

WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT

2024-2025 PROPOSED BUDGET



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PREFACE:

**UNDERSTANDING THE
BUDGET DOCUMENT**



WEST LINN –WILSONVILLE SCHOOL DISTRICT

UNDERSTANDING THE WLWV SCHOOL DISTRICT BUDGET, FISCAL YEAR 2024-2025

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

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

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



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

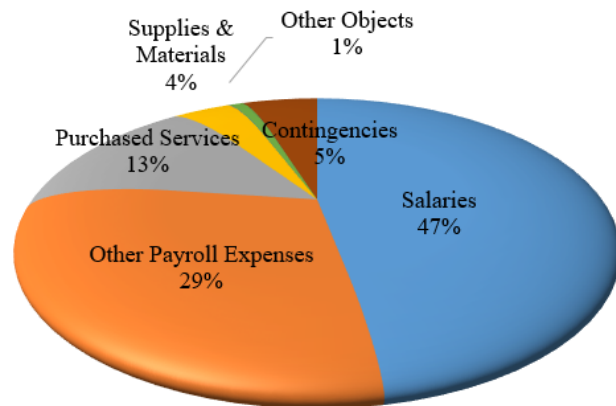
The most significant portion of WLWV School District's General Fund Revenue comes from the State School Fund (SSF) and Property Taxes.

State School Fund: The SSF was created to replace school tax revenue lost under Measure 5. The legislature 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 enrollment numbers: average daily membership-resident (ADMr) and average daily membership-weighted (ADMw). The ADMr number represents the average number of students enrolled in the WLWV school district on a daily basis. The AMDw is an adjusted number to compensate for the high costs of educating specific groups of students such as English Language Learners, Special Education, Pregnant or Parenting, Income at or below poverty, and Students in Foster Care.

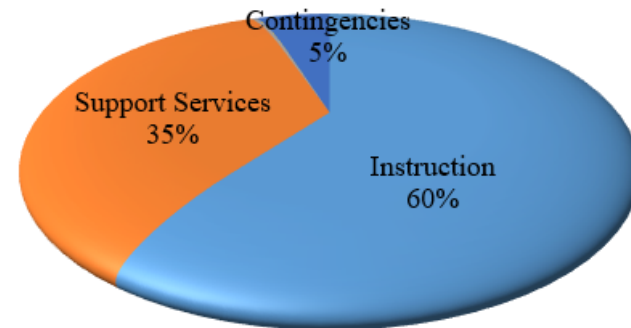
Property Taxes: Property taxes from each school district's permanent rate are deducted from the Total Formula Revenue (source from ODE) to determine the amount the school district will receive from the SSF.

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 2024-25	
	\$ Amount	%
Salaries	74,667,507	47%
Other Payroll Expenses	47,938,101	30%
Purchased Services	21,293,413	13%
Supplies & Materials	5,822,289	4%
Capital Outlay	56,000	0%
Other Objects	1,413,811	1%
Transfer	30,000	0%
Contingencies	7,819,500	5%
TOTAL ALL OBJECTS	\$ 159,040,621	100%



General Fund Requirements by Functions	Proposed Budget 2024-25	
	\$ Amount	%
Instruction	95,717,112	60%
Support Services	54,981,270	35%
Enterprise & Community Services	492,739	0%
Transfers	30,000	0%
Contingencies	7,819,500	5%
TOTAL ALL FUNCTIONS	\$ 159,040,621	100%



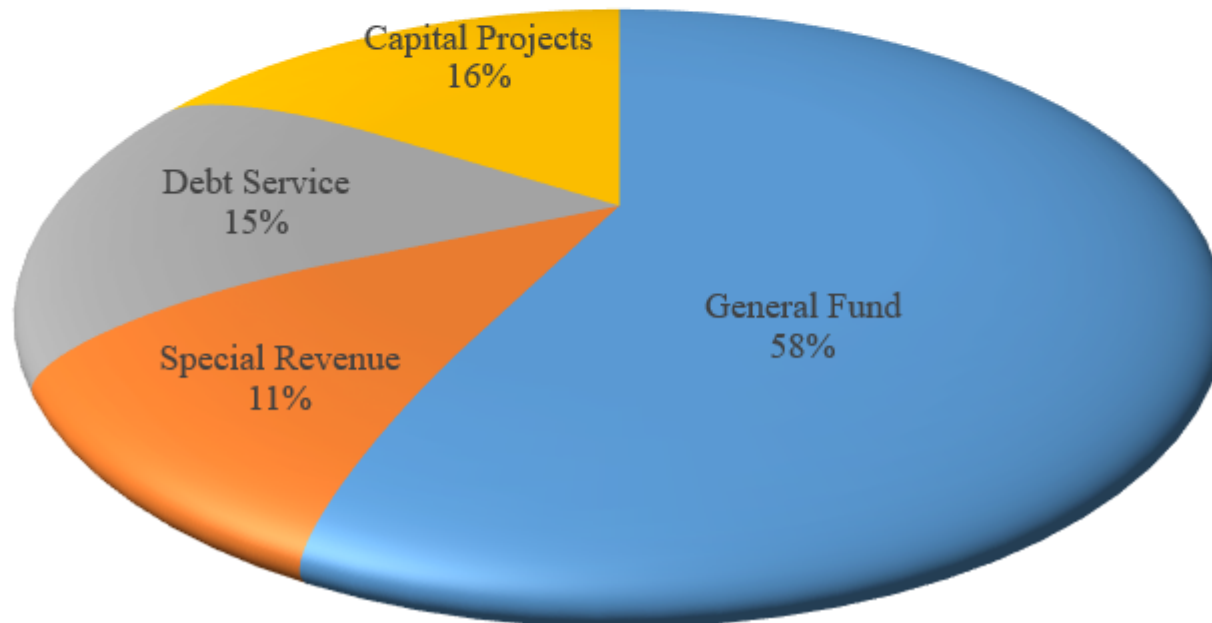
The largest share of the WLWV School District General Fund budget supports direct instruction, including classroom teachers and special education. Central Support and Administration include central office functions such as the Department of Operations, Business Office, Human Resources, Information Technology,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

