total Function:</i>	183,268	213,800	261,950	281,225		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2320 - Executive Administration

Total: \$636,088

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	73,306	76,239	80,051	1.00	84,085	1.00			
113 - Administrators	198,205	206,349	196,406	1.00	211,810	1.00			
134 - Additional Pay - Classified	8,400	8,400	-		-				
Total Object:	279,911	290,988	276,457	2.00	295,895	2.00			
200 - Associated Payroll Costs									
210 - PERS	87,327	46,112	48,258		42,860				
213 - PERS UAL Contribution	20,208	22,398	20,192		43,105				
220 - Social Security	18,041	18,791	22,067		23,554				
231 - Workers Compensation	926	989	1,096		1,170				
232 - Unemployment Compensation	-	-	101		124				
233 - OR Paid Leave Employer Contribution	-	-	-		124				
241 - Medical Dental Insurance	57,218	60,216	78,987		81,792				
Total Object:	183,720	148,506	170,701		192,729				
300 - Purchased Services									
318 - Prof. & Improvement Costs Non-Instructional S	1,084	10,600	5,000		12,642				
319 - Other Instructional, Pro & Tech Svcs	-	10,487	15,000		-				
322 - Repair and Maintenance Services	844	1,850	500		1,793				
324 - Rentals	-	-	15,000		7,350				
340 - Travel Expenses	229	-	3,600		2,234				
341 - Travel Stipend	15,600	12,000	12,000		12,000				
342 - Travel, Out of District	99	2,114	-		-				
354 - Advertising	-	120	-		-				
355 - Printing & Binding	-	655	1,000		328				
390 - Other Gen Pro & Tech Svcs	10,450	600	1,000		17,061				
Total Object:	28,306	38,427	53,100		53,408				
400 - Supplies and Materials									
411 - Varied - Other Supplies	20,873	44,897	25,000		47,014				
420 - Textbooks	-	-	25,000		10,000				
440 - Periodicals	328	630	1,500		1,000				
Total Object:	21,201	45,527	51,500		58,014				
600 - Other Objects									
641 - Professional Membership Dues	23,346	19,219	16,224		34,442				
642 - Other Dues & Fees	878	1,022	1,600		1,600				
Total Object:	24,224	20,241	17,824		36,042				
Total Function:	537,362	543,689	569,582	2.00	636,088	2.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2410 - Office of the Principal

Total: \$10,096,170

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	799,994	852,498	937,862	22.81	1,080,968	24.86			
113 - Administrators	3,439,866	3,556,785	3,710,001	26.50	4,761,646	33.00			
121 - Substitutes - Licensed Salaries	-	3,006	-		-				
122 - Substitutes - Classified Salaries	23	644	20,919		20,919				
124 - Temporary - Classified	980	-	24,595		-				
132 - Classified Overtime	648	5,560	15,799		15,799				
133 - Additional Pay - Licensed	150	17,646	-		-				
134 - Additional Pay - Classified	5,203	9,153	15,633		15,633				
Total Object:	4,246,865	4,445,292	4,724,809	49.31	5,894,965	57.86			
200 - Associated Payroll Costs									
210 - PERS	1,167,276	575,882	706,332		705,547				
213 - PERS UAL Contribution	304,565	334,261	336,709		838,645				
220 - Social Security	327,355	344,046	367,967		458,267				
231 - Workers Compensation	14,374	15,257	19,175		23,738				
232 - Unemployment Compensation	-	-	1,684		2,396				
233 - OR Paid Leave Employer Contribution	-	-	-		2,396				
241 - Medical Dental Insurance	1,027,775	1,082,727	1,435,876		1,776,084				
Total Object:	2,841,344	2,352,172	2,867,743		3,807,073				
300 - Purchased Services									
312 - Instructional Program Improvement	1,877	200	10,000		10,000				
319 - Other Instructional, Pro & Tech Svcs	7,324	2,273	73,451		57,668				
322 - Repair and Maintenance Services	634	472	600		8,790				
340 - Travel Expenses	6,627	5,438	9,600		8,600				
341 - Travel Stipend	84,459	84,143	85,320		98,824				
342 - Travel, Out of District	1,504	2,608	-		81,000				
353 - Postage	336	198	400		300				
355 - Printing & Binding	502	203	-		-				
390 - Other Gen Pro & Tech Svcs	969	-	-		-				
Total Object:	104,232	95,536	179,371		265,182				
400 - Supplies and Materials									
411 - Varied - Other Supplies	76,332	91,008	80,600		102,992				
420 - Textbooks	-	-	800		-				
430 - Library Books	-	1,220	-		-				
440 - Periodicals	147	151	-		-				
460 - Non-Consumable Supplies	15,277	2,173	-		1,000				
470 - Computer Software	5,849	1,411	-		1,500				
480 - Computer Hardware	654	1,823	-		-				
Total Object:	98,259	97,786	81,400		105,492				
600 - Other Objects									
641 - Professional Membership Dues	2,197	1,880	2,839		1,708				
642 - Other Dues & Fees	2,400	3,098	250		21,750				
Total Object:	4,597	4,978	3,089		23,458				
Total Function:	7,295,297	6,995,764	7,856,412	49.31	10,096,170	57.86			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2520 - Fiscal Services

Total: \$2,615,706

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. Requirements from Function 2510-Direction of Business Support Services have been moved to this function..

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	222,360	279,320	387,499	6.00	397,626	6.00			
114 - Managerial-Classified	69,786	72,577	237,806	2.00	247,691	2.00			
122 - Substitutes - Classified Salaries	-	-	3,534		-				
124 - Temporary - Classified	-	100	4,155		4,155				
132 - Classified Overtime	34	-	2,669		2,669				
134 - Additional Pay - Classified	-	4,310	2,641		2,641				
Total Object:	292,180	356,307	638,304	8.00	654,782	8.00			
200 - Associated Payroll Costs									
210 - PERS	79,153	35,564	77,877		80,693				
213 - PERS UAL Contribution	20,861	26,339	45,101		92,511				
220 - Social Security	22,469	27,141	49,289		50,549				
231 - Workers Compensation	1,031	1,247	2,450		2,512				
232 - Unemployment Compensation	-	-	227		262				
233 - OR Paid Leave Employer Contribution	-	-	-		262				
241 - Medical Dental Insurance	107,638	98,762	293,760		303,800				
Total Object:	231,152	189,053	468,704		530,589				
300 - Purchased Services									
316 - Data Processing Services	550	-	1,100		-				
318 - Prof. & Improvement Costs Non-Instructional S	2,320	1,700	7,500		7,500				
319 - Other Instructional, Pro & Tech Svcs	4,374	4,210	25,500		25,500				
322 - Repair and Maintenance Services	3,435	3,887	6,630		5,835				
340 - Travel Expenses	200	-	-		-				
341 - Travel Stipend	30	-	6,000		6,000				
342 - Travel, Out of District	234	505	6,072		6,072				
355 - Printing & Binding	752	1,087	1,062		1,062				
389 - Other Non-Instructional Prof. & Technical Serv	-	-	-		48,223				
390 - Other Gen Pro & Tech Svcs	2,000	(989)	50,700		74,973				
Total Object:	13,894	10,401	104,564		175,165				
400 - Supplies and Materials									
411 - Varied - Other Supplies	3,427	5,817	7,620		7,620				
460 - Non-Consumable Supplies	2,911	5,769	12,750		12,750				
470 - Computer Software	8,969	17,504	32,028		44,778				
480 - Computer Hardware	2,629	-	2,629		-				
Total Object:	17,935	29,091	55,027		65,148				
600 - Other Objects									
641 - Professional Membership Dues	200	275	4,050		4,050				
642 - Other Dues & Fees	34,217	78,593	63,757		63,757				
651 - Liability Insurance	608,115	712,520	1,104,586		1,107,215				
655 - Judgements and Settlements Against the District	-	-	5,000		15,000				
Total Object:	642,532	791,388	1,177,393		1,190,022				
Total Function:	1,197,694	1,376,239	2,443,992	8.00	2,615,706	8.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2541 - Service Area: Direction, Operations & Maintenance

Total: \$1,173,798

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
112 - Classified Salaries	111,279	89,729	77,479	1.50	81,366	1.50				
114 - Managerial-Classified	287,483	324,442	344,639	2.80	568,272	4.90				
122 - Substitutes - Classified Salaries	-	-	882		882					
124 - Temporary - Classified	-	942	1,037		1,037					
132 - Classified Overtime	-	-	666		666					
134 - Additional Pay - Classified	705	-	659		659					
Total Object:	399,467	415,113	425,362	4.30	652,882	6.40				
200 - Associated Payroll Costs										
210 - PERS	124,044	64,654	71,642		88,226					
213 - PERS UAL Contribution	29,222	31,930	31,036		96,863					
220 - Social Security	31,024	31,943	33,917		52,930					
231 - Workers Compensation	1,381	1,449	3,899		11,034					
232 - Unemployment Compensation	-	-	155		278					
233 - OR Paid Leave Employer Contribution	-	-	-		278					
241 - Medical Dental Insurance	102,349	100,126	136,540		226,682					
Total Object:	288,020	230,103	277,189		476,291					
300 - Purchased Services										
322 - Repair and Maintenance Services	544	404	1,000		-					
340 - Travel Expenses	-	-	12,852		-					
341 - Travel Stipend	18,000	18,188	18,000		39,000					
342 - Travel, Out of District	300	370	389		-					
Total Object:	18,844	18,963	32,241		39,000					
400 - Supplies and Materials										
411 - Varied - Other Supplies	5,901	4,230	2,110		5,000					
440 - Periodicals	369	115	-		-					
Total Object:	6,270	4,345	2,110		5,000					
600 - Other Objects										
641 - Professional Membership Dues	385	35	500		625					
Total Function:	712,986	668,558	737,402	4.30	1,173,798	6.40				

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2542 - Care and Upkeep of Buildings Services

Total: \$8,791,942

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	1,952,320	2,022,884	2,430,779	52.00	2,600,249	52.00			
122 - Substitutes - Classified Salaries	-	-	41,954		-				
124 - Temporary - Classified	-	-	49,328		-				
132 - Classified Overtime	15,541	99,166	31,694		31,694				
134 - Additional Pay - Classified	15,791	22,315	31,361		31,361				
Total Object:	1,983,652	2,144,366	2,585,116	52.00	2,663,304	52.00			
200 - Associated Payroll Costs									
210 - PERS	520,247	256,559	350,913		302,142				
213 - PERS UAL Contribution	142,177	158,298	180,957		372,867				
220 - Social Security	150,654	162,236	197,769		203,741				
231 - Workers Compensation	49,028	53,244	63,979		72,629				
232 - Unemployment Compensation	-	-	905		1,067				
233 - OR Paid Leave Employer Contribution	-	-	-		1,067				
241 - Medical Dental Insurance	686,674	682,371	899,903		911,456				
Total Object:	1,548,780	1,312,708	1,694,426		1,864,969				
300 - Purchased Services									
322 - Repair and Maintenance Services	194,676	257,066	268,602		276,349				
324 - Rentals	132,050	12,007	169,986		171,462				
325 - Electricity	1,009,798	1,284,581	1,313,327		1,552,692				
326 - Heating/Cooling Fuel	379,180	442,973	418,817		472,400				
327 - Water & Sewage	285,200	423,869	454,941		569,863				
328 - Garbage	32,105	98,088	69,654		115,409				
340 - Travel Expenses	-	-	960		960				
341 - Travel Stipend	306	1,071	-		-				
351 - Telephone	11,603	10,679	-		9,172				
353 - Postage	-	-	-		978				
389 - Other Non-Instructional Prof. & Technical Serv	2,549	1,829	2,318		2,318				
390 - Other Gen Pro & Tech Svcs	301,452	369,826	301,551		318,725				
Total Object:	2,348,919	2,901,988	3,000,156		3,490,328				
400 - Supplies and Materials									
411 - Varied - Other Supplies	200,084	268,268	205,152		234,341				
414 - Maintenance Supplies	178,085	247,157	248,264		500,000				
460 - Non-Consumable Supplies	9,766	12,943	84,757		25,000				
470 - Computer Software	10,269	8,986	10,275		14,000				
Total Object:	398,205	537,353	548,448		773,341				
Total Function:	6,279,555	6,896,415	7,828,146	52.00	8,791,942	52.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2543 - Care and Upkeep of Grounds

Total: \$481,456

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
318 - Prof. & Improvement Costs Non-Instructional S	-	560	-	-		
322 - Repair and Maintenance Services	66,552	85,642	66,552	66,552		
324 - Rentals	4,138	7,475	4,138	-		
340 - Travel Expenses	-	-	150	-		
341 - Travel Stipend	2,203	161	-	-		
390 - Other Gen Pro & Tech Svcs	183,616	98,623	140,000	332,452		
<i>Total Object:</i>	256,509	192,461	210,840	399,004		
400 - Supplies and Materials						
411 - Varied - Other Supplies	5,356	10,750	24,457	15,796		
414 - Maintenance Supplies	34,358	50,842	35,714	60,000		
460 - Non-Consumable Supplies	990	4,728	8,000	-		
<i>Total Object:</i>	40,703	66,320	68,171	75,796		
600 - Other Objects						
642 - Other Dues & Fees	200	360	600	-		
670 - Taxes and Licenses	-	-	-	6,656		
<i>Total Object:</i>	200	360	600	6,656		
<i>Total Function:</i>	297,412	259,140	279,611	481,456		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2544 - Maintenance (District Wide)

Total: \$2,836,364

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	1,214,467	1,284,465	1,572,151	22.00	1,700,350	23.00			
122 - Substitutes - Classified Salaries	-	-	16,783		-				
124 - Temporary - Classified	17,485	4,278	19,735		41,957				
132 - Classified Overtime	47,216	77,596	12,678		12,678				
134 - Additional Pay - Classified	39,262	43,551	12,544		12,544				
Total Object:	1,318,430	1,409,889	1,633,891	22.00	1,767,529	23.00			
200 - Associated Payroll Costs									
210 - PERS	339,278	175,793	229,743		204,961				
213 - PERS UAL Contribution	92,636	104,132	114,375		247,458				
220 - Social Security	98,466	105,963	124,994		135,219				
231 - Workers Compensation	30,982	34,022	40,712		43,365				
232 - Unemployment Compensation	-	-	568		707				
233 - OR Paid Leave Employer Contribution	-	-	-		707				
241 - Medical Dental Insurance	281,875	317,721	380,727		403,144				
Total Object:	843,238	737,632	891,119		1,035,561				
300 - Purchased Services									
318 - Prof. & Improvement Costs Non-Instructional S	1,999	2,543	1,800		500				
322 - Repair and Maintenance Services	660	8,670	800		2,443				
340 - Travel Expenses	-	-	200		200				
341 - Travel Stipend	185	-	-		-				
342 - Travel, Out of District	-	625	500		500				
351 - Telephone	10,950	11,203	-		13,281				
390 - Other Gen Pro & Tech Svcs	3,670	3,830	-		-				
392 - Background/Helpcounter/Fingerprinting Fees	-	59	-		-				
Total Object:	17,464	26,930	3,300		16,924				
400 - Supplies and Materials									
411 - Varied - Other Supplies	-	-	-		6,000				
414 - Maintenance Supplies	16,492	10,158	9,600		10,000				
470 - Computer Software	350	-	-		-				
Total Object:	16,842	10,158	9,600		16,000				
600 - Other Objects									
642 - Other Dues & Fees	-	398	350		350				
Total Function:	2,195,974	2,185,006	2,538,260	22.00	2,836,364	23.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2545 - Care and Upkeep of Vehicles

Total: \$284,394

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
322 - Repair and Maintenance Services	59,966	25,560	51,607	128,394		
324 - Rentals	-	-	600	-		
390 - Other Gen Pro & Tech Svcs	684	769	-	-		
<i>Total Object:</i>	60,650	26,328	52,207	128,394		
400 - Supplies and Materials						
411 - Varied - Other Supplies	69,053	97,230	90,000	-		
414 - Maintenance Supplies	2,387	4,236	2,500	6,000		
<i>Total Object:</i>	71,440	101,466	92,500	6,000		
500 - Capital Outlay						
542 - Replacement Equipment	-	-	150,000	150,000		
<i>Total Function:</i>	132,090	127,794	294,707	284,394		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2546 - Security Services (Buildings)

Total: \$186,000

The functions of the two School Resource Officers (one for West Linn High School, and one for 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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
390 - Other Gen Pro & Tech Svcs	43,298	170,000	174,250	186,000		
Total Function:	43,298	170,000	174,250	186,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2552 - Vehicle Operation Services

Total: \$5,484,964

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
321 - Cleaning Services	6,646	1,500	-	-		
331 - SSF Reimbursable Student Transportation	4,517,835	4,416,641	4,360,581	4,753,033		
334 - Outdoor School Transportation	-	-	17,265	18,819		
336 - Athletics & Activities Transportation	118,220	250,473	198,710	264,251		
338 - Field Trips	20,155	121,932	345,201	396,519		
385 - Management Services	-	-	48,020	52,342		
392 - Background/Helpcounter/Fingerprinting Fees	826	1,517	-	-		
Total Object:	4,663,682	4,792,062	4,969,777	5,484,964		
Total Function:	4,663,682	4,792,062	4,969,777	5,484,964		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2558 - Special Education Transportation Services

Total: \$1,880,867

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
331 - SSF Reimbursable Student Transportation	495,616	1,175,855	1,725,566	1,880,867		
Total Function:	495,616	1,175,855	1,725,566	1,880,867		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2573 - Warehousing and Distribution

Total: \$236,459

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	85,130	94,513	103,131	2.00	111,529	2.00			
122 - Substitutes - Classified Salaries	-	-	1,767		-				
124 - Temporary - Classified	-	-	2,077		-				
132 - Classified Overtime	-	68	1,335		1,335				
134 - Additional Pay - Classified	-	-	1,321		1,321				
Total Object:	85,130	94,581	109,631	2.00	114,185	2.00			
200 - Associated Payroll Costs									
210 - PERS	20,965	11,394	14,969		12,727				
213 - PERS UAL Contribution	5,918	6,992	7,674		15,986				
220 - Social Security	6,900	7,099	8,386		8,735				
231 - Workers Compensation	2,043	2,385	2,955		3,178				
232 - Unemployment Compensation	-	-	38		46				
233 - OR Paid Leave Employer Contribution	-	-	-		46				
241 - Medical Dental Insurance	24,787	33,028	34,612		35,056				
Total Object:	60,613	60,897	68,634		75,774				
300 - Purchased Services									
322 - Repair and Maintenance Services	1,348	-	1,000		1,000				
353 - Postage	50,867	27,007	60,000		45,000				
Total Object:	52,215	27,007	61,000		46,000				
400 - Supplies and Materials									
411 - Varied - Other Supplies	929	95	500		500				
Total Function:	198,887	182,580	239,765	2.00	236,459	2.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2630 - Information & Communication Services

Total: \$446,285

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	85,355	125,275	61,950	1.00	208,242	2.00			
114 - Managerial-Classified	-	-	125,580	1.00	-				
122 - Substitutes - Classified Salaries	-	-	882		-				
124 - Temporary - Classified	-	-	1,037		-				
132 - Classified Overtime	-	-	666		666				
134 - Additional Pay - Classified	-	-	659		659				
Total Object:	85,355	125,275	190,774	2.00	209,567	2.00			
200 - Associated Payroll Costs									
210 - PERS	27,067	15,227	27,400		24,587				
213 - PERS UAL Contribution	7,640	9,704	14,195		31,020				
220 - Social Security	8,350	10,047	15,512		16,949				
231 - Workers Compensation	354	434	771		842				
232 - Unemployment Compensation	-	-	71		89				
233 - OR Paid Leave Employer Contribution	-	-	-		89				
241 - Medical Dental Insurance	23,086	32,655	78,987		81,792				
Total Object:	66,496	68,067	136,936		155,368				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	-	-	50,000		50,000				
341 - Travel Stipend	6,000	6,000	12,000		12,000				
354 - Advertising	300	18,841	25,000		10,000				
Total Object:	6,300	24,841	87,000		72,000				
400 - Supplies and Materials									
411 - Varied - Other Supplies	3,965	5,453	3,000		8,000				
470 - Computer Software	-	4,227	-		1,000				
480 - Computer Hardware	-	-	5,000		-				
Total Object:	3,965	9,680	8,000		9,000				
600 - Other Objects									
642 - Other Dues & Fees	-	164	347		350				
Total Function:	162,117	228,026	423,057	2.00	446,285	2.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2640 - Human Resources

Total: \$936,941

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	166,695	191,986	263,368	4.00	274,972	4.00			
114 - Managerial-Classified	134,523	145,000	152,250	1.00	165,438	1.00			
122 - Substitutes - Classified Salaries	-	-	2,649		-				
123 - Temporary-Licensed	-	9,070	-		-				
124 - Temporary - Classified	-	6,254	3,115		-				
132 - Classified Overtime	-	-	2,001		2,001				
134 - Additional Pay - Classified	-	-	1,980		1,980				
136 - Additional Pay - Bonus	-	1,664,261	-		-				
Total Object:	301,218	2,016,571	425,363	5.00	444,391	5.00			
200 - Associated Payroll Costs									
210 - PERS	66,018	207,051	49,266		50,016				
213 - PERS UAL Contribution	21,506	148,638	30,195		63,055				
220 - Social Security	23,250	154,294	32,998		34,455				
231 - Workers Compensation	1,024	9,693	1,640		1,712				
232 - Unemployment Compensation	81,731	56,785	151		181				
233 - OR Paid Leave Employer Contribution	-	-	-		181				
241 - Medical Dental Insurance	89,104	111,904	175,280		181,112				
Total Object:	282,632	688,365	289,530		330,712				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	57,276	49,757	62,465		100,000				
322 - Repair and Maintenance Services	844	1,080	1,640		2,000				
340 - Travel Expenses	772	1,681	2,000		1,500				
341 - Travel Stipend	6,043	6,000	6,000		6,000				
342 - Travel, Out of District	-	2,654	-		-				
354 - Advertising	1,945	1,970	2,500		3,000				
355 - Printing & Binding	3,408	-	7,000		4,000				
390 - Other Gen Pro & Tech Svcs	-	522	-		-				
392 - Background/Helpcounter/Fingerprinting Fees	4,765	12,823	25,000		25,000				
Total Object:	75,053	76,487	106,605		141,500				
400 - Supplies and Materials									
411 - Varied - Other Supplies	6,591	10,242	12,500		16,000				
470 - Computer Software	-	2,690	2,838		2,838				
Total Object:	6,591	12,932	15,338		18,838				
600 - Other Objects									
641 - Professional Membership Dues	724	3,080	1,500		1,500				
Total Function:	666,218	2,797,436	838,336	5.00	936,941	5.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2660 - Technology Services

Total: \$2,864,875

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	458,972	538,870	614,564	10.30	740,559	11.55			
114 - Managerial-Classified	117,326	164,840	173,082	1.30	211,761	1.40			
122 - Substitutes - Classified Salaries	-	-	10,598		-				
124 - Temporary - Classified	-	-	12,461		12,461				
132 - Classified Overtime	457	181	8,005		8,005				
134 - Additional Pay - Classified	4,134	4,566	7,921		7,921				
Total Object:	580,889	708,457	826,631	11.60	980,707	12.95			
200 - Associated Payroll Costs									
210 - PERS	167,360	97,513	122,819		119,438				
213 - PERS UAL Contribution	46,694	58,871	59,822		141,674				
220 - Social Security	50,120	59,821	65,376		77,415				
231 - Workers Compensation	2,259	2,724	3,256		3,850				
232 - Unemployment Compensation	-	-	300		405				
233 - OR Paid Leave Employer Contribution	-	-	-		405				
241 - Medical Dental Insurance	152,154	192,087	293,934		335,653				
Total Object:	418,586	411,016	545,507		678,840				
300 - Purchased Services									
318 - Prof. & Improvement Costs Non-Instructional S	750	-	-		-				
319 - Other Instructional, Pro & Tech Svcs	9,376	10,251	9,982		20,563				
322 - Repair and Maintenance Services	16,487	12,234	19,418		1,793				
341 - Travel Stipend	18,491	17,922	18,100		19,640				
342 - Travel, Out of District	-	4,033	510		510				
351 - Telephone	242,199	234,265	297,573		286,047				
355 - Printing & Binding	6,582	6,551	6,000		6,000				
390 - Other Gen Pro & Tech Svcs	-	-	-		261				
Total Object:	293,884	285,255	351,583		334,814				
400 - Supplies and Materials									
411 - Varied - Other Supplies	2,218	2,179	4,000		19,234				
460 - Non-Consumable Supplies	-	108	-		-				
470 - Computer Software	441,266	446,008	885,574		847,843				
480 - Computer Hardware	752	17,557	-		2,788				
Total Object:	444,236	465,852	889,574		869,865				
600 - Other Objects									
641 - Professional Membership Dues	-	-	1,000		-				
642 - Other Dues & Fees	3,054	3,054	300		649				
Total Object:	3,054	3,054	1,300		649				
Total Function:	1,740,649	1,873,635	2,614,595	11.60	2,864,875	12.95			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2680 - Interpretation and Translation Services

Total: \$36,145

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
124 - Temporary - Classified	1,453	697	3,000	3,000		
133 - Additional Pay - Licensed	166	-	-	-		
134 - Additional Pay - Classified	9,910	9,505	10,000	14,112		
<i>Total Object:</i>	11,529	10,202	13,000	17,112		
200 - Associated Payroll Costs						
210 - PERS	2,054	820	2,175	2,382		
213 - PERS UAL Contribution	807	754	910	2,396		
220 - Social Security	844	767	995	1,309		
231 - Workers Compensation	42	37	52	68		
232 - Unemployment Compensation	-	-	5	7		
233 - OR Paid Leave Employer Contribution	-	-	-	7		
241 - Medical Dental Insurance	567	-	-	-		
<i>Total Object:</i>	4,315	2,378	4,137	6,169		
300 - Purchased Services						
319 - Other Instructional, Pro & Tech Svcs	11,405	6,442	15,000	6,110		
400 - Supplies and Materials						
470 - Computer Software	-	-	-	6,754		
<i>Total Function:</i>	27,249	19,023	32,137	36,145		

(THIS PAGE INTENTIONALLY LEFT BLANK)

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2700 - Supplemental Retirement Services

Total: \$1,279,213

Costs associated with a supplemental retirement program provided to employees by the district. Supplemental retirement ended in 2007 for licensed staff and 2014 for administrative staff.

Anyone with retirement language in their contract prior to those dates, receives an early retirement supplement.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
116 - Supplemental Retirement Stipends	347,465	319,002	351,375	365,300		
200 - Associated Payroll Costs						
213 - PERS UAL Contribution	97	987	-	-		
220 - Social Security	26,423	25,955	26,880	27,945		
241 - Medical Dental Insurance	1	-	-	-		
270 - Post Retirement Health Benefit	887,726	1,028,852	724,304	885,968		
Total Object:	914,246	1,055,794	751,184	913,913		
300 - Purchased Services						
390 - Other Gen Pro & Tech Svcs	-	13,200	-	-		
Total Function:	1,261,711	1,387,997	1,102,559	1,279,213		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

3310 - Direction of Community Services

Total: \$285,294

West Linn-Wilsonville School District facilities are a cornerstone for community use, and the availability of these spaces for youth sports, clubs and performing arts has provided recreational opportunities for both our students and a large portion of our community. This program used to be budgeted under Special Revenue Fund 298. Going forward, this program will be budgeted in the General Fund.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	-	-	77,479	1.50	73,897	1.50			
114 - Managerial-Classified	-	-	68,250	1.00	71,690	1.00			
<i>Total Object:</i>	-	-	145,729	2.50	145,587	2.50			
200 - Associated Payroll Costs									
210 - PERS	-	-	19,817		16,297				
213 - PERS UAL Contribution	-	-	10,307		20,593				
220 - Social Security	-	-	11,263		11,252				
231 - Workers Compensation	-	-	559		559				
232 - Unemployment Compensation	-	-	51		59				
233 - OR Paid Leave Employer Contribution	-	-	-		59				
241 - Medical Dental Insurance	-	-	65,453		67,188				
<i>Total Object:</i>	-	-	107,450		116,007				
300 - Purchased Services									
322 - Repair and Maintenance Services	-	-	340		1,200				
340 - Travel Expenses	-	-	-		500				
341 - Travel Stipend	-	-	1,500		1,500				
<i>Total Object:</i>	-	-	1,840		3,200				
400 - Supplies and Materials									
411 - Varied - Other Supplies	-	-	1,000		500				
470 - Computer Software	-	-	20,000		20,000				
<i>Total Object:</i>	-	-	21,000		20,500				
<i>Total Function:</i>	-	-	276,019	2.50	285,294	2.50			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

3360 - Family Empowerment Center

Total: \$15,803

The Family Empowerment Center works with families to provide resources such as classes, clothing, school supplies, and connections to community support services. Family Empowerment Center staff are funded by the special revenue Fund 271 Student Investment Account.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	-	-	22,461	0.50	-				
133 - Additional Pay - Licensed	-	-	5,000		5,000				
<i>Total Object:</i>	-	-	27,461	0.50	5,000				
200 - Associated Payroll Costs									
210 - PERS	-	-	3,861		696				
213 - PERS UAL Contribution	-	1	1,922		700				
220 - Social Security	-	-	2,101		383				
231 - Workers Compensation	-	-	105		20				
232 - Unemployment Compensation	-	-	10		2				
233 - OR Paid Leave Employer Contribution	-	-	-		2				
241 - Medical Dental Insurance	-	-	6,470		-				
<i>Total Object:</i>	-	1	14,469		1,803				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	-	-	1,500		2,000				
340 - Travel Expenses	-	-	500		500				
353 - Postage	-	-	300		300				
354 - Advertising	-	-	300		300				
355 - Printing & Binding	-	-	600		600				
<i>Total Object:</i>	-	-	3,200		3,700				
400 - Supplies and Materials									
411 - Varied - Other Supplies	-	-	5,000		5,000				
600 - Other Objects									
642 - Other Dues & Fees	-	-	300		300				
<i>Total Function:</i>	-	1	50,430	0.50	15,803				

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

5100 - Interfund Loan Repayment

Total: \$150,000

On August 27, 2020, the School Bard authorized the Interfund loan in the principal amount of \$1,500,000.00 to provide financing support to the District’s General Fund. The loan was made from Land Proceeds to the General Fund budget and bore zero interest. This is a ten (10) year loan with a payback payment of \$150,000 per year. This object category represents one annual payment. Final payment is due in fiscal year 2030-31.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
700 - Transfers						
790 - Other Transfers	-	-	150,000	150,000		
Total Function:	-	-	150,000	150,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

6110-Operating Contingency

Total: \$13,415,100

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	5,344,922	13,415,100		
Total Function:	-	-	5,344,922	13,415,100		

(THIS PAGE INTENTIONALLY LEFT BLANK)

FINANCIAL SECTION:

III-B. SPECIAL REVENUE FUNDS

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

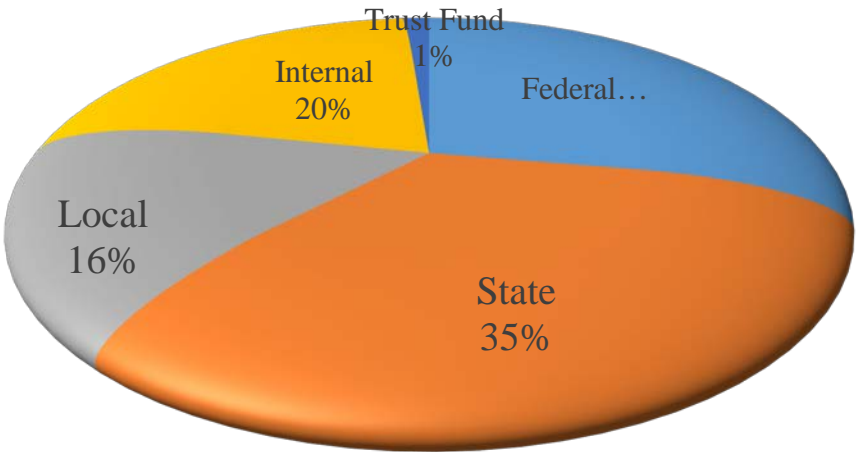
(THIS PAGE INTENTIONALLY LEFT BLANK)