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

DISTRICT BUDGET - FINANCIAL SUMMARY

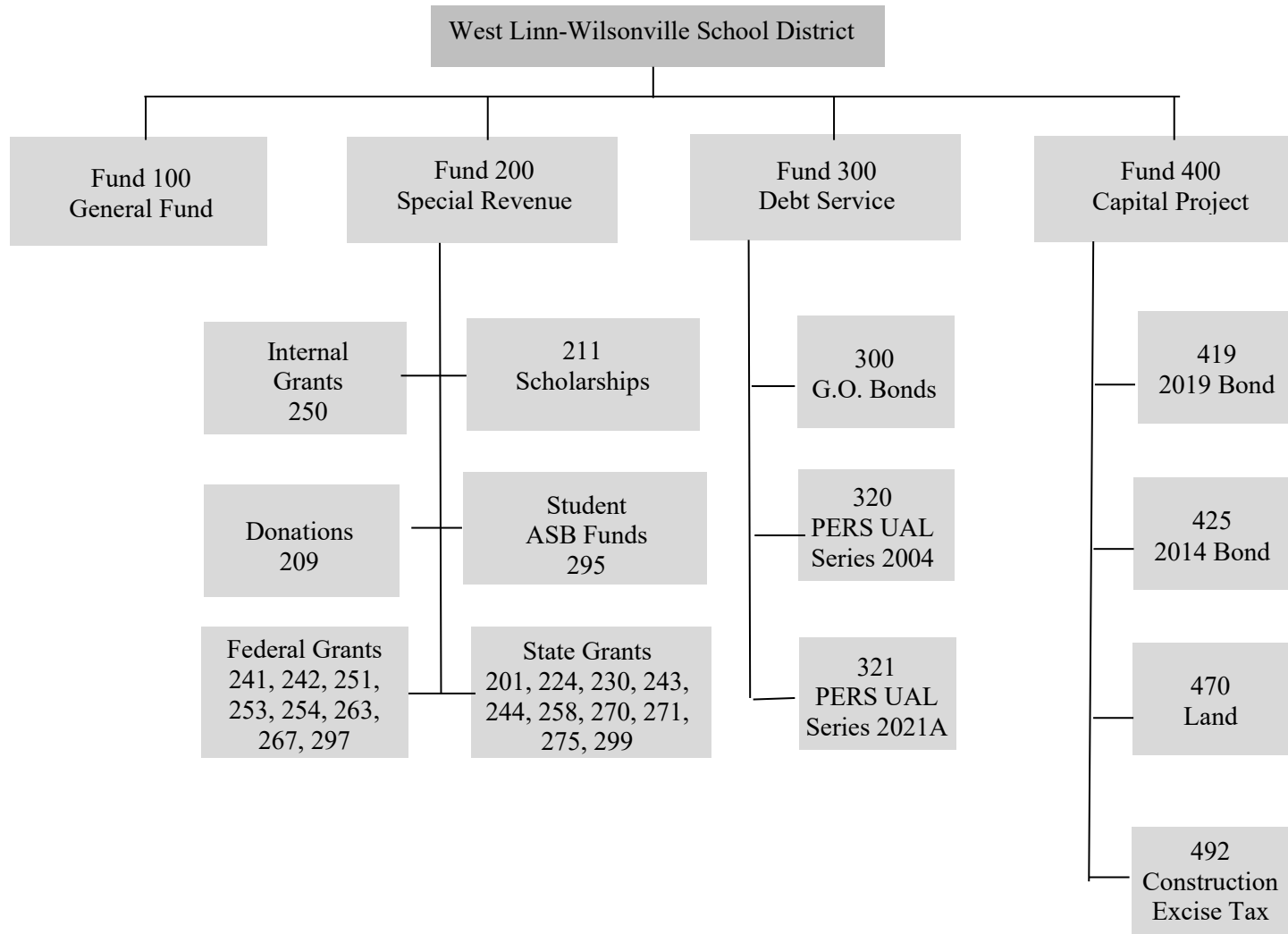
Fiscal Year 2024-2025

FUND	Proposed Budget 2024-25		2023-24 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	159,040,621	58%	156,284,722	52%	2,755,899
Special Revenue	30,412,795	11%	29,248,334	10%	1,164,461
Debt Service	42,874,466	16%	41,356,038	14%	1,518,428
Capital Projects	44,249,416	16%	75,709,650	25%	(31,460,234)
TOTAL ALL FUNDS	\$ 276,577,298	100.00%	\$ 302,598,744	100.00%	\$ (26,021,446)



WEST LINN-WILSONVILLE SCHOOL DISTRICT FUND STRUCTURE

The Fund Structure of the West Linn-Wilsonville School District, as defined by the Oregon Department of Education (ODE) in the Program Budgeting and Accounting Manual (PBAM), is a reliable framework. You can find the PBAM here: <https://www.oregon.gov/ode/schools-and-districts/grants/Documents/2023%20Program%20Budgeting%20and%20Accounting%20Manual%20%28PBAM%29.pdf>



BUDGET DOCUMENT FORMAT

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

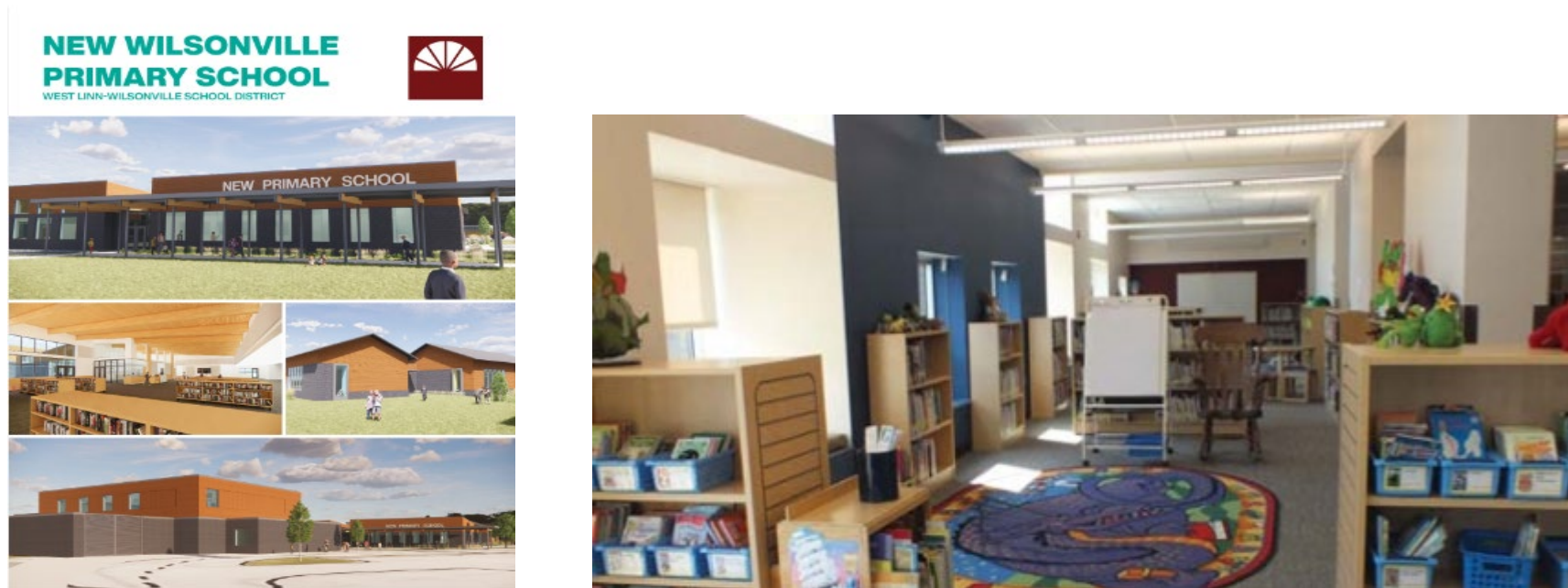
The following is a brief overview of what to expect from each of the four Sections:

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



I: EXECUTIVE SUMMARY

EXECUTIVE SUMMARY



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

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

SUPERINTENDENT'S BUDGET MESSAGE

FOR THE 2024-2025 SCHOOL YEAR

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

I respectfully submit the West Linn-Wilsonville School District proposed budget for the 2024-2025 SY in accordance with ORS 294.391.

The District Budget for 2024-2025 proposes:

- \$159,040,621 in the General Fund
- \$30,412,795 in the Special Revenue Fund
- \$42,874,466 in the Debt Services Fund
- \$44,249,416 in the Capital Projects Fund

Together the funds totaling **\$276,577,298** provide a balanced budget of revenue and expenditures that meet federal and state regulations and align with the District Goals; the District Integrated plan; the District Equity Action Plan; and individual School Work Plans.

PART I: PUBLIC SCHOOL BUDGET SOURCES

Public school districts are funded through a variety of sources.

General Fund:

State School Fund (SSF). School Districts receive a vast majority of their funding through the State School Fund, into their General Budget (ORS 327.008). To achieve equalized per-student funding, the current formula reduces state contributions if local tax revenues per student are high and increases state contributions if local revenues are low. The equalization of funds also includes a “weighted” student count based on need.

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

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

Special Revenue:

School districts receive funds through federal and state grants. These grants are accountable to specific 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 grants are awarded to states annual to support children experiencing disabilities birth through age 21.

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

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

B. State Grants:

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

The state-funded HSS grant targets improvement to graduation rates through expansion of Career & Technical Education (CTE) programs, addressing chronic absenteeism, and providing interventions that reduce drop-out rates. In West Linn-Wilsonville, we have developed a strategic plan for allocating HSS grant funds to impact these target areas.