SUB FUND BREAK DOWN BY CATERGORY

Element	Description	Federal, State, Local	Award Estimate
FEDERAL GRANTS			
251	Carl Perkins	Federal	50,000.00
253	Title IA	Federal	766,875.00
263	Title IIA	Federal	175,441.00
266	Youth Transition Program	Federal	209,034.00
267	Title III	Federal	55,000.00
299	Outdoor School	Federal	325,500.00
230	Medicaid Administration	Federal	249,398.00
241	Title 1C	Federal	5,000.00
242	Utility Grant	Federal	1,575,000.00
254	IDEA	Federal	1,739,179.00
258	Early Indicator & Intervention	Federal	26,991.00
297	Nutrition Services	Federal	2,913,467.00
		SUB TOTAL	8,090,885.00
STATE GRANTS			
216	Library	State	31,500.00
243	Future Ready Oregon	State	190,438.00
201	Columbia Regional - Autism	State	178,000.00
270	High School Success - M98	State	2,830,522.00
271	Student Investment Account	State	6,875,888.00
		SUB TOTAL	10,106,348.00
LOCAL GRANTS			
295	Student Body	Local/Internal	4,504,247.00
209	Donations	Local/Internal	175,000.00
		SUB TOTAL	4,679,247.00
INTERNAL GRANTS			
250	Internal Grants	Internal	6,000,000.00
		SUB TOTAL	6,000,000.00
TRUST FUNDS			
211	Maxine Buxman Scholarship		271,854.00
211	Supperintendent's Scholarship		100,000.00
		SUB TOTAL	371,854.00
TOTAL			\$ 29,248,334.00

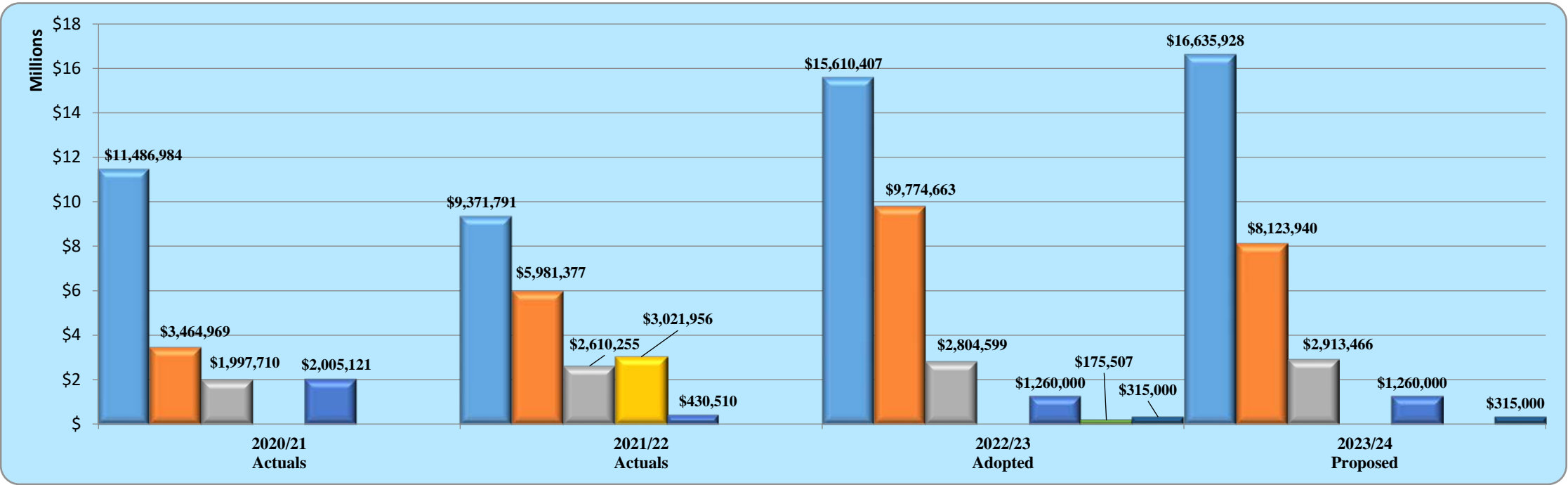
GRAPH

Special Revenue	Proposed Budget 2023-24	
	\$ Amount	%
Federal	8,090,885	28%
State	10,106,348	35%
Local	4,679,247	16%
Internal	6,000,000	21%
Trust Fund	371,854	1%
TOTAL	\$ 29,248,334	100%



West Linn - Wilsonville School District 3JT

Special Revenue Requirements by Function
Total: \$29,248,334

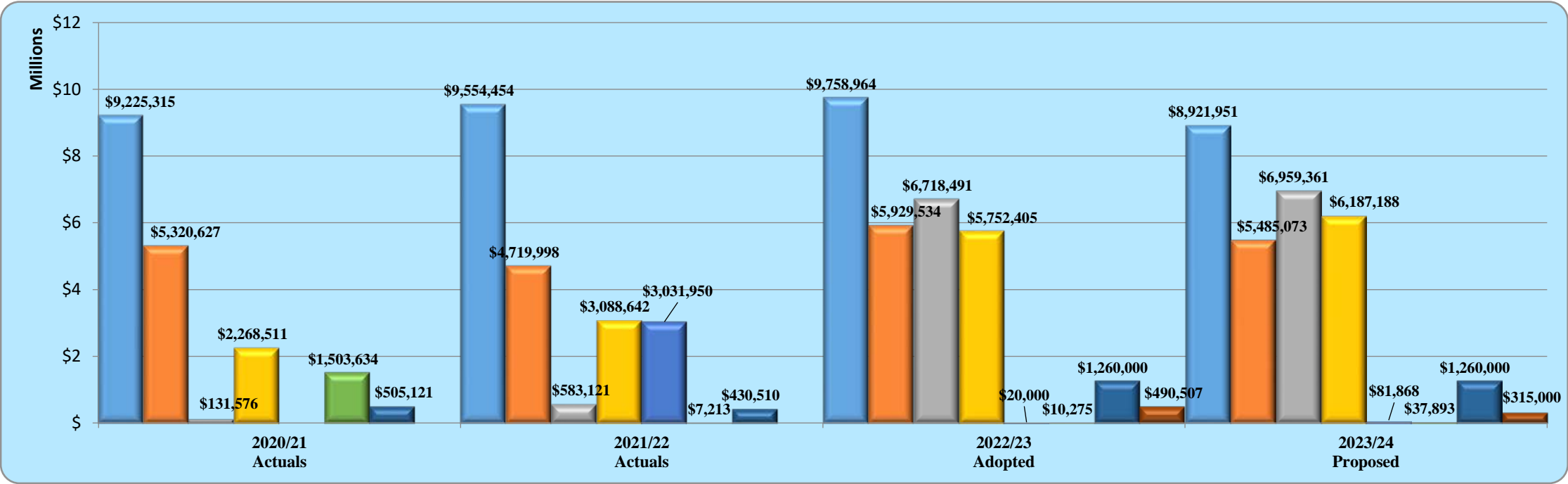


	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Function	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction	11,486,984	9,371,791	15,610,407 64.06	16,635,928 60.58		
2000 - Support Services	3,464,969	5,981,377	9,774,663 40.90	8,123,940 31.90		
3000 - Enterprise and Community Services.	1,997,710	2,610,255	2,804,599 28.81	2,913,466 28.81		
4000 - Facilities Acquisition and Construction	-	3,021,956	-	-		
5000 - Other Uses	2,005,121	430,510	1,260,000	1,260,000		
6000 - Contingencies	-	-	175,507	-		
7000 - Unappropriated Ending Fund Balance	-	-	315,000	315,000		
Total Function:	18,954,785	21,415,889	29,940,176 133.78	29,248,334 121.29		

West Linn - Wilsonville School District 3JT

Special Revenue Requirements by Object

Total: \$29,248,334



	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries	9,225,315	9,554,454	9,758,964 133.78	8,921,951 121.29		
200 - Associated Payroll Costs	5,320,627	4,719,998	5,929,534	5,485,073		
300 - Purchased Services	131,576	583,121	6,718,491	6,959,361		
400 - Supplies and Materials	2,268,511	3,088,642	5,752,405	6,187,188		
500 - Capital Outlay	-	3,031,950	20,000	81,868		
600 - Other Objects	1,503,634	7,213	10,275	37,893		
700 - Transfers	505,121	430,510	1,260,000	1,260,000		
800 - Other Uses of Funds	-	-	490,507	315,000		
Total Object:	18,954,785	21,415,889	29,940,176 133.78	29,248,334 121.29		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$178,000

201 - Columbia Regional - Autism

Total: \$178,000

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.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
000 - Undesignated										
2202 - Restricted Revenue	170,500	160,611	170,500		178,000					
5400 - Beginning Fund Balance	-	60,635	-		-					
Total Function:	170,500	221,247	170,500		178,000					
Total Resources:	170,500	221,247	170,500		178,000					
Requirements										
1000 - Instruction										
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.										
111 - Licensed Salaries	41,041	103,631	95,014	1.00	99,189	1.00				
121 - Substitutes - Licensed Salaries	-	-	4,784		-					
131 - Extra Duty Compensation	2,260	6,045	-		-					
133 - Additional Pay - Licensed	1,129	1,956	-		-					
210 - PERS	27,382	13,158	16,827		13,916					
213 - PERS UAL Contribution	6,481	7,018	7,041		13,996					
220 - Social Security	7,494	8,113	7,694		7,648					
231 - Workers Compensation	307	332	383		380					
232 - Unemployment Compensation	-	-	36		40					
233 - OR Paid Leave Employer Contribution	-	-	-		40					
241 - Medical Dental Insurance	19,342	18,215	23,700		21,480					
341 - Travel Stipend	780	780	780		780					
342 - Travel, Out of District	1,827	-	2,500		-					
411 - Varied - Other Supplies	1,822	763	11,741		20,531					
Total Function:	109,865	160,011	170,500	1.00	178,000	1.00				
Total Requirements:	109,865	160,011	170,500	1.00	178,000	1.00				
Total Fund:	(60,635)	(61,235)	-	1.00	-	1.00				

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$175,000

209 - Donations

Total: \$175,000

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

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1920 - Contributions, Donations fr Private Source	400	6,462	1,665	60,000		
1991 - Music and Arts Partners	2,293	16,829	59,250	65,000		
5400 - Beginning Fund Balance	54,898	49,667	99,435	50,000		
<i>Total Function:</i>	<i>57,591</i>	<i>72,958</i>	<i>160,350</i>	<i>175,000</i>		
<i>Total Resources:</i>	<i>57,591</i>	<i>72,958</i>	<i>160,350</i>	<i>175,000</i>		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
411 - Varied - Other Supplies	6,624	3,453	160,350	175,000		
420 - Textbooks	28	-	-	-		
460 - Non-Consumable Supplies	-	3,324	-	-		
470 - Computer Software	79	-	-	-		
<i>Total Function:</i>	<i>6,730</i>	<i>6,777</i>	<i>160,350</i>	<i>175,000</i>		
<u>3000 - Enterprise and Community Services.</u>						
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.						
355 - Printing & Binding	79	-	-	-		
411 - Varied - Other Supplies	695	-	-	-		
460 - Non-Consumable Supplies	419	-	-	-		
<i>Total Function:</i>	<i>1,193</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<i>Total Requirements:</i>	<i>7,924</i>	<i>6,777</i>	<i>160,350</i>	<i>175,000</i>		
<i>Total Fund:</i>	<i>(49,667)</i>	<i>(66,181)</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds Superintendent's Scholarship

Total: \$100,000

211 - Graduating Seniors Scholarship Fund

Total: \$100,000

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

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

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

Superintendent's Scholarship	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1920 - Contributions, Donations fr Private Source	-	10,000	25,000	100,000		
5400 - Beginning Fund Balance	-	-	5,830	269,854		
<i>Total Resources:</i>	-	10,000	30,830	100,000		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
374 - Other Tuition - Scholarships	-	10,000	30,830	100,000		
<i>Total Requirements:</i>	-	10,000	30,830	100,000		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds Maxine Buxman Scholarship Fund

Total: \$271,854

211 - Graduating Seniors Scholarship Fund

Total: \$271,854

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

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

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

Maxine Buxman Scholarship	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	-	-	2,000	2,000		
5400 - Beginning Fund Balance	-	-	265,622	269,854		
<i>Total Function:</i>	-	-	267,622	271,854		
<i>Total Resources:</i>	-	-	267,622	271,854		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
374 - Other Tuition - Scholarships	-	(360)	267,622	271,854		
<i>Total Requirements:</i>	-	(360)	267,622	271,854		
<i>Total Fund:</i>	-	(360)	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$31,500

216 - Library

Total: \$31,500

This is a grant through the State Library of Oregon's Library Support and Development department. The purpose of this funding is to promote projects that support library services in Oregon. Our District plans to use these funds to establish a reading at home program at Stafford Primary School and aligns with the LSTA goals of Oregon libraries supporting students, youth, and lifelong learners.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4501 - Restricted Rev FR Fed Through State	-	-	-	31,500		
<i>Total Resources:</i>	-	-	-	31,500		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
421 - Textbooks - District	-	-	-	31,500		
<i>Total Requirements:</i>	-	-	-	31,500		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revene Funds

Total: \$249,398

230 - Medicaid Administration

Total: \$249,398

Medicaid Administrative Claiming is an intergovernmental agreement with Multnomah Education Service District to provide Medicaid Services to low-income children and children with disabilities. Proposed budget is an estimate, as the award for 2023-24 is unknown at the time of budget creation.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
Resources									
<u>000 - Undesignated</u>									
3199 - Other Unrestricted Grants-In-Aid	167,740	518,598	436,825		249,398				
5400 - Beginning Fund Balance	765	(294,312)	-		-				
Total Function:	168,505	224,286	436,825		249,398				
Total Resources:	168,505	224,286	436,825		249,398				
Requirements									
<u>2000 - Support Services</u>									
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.									
111 - Licensed Salaries	276,668	217,227	224,202	3.10	148,164	1.60			
133 - Additional Pay - Licensed	2,440	3,823	-		-				
210 - PERS	71,974	24,661	33,119		18,042				
213 - PERS UAL Contribution	20,297	15,492	15,727		20,808				
220 - Social Security	20,962	16,546	17,188		11,371				
231 - Workers Compensation	974	744	854		565				
232 - Unemployment Compensation	-	-	78		59				
233 - OR Paid Leave Employer Contribution	-	-	-		59				
241 - Medical Dental Insurance	52,378	44,138	73,470		34,368				
270 - Post Retirement Health Benefit	9,654	0	18,000		-				
319 - Other Instructional, Pro & Tech Svcs	4,504	-	50,000		12,994				
340 - Travel Expenses	-	-	1,219		-				
341 - Travel Stipend	2,968	2,968	2,968		2,968				
Total Function:	462,817	325,599	436,825	3.10	249,398	1.60			
Total Requirements:	462,817	325,599	436,825	3.10	249,398	1.60			
Total Fund:	294,312	101,313	-	3.10	-	1.60			

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$5,000

241 - Title I-C Summer Migrant

Total: \$5,000

The purpose of this award is to ensure that migrant children fully benefit from the same free public education provided to other children. Proposed budget is an estimate, as the award for 2023-24 is unknown at the time of budget creation.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4701 - Migrant Grant Thru ESD	9,907	-	5,000	5,000		
Total Resources:	9,907	-	5,000	5,000		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
132 - Classified Overtime	102	-	-	-		
133 - Additional Pay - Licensed	573	-	3,458	3,651		
134 - Additional Pay - Classified	294	-	-	-		
210 - PERS	231	-	579	508		
213 - PERS UAL Contribution	68	-	242	511		
220 - Social Security	71	-	265	279		
231 - Workers Compensation	3	-	14	15		
232 - Unemployment Compensation	-	-	1	1		
233 - OR Paid Leave Employer Contribution	-	-	-	1		
332 - SSF Non-Reimbursable Student Transportat	8,420	-	-	-		
340 - Travel Expenses	-	-	441	34		
411 - Varied - Other Supplies	146	-	-	-		
Total Function:	9,907	-	5,000	5,000		
Total Requirements:	9,907	-	5,000	5,000		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revene Funds

Total: \$1,575,000

242 - Utility Grant

Total: \$1,575,000

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	195,676	225,293	200,000	200,000		
5200 - Interfund Transfers	-	-	1,260,000	1,260,000		
5400 - Beginning Fund Balance	1,019,820	710,375	115,000	115,000		
<i>Total Function:</i>	<i>1,215,496</i>	<i>935,668</i>	<i>1,575,000</i>	<i>1,575,000</i>		
<i>Total Resources:</i>	<i>1,215,496</i>	<i>935,668</i>	<i>1,575,000</i>	<i>1,575,000</i>		
Requirements						
<u>5000 - Other Uses</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
710 - Fund Modifications	505,121	430,510	1,260,000	1,260,000		
<u>7000 - Unappropriated Ending Fund Balance</u>						
An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with object 820 only.						
820 - Reserved for Next Year	-	-	315,000	315,000		
<i>Total Requirements:</i>	<i>505,121</i>	<i>430,510</i>	<i>1,575,000</i>	<i>1,575,000</i>		
<i>Total Fund:</i>	<i>(710,375)</i>	<i>(505,157)</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revene Funds

Total: \$190,438

243 - Future Ready Oregon

Total: \$190,438

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4501 - Restricted Rev FR Fed Through State	-	-	-	190,438		
<i>Total Resources:</i>	-	-	-	190,438		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
133 - Additional Pay - Licensed	-	-	-	11,139		
210 - PERS	-	-	-	1,551		
213 - PERS UAL Contribution	-	-	-	1,559		
220 - Social Security	-	-	-	852		
231 - Workers Compensation	-	-	-	45		
232 - Unemployment Compensation	-	-	-	4		
233 - OR Paid Leave Employer Contribution	-	-	-	4		
340 - Travel Expenses	-	-	-	10,592		
411 - Varied - Other Supplies	-	-	-	49,024		
541 - Initital and Additional Equipment	-	-	-	81,868		
642 - Other Dues & Fees	-	-	-	33,800		
<i>Total Function:</i>	-	-	-	190,438		
<i>Total Requirements:</i>	-	-	-	190,438		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$6,000,000

250 - Internal Grants

Total: \$6,000,000

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1990 - Miscellaneous	-	-	1,000,000	1,000,000		
2199 - Other Intermediate Sources	-	-	1,000,000	1,000,000		
3299 - Other Restricted Grants-In-Aid	-	-	2,000,000	2,000,000		
4501 - Restricted Rev FR Fed Through State	-	-	2,000,000	2,000,000		
<i>Total Function:</i>	-	-	6,000,000	6,000,000		
<i>Total Resources:</i>	-	-	6,000,000	6,000,000		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
390 - Other Gen Pro & Tech Svcs	-	-	3,000,000	3,000,000		
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
390 - Other Gen Pro & Tech Svcs	-	-	3,000,000	3,000,000		
<i>Total Requirements:</i>	-	-	6,000,000	6,000,000		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revene Funds

Total: \$50,000

251 - Carl Perkins

Total: \$50,000

This is an Intergovernmental Agreement with Clackamas Education Service District to integrate new technical skill curriculum to improve alignment to industry standards as measured by increasing performance on Perkins Performance Measure. Proposed budget is an estimate, as the award for 2023-24 is unknown at the time of budget creation.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4506 - Vocational Ed	43,284	43,513	40,000	50,000		
Total Resources:	43,284	43,513	40,000	50,000		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
319 - Other Instructional, Pro & Tech Svcs	-	100	-	-		
411 - Varied - Other Supplies	8,151	-	10,500	20,500		
460 - Non-Consumable Supplies	38,674	28,759	29,500	29,500		
480 - Computer Hardware	-	5,455	-	-		
541 - Initital and Additional Equipment	-	9,199	-	-		
Total Function:	46,825	43,513	40,000	50,000		
Total Requirements:	46,825	43,513	40,000	50,000		
Total Fund:	3,541	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revene Funds
Total: \$766,875
253 - Title IA
Total: \$766,875

This program provides financial assistance through State and Local Education Agencies and schools with high numbers or high percentages of families experiencing poverty to help ensure that all children meet challenging state academic standards. The award for 2023-24 is based on a preliminary estimate from Oregon Department of Education.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
Resources									
<u>000 - Undesignated</u>									
4501 - Restricted Rev FR Fed Through State	613,911	280,563	278,240		766,875				
Total Resources:	613,911	280,563	278,240		766,875				
Requirements									
<u>1000 - Instruction</u>									
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.									
111 - Licensed Salaries	277,108	128,685	135,211	1.50	476,015	5.00			
112 - Classified Salaries	70,855	42,177	9,740	0.26	-				
121 - Substitutes - Licensed Salaries	663	-	7,700		-				
122 - Substitutes - Classified Salaries	31	-	-		-				
133 - Additional Pay - Licensed	2,148	8,400	-		-				
134 - Additional Pay - Classified	1,407	188	-		-				
210 - PERS	88,587	18,951	22,354		54,155				
213 - PERS UAL Contribution	24,693	12,307	10,685		66,641				
220 - Social Security	25,593	12,843	11,678		36,414				
231 - Workers Compensation	1,206	596	581		1,808				
232 - Unemployment Compensation	-	-	52		189				
233 - OR Paid Leave Employer Contribution	-	-	-		189				
241 - Medical Dental Insurance	56,411	23,392	39,734		107,400				
319 - Other Instructional, Pro & Tech Svcs	-	-	1,008		-				
340 - Travel Expenses	-	3,412	1,000		-				
355 - Printing & Binding	-	80	-		-				
411 - Varied - Other Supplies	4,268	29,533	38,497		24,064				
Total Function:	552,967	280,563	278,240	1.76	766,875	5.00			
<u>2000 - Support Services</u>									
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.									
112 - Classified Salaries	21,110	-	-		-				
210 - PERS	5,203	-	-		-				
213 - PERS UAL Contribution	1,478	-	-		-				
220 - Social Security	1,378	-	-		-				
231 - Workers Compensation	78	-	-		-				
241 - Medical Dental Insurance	11,536	-	-		-				
Total Function:	40,783	-	-		-				
Total Requirements:	593,750	280,563	278,240	1.76	766,875	5.00			
Total Fund:	(20,162)	-	-	1.76	-	5.00			

West Linn - Wilsonville School District 3JT

Special Revene Funds IDEA Section 611

Total: \$1,375,001

254 - IDEA

Total: \$1,375,001

***IDEA Part B, Section 611 - Formula:** This program provides formula grants to assist them all in meeting the costs of providing special education and related services to children with disabilities. The award for 2023-24 is based on preliminary estimates from Oregon Department of Education.

IDEA Section 611	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4508 - PL 101-476 IDEA	1,310,643	1,366,941	1,315,000	1,375,001		
Total Resources:	1,310,643	1,366,941	1,315,000	1,375,001		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
111 - Licensed Salaries	352,026	578,463	203,654 3.00	279,883 4.00		
112 - Classified Salaries	-	-	-	24,953 0.88		
121 - Substitutes - Licensed Salaries	3,859	5,886	-	-		
131 - Extra Duty Compensation	5,869	-	15,000	-		
133 - Additional Pay - Licensed	3,559	768	6,481	-		
210 - PERS	112,150	59,948	31,006	32,510		
213 - PERS UAL Contribution	28,691	40,872	15,760	42,677		
220 - Social Security	30,156	43,492	17,223	23,320		
231 - Workers Compensation	1,381	1,958	860	1,158		
232 - Unemployment Compensation	-	-	79	123		
233 - OR Paid Leave Employer Contribution	-	-	-	123		
241 - Medical Dental Insurance	112,327	156,419	71,100	103,448		
270 - Post Retirement Health Benefit	95	-	6,452	6,918		
341 - Travel Stipend	780	-	-	-		
Total Function:	650,893	887,806	367,615 3.00	515,113 4.88		
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
111 - Licensed Salaries	289,897	241,878	446,670 4.80	525,733 5.80		
123 - Temporary-Licensed	75,764	81,840	79,611	-		
124 - Temporary - Classified	-	-	60,000	-		
133 - Additional Pay - Licensed	411	1,113	30,019	10,536		
134 - Additional Pay - Classified	-	-	15,000	-		
210 - PERS	94,613	34,989	94,328	59,976		
213 - PERS UAL Contribution	25,787	22,847	44,300	75,407		

Continued on next page...

Continued from previous page

Continued from Previous Page

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
220 - Social Security	26,631	23,841	48,414		41,206					
231 - Workers Compensation	1,223	1,078	2,441		2,049					
232 - Unemployment Compensation	-	-	222		215					
233 - OR Paid Leave Employer Contribution	-	-	-		215					
241 - Medical Dental Insurance	50,389	35,827	113,760		124,584					
270 - Post Retirement Health Benefit	19,309	22,113	1,507		17,627					
341 - Travel Stipend	1,560	1,560	1,560		2,340					
351 - Telephone	750	-	-		-					
411 - Varied - Other Supplies	1,929	-	261		-					
Total Function:	588,264	467,087	938,093	4.80	859,888	5.80				
Total Requirements:	1,239,156	1,354,893	1,305,708	7.80	1,375,001	10.68				
Total Fund:	(71,487)	(12,049)	(9,292)	7.80	-	10.68				

West Linn - Wilsonville School District 3JT

Special Revene Funds IDEA Section 611 ARP

Total: \$273,890

254 - IDEA

Total: \$273,890

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

IDEA Section 611 ARP	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4508 - PL 101-476 IDEA	-	14,868	-	-		
5400 - Beginning Fund Balance	-	-	-	273,890		
<i>Total Function:</i>	-	14,868	-	273,890		
<i>Total Resources:</i>	-	14,868	-	273,890		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
319 - Other Instructional, Pro & Tech Svcs	-	-	-	185,457		
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
133 - Additional Pay - Licensed	-	8,374	-	65,000		
134 - Additional Pay - Classified	-	3,519	-	-		
210 - PERS	-	1,191	-	9,048		
213 - PERS UAL Contribution	-	832	-	9,100		
220 - Social Security	-	910	-	4,973		
231 - Workers Compensation	-	42	-	260		
232 - Unemployment Compensation	-	-	-	26		
233 - OR Paid Leave Employer Contribution	-	-	-	26		
<i>Total Function:</i>	-	14,868	-	88,433		
<i>Total Requirements:</i>	-	14,868	-	273,890		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds IDEA Section 619

Total: \$20,078

254 - IDEA

Total: \$20,078

***IDEA Part B, Section 619 - Formula - Pre Kindergarten:** This program provides formula grants to make special education and related services available to children ages 3 through 5, with disabilities. Proposed budget is an estimate, as the award for 2023-24 is unknown at the time of budget creation

IDEA Section 619	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4508 - PL 101-476 IDEA	572	11,213	10,000	8,906		
5400 - Beginning Fund Balance	-	(7,236)	-	11,172		
<i>Total Function:</i>	<i>572</i>	<i>3,978</i>	<i>10,000</i>	<i>20,078</i>		
<i>Total Resources:</i>	<i>572</i>	<i>3,978</i>	<i>10,000</i>	<i>20,078</i>		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
123 - Temporary-Licensed	-	-	13,932	-		
133 - Additional Pay - Licensed	-	2,485	-	14,758		
134 - Additional Pay - Classified	-	718	-	-		
210 - PERS	-	313	2,331	2,054		
213 - PERS UAL Contribution	-	224	975	2,066		
220 - Social Security	-	228	1,066	1,129		
231 - Workers Compensation	-	10	56	59		
232 - Unemployment Compensation	-	-	5	6		
233 - OR Paid Leave Employer Contribution	-	-	-	6		
270 - Post Retirement Health Benefit	67	-	-	-		
411 - Varied - Other Supplies	7,741	-	-	-		
<i>Total Function:</i>	<i>7,808</i>	<i>3,978</i>	<i>18,365</i>	<i>20,078</i>		
<i>Total Requirements:</i>	<i>7,808</i>	<i>3,978</i>	<i>18,365</i>	<i>20,078</i>		
<i>Total Fund:</i>	<i>7,236</i>	<i>-</i>	<i>8,365</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds IDEA Supplies & Equipment

Total: \$70,211

254 - IDEA

Total: \$70,211

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

IDEA Supplies & Equipment	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4508 - PL 101-476 IDEA	-	-	-	70,211		
Total Resources:	-	-	-	70,211		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
411 - Varied - Other Supplies	-	-	-	10,211		
460 - Non-Consumable Supplies	-	-	-	60,000		
Total Function:	-	-	-	70,211		
Total Requirements:	-	-	-	70,211		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revene Funds

Total: \$26,991

258 - Early Indicator & Intervention System

Total: \$26,991

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	27,584	-	26,991		
Total Resources:	-	27,584	-	26,991		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
111 - Licensed Salaries	-	21,502	-	-		
210 - PERS	-	2,806	-	-		
213 - PERS UAL Contribution	-	1,505	-	-		
220 - Social Security	-	1,645	-	-		
231 - Workers Compensation	-	72	-	-		
241 - Medical Dental Insurance	-	54	-	-		
411 - Varied - Other Supplies	-	-	-	26,991		
Total Function:	-	27,584	-	26,991		
Total Requirements:	-	27,584	-	26,991		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$175,441

263 - Title II-A Teacher Quality

Total: \$175,441

The purpose of this program is to increase academic achievement by improving teacher and principal quality. The funding from Title IV, intended to improve students' academic achievement by increasing the capacity of State and Local Educational Agencies to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to improve the academic achievement and digital literacy of all students, has been consolidated with Title II-A Fund 252 per ODE's recommendation and approval. The award for 2023-24 is based on preliminary estimates from the Oregon Department of Education.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4519 - Title II-A	94,538	168,541	128,713	175,441		
5400 - Beginning Fund Balance	-	(42,213)	-	-		
<i>Total Function:</i>	<i>94,538</i>	<i>126,328</i>	<i>128,713</i>	<i>175,441</i>		
<i>Total Resources:</i>	<i>94,538</i>	<i>126,328</i>	<i>128,713</i>	<i>175,441</i>		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
111 - Licensed Salaries	-	80,041	-	-		
113 - Administrators	90,168	-	-	-		
133 - Additional Pay - Licensed	-	5,600	95,000	128,900		
210 - PERS	23,118	11,026	15,894	17,943		
213 - PERS UAL Contribution	6,583	5,995	6,650	18,046		
220 - Social Security	7,195	6,552	7,268	9,861		
231 - Workers Compensation	305	285	380	516		
232 - Unemployment Compensation	-	-	33	52		
233 - OR Paid Leave Employer Contribution	-	-	-	52		
241 - Medical Dental Insurance	9,382	16,830	-	-		
411 - Varied - Other Supplies	-	-	3,488	71		
<i>Total Function:</i>	<i>136,751</i>	<i>126,328</i>	<i>128,713</i>	<i>175,441</i>		
<i>Total Requirements:</i>	<i>136,751</i>	<i>126,328</i>	<i>128,713</i>	<i>175,441</i>		
<i>Total Fund:</i>	<i>42,213</i>	<i>-</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$209,034

266 - Youth Transition Program

Total: \$209,034

Youth Transition Program (YTP) is an intergovernmental agreement between WLWV School District and State of Oregon, Department of Human Services, Vocational Rehabilitation. The purpose of the program is to assist students with disabilities to successfully transition from high school to employment, post-secondary education or training and to create the provision of Pre-Employment Transition Services within the district for potentially eligible students with disabilities.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
Resources									
<u>000 - Undesignated</u>									
4703 - YTP Federal Funds	163,127	193,971	209,034		209,034				
5400 - Beginning Fund Balance	-	6,129	-		-				
Total Function:	163,127	200,100	209,034		209,034				
Total Resources:	163,127	200,100	209,034		209,034				
Requirements									
<u>1000 - Instruction</u>									
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.									
112 - Classified Salaries	84,272	114,586	122,857	2.40	117,221	2.25			
134 - Additional Pay - Classified	3,530	6,098	-		-				
210 - PERS	23,003	13,639	17,880		14,138				
213 - PERS UAL Contribution	6,146	8,448	8,599		16,411				
220 - Social Security	6,539	9,042	9,398		8,968				
231 - Workers Compensation	309	423	467		446				
232 - Unemployment Compensation	-	-	42		47				
233 - OR Paid Leave Employer Contribution	-	-	-		47				
241 - Medical Dental Insurance	32,634	46,213	45,117		45,072				
340 - Travel Expenses	62	668	4,674		3,378				
342 - Travel, Out of District	-	597	-		-				
411 - Varied - Other Supplies	504	387	-		3,306				
Total Function:	156,998	200,100	209,034	2.40	209,034	2.25			
Total Requirements:	156,998	200,100	209,034	2.40	209,034	2.25			
Total Fund:	(6,129)	-	-	2.40	-	2.25			

(THIS PAGE INTENTIONALLY LEFT BLANK)

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$55,000

267 - Title III

Total: \$55,000

This program is designed to support English Language Development (ELD) for students whose native language is not English. The award for 2023-24 is based on preliminary estimates from Oregon Department of Education.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4514 - Title III	114,951	6,475	55,000	55,000		
5400 - Beginning Fund Balance	-	42,213	-	-		
<i>Total Function:</i>	114,951	48,688	55,000	55,000		
<i>Total Resources:</i>	114,951	48,688	55,000	55,000		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
111 - Licensed Salaries	21,606	-	-	-		
133 - Additional Pay - Licensed	3,448	3,194	-	-		
210 - PERS	6,265	322	-	-		
213 - PERS UAL Contribution	1,754	224	-	-		
220 - Social Security	1,885	243	-	-		
231 - Workers Compensation	83	11	-	-		
241 - Medical Dental Insurance	4,153	-	-	-		
270 - Post Retirement Health Benefit	24	-	-	-		
312 - Instructional Program Improvement	6,665	24,248	50,000	50,000		
342 - Travel, Out of District	7,150	-	-	-		
411 - Varied - Other Supplies	1,963	18,243	5,000	5,000		
421 - Textbooks - District	17,743	2,204	-	-		
<i>Total Function:</i>	72,738	48,688	55,000	55,000		
<i>Total Requirements:</i>	72,738	48,688	55,000	55,000		
<i>Total Fund:</i>	(42,213)	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$2,830,522