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

A voter-approved Corporate Activities Tax (CAT) allocates funds each biennium towards the Student Success Act which includes three “buckets” of funding priorities: a) Statewide Education Initiatives, b) Early Learning, and c) Student Investment Account, SIA. The Student Investment Account prioritizes two areas of need: 1) Students’ mental and behavioral health needs, and 2) Increase academic achievement and reduce academic disparities for students who have historically experienced disparities in our schools. Extensive community engagement informed the goals within the district’s SIA grant application with measurable academic outcomes.

3. Early Literacy Success Initiative Grant

In 2023, Governor Kotek and the Oregon Legislature established early literacy as a priority. This two-year grant (2023-2025) identifies four goals: increase early literacy for children from birth to third grade; reduce literacy academic disparities for student groups that have historically experienced these disparities; increase support to families in the development of their children's literacy skills; and increase access to early literacy learning through research-aligned, culturally responsive, student-centered curriculum, instruction and support.

Capital Projects:

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

PART 2: STEPS IN ASSEMBLING A SCHOOL DISTRICT BUDGET

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

- Step 1: Begins by “rolling forward” the current level of staffing, programs and services from the current year into the new year
- Step 2: School and district leaders evaluate programs, operations and staffing levels based on projected need
- Step 3: 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 Priorities (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 quality staff** and providing effective classroom support systems
- Effective **Class Size Ranges**
- Professional development for **excellence in teaching**
- **Quality curriculum & curriculum support**
- Instructional strategies for students with **diverse learning needs**
- Support for **mental health and behavioral needs**

- **School Equity Teams** and districtwide equity and inclusion initiatives
- **Varied assessments that measures progress** to inform students, staff, parents, district
- **Access to rigorous coursework in K-12**, including AP/IB & college level courses
- **Enriched Programs** such as World and Dual Language Programs, Performing and Visual Arts, Athletics and Activities
- **Expanded STEM and CTE Programs**
- **Early Childhood Preschool** programs
- Developing Robust Systems of **Instructional Technology**

Measuring the Outcomes of our Investments

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

- Graduation Rates – West Linn-Wilsonville has one of the highest in the state of Oregon for a multi-high school district (95%)
- Drop-Out Rates – West Linn-Wilsonville has a rate (1.03%) well below the state average (3.31%)
- Regular Attendees – Decreasing chronic absenteeism (missing more than 10 days of school) continues to be a priority
- 9th Grade on Track – Providing strategies and school management supports for students to pass 6 courses in freshman year
- Increasing student participation in AP courses, IB courses and Dual Credit classes at our high schools
- Oregon State Assessment (OSAS) academic achievement results (G. 3-5, G. 6-8, G. 11) on school and district report cards
- District-administered interim assessments provide valuable information to help students monitor their own learning; help teachers adjust and prepare instruction; and help school and district teams effectively plan targeted interventions and resources as needed.
- Anecdotal and qualitative data from students, staff and community surveys (e.g. Panorama) and district- or school-based forums

Feedback from Community

An annual survey (Step 4) is sent out to the community in April asking for feedback regarding these key investments and which ones they would prioritize for the new fiscal school year. This year the district also asked for input regarding areas for reduction. The District received close to 1,300 survey responses. The feedback was collected, categorized, analyzed and applied when evaluating these investments within the parameters of priority and reduction for the 2024-2025 proposed budget. The results are included in the budget document Section IV: Informational Section.

PART 3: REPORTING THE BUDGET FOR 2024-2025

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

On April 30, 2024, a Superintendent’s message to the school community announced the need for a \$10 million reduction to the 2024-2025 school budget. Reserves have been significantly depleted and rolling over the current level of staffing and programs is unsustainable. Reductions in expenditures are needed in order to readjust back to a pre-pandemic level (remembering that the pandemic came with additional federal funds that allowed districts to hire additional personnel and fund extra resources as needed; those funds are gone).

Reasons for K-12 public school budget challenges include: continued labor cost increases, goods & services increases, utilities increase, unfunded recent legislative mandates, and the discontinuation of federal pandemic relief grants. While there are annual increases in state funds to school districts, the percentage increase is consistently less than the labor/market operating cost increases.

The 2024-2025 School District General Fund Budget demonstrates movement towards a more sustainable financial budget; however, additional reductions in the 2025-2026 school year will be necessary if revenue is not significantly increased from the state.

2024-2025 General Fund Revenue Total \$137,506,319

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

- State School Fund to WLWV of \$65,583,628 (Based on ODE allocation as of 3/25/2024)
- Property Taxes of \$48,354,544
- Projected Local Option Levy of \$13,499,000
- Clackamas ESD Allocation Funds of \$3,383,188

2024-2025 General Fund Expenditures Total \$152,221,121

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

- Rolling forward of district operations, programs and staffing with a \$10 million reduction
- Increased costs (estimates) to honor negotiated contracts that include cost of living adjustment (COLA), years-of-service step increases, and health insurance

- Increased costs in utilities, transportation, supplies & materials, vendor contracts and insurance rates
- Increased cost in unemployment compensation due to new legislation

The Revenue-Expenditure difference is \$(14,714,802).

Only with a 2023-2024 carry-over reserve of \$21,534,302 (as of 5/6/2024), an ending fund balance of \$6,819,500 is achieved. This smaller carry-over reserve for the following 2025-2026 SY cannot support the same Revenue-Expenditure difference, which is why another reduction and increased state funding in the following biennium will be needed.

Proposed 2024-2025 Budget Reductions of Approximately \$10 Million

Applying District priorities and feedback from district & school leaders, association leaders and the school community survey, the district has made approximately \$10 million of expenditure reductions for the 2024-2025 school year in the following areas:

1. Districtwide Department and School Operational Budget, Approximately \$4.5 Million

Reduced district and school supply budgets; reduced contracted services, vendors, rentals, utilities usage, printers, landscaping; paused maintenance vehicle replacement; etc.

Note: Remaining intact for next year will be the Board-approved curriculum renewal materials for Math and Science, as well as arts, music, athletics, and co-curricular programs.

2. District administrative and school/student support personnel (non-classroom positions), Approximately \$4 Million

Reduced District Office administration/staff (5 positions), districtwide classified support staff (equivalent 10 positions)

Reduced Licensed support staff and TOSA positions:

- 3 WKOA (online program) staff. The K-8 WKOA enrollment remained very low the last two years (2023-24: 40 middle school students; 10 primary school students) and is being suspended at these levels. WKOA Grades 9-12 program will continue.
- Grades K-8 Librarians will return to the pre-pandemic model of working across two schools. These librarians were increased to full-time at each school to assist with the new WKOA online program students. With the program suspension, 13 librarians have been reduced back to 6.5 librarians. A full-time classified library assistant at each school will remain.
- 3 Mentor Teachers; 2 Primary School Literacy Coaches; 2 Middle School TOSAs; 2 Career Connections staff
- 3 Early Childhood Evaluation staff. This service, as needed, will be contracted through the Clackamas ESD.

3. Twelve Primary Classroom Teachers (due to decreased enrollment since 2019-20 of 700 students), Approximately \$1.5 Million

Average primary class sizes will return to pre-pandemic ranges.

- **Pre-COVID**

2017-2018 Average Class Size = 23.7

2018-2019 Average Class Size = 23.1

- **With COVID relief funds/reserve:**

2019-2022 class size variability due to online, hybrid, return to in-person

2022-2023 Average Class Size = 21.8

2023-2024 Average Class Size = 21.6

- **With the 12 reductions:**

2024-2025 Average Class Size = 23.3

Outstanding Factors that Could Continue to Impact the 2024-25 Budget

- Student enrollment impacts budget revenues and expenditures. Declining or increased enrollment could result in staffing changes. The district is actively monitoring this and will respond accordingly.
- The district is currently in contract negotiations with the West Linn-Wilsonville Education Association (WWEA, licensed) and Oregon School Employees Association (OSEA, classified). The negotiation discussions in our district are professional and mutually respectful. Outcomes from these contract agreements may or may not create the need for additional reductions.