270 - High School Success - Measure 98

Total: \$2,830,522

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

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
Resources									
<u>000 - Undesignated</u>									
3299 - Other Restricted Grants-In-Aid	2,694,349	2,623,921	2,563,045		2,830,522				
Total Resources:	2,694,349	2,623,921	2,563,045		2,830,522				
Requirements									
<u>1000 - Instruction</u>									
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.									
111 - Licensed Salaries	1,278,745	1,294,865	1,394,622	17.40	1,662,982	19.60			
112 - Classified Salaries	-	-	37,312	0.63	8,426	0.25			
113 - Administrators	(487)	-	-		-				
121 - Substitutes - Licensed Salaries	7,377	6,344	-		-				
131 - Extra Duty Compensation	6,147	50	-		-				
133 - Additional Pay - Licensed	27,667	13,475	60,000		9,256				
210 - PERS	335,044	134,191	209,883		196,459				
213 - PERS UAL Contribution	92,395	90,642	104,436		235,293				
220 - Social Security	98,985	97,557	114,132		128,571				
231 - Workers Compensation	4,434	4,335	5,677		6,388				
232 - Unemployment Compensation	-	-	519		675				
233 - OR Paid Leave Employer Contribution	-	-	-		675				
241 - Medical Dental Insurance	284,930	259,867	411,277		425,390				
270 - Post Retirement Health Benefit	19,309	29,230	19,309		-				
319 - Other Instructional, Pro & Tech Svcs	-	-	54,954		-				
411 - Varied - Other Supplies	12,966	436	-		-				
Total Function:	2,167,512	1,930,992	2,412,121	18.03	2,674,115	19.85			
<u>2000 - Support Services</u>									
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.									
111 - Licensed Salaries	303,298	409,581	95,014	1.00	99,189	1.00			
133 - Additional Pay - Licensed	3,567	15,111	-		-				
210 - PERS	77,626	47,124	15,896		13,807				
213 - PERS UAL Contribution	21,481	29,312	6,651		13,886				
220 - Social Security	22,886	30,333	7,269		7,588				

Continued on next page...

Continued from previous page

Continued from previous page

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed		2023/24 Approved		2023/24 Adopted		
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
231 - Workers Compensation	1,034	1,398	361		377					
232 - Unemployment Compensation	-	-	33		40					
233 - OR Paid Leave Employer Contribution	-	-	-		40					
241 - Medical Dental Insurance	74,489	77,996	23,700		21,480					
270 - Post Retirement Health Benefit	-	22,113	-		-					
312 - Instructional Program Improvement	7,500	-	-		-					
319 - Other Instructional, Pro & Tech Svcs	-	59,960	-		-					
340 - Travel Expenses	1,700	-	2,000		-					
Total Function:	513,582	692,929	150,924	1.00	156,407	1.00				
Total Requirements:	2,681,095	2,623,921	2,563,045	19.03	2,830,522	20.85				
Total Fund:	(13,255)	-	-	19.03	-	20.85				

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$6,875,888

271 - Student Investment Account

Total: \$6,875,888

The Student Investment Account is an annual non-competitive grant fund for all Oregon school districts and eligible charter schools. This money has two purposes: 1) Meet students mental and behavioral health needs and 2) Increase academic achievement and reduce academic disparities for students who have historically experienced disparities in our schools. Extensive community engagement informed the goals within the district's Continuous Improvement Plan and the priorities outlined in the district's Student Investment Grant application.

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
Resources									
<u>000 - Undesignated</u>									
3299 - Other Restricted Grants-In-Aid	2,410,012	6,962,997	7,255,674		6,875,888				
Total Resources:	2,410,012	6,962,997	7,255,674		6,875,888				
Requirements									
<u>1000 - Instruction</u>									
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.									
111 - Licensed Salaries	773,151	1,871,705	1,956,072	28.50	2,032,550	26.60			
112 - Classified Salaries	52,000	92,385	35,053	0.81	68,276	1.00			
113 - Administrators	102,309	-	-		-				
121 - Substitutes - Licensed Salaries	10,651	3,261	-		-				
131 - Extra Duty Compensation	-	5,598	-		-				
133 - Additional Pay - Licensed	315	5,849	-		169,788				
210 - PERS	229,424	200,331	255,021		269,273				
213 - PERS UAL Contribution	65,744	137,756	139,435		317,997				
220 - Social Security	68,490	146,946	152,382		173,763				
231 - Workers Compensation	3,199	6,673	7,567		8,664				
232 - Unemployment Compensation	-	-	698		913				
233 - OR Paid Leave Employer Contribution	-	-	-		913				
241 - Medical Dental Insurance	235,449	502,982	687,748		612,264				
270 - Post Retirement Health Benefit	32,161	59,603	100,498		-				
341 - Travel Stipend	795	820	780		780				
411 - Varied - Other Supplies	-	-	26,421		73,266				
421 - Textbooks - District	1,702	-	-		-				
Total Function:	1,575,392	3,033,908	3,361,675	29.31	3,728,447	27.60			
<u>2000 - Support Services</u>									
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.									
111 - Licensed Salaries	475,127	2,497,516	2,251,515	29.00	1,942,337	23.50			
121 - Substitutes - Licensed Salaries	-	3,428	-		-				
133 - Additional Pay - Licensed	2,954	13,195	-		-				
210 - PERS	126,305	262,398	301,649		229,872				
213 - PERS UAL Contribution	33,640	175,206	157,610		271,927				
220 - Social Security	34,999	186,370	172,241		148,586				
231 - Workers Compensation	1,621	8,377	8,556		7,379				
232 - Unemployment Compensation	-	-	790		780				

Continued on next page...

Continued from previous page

Continued from Previous Page

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
233 - OR Paid Leave Employer Contribution	-	-	-		780					
241 - Medical Dental Insurance	76,549	513,734	687,300		504,780					
270 - Post Retirement Health Benefit	19,309	112,982	190,155		-					
319 - Other Instructional, Pro & Tech Svcs	-	46,789	-		36,000					
336 - Athletics & Activites Transportation	-	268	-		-					
341 - Travel Stipend	2,500	5,000	5,000		5,000					
411 - Varied - Other Supplies	-	1,426	-		-					
470 - Computer Software	23,000	102,400	-		-					
Total Function:	796,003	3,929,089	3,774,816	29.00	3,147,441	23.50				
<u>3000 - Enterprise and Community Services.</u>										
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.										
112 - Classified Salaries	-	-	61,950	1.00	-					
210 - PERS	-	-	10,364		-					
213 - PERS UAL Contribution	-	-	4,337		-					
220 - Social Security	-	-	4,739		-					
231 - Workers Compensation	-	-	235		-					
232 - Unemployment Compensation	-	-	22		-					
241 - Medical Dental Insurance	-	-	37,536		-					
Total Function:	-	-	119,183	1.00	-					
Total Requirements:	2,371,395	6,962,997	7,255,674	59.31	6,875,888	51.10				
Total Fund:	(38,618)	-	-	59.31	-	51.10				

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$4,504,247

295 - Student Body

Total: \$4,504,247

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1700 - Extracurricular Activities	1,028,016	1,739,605	3,236,997	3,236,997		
5400 - Beginning Fund Balance	1,419,840	1,413,252	1,267,250	1,267,250		
<i>Total Function:</i>	<i>2,447,855</i>	<i>3,152,857</i>	<i>4,504,247</i>	<i>4,504,247</i>		
<i>Total Resources:</i>	<i>2,447,855</i>	<i>3,152,857</i>	<i>4,504,247</i>	<i>4,504,247</i>		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
411 - Varied - Other Supplies	1,044,477	1,641,670	4,504,247	4,504,247		
<i>Total Requirements:</i>	<i>1,044,477</i>	<i>1,641,670</i>	<i>4,504,247</i>	<i>4,504,247</i>		
<i>Total Fund:</i>	<i>(1,403,379)</i>	<i>(1,511,187)</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$2,913,466

297 - Nutrition Services

Total: \$2,913,466

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
Resources									
<u>000 - Undesignated</u>									
1612 - Lunch	(3,717)	(4,726)	1,064,653		550,644				
1631 - Catering	809	5,018	18,588		3,438				
1632 - Vendor Rebates	1,090	6,122	-		4,194				
1635 - Facility Use/Kitchenstaff	-	-	3,311		-				
1920 - Contributions, Donations fr Private Source	31,075	-	-		-				
1960 - Recovery of Prior Years' Expenditures	-	59,811	-		-				
1990 - Miscellaneous	-	3,017	-		2,067				
3102 - State School Fund - School Lunch Match	-	-	27,500		25,000				
3299 - Other Restricted Grants-In-Aid	32,236	24,024	35,460		16,459				
4504 - School Nutrition Program - Breakfast	382,106	402,925	401,211		276,055				
4505 - School Nutrition Program - Lunch	863,779	2,370,135	906,968		1,821,645				
4910 - Commodities Revenue	-	192,938	192,725		213,964				
5200 - Interfund Transfers	20,335	20,335	35,000		-				
5400 - Beginning Fund Balance	(597,330)	299,247	-		-				
Total Function:	730,383	3,378,846	2,685,416		2,913,466				
Total Resources:	730,383	3,378,846	2,685,416		2,913,466				
Requirements									
<u>3000 - Enterprise and Community Services.</u>									
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.									
112 - Classified Salaries	116,420	597,133	922,302	30.88	863,560	27.81			
114 - Managerial-Classified	6,757	95,081	99,835	1.00	104,866	1.00			
132 - Classified Overtime	-	4,146	-		-				
134 - Additional Pay - Classified	1,551	47,368	-		-				
210 - PERS	30,636	74,085	127,281		107,684				
213 - PERS UAL Contribution	9,011	52,810	72,202		136,881				
220 - Social Security	9,102	56,020	78,909		74,796				
231 - Workers Compensation	2,863	13,936	17,901		18,849				
232 - Unemployment Compensation	-	-	367		391				
233 - OR Paid Leave Employer Contribution	-	-	-		391				
241 - Medical Dental Insurance	39,728	202,778	417,873		420,678				
340 - Travel Expenses	-	-	3,310		-				
341 - Travel Stipend	1,816	9,354	9,300		9,300				
390 - Other Gen Pro & Tech Svcs	6,465	11,206	19,330		18,000				
411 - Varied - Other Supplies	3,671	113,337	9,027		5,000				
450 - Food - Nutrition Services ONLY	182,691	1,044,848	843,904		1,131,803				
470 - Computer Software	20,300	16,690	33,600		17,174				
541 - Initial and Additional Equipment	-	7,695	20,000		-				
642 - Other Dues & Fees	124	7,213	10,275		4,093				
Total Function:	431,136	2,353,699	2,685,416	31.88	2,913,466	28.81			
Total Requirements:	431,136	2,353,699	2,685,416	31.88	2,913,466	28.81			
Total Fund:	(299,247)	(1,025,147)	-	31.88	-	28.81			

(THIS PAGE INTENTIONALLY LEFT BLANK)

West Linn - Wilsonville School District 3JT

Special Revene Funds

Total: \$325,500

299 - Outdoor School

Total: \$325,500

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	86,841	310,314	290,000	325,500		
Total Resources:	86,841	310,314	290,000	325,500		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
112 - Classified Salaries	13,475	-	-	-		
131 - Extra Duty Compensation	18,410	52,931	57,474	55,579		
210 - PERS	8,010	5,586	9,616	7,736		
213 - PERS UAL Contribution	2,232	3,705	4,023	7,781		
220 - Social Security	2,426	4,049	4,398	4,253		
231 - Workers Compensation	112	219	230	223		
232 - Unemployment Compensation	-	-	20	22		
233 - OR Paid Leave Employer Contribution	-	-	-	22		
241 - Medical Dental Insurance	232	-	-	-		
324 - Rentals	-	235,439	184,241	241,411		
355 - Printing & Binding	319	-	-	-		
360 - Charter School Payments	-	8,384	15,000	8,473		
411 - Varied - Other Supplies	27,381	-	6,048	-		
Total Function:	72,597	310,314	281,050	325,500		
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
112 - Classified Salaries	7,997	-	-	-		
210 - PERS	2,419	-	-	-		
213 - PERS UAL Contribution	560	-	-	-		
220 - Social Security	588	-	-	-		
231 - Workers Compensation	29	-	-	-		
241 - Medical Dental Insurance	2,649	-	-	-		
338 - Field Trips	-	-	8,950	-		
Total Function:	14,242	-	8,950	-		
Total Requirements:	86,839	310,314	290,000	325,500		
Total Fund:	(2)	-	-	-		

(THIS PAGE INTENTIONALLY LEFT BLANK)

FINANCIAL SECTION:

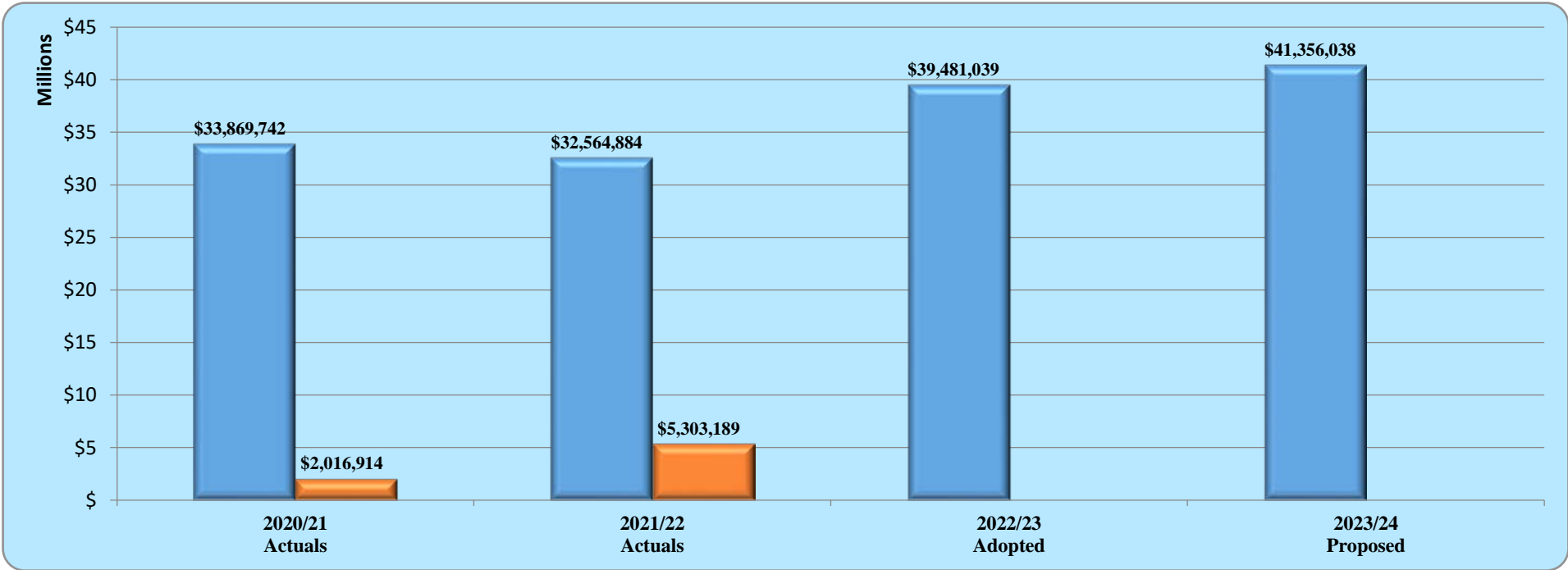
III-C. DEBT SERVICE FUNDS

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

West Linn - Wilsonville School District 3JT

Debt Service Fund Resources by Object

Total: \$41,356,038

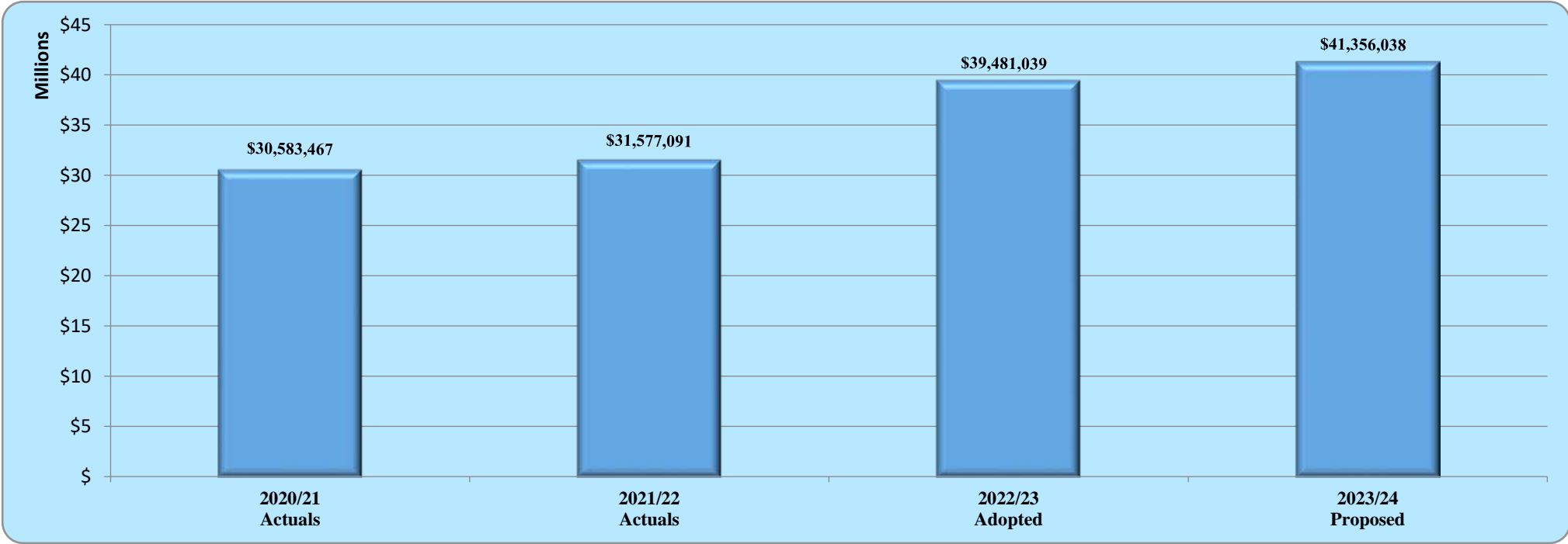


	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed		2023/24 Approved	2023/24 Adopted
Object	\$	\$	\$	\$	%	\$	\$
1000 - Revenue From Local Sources	33,869,742	32,564,884	39,481,039	41,356,038	100.0		
5000 - Other Sources	2,016,914	5,303,189	-	-			
Total Object:	35,886,656	37,868,073	39,481,039	41,356,038	100		

West Linn - Wilsonville School District 3JT

Debt Service Fund Requirements by Object

Total: \$41,356,038



	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Object	\$	\$	\$	\$	\$ FTE	\$ FTE
600 - Other Objects	30,583,467	31,577,091	39,481,039	41,356,038		
Total Object:	30,583,467	31,577,091	39,481,039	41,356,038		

GENERAL OBLIGATION BOND DEBT SERVICE FUND 300

This fund is used for the accumulation of resources and payment of General Obligation(GO) fund principal and interest. Primary resources in these funds are property taxes. There are five series in the fiscal year 2023-2024 Budget Year.

1. Series 2015 = \$15,702,000 (\$11,675,000.00 principal and \$4,027,000.00 interest)
2. Series 2019 GO = \$2,995,000.00 (\$2,718,501.60 principal and \$276,498.40 interest)
3. Series 2020B = \$1,750,250.00 (\$220,000.00 principal and \$1,530,250.00 interest)
4. Series 2020C = \$2,906,051.10 (\$1,235,000.00 principal, \$1,671,051.10 interest)
5. Series 2022 = \$5,991,250 (2,185,000.00 principal, \$3,806,250.00 interest)

OUTSTANDING BONDS	PRINCIPAL	INTEREST	TOTAL
Series 2015	\$11,675,000.00	\$ 4,027,000.00	\$15,702,000.00
Series 2019	\$ 2,718,501.60	\$ 276,498.40	\$ 2,995,000.00
Series 2020B	\$ 220,000.00	\$ 1,530,250.00	\$ 1,750,250.00
Series 2020C	\$ 1,235,000.00	\$ 1,671,051.10	\$ 2,906,051.10
Series 2022	\$ 2,185,000.00	\$ 3,806,250.00	\$ 5,991,250.00
TOTAL DEBT SERVICE	\$18,033,501.60	\$11,311,049.50	\$29,344,551.10
County Collection Rate			97.00%
Taxes to be Levied			\$30,252,114.54

Current FY2022-23 Total Assessed Value **\$9,827,343,736.00**

2023-24 Estimated Growth in AV 4-4.5%	
Projected 2023-24 Bond Levy Rate at 4% AV Growth \$10,220,437,485	$\$30,252,114.54 / \$10,220,437,485 = \$2.95996 / 1,000.00$
Projected 2023-24 Bond Levy Rate at 4.5% AV Growth \$10,269,574,204	$\$30,252,114.54 / \$10,269,574,204 = \$2.94580 / 1,000.00$

West Linn - Wilsonville School District 3JT

Debt Service Funds

Total: \$30,252,114

300 - Debt Service Funds

Total: \$30,252,114

This fund is used for the accumulation of resources and payment of general obligation bond principal and interest. Primary resources in these funds are property taxes and earnings on investments..

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1111 - Current Year's Taxes	29,136,958	24,139,905	28,328,981	29,786,231		
1112 - Prior Years Taxes	195,322	299,328	361,330	381,177		
1190 - Penalties and Interest On Taxes	66,635	60,941	81,649	84,706		
5400 - Beginning Fund Balance	627,570	3,750,348	-	-		
<i>Total Function:</i>	30,026,485	28,250,521	28,771,960	30,252,114		
<i>Total Resources:</i>	30,026,485	28,250,521	28,771,960	30,252,114		
Requirements						
<u>5000 - Other Uses</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
610 - Redemption of Principal	17,619,996	19,260,000	21,015,464	18,453,790		
620 - Interest	8,656,140	7,794,284	7,756,496	11,798,324		
<i>Total Function:</i>	26,276,137	27,054,284	28,771,960	30,252,114		
<i>Total Requirements:</i>	26,276,137	27,054,284	28,771,960	30,252,114		
<i>Total Fund:</i>	(3,750,348)	(1,196,237)	-	-		

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

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

Fiscal Year Ending June 30	Principal	Interest	Total
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>\$ 20,685,000</u>	<u>\$ 3,335,319</u>	<u>\$ 24,020,319</u>

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

West Linn - Wilsonville School District 3JT

Debt Service Funds
Total: \$4,978,467
320 - PERS UAL
Total: \$4,978,467

In fiscal year 2004, the District issued Series 2004 in the amount of \$42,180,000 of limited tax pension obligation bonds to finance its portion of the unfunded actuarial liability (UAL) with the State of Oregon Public Employees Retirement System (PERS). Payments on the Series 2004 pension obligation bond is made by the Debt Service Fund from revenue charges to other funds.

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	15,739	13,623	9,000	11,200		
1970 - Services Provided Other Funds	4,455,089	8,051,088	10,700,079	4,967,267		
5400 - Beginning Fund Balance	1,389,343	1,552,841	-	-		
<i>Total Function:</i>	<i>5,860,171</i>	<i>9,617,552</i>	<i>10,709,079</i>	<i>4,978,467</i>		
<i>Total Resources:</i>	<i>5,860,171</i>	<i>9,617,552</i>	<i>10,709,079</i>	<i>4,978,467</i>		
Requirements						
<u>5000 - Other Uses</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
610 - Redemption of Principal	2,665,000	3,025,000	7,060,000	3,835,000		
621 - Regular Interest	1,642,329	1,497,806	3,649,077	1,143,465		
642 - Other Dues & Fees	1	1	2	2		
<i>Total Function:</i>	<i>4,307,330</i>	<i>4,522,807</i>	<i>10,709,079</i>	<i>4,978,467</i>		
<i>Total Requirements:</i>	<i>4,307,330</i>	<i>4,522,807</i>	<i>10,709,079</i>	<i>4,978,467</i>		
<i>Total Fund:</i>	<i>(1,552,841)</i>	<i>(5,094,745)</i>	<i>-</i>	<i>-</i>		

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

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

Fiscal Year Ending June 30	Principal	Interest	Total
FY2023- 2024	3,820,000	2,305,457	6,125,457
FY2024- 2025	4,050,000	2,282,842	6,332,842
FY2025- 2026	4,300,000	2,247,445	6,547,445
FY2026- 2027	4,570,000	2,199,973	6,769,973
FY2027- 2028	4,865,000	2,137,821	7,002,821
FY2028- 2029	5,175,000	2,063,387	7,238,387
FY2029- 2030	5,510,000	1,975,049	7,485,049
FY2030- 2031	5,865,000	1,875,484	7,740,484
FY2031- 2032	6,240,000	1,764,811	8,004,811
FY2032- 2033	6,640,000	1,637,702	8,277,702
FY2033- 2034	7,065,000	1,491,158	8,556,158
FY2034- 2035	7,525,000	1,324,635	8,849,635
FY2035- 2036	8,010,000	1,139,746	9,149,746
FY2036- 2037	8,525,000	936,533	9,461,533
FY2037- 2038	9,095,000	689,734	9,784,734
FY2038- 2039	9,690,000	426,434	10,116,434
FY2039- 2040	5,040,000	145,908	5,185,908
	<u>\$ 105,985,000</u>	<u>\$ 26,644,118</u>	<u>\$ 132,629,118</u>

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

West Linn - Wilsonville School District 3JT

Debt Service Funds

Total: \$6,125,457

321 - PERS UAL-2021A Bond

Total: \$6,125,457

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	-	-	-	13,780		
1970 - Services Provided Other Funds	-	-	-	6,111,677		
<i>Total Function:</i>	-	-	-	6,125,457		
<i>Total Resources:</i>	-	-	-	6,125,457		
Requirements						
<u>5000 - Other Uses</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
610 - Redemption of Principal	-	-	-	3,820,000		
621 - Regular Interest	-	-	-	2,305,455		
642 - Other Dues & Fees	-	-	-	2		
<i>Total Function:</i>	-	-	-	6,125,457		
<i>Total Requirements:</i>	-	-	-	6,125,457		
<i>Total Fund:</i>	-	-	-	-		

(THIS PAGE INTENTIONALLY LEFT BLANK)

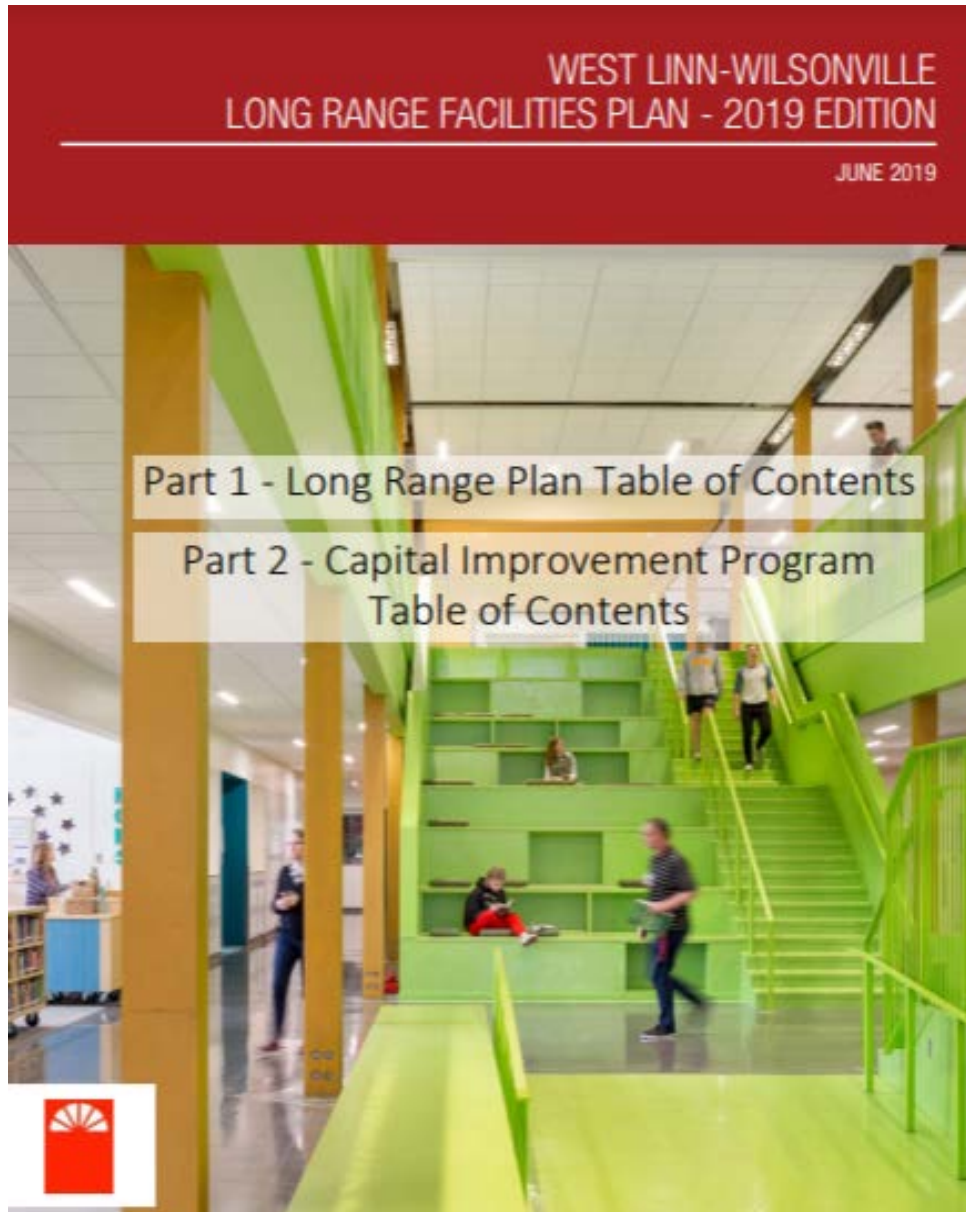
FINANCIAL SECTION:

III-D. CAPITAL PROJECT FUNDS

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

PREFACE

WEST LINN-WILSONVILLE SCHOOL FACILITIES PLAN – 2019 EDITION



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

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

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

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



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

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

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

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

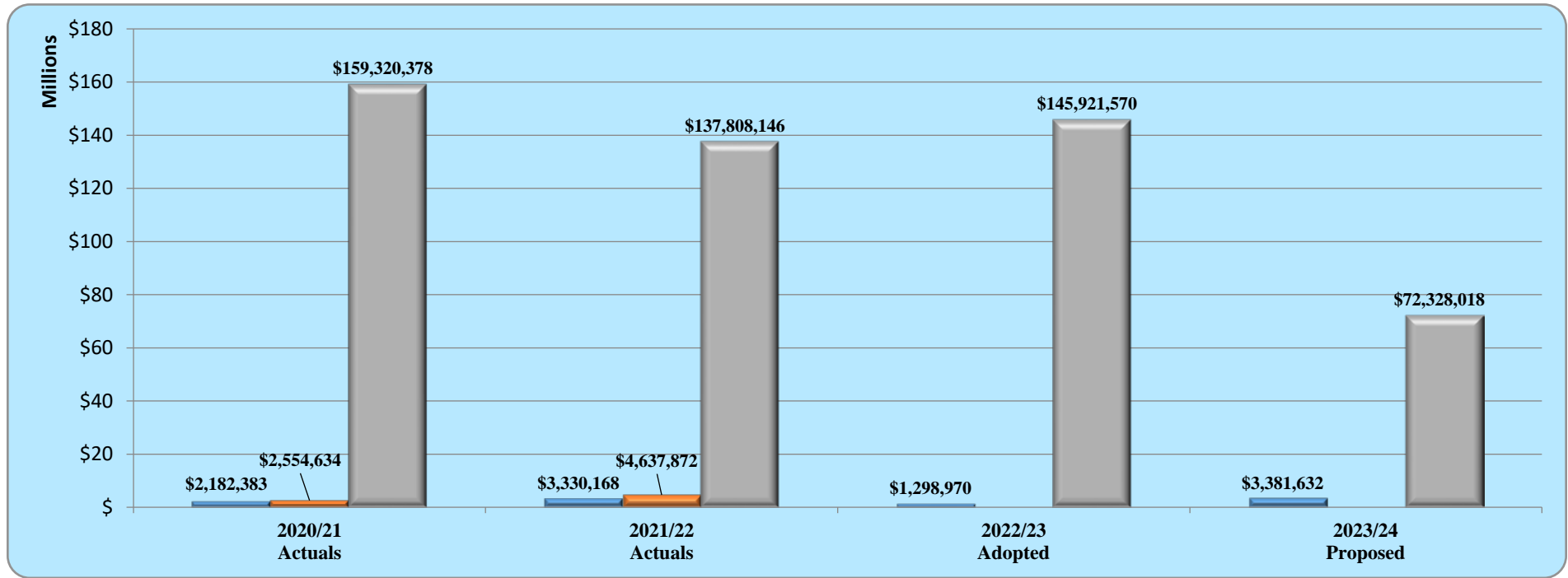
The quarterly reports for our Bond Oversight Committee and School Board are at the following link. The latest describes the active projects. <https://www.wlwg.k12.or.us/Page/9156>