PART 4: RECOGNITION OF OUR COMMUNITY

- Making reductions in a school district is hard, complicated and always impacts members of the school community. We recognize that some of our valued staff will have lost positions in our district after devoting considerable talent, time, heart, soul and passion. We are indebted and grateful to their service and their positive impact on our students. Truly, we thank them. We are hopeful that future openings will allow them to rejoin the district. We recognize that other educators in our district will have different assignments next year than this last year. We thank them for making the adjustments necessary and appreciate the extra time and attention they will spend as they shift into these new roles. We are grateful for the continued expertise they bring to our district and the care they provide our students.
- I wish to recognize the leadership of our School Board members. We appreciate the countless hours you spend meeting with patrons, managing district business, and attending school and district events. We appreciate your belief and support in the professional expertise of our staff and their commitment to our community's children. We appreciate your attention to our community when times are challenging, and bringing forward feedback from our patrons to help us improve our district practices. Lastly, we value your courageous

advocacy for inclusion of ALL children in their neighborhood schools and learning alongside their peers in the general education classroom, while also standing up and speaking up for ALL students however they self-identify.

- I wish to recognize our Budget Committee who volunteer to oversee the accountability of our budget process and document. And we thank all who participated in this budget development process by sending us feedback: parents, patrons, and staff. The interest, care and advocacy by our community is deeply evident and valued.
- I wish to recognize our stellar Business Office Team and the countless hours they have invested in assembling this document, alongside hours of meetings with district staff to ensure programs and numbers are accurately reflected. Their work does not end here; they will continue to account for and adjust finances as revenue and expenditures actualize.
- I wish to recognize the excellence of our teachers, specialists, staff and administrators who bring their best professional selves to educating children on a daily basis. Our West Linn-Wilsonville staff do not operate in silos; instead they work selflessly across departments, schools, levels, and roles towards the same goal: eliminating opportunity and achievement gaps and ensuring all students in our district are “happy and proud”.
- Lastly, I wish to recognize and thank our community’s generosity in supporting our Local Option Levy and Capital Construction Bond. The local option levy has preserved approximately 90 positions, even while we had to reduce others. And our 2019 Capital Bond has allowed us to attend to safety and facility upgrades—without draining our general budget—that create conditions for optimal learning for our students. These are significant contributions that are deeply appreciated by families of current students and will be by families of future students. We would not be the district we are today without the belief, support and generous financial investment of our community.

In Closing

It is imperative to restate that an outdated State School Fund calculation method and subsequent inadequate K-12 school funding allocations cannot continue in Oregon. Reductions across the state have occurred last year, this year and will occur next year unless there is collective voice, advocacy and courageous commitment by state leaders, state legislators and the Governor’s Office. Our state leaders **MUST** take into consideration **realistic and current** workforce increases, goods and services increase, increased student mental health and special education needs, and rising inflation. While we appreciate the good will and intention of key legislation, there is always financial and time-consuming impacts for school districts with every legislative implementation. Funding must accompany new legislation.

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

Respectfully,

Kathy Ludwig, 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, 2023

Christopher P. Morill

Executive Director

The West Linn-Wilsonville School District has been awarded the Distinguished Budget Presentation Award for our 2023-24 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 students.

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

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

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

SCHOOL BOARD GOALS

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

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

VISION THEMES

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

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



BUDGET PREPARATION



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

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

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

BASIS OF BUDGETING

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

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



SUMMARY OF SIGNIFICANT BUDGETING POLICIES

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

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

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



FUND FINANCIAL STATEMENTS

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

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

STATE SCHOOL FUND GRANTS & PROPERTY TAX REVENUES

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

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

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

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



BUDGET DEVELOPMENT PROCESS & TIMELINE

Budget Process

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

Budget Hearing

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

Adopt budget

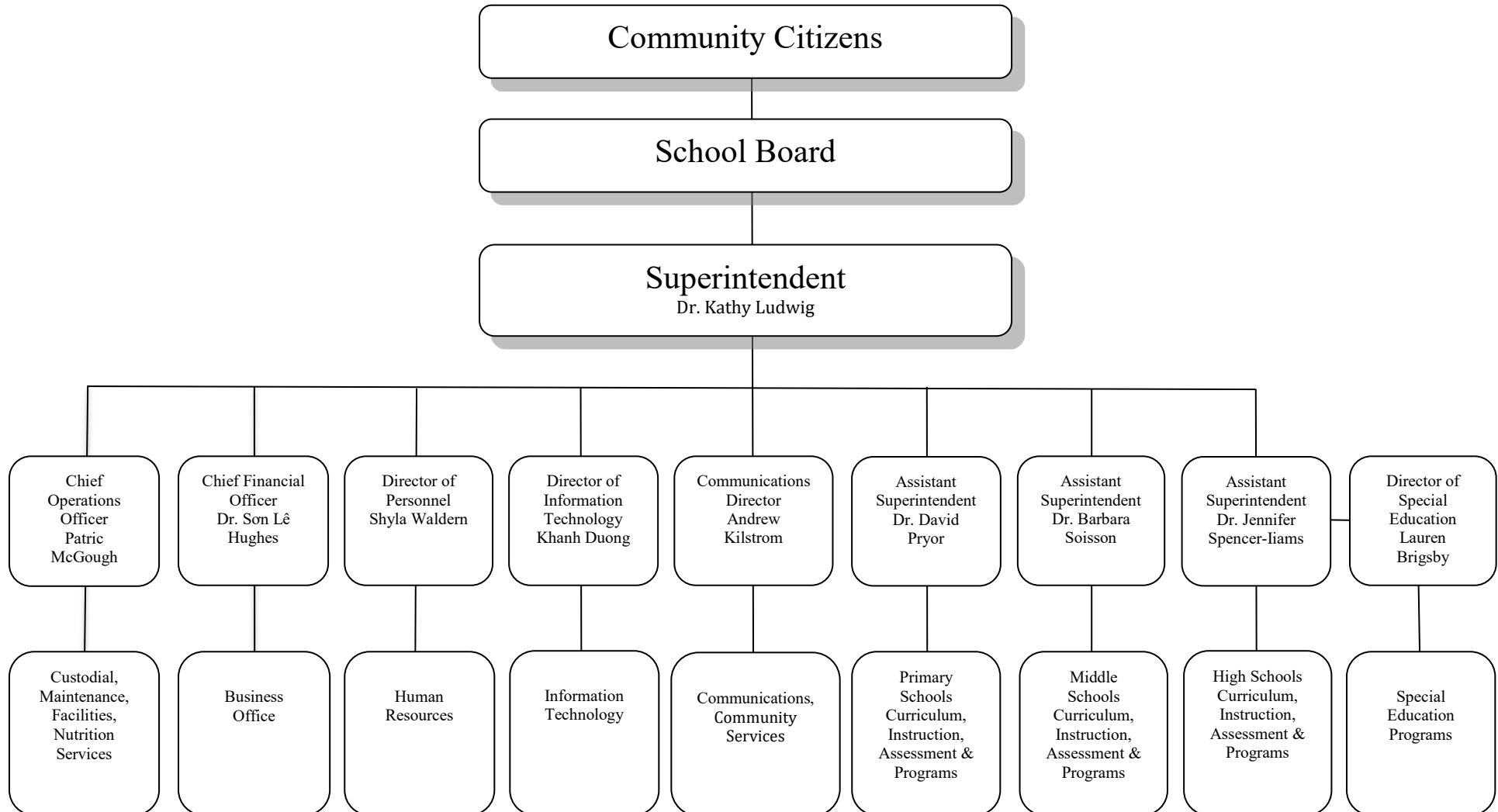
11. A quorum of the governing body holds a Budget Hearing to adopt the budget. Patrons may attend.
12. Tax Levy certified by the County Assessor.



II: ORGANIZATIONAL SECTION

WEST LINN-WILSONVILLE SCHOOL DISTRICT 3JT

Organizational Chart



BOARD & BUDGET COMMITTEE MEMBERS

Board Members

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

Committee Appointees

Ms. Mini Aga	June 30, 2024
Ms. Ginger Fitch	June 30, 2024
Mr. Kishore Kollu	June 30, 2025
Ms. Gina Day	June 30, 2025
Mr. Charles Steele	June 30, 2026

The budget committee shall:

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

ORS 294.336-406



[Louis Taylor](#)

Board Chair

Position 1
Term Expires
6/30/2025



[Kirsten Wyatt](#)

Vice Chair

Position 3
Term Expires
6/30/2025



[Maegan Vidal](#)

Board Member

Position 2
Term Expires
6/30/2027



[Dan Schumaker](#)

Board Member

Position 4
Term Expires
6/30/2027



[Kelly Sloop](#)

Board Member

Position 5
Term Expires
6/30/2025

BUDGET CALENDAR

	<u>DATE</u>	<u>ACTIVITY</u>
Budget Planning	Nov 6, 2023	REGULAR SCHOOL BOARD MEETING Board reviews and approves proposed Budget Calendar
	Dec 4, 2023	REGULAR SCHOOL BOARD MEETING Board appoints Budget Committee members
	March 13, 2024	Learning Session with New Budget Committee members
	March 15, 2024	Work Session with Budget Committee members (if needed)
Budget	April 10, 2024	Publish first notice of Budget Committee Meeting (5 to 30 days before the meeting)
	April 17, 2024	Publish the second Notice Budget Committee Meeting on the District website (5 to 30 days before the meeting)
	May 6, 2024	REGULAR SCHOOL BOARD BUDGET MEETING Budget Committee in attendance <u>Proposed Budget:</u> Superintendent delivers Budget Message and Presentation.
	May 20, 2024	1st OFFICIAL BUDGET COMMITTEE MEETING <u>Approved Budget:</u> The Budget Committee approves the Proposed Budget.
	May 22, 2024	2nd BUDGET COMMITTEE MEETING (if needed)
	May 22, 2024	Publish Notice of Public Hearing and Budget Summary (ORS 294.438) (5 to 30 days before the meeting)
	June 10, 2024	REGULAR BOARD MEETING <u>Adopted Budget:</u> The Board conducts a public hearing, adopts the budget, makes appropriations, and imposes taxes.
	July 15, 2024	Submit Tax Certification Documentations File budget information with the County Recorder and Designated Agencies.
	Aug 31, 2024	Submission of electronic budget to the Oregon Department of Education.

BUDGET ASSUMPTIONS

Salary Assumptions:	2023-2024 Adopted Budget	2024-2025 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	2023-2024 Adopted Budget	2024-2025 Proposed
UAL PERS	14%	14%
PERS: Budgeted at the employee's rate of either Tier I/II/ OPSRP <i>Source from PERS-Employer Contribution Rate 2023-25</i>	7.92% T1/2, and 5.08% for OSRP	7.92% T1/2, and 5.08% for OSRP
Social Security & Medicare (6.2% SS, 1.45% Medicare)	7.65%	7.65%
Workers Compensation	Range of .38% to 3.99%	Range of .035% to 2.79%
Unemployment compensation	.15%	TBD
OR Paid Leave	1% (ER 40%, EE 60%)	1% (ER 40%, EE 60%)
Health benefits: Classified Licensed Administrator	\$1,623 per month \$1,790.00 per month 100%	TBD

Revenue Assumptions	2023-2024 Adopted Budget	2024-2025 Proposed
Tuition, Fees, and Miscellaneous	0% increase	TBD
Local Option Property Taxes	3.5% increase	3.5% increase
Enrollment	9,100 ADMr, 10,352 ADMw (SY23-24 est.). <i>The proposed used 10,410.86 ADMw fr. SY22-23.</i>	9,100 ADMr, 10,352 ADMw (SY24-25 est.).

Expenditure Assumptions	2023-2024 Adopted Budget	2024-2025 Proposed
Services and Supplies	5% increase	5% -20% increase (vary)
Transportation	9% increase	2% increase
Insurance and Fees	10-15% increase	15% -20% increase

FINANCIAL POLICIES

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

DESCRIPTIONS & CLASSIFICATIONS

FUND DESCRIPTIONS & DEFINITIONS

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

CLASSIFICATION OF REVENUES & EXPENDITURES

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

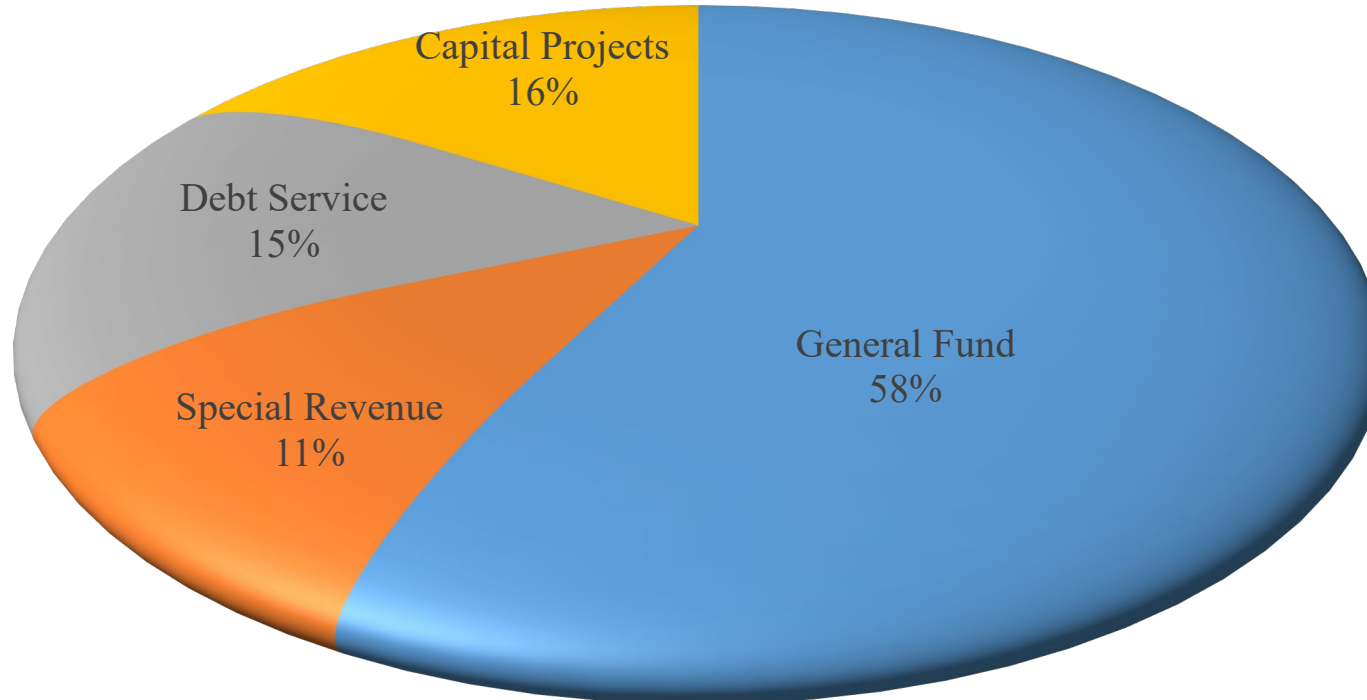
Major Sources	Major Functions	Major Objects
1000 Local Sources 2000 Intermediate Sources 3000 State Sources 4000 Federal Sources 5000 Other Sources	1000 Instruction 2000 Support Services 3000 Enterprise and Community Services 4000 Facilities Acquisition and Construction 5000 Other Uses (Interagency/Fund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