(THIS PAGE INTENTIONALLY LEFT BLANK)

West Linn - Wilsonville School District 3JT

Capital Projects Fund Resources by Object

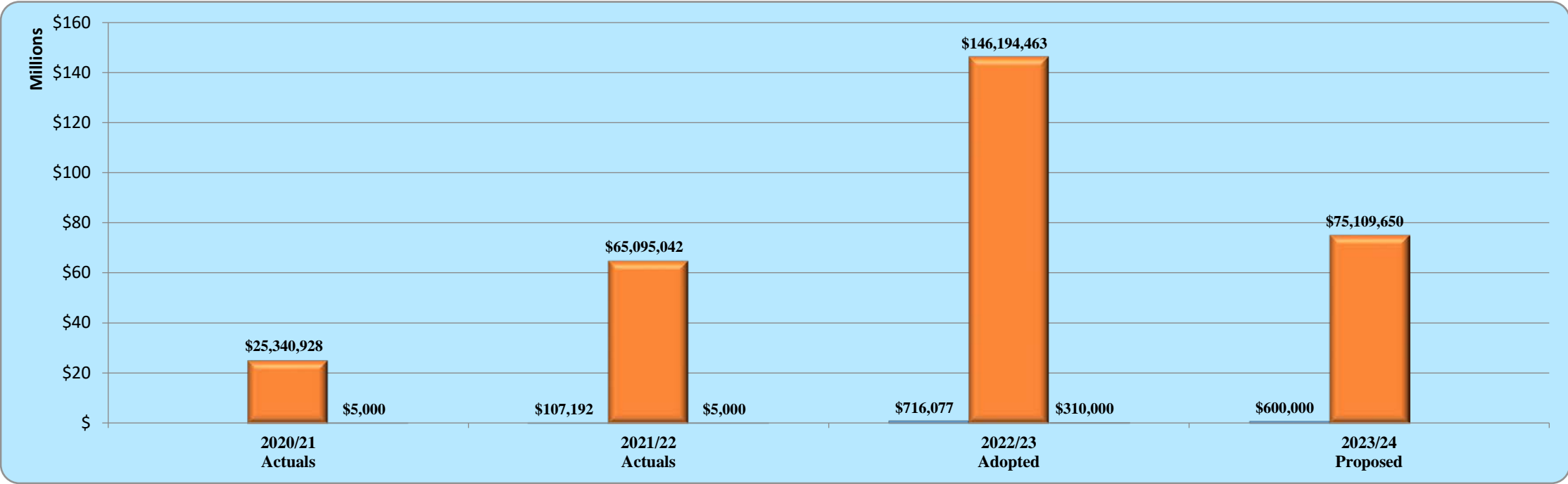
Total: \$75,709,650



	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed		2023/24 Approved	2023/24 Adopted
Object	\$	\$	\$	\$	%	\$	\$
1000 - Revenue From Local Sources	2,182,383	3,330,168	1,298,970	3,381,632	4.5		
3000 - Revenue From State Sources	2,554,634	4,637,872	-	-			
5000 - Other Sources	159,320,378	137,808,146	145,921,570	72,328,018	95.5		
Total Object:	164,057,395	145,776,186	147,220,540	75,709,650	100		

West Linn - Wilsonville School District 3JT

Capital Projects Fund Requirements by Function
Total: \$75,709,650

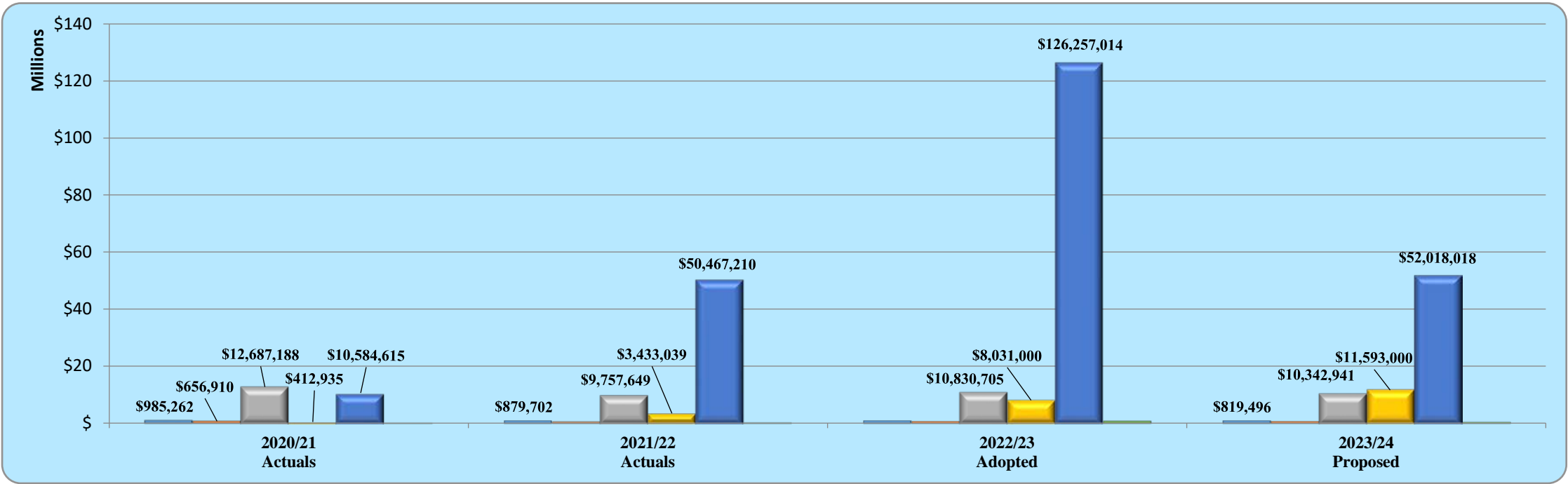


	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Function	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
2000 - Support Services	-	107,192	716,077	0.50	600,000					
4000 - Facilities Acquisition and Construction	25,340,928	65,095,042	146,194,463	8.85	75,109,650	8.15				
5000 - Other Uses	5,000	5,000	310,000		-					
Total Function:	25,345,928	65,207,234	147,220,540	9.35	75,709,650	8.15				

West Linn - Wilsonville School District 3JT

Capital Projects Fund Requirements by Object

Total: \$75,709,650



	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries	985,262	879,702	859,545 9.35	819,496 8.15		
200 - Associated Payroll Costs	656,910	492,405	552,276	575,695		
300 - Purchased Services	12,687,188	9,757,649	10,830,705	10,342,941		
400 - Supplies and Materials	412,935	3,433,039	8,031,000	11,593,000		
500 - Capital Outlay	10,584,615	50,467,210	126,257,014	52,018,018		
600 - Other Objects	19,018	177,228	690,000	360,500		
Total Object:	25,345,928	65,207,234	147,220,540 9.35	75,709,650 8.15		

West Linn - Wilsonville School District 3JT

Capital Projects Funds
Total: \$68,417,933
419 - 2019 Bond
Total: \$68,417,933

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
Resources									
<u>000 - Undesignated</u>									
1510 - Interest On Investments	2,325,542	1,802,439	628,970		2,631,459				
1530 - Gain or Loss On Sale of Investments	(543,179)	(1,576,009)	-		-				
1990 - Miscellaneous	-	2,212,806	-		-				
3299 - Other Restricted Grants-In-Aid	2,554,634	4,637,872	-		-				
5110 - Bond Proceeds	-	-	76,767,381		65,786,474				
5200 - Interfund Transfers	198,176	430,510	-		-				
5400 - Beginning Fund Balance	155,292,957	134,156,224	-		-				
Total Function:	159,828,130	141,663,842	77,396,351		68,417,933				
Total Resources:	159,828,130	141,663,842	77,396,351		68,417,933				
Requirements									
<u>2000 - Support Services</u>									
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.									
113 - Administrators	-	68,964	72,412	0.50	-				
210 - PERS	-	8,761	10,191		-				
213 - PERS UAL Contribution	-	5,342	5,300		-				
220 - Social Security	-	5,534	5,792		-				
231 - Workers Compensation	-	237	288		-				
232 - Unemployment Compensation	-	-	26		-				
241 - Medical Dental Insurance	-	15,054	18,768		-				
341 - Travel Stipend	-	3,300	3,300		-				
Total Function:	-	107,192	116,077	0.50	-				
<u>4000 - Facilities Acquisition and Construction</u>									
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.									
112 - Classified Salaries	566,673	497,214	469,441	7.60	551,456	6.45			
113 - Administrators	77,842	40,623	42,654	0.25	-				
114 - Managerial-Classified	322,792	265,726	275,038	1.90	268,040	1.70			
132 - Classified Overtime	895	-	-		-				
133 - Additional Pay - Licensed	6,791	6,557	-		-				
134 - Additional Pay - Classified	10,268	619	-		-				
210 - PERS	249,901	104,686	114,927		95,820				
213 - PERS UAL Contribution	69,451	60,414	55,582		117,965				
220 - Social Security	74,364	61,118	60,742		64,462				
231 - Workers Compensation	5,297	4,508	3,014		3,201				
232 - Unemployment Compensation	-	-	279		335				
233 - OR Paid Leave Employer Contribution	-	-	-		335				
241 - Medical Dental Insurance	257,897	226,750	277,367		293,577				
318 - Prof. & Improvement Costs Non-Instructional	1,614	215	-		-				

Continued on next page...

Continued from previous page

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
319 - Other Instructional, Pro & Tech Svcs	-	-	10,000		-					
323 - Property Insurance	-	141,628	125,000		130,000					
324 - Rentals	-	14,374	-		-					
328 - Garbage	1,278	-	-		-					
340 - Travel Expenses	-	-	5,000		5,000					
341 - Travel Stipend	6,491	7,673	6,000		19,500					
342 - Travel, Out of District	53	-	10,000		5,000					
351 - Telephone	900	900	-		-					
354 - Advertising	4,741	2,079	20,000		15,000					
355 - Printing & Binding	40,998	28,004	30,000		45,000					
382 - Legal Services	27,054	79,206	90,000		170,000					
383 - Architect/Engineering Services	10,831,673	4,988,981	762,000		730,000					
385 - Management Services	780,866	1,123,821	5,200,000		3,330,000					
389 - Other Non-Instructional Prof. & Technical Se	673,244	2,155,903	1,050,000		1,570,000					
390 - Other Gen Pro & Tech Svcs	152,498	1,180,929	2,270,000		3,375,000					
411 - Varied - Other Supplies	32,024	89,490	260,000		1,055,000					
414 - Maintenance Supplies	193	-	25,000		60,000					
460 - Non-Consumable Supplies	4,989	330,199	2,850,000		3,500,000					
470 - Computer Software	106,576	234,493	500,000		700,000					
480 - Computer Hardware	123,331	2,260,418	3,500,000		4,250,000					
522 - Building Construction	5,839,455	50,309,539	59,046,630		47,987,742					
530 - Improvements Other Than Buildings	318,241	50	200,000		50,000					
541 - Initital and Additional Equipment	-	-	11,600		25,000					
550 - Depreciable Technology	3,744,683	149,258	-		-					
640 - Dues and Fees	-	500	-		-					
642 - Other Dues & Fees	2	100,869	-		500					
659 - Other Insurance & Judgements	-	50,000	-		-					
670 - Taxes and Licenses	-	2,194	-		-					
Total Function:	24,333,075	64,518,938	77,270,274	9.75	68,417,933	8.15				
5000 - Other Uses										
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.										
640 - Dues and Fees	5,000	5,000	10,000		-					
Total Requirements:	24,338,075	64,631,130	77,396,351	10.25	68,417,933	8.15				
Total Fund:	(135,490,055)	(77,032,712)	-	10.25	-	8.15				

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$1,339,448

425 - 2014 Bond

Total: \$1,339,448

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	12,520	8,563	300,000	51,517		
1960 - Recovery of Prior Years' Expenditures	(1,801)	-	-	-		
1990 - Miscellaneous	4,729	-	-	-		
5110 - Bond Proceeds	-	-	65,000,000	-		
5200 - Interfund Transfers	306,946	-	-	-		
5400 - Beginning Fund Balance	2,189,029	1,564,988	1,273,500	1,287,931		
<i>Total Function:</i>	<i>2,511,423</i>	<i>1,573,551</i>	<i>66,573,500</i>	<i>1,339,448</i>		
<i>Total Resources:</i>	<i>2,511,423</i>	<i>1,573,551</i>	<i>66,573,500</i>	<i>1,339,448</i>		
Requirements						
<u>4000 - Facilities Acquisition and Construction</u>						
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.						
318 - Prof. & Improvement Costs Non-Instructional	(835)	-	-	-		
324 - Rentals	6,102	-	-	-		
340 - Travel Expenses	-	-	1,000	1,000		
341 - Travel Stipend	30	12	-	-		
351 - Telephone	120	-	-	-		
354 - Advertising	-	-	1,000	1,000		
355 - Printing & Binding	1,268	91	5,000	3,000		
382 - Legal Services	-	-	20,000	10,000		
383 - Architect/Engineering Services	92,497	30,533	180,000	60,000		
385 - Management Services	54,685	-	250,000	60,000		
389 - Other Non-Instructional Prof. & Technical Services	11,076	-	30,000	10,000		
390 - Other Gen Pro & Tech Svcs	215	-	20,500	35,500		
411 - Varied - Other Supplies	3,952	-	1,000	1,000		
460 - Non-Consumable Supplies	70,718	8,520	5,000	305,000		
470 - Computer Software	495	-	5,000	30,000		
480 - Computer Hardware	23,876	11,549	5,000	56,000		
522 - Building Construction	681,563	1,223	65,600,000	200,000		
530 - Improvements Other Than Buildings	673	-	150,000	566,948		
642 - Other Dues & Fees	0	-	-	-		
<i>Total Function:</i>	<i>946,435</i>	<i>51,928</i>	<i>66,273,500</i>	<i>1,339,448</i>		
<u>5000 - Other Uses</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
640 - Dues and Fees	-	-	300,000	-		
<i>Total Requirements:</i>	<i>946,435</i>	<i>51,928</i>	<i>66,573,500</i>	<i>1,339,448</i>		
<i>Total Fund:</i>	<i>(1,564,988)</i>	<i>(1,521,623)</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$3,188,027

470 - Capital Projects - Land

Total: \$3,188,027

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	-	-	15,000	63,493		
5150 - Loan Receipts	-	-	150,000	150,000		
5300 - Sale or Loss of Fixed Assets	-	-	-	1,387,200		
5400 - Beginning Fund Balance	-	-	1,283,784	1,587,334		
<i>Total Function:</i>	-	-	1,448,784	3,188,027		
<i>Total Resources:</i>	-	-	1,448,784	3,188,027		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
390 - Other Gen Pro & Tech Svcs	-	-	300,000	300,000		
642 - Other Dues & Fees	-	-	300,000	300,000		
<i>Total Function:</i>	-	-	600,000	600,000		
<u>4000 - Facilities Acquisition and Construction</u>						
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.						
510 - Land Acquisition	-	-	848,784	2,588,027		
<i>Total Requirements:</i>	-	-	1,448,784	3,188,027		
<i>Total Fund:</i>	-	-	-	-		

(THIS PAGE INTENTIONALLY LEFT BLANK)

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$2,764,242

492 - Construction Excise Tax

Total: \$2,764,242

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

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1130 - Construction Excise Tax	375,383	823,480	350,000	550,000		
1510 - Interest On Investments	9,190	10,139	5,000	85,163		
1990 - Miscellaneous	-	48,751	-	-		
5400 - Beginning Fund Balance	1,333,270	1,656,424	1,446,905	2,129,079		
<i>Total Function:</i>	<i>1,717,842</i>	<i>2,538,793</i>	<i>1,801,905</i>	<i>2,764,242</i>		
<i>Total Resources:</i>	<i>1,717,842</i>	<i>2,538,793</i>	<i>1,801,905</i>	<i>2,764,242</i>		
Requirements						
<u>4000 - Facilities Acquisition and Construction</u>						
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.						
359 - Other Communication Services	620	-	-	100,000		
383 - Architect/Engineering Services	-	-	-	100,000		
390 - Other Gen Pro & Tech Svcs	-	-	441,905	267,941		
420 - Textbooks	18,339	-	600,000	1,000,000		
430 - Library Books	-	-	200,000	500,000		
460 - Non-Consumable Supplies	-	392,998	80,000	35,000		
470 - Computer Software	28,443	14,188	-	60,000		
480 - Computer Hardware	-	91,185	-	41,000		
541 - Initial and Additional Equipment	-	-	400,000	500,301		
550 - Depreciable Technology	-	7,140	-	100,000		
642 - Other Dues & Fees	14,016	18,665	80,000	60,000		
<i>Total Function:</i>	<i>61,418</i>	<i>524,175</i>	<i>1,801,905</i>	<i>2,764,242</i>		
<i>Total Requirements:</i>	<i>61,418</i>	<i>524,175</i>	<i>1,801,905</i>	<i>2,764,242</i>		
<i>Total Fund:</i>	<i>(1,656,424)</i>	<i>(2,014,618)</i>	<i>-</i>	<i>-</i>		

(THIS PAGE INTENTIONALLY LEFT BLANK)

IV: INFORMATIONAL SECTION

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.