III: FINANCIAL SECTION

DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2024-2025

FUND	Proposed Budget 2024-25		2023-24 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	159,040,621	58%	156,284,722	52%	2,755,899
Special Revenue	30,412,795	11%	29,248,334	10%	1,164,461
Debt Service	42,874,466	16%	41,356,038	14%	1,518,428
Capital Projects	44,249,416	16%	75,709,650	25%	(31,460,234)
TOTAL ALL FUNDS	\$ 276,577,298	100.00%	\$ 302,598,744	100.00%	\$ (26,021,446)



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 2024-2025

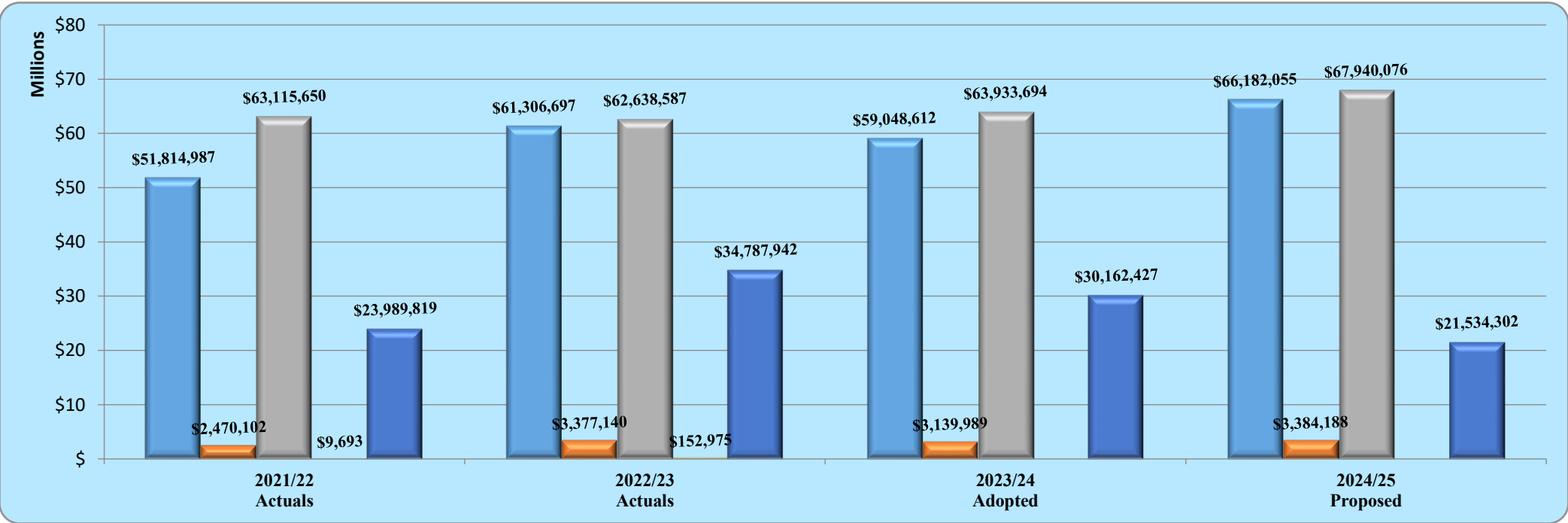
Based on \$10.2 Billion Budget with a 49/51 split as of 3/25/2024 (sources from Oregon Department of Education)

REVENUE	FY2024-2025	PERCENTAGE
Property Taxes	48,354,544	35.17%
Common School Fund	1,266,896	0.92%
County School Fund	1,000	0.00%
State School Fund Statement Fr.ODE 3.25.2024	65,583,628	47.69%
Un-Restricted Grant High Cost Disability	1,089,552	0.79%
Local Option Taxes	13,499,000	9.82%
Tuition & Fees	1,173,686	0.85%
Investment Earnings	2,292,861	1.67%
Clackamas ESD	3,383,188	2.46%
Facilities Rental	420,038	0.31%
Others Miscellaneous (including donation)	441,926	0.32%
Total Revenue	\$ 137,506,319	100.00%
EXPENDITURES		
Salaries	74,667,507	49.05%
Associated Payroll Costs	47,938,101	31.49%
Purchased Services	21,293,413	13.99%
Supplies and Materials	5,822,289	3.82%
Capital Outlay	56,000	0.04%
Other Dues and Professional Fees	1,413,811	0.93%
Pay back inter-fund 294 Loan	-	0.00%
National School Lunch State Rev. Matching	30,000	0.02%
Contingency	1,000,000	0.66%
Total Expenditures	\$ 152,221,121	100.00%
REVENUE - EXPENDITURES	(14,714,802)	
Estimate Beginning Fund Balance	\$ 21,534,302	4/30/24 Board Report
EST. ENDING FUND BALANCE	\$ 6,819,500	4.96%

West Linn - Wilsonville School District 3JT

General Fund Resources by Object

Total: \$159,040,621



	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
Object	\$	\$	\$	\$	%	\$	\$
1000 - Revenue From Local Sources	51,814,987	61,306,697	59,048,612	66,182,055	41.6		
2000 - Revenue From Intermediate Sources	2,470,102	3,377,140	3,139,989	3,384,188	2.1		
3000 - Revenue From State Sources	63,115,650	62,638,587	63,933,694	67,940,076	42.7		
4000 - Revenue From Federal Sources	9,693	152,975	-	-			
5000 - Other Sources	23,989,819	34,787,942	30,162,427	21,534,302	13.5		
Total Object:	141,400,252	162,263,342	156,284,722	159,040,621	100.0		

West Linn - Wilsonville School District 3JT

GF Resources by Function/Object

100 - General Fund

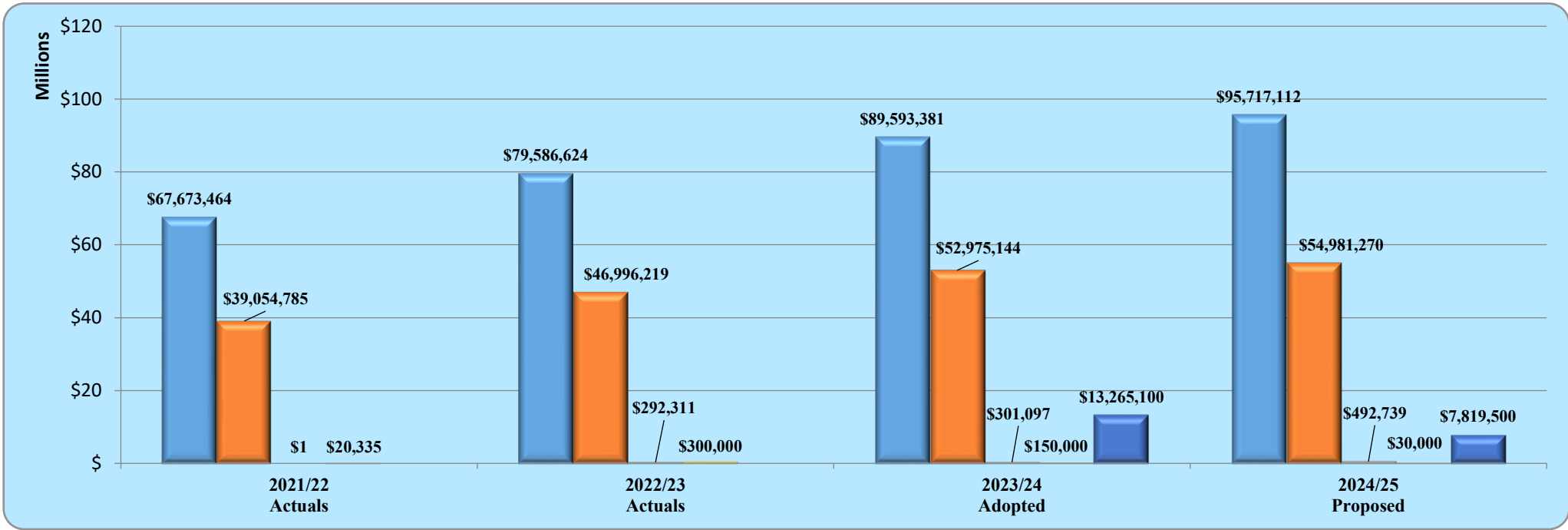
Total: \$159,040,621

Major Object - Object	2021/22 Actuals \$	2022/23 Actuals \$	2023/24 Adopted \$	2024/25 Proposed \$	2024/25 Approved \$	2024/25 Adopted \$
1000 - Revenue From Local Sources						
1111 - Current Year's Taxes	40,305,297	42,705,768	43,272,520	47,991,589		
1112 - Prior Years Taxes	426,156	695,508	646,394	326,489		
1121 - Current Year's Taxes-Local Option	10,455,640	12,500,631	12,712,188	13,286,525		
1122 - Prior Years' Taxes-Local Option	102,921	175,821	180,545	186,875		
1123 - Penalty & Interest - Local Option	24,859	24,086	37,198	25,600		
1190 - Penalties and Interest On Taxes	97,764	85,291	129,849	36,466		
1310 - Regular Day School Tuition	266,569	338,361	259,365	427,951		
1510 - Interest On Investments	(523,248)	2,330,282	850,832	2,292,861		
1530 - Gain or Loss On Sale of Investments	(8,740)	583,680	-	-		
1700 - Extracurricular Activities	23,732	30,205	4,607	26,251		
1705 - Enrichment Fees	3,095	46,871	74,331	66,063		
1706 - Crest	-	9,117	10,916	8,118		
1707 - Crest Field Trips	6,440	17,161	40,740	15,000		
1710 - Admissions	25,093	106,802	55,562	72,895		
1741 - HS Activity Fees	169,873	206,154	248,429	478,136		
1742 - MS Activity Fees	42,427	41,156	34,567	37,808		
1745 - Crest Center Fees	-	-	1,200	1,200		
1790 - Middle School Musical	-	31,151	-	40,264		
1911 - Rental of Buildings	36,004	363,028	117,896	420,038		
1920 - Contributions, Donations fr Private Source	11,178	6,540	138,020	257,500		
1960 - Recovery of Prior Years' Expenditures	275,839	14,916	-	-		
1990 - Miscellaneous	73,931	993,975	233,453	184,426		
1993 - Student Fees	157	194	-	-		
Total Object:	51,814,987	61,306,697	59,048,612	66,182,055		
2000 - Revenue From Intermediate Sources						
2101 - County School Fund	61,566	804	1,000	1,000		
2102 - General Education Service District Funds	2,376,946	2,481,429	3,138,989	3,383,188		
2190 - ESD Handicapped- Thru Co.	-	789,885	-	-		
2199 - Other Intermediate Sources	31,590	105,022	-	-		
Total Object:	2,470,102	3,377,140	3,139,989	3,384,188		
3000 - Revenue From State Sources						
3101 - State School Fund	60,292,554	60,643,272	61,590,314	65,583,628		
3103 - Common School Fund	1,105,070	1,206,127	1,253,828	1,266,896		
3199 - Other Unrestricted Grants-In-Aid	1,636,186	768,587	1,089,552	1,089,552		
3299 - Other Restricted Grants-In-Aid	81,840	20,601	-	-		
Total Object:	63,115,650	62,638,587	63,933,694	67,940,076		
4000 - Revenue From Federal Sources						

4801 - Federal Forest Fees	9,693	152,975	-	-		
5000 - Other Sources						
5400 - Beginning Fund Balance	23,989,819	34,787,942	30,162,427	21,534,302		
<i>Total Fund:</i>	<i>141,400,252</i>	<i>162,263,342</i>	<i>156,284,722</i>	<i>159,040,621</i>		

West Linn - Wilsonville School District 3JT

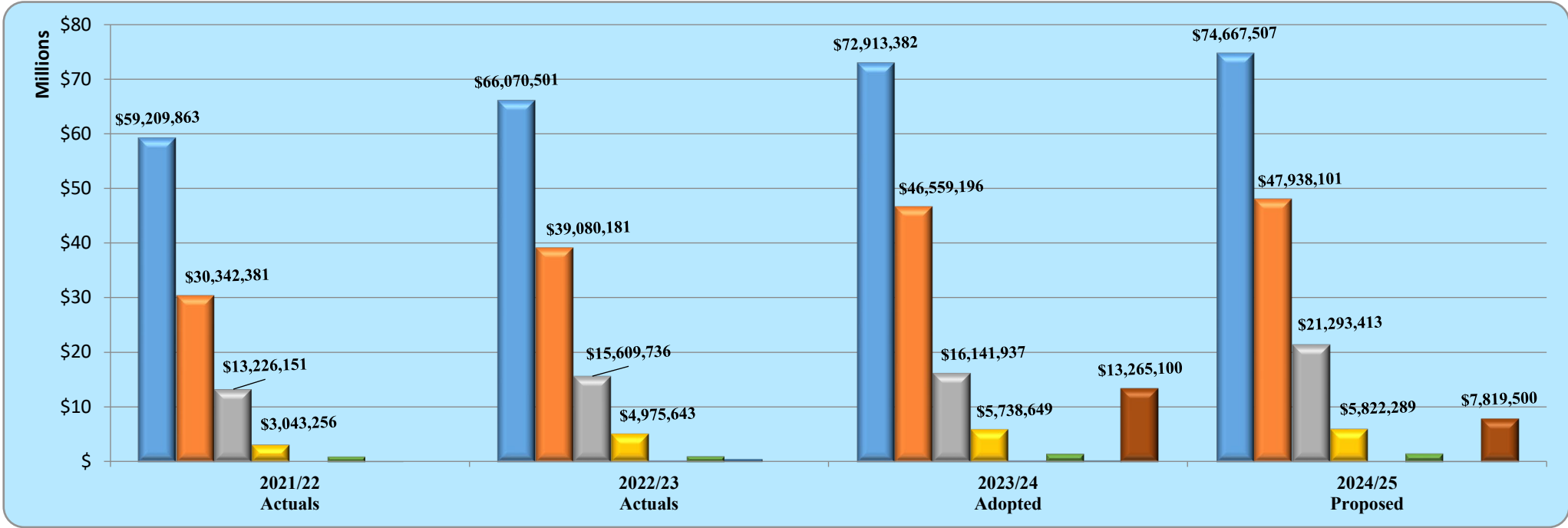
General Fund Requirements by Function
Total: \$159,040,621



	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Function	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction	67,673,464	79,586,624	89,593,381 691.13	95,717,112 670.94		
2000 - Support Services	39,054,785	46,996,219	52,975,144 246.46	54,981,270 233.60		
3000 - Enterprise and Community Services.	1	292,311	301,097 2.50	492,739 4.00		
5000 - Other Uses	20,335	300,000	150,000	30,000		
6000 - Contingencies	-	-	13,265,100	7,819,500		
Total Function:	106,748,585	127,175,154	156,284,722 940.09	159,040,621 908.54		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Object
Total: \$159,040,621



	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries	59,209,863	66,070,501	72,913,382 940.09	74,667,507 908.54		
200 - Associated Payroll Costs	30,342,381	39,080,181	46,559,196	47,938,101		
300 - Purchased Services	13,226,151	15,609,736	16,141,937	21,293,413		
400 - Supplies and Materials	3,043,256	4,975,643	5,738,649	5,822,289		
500 - Capital Outlay	-	129,521	150,000	56,000		
600 - Other Objects	906,599	1,009,572	1,366,458	1,413,811		
700 - Transfers	20,335	300,000	150,000	30,000		
800 - Other Uses of Funds	-	-	13,265,100	7,819,500		
Total Object:	106,748,585	127,175,154	156,284,722 940.09	159,040,621 908.54		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1111 - Elementary K-5