FUNCTION 5200 TRANSFERS OF FUNDS

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

FUNCTION 6000 CONTINGENCIES

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

OBJECT 810 PLANNED RESERVE

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

STATE SCHOOL FUND GRANT

2023-2024

Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023

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

2023-2024 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$44,048,762.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$1,253,828.22
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	=	\$45,303,590.22

2023-2024 Experience Adjustment

District Average Teacher Experience	=	12.98
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.08

2023-2024 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	=	\$7,297,924.00
Transportation per ADMr Rank		52%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$5,108,546.80		

2023-2024 Extended ADMw

2023-2024 ADMw 10,352.06

2022-2023 ADMw 10,410.86

Extended ADMw 10,410.86

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.08 by \$25 then add \$4500 to the result = \$4,527.00

Then multiply \$4,527.00 by the Extended ADMw 10410.8567 and then by the funding ratio 2.160205173097 = \$101,810,358.08

2023-2024 Total Formula Revenue

Add the General Purpose Grant \$101,810,358.08 to the Transportation Grant \$5,108,546.80 = \$106,918,904.88

2023-2024 State School Fund Grant

Subtract the Local Revenue \$45,303,590.22 from the Total Formula Revenue \$106,918,904.88 = \$61,615,314.66

2023-2024 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,779

Total Formula Revenue per Extended ADMw = \$10,270

Charter Schools Rate(ORS 338.155) = \$9,835

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

Clackamas County, West Linn-Wilsonville SD 3J

District ID: 1922

2023-2024 Extended ADMw**West Linn-Wilsonville SD 3J: District total extended ADMw for funding calculations**

	2023-2024		2022-2023	
ADMr:	9,100.00 X 1.00 =	9,100.00	8,955.93 X 1.00 =	8,955.93
Students in ESL programs:	240.00 X 0.50 =	120.00	433.99 X 0.50 =	217.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.33 X 1.00 =	0.33
1044 IEP Students capped at 11% of District ADMr:	1,001.00 X 1.00 =	1,001.00	997.23 X 1.00 =	997.23
Students on IEP Above 11% of ADMr:	0.80 X 1.00 =	0.80	0.80 X 1.00 =	0.80
Students in Poverty:	511.05 X 0.25 =	127.76	502.95 X 0.25 =	125.74
Students in Foster Care and Neglected/Delinquent:	10.00 X 0.25 =	2.50	10.00 X 0.25 =	2.50
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2023-2024 ADMw	10,352.06	2022-2023 ADMw	10,299.52
	West Linn-Wilsonville SD 3J Extended ADMw		10,410.86	

Three Rivers Charter School: Charter ADMw for information only

	2023-2024		2022-2023	
ADMr:	0.00 X 1.00 =	0.00	109.79 X 1.00 =	109.79
Students in ESL programs:	0.00 X 0.50 =	0.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	6.18 X 0.25 =	1.55
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2023-2024 ADMw	0.00	2022-2023 ADMw	111.34

West Linn-Wilsonville SD 3J Extended ADMw**10,410.86**

2023-24 Budget Survey Results

On April 14, the District sent all West Linn-Wilsonville families and community members a budget summary video and an online survey asking for community input regarding the 2023-24 budget process. In the video, Superintendent Dr. Kathy Ludwig provided an overview of the financial landscape and applicable district priorities that will influence the budget process. The online survey asked community members to rank their funding priorities as well as provide additional budget-related input. Nearly 600 community members submitted online survey responses before it closed on April 21. Survey data was used by the school district to finalize the proposed budget.

Survey Respondent Breakdown

Number of surveys submitted: 596

School that survey respondents are connected to:

- West Linn High School: 115
- Wilsonville High School: 65
- Athey Creek Middle School: 63
- Rosemont Ridge Middle School: 59
- Willamette Primary: 45
- Trillium Creek Primary: 40
- Stafford Primary: 34
- Sunset Primary: 33
- Lowrie Primary: 32
- Boeckman Creek Primary: 30
- Wood Middle School: 30
- Meridian Creek Middle School: 28
- Cedaroak Park Primary: 25
- Bolton Primary: 16
- Three Rivers Charter School: 15
- Riverside High School: 1
- WLWV staff members: 113
- Residents who live in WLWV but who do not have students currently in schools: 18
- Respondents who do not live in WLWV: 8

Race/ethnicity breakdown of survey respondents:

- White: 495 (86%)
- Multiracial: 41 (7%)
- Hispanic/Latinx: 32 (6%)
- Asian: 25 (4%)
- Black or African American: 5 (1%)
- Native American: 5 (1%)
- Native Hawaiian/Pacific Islander: 3 (1%)

Number of respondents who fit into the following categories:

- Students served by special education: 84 (15%)
- Students Experiencing Mental Health Needs: 66 (12%)
- Student/Family of Color: 63 (11%)
- LGBTQIA2S+: 41 (7%)
- Migrant: 11 (2%)
- Navigating Poverty: 8 (1%)
- Houseless/Insecure Housing: 4 (1%)
- Emerging Bilingual Student: 7 (1%)

Budget Survey Questions and Data

The Budget Survey asked two key questions. The first asked for respondents to indicate the investment strategies they wanted prioritized during the budget process. The second question was open-ended, allowing respondents to list additional strategies that they would like prioritized. Below are summarized results for both WLWV staff and WLWV non-staff (i.e. parent-guardians and community members). Additional questions were asked regarding the district's Student Investment Account Grant (SIA) funding, which the district will use during its annual review of the Improvement Plan and Integrated Application.

Q1: Which investment strategies do you want to see continue as priorities in WLWV budgeting? Check all that apply. (495 NON-STAFF responses, i.e. parent-guardians and community members)

- Hiring quality staff and providing effective classroom support systems: 85% (422 responses)
- Effective class size ranges: 75% (369 responses)
- Providing quality curriculum and curriculum support: 66% (325 responses)
- Support for mental health and behavioral needs 60% (295 responses)

- Providing enriched and comprehensive programming, including world and dual language programming, performing and visual arts, athletics, and activities: 55% (272 responses)
- Expanded STEM (Science, Technology, Engineering, and Mathematics) and CTE (Career and Technical Education) Programs: 54% (269 responses)
- K-12 access to rigorous coursework including AP & college-level courses: 49% (242 responses)
- Instructional strategies for students with diverse learning needs: 46% (228 responses)
- Professional development for excellence in teaching: 43% (213 responses)
- Full school year and full academic schedules: 36% (177 responses)
- School Equity Teams and district-wide equity initiatives: 23% (113 responses)
- Measures of progress that inform classroom, school, and district: 20% (97 responses)
- Preschool programs: 18% (90 responses)
- Developing Robust Systems of Instructional Technology: 17% (86 responses)

Q1: Which investment strategies do you want to see continue as priorities in WLWV budgeting? Check all that apply. (113 STAFF responses)

- Hiring quality staff and providing effective classroom support systems: 83% (94 responses)
- Support for mental health and behavioral needs 79% (89 responses)
- Effective class size ranges: 72% (81 responses)
- Instructional strategies for students with diverse learning needs: 51% (58 responses)
- Providing quality curriculum and curriculum support: 43% (49 responses)
- Providing enriched and comprehensive programming, including world and dual language programming, performing and visual arts, athletics, and activities: 35% (40 responses)
- Professional development for excellence in teaching: 28% (32 responses)
- Expanded STEM (Science, Technology, Engineering, and Mathematics) and CTE (Career and Technical Education) Programs: 28% (32 responses)
- School Equity Teams and district-wide equity initiatives: 22% (25 responses)
- Preschool programs: 21% (24 responses)
- Full school year and full academic schedules: 17% (19 responses)
- K-12 access to rigorous coursework including AP & college-level courses: 16% (18 responses)
- Measures of progress that inform classroom, school, and district: 20% (97 responses)
- Developing Robust Systems of Instructional Technology: 9% (10 responses)

Q2: Are there any investment strategies not listed that you want considered?

A total of 171 responses were submitted for Q2 covering a wide range of topics and areas of priority. Many questions repeated priorities already listed in Q1. The most common comments for new areas of priority that were not listed in Q1 included safety and security building upgrades, funding for the arts, and funding for curriculum renewals such as the district's upcoming K-5 literacy renewal.

Q3: The district receives annual grant money from the Student Investment Account (SIA) Grant that must be allocated on mental and behavioral health as well as addressing the achievement gap for historically underrepresented students. Which priorities would you wish to see the district continue to fund through its Improvement Plan and Integrated Application? Check all that apply.

- Add paraeducators to assist in classrooms: 69% (395 responses)
- Add counselors: 57% (331 responses)
- Add learning specialists and English Language Development (ELD) Specialists: 42% (241 responses)
- Fund professional time for teachers and staff to collaborate on programs and strengthen their practices: 40% (228 responses)
- Add social workers: 33% (191 responses)
- Add nurses: 18% (106 responses)

Q4: Do you have any additional feedback on the priorities of the SIA Grant?

A total of 121 responses were submitted for Q4 covering a wide range of topics and areas of priority. Many questions repeated priorities already listed in Q3. The most common comments for new areas of priority that were not listed in Q3 included safety and security building upgrades, staffing support for the district's inclusion model, additional specialists not listed such as school psychologists, and funding for curriculum renewals such as the district's upcoming K-5 literacy renewal.



BRONSON W. RUEDA
COUNTY ASSESSOR

DEPARTMENT OF ASSESSMENT AND TAXATION

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

MEMORANDUM

TO: SCH 003 WLINN/WILSONVILLE
Son Le Hughes, CFO

FROM: Bronson W. Rueda, County Assessor

DATE: March 15, 2023

SUBJECT: 2023-2024 Value Growth Estimates

Oregon's property tax system limits the rate of growth of property value subject to taxation. Assessed value grows each year by a statutory 3% growth test on maximum assessed value and by new construction. Below is our estimated percentage of assessed value growth anticipated for your district in the 2023-2024 tax year.

2022-2023	2023-2024
<u>Assessed Value (AV)</u>	<u>Estimated Growth in (AV)</u>
\$9,034,993,427	4.5% - 5%

Your district's permanent rate and Measure 5 compression loss for certified tax year 2022-23.

- Permanent tax rate: \$4.8684 per \$1,000 of Assessed Value
- Measure 5 compression loss: (\$1,886,473.92)

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

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

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

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

BR/dlm

Summary of PERS Employer Contribution Rates

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

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/21 - 6/30/23			Net Employer Contribution Rate 7/1/23 - 6/30/25		
			OPSRP	OPSRP		OPSRP	OPSRP
		Tier One / Tier Two Payroll (reflects 2.45% member redirect offset)	General Service Payroll (reflects 0.70% member redirect offset)	Police and Fire Payroll	Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	General Service Payroll (reflects 0.65% member redirect offset)	Police and Fire Payroll
School Districts							
School							
3319	South Umpqua School District	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
3487	Springfield School District #19	5.07%	1.96%	6.32%	4.19%	1.35%	6.14%
4279	St Helens School District #502	5.09%	1.98%	6.34%	3.97%	1.13%	5.92%
3942	Stanfield School District	10.35%	7.24%	11.60%	10.01%	7.17%	11.96%
3353	Sutherlin School District #130	6.21%	3.10%	7.46%	4.26%	1.42%	6.21%
3618	Sweet Home School District #55	7.00%	3.89%	8.25%	5.01%	2.17%	6.96%
4380	The Emerson School	24.93%	21.82%	26.18%	26.15%	23.31%	28.10%
4338	Three Rivers U J School District	16.24%	13.13%	17.49%	15.99%	13.15%	17.94%
4316	Tigard-Tualatin School District #23J	22.82%	19.71%	24.07%	23.69%	20.85%	25.64%
3902	Tillamook Public Schools	0.05%	0.00%	0.00%	0.00%	0.00%	0.65%
3928	Umatilla School District #6R	10.14%	7.03%	11.39%	11.33%	8.49%	13.28%
3966	Union County School District	12.45%	9.34%	13.70%	16.42%	13.58%	18.37%
3195	Warrenton-Hammond School District	19.43%	16.32%	20.68%	20.94%	18.10%	22.89%
3075	West Linn School District	7.05%	3.94%	8.30%	7.92%	5.08%	9.87%
4254	Willamette Education Service District	9.11%	6.00%	10.36%	12.79%	9.95%	14.74%
4314	Willamina School District #30J	22.62%	19.51%	23.87%	23.59%	20.75%	25.54%
3349	Winston-Dillard Schools	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
4166	Yamhill-Carlton School District #1	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%

(THIS PAGE INTENTIONALLY LEFT BLANK)

V: APPENDIX

Appendix A – Terminology

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

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

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

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

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

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

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

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

ACT: American College Test

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

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

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

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

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

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

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

APC: Associated Payroll Costs.

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

ASB: Associated Student Body

Appendix A – Terminology

ASBO: Association of School Business Officials International

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

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

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

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

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

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

BOLI: Bureau of Labor and Industries.

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

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

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

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

Appendix A – Terminology

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

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

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

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

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

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

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

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

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

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

CET: Construction Excise Tax

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

COLA: Cost of Living Adjustment

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

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

COSA: Confederation of Oregon School Administrators

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

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

Appendix A – Terminology

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

CSIP: Comprehensive School Improvement Plan

CTE: Career and Technical Education CTP: Community Transition Program

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

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

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

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

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

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

EESP: Energy Efficient Schools Program.

EIECSE: Early Intervention Early Childhood Special Education.

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

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

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

Appendix A – Terminology

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

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

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

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.

Appendix A – Terminology

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

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GED: General Educational Development.

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

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

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

GFOA: Government Finance Officers Association

GO BOND: General Obligation Bond

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

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

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

HR: Human Resources Department
IA: Instructional Assistant

IDEA: Individuals with Disabilities Education Act

IEP: Individualized Education Plan

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

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

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

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

Appendix A – Terminology

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

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

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

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

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

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

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

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

ODE: Oregon Department of Education

OEA: Oregon Education Association

OEBB: Oregon Educators Benefit Board

OEIB: Oregon Education Investment Board

OESE: Office of Elementary and Secondary Education.

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

Appendix A – Terminology

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

OPSRP: Oregon Public Service Retirement Plan

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

OSBA: Oregon School Boards Association

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

PBAM: Program Budgeting and Accounting Manual.

PBIS: Positive Behavior Intervention and Support.

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

PERS UAL: PERS Unfunded Accrued Liability.

PERS: Public Employees Retirement System.

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

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

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

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

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

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

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

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

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

Appendix A – Terminology

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

RHIA: Retirement Health Insurance Account

SAT: Scholastic Aptitude Test

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

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

SPED: Special Education

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

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

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

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

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

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

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

T&A: Trust and Agency.

TAG: Talented and Gifted.

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

TIS: Technology and Information Services

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

Appendix A – Terminology

TOSA: Teacher on Special Assignment.

TRANSFERS: Amounts distributed from one fund to another fund.

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

UAAL: Unfunded Actuarial Accrued Liability.

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

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

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

ACCOUNTING DEFINITIONS

As Defined by Oregon Department of Education's 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.**