Total: \$31,959,580

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, Cedar oak Park PS, Lowrie PS, Stafford PS, Sunset PS, Trillium Creek PS, and Willamette PS. Some full time employees are also paid out of the Student Investment Account (SIA) grant.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	13,875,494	14,947,441	15,352,810	180.60	15,713,248	170.70			
112 - Classified Salaries	1,921,135	1,829,155	2,438,309	74.58	2,668,922	69.64			
121 - Substitutes - Licensed Salaries	475,254	605,727	383,926		-				
122 - Substitutes - Classified Salaries	82,084	76,243	68,340		-				
131 - Extra Duty Compensation	52,618	49,451	39,374		40,950				
132 - Classified Overtime	99	1,703	39,972		39,972				
133 - Additional Pay - Licensed	123,125	132,305	104,418		104,418				
134 - Additional Pay - Classified	20,333	83,603	41,526		41,526				
Total Object:	16,550,143	17,725,628	18,468,675	255.18	18,609,036	240.34			
200 - Associated Payroll Costs									
210 - PERS	1,669,551	1,908,447	2,196,700		2,192,883				
213 - PERS UAL Contribution	1,240,954	2,489,919	2,585,619		2,605,253				
220 - Social Security	1,223,813	1,392,974	1,412,845		1,423,595				
231 - Workers Compensation	55,728	63,023	71,071		67,152				
232 - Unemployment Compensation	-	-	7,408		195,576				
233 - OR Paid Leave Employer Contribution	-	46,731	7,408		74,428				
241 - Medical Dental Insurance	3,441,392	4,404,611	5,272,573		5,068,836				
270 - Post Retirement Health Benefit	362,449	(19,450)	-		-				
Total Object:	7,993,886	10,286,256	11,553,624		11,627,723				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		1,028,769				
315 - Contracted Substitutes-Classified	-	-	-		126,597				
319 - Other Instructional, Pro & Tech Svcs	827	511	-		-				
322 - Repair and Maintenance Services	18,984	23,311	21,298		20,838				
324 - Rentals	180	-	-		-				
340 - Travel Expenses	-	43	450		1,150				
342 - Travel, Out of District	-	352	-		200				
355 - Printing & Binding	15,970	15,449	19,755		20,900				
390 - Other Gen Pro & Tech Svcs	-	390	400		-				
Total Object:	35,962	40,056	41,903		1,198,454				
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	-	93,571		98,250				
411 - Varied - Other Supplies	264,764	191,975	389,741		351,147				
420 - Textbooks	200,296	89,209	77,172		55,317				
421 - Textbooks - District	-	-	45,000		-				
440 - Periodicals	7,117	7,772	8,953		9,653				
460 - Non-Consumable Supplies	8,229	10,877	5,900		7,400				
470 - Computer Software	(277)	2,103	8,430		1,500				
480 - Computer Hardware	-	5,143	-		1,000				
Total Object:	480,128	307,079	628,767		524,267				
500 - Capital Outlay									
550 - Depreciable Technology	-	28,560	-		-				
600 - Other Objects									
642 - Other Dues & Fees	4,200	956	100		100				
Total Function:	25,064,319	28,388,536	30,693,069	255.18	31,959,580	240.34			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1121 - Middle School Programs

Total: \$16,714,508

Middle School programs provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle school years. Area of responsibility codes are required with this function. There are four middle schools throughout the District: Athey Creek MS, Inza R. Wood MS, Meridian Creek MS, and Rosemont Ridge MS.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	8,317,458	8,867,067	9,336,476	113.80	9,549,748	107.89			
112 - Classified Salaries	317,174	345,313	401,507	11.63	253,416	6.25			
121 - Substitutes - Licensed Salaries	309,500	391,291	235,243		-				
122 - Substitutes - Classified Salaries	1,312	2,327	6,183		-				
131 - Extra Duty Compensation	-	7,358	-		-				
132 - Classified Overtime	798	489	4,671		4,671				
133 - Additional Pay - Licensed	55,525	67,981	73,286		73,286				
134 - Additional Pay - Classified	7,678	16,630	8,425		8,425				
Total Object:	9,009,446	9,698,457	10,065,791	125.43	9,889,546	114.14			
200 - Associated Payroll Costs									
210 - PERS	907,626	1,029,471	1,201,845		1,152,584				
213 - PERS UAL Contribution	656,553	1,358,194	1,409,213		1,384,815				
220 - Social Security	671,431	761,898	770,032		756,709				
231 - Workers Compensation	30,110	34,313	38,312		34,606				
232 - Unemployment Compensation	-	-	4,035		42,945				
233 - OR Paid Leave Employer Contribution	-	25,590	4,035		39,560				
241 - Medical Dental Insurance	2,097,130	2,428,875	2,646,168		2,556,211				
270 - Post Retirement Health Benefit	117,302	(23,829)	-		-				
Total Object:	4,480,154	5,614,511	6,073,640		5,967,430				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		547,792				
315 - Contracted Substitutes-Classified	-	-	-		6,183				
319 - Other Instructional, Pro & Tech Svcs	1,252	5,937	3,500		1,700				
322 - Repair and Maintenance Services	17,840	22,726	20,576		25,276				
324 - Rentals	4,574	-	2,000		2,000				
340 - Travel Expenses	(602)	788	550		900				
341 - Travel Stipend	331	215	100		-				
342 - Travel, Out of District	-	23	500		450				
355 - Printing & Binding	4,551	3,877	8,100		8,400				
Total Object:	27,947	33,565	35,326		592,701				
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	-	53,623		56,304				
411 - Varied - Other Supplies	85,975	98,924	193,714		179,437				
415 - Testing Materials	-	502	-		-				
420 - Textbooks	84,137	52,584	42,774		14,840				
421 - Textbooks - District	-	-	24,000		-				
440 - Periodicals	-	671	1,200		100				
460 - Non-Consumable Supplies	11,748	6,334	2,250		2,825				
470 - Computer Software	652	2,873	8,000		6,850				
480 - Computer Hardware	150	40	1,500		1,500				
Total Object:	182,661	161,927	327,061		261,856				
500 - Capital Outlay									
550 - Depreciable Technology	-	14,280	-		-				
600 - Other Objects									

641 - Professional Membership Dues	406	500	750		725		
642 - Other Dues & Fees	1,775	3,245	2,200		2,250		
<i>Total Object:</i>	<i>2,181</i>	<i>3,745</i>	<i>2,950</i>		<i>2,975</i>		
<i>Total Function:</i>	<i>13,702,388</i>	<i>15,526,485</i>	<i>16,504,768</i>	<i>125.43</i>	<i>16,714,508</i>	<i>114.14</i>	

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1122 - Middle School Extracurricular

Total: \$343,100

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
121 - Substitutes - Licensed Salaries	3,233	5,830	-	-		
123 - Temporary-Licensed	-	81	-	-		
124 - Temporary - Classified	2,955	35,212	17,923	17,923		
131 - Extra Duty Compensation	200,312	163,651	186,099	193,543		
133 - Additional Pay - Licensed	8,350	17,572	21,578	21,578		
134 - Additional Pay - Classified	2,481	3,266	1,750	1,750		
Total Object:	217,330	225,612	227,350	234,794		
200 - Associated Payroll Costs						
210 - PERS	21,178	22,532	31,648	11,928		
213 - PERS UAL Contribution	15,766	30,944	31,829	32,871		
220 - Social Security	16,413	17,286	17,393	17,962		
231 - Workers Compensation	744	812	909	822		
232 - Unemployment Compensation	-	-	91	704		
233 - OR Paid Leave Employer Contribution	-	625	91	940		
241 - Medical Dental Insurance	0	-	-	-		
Total Object:	54,102	72,199	81,961	65,227		
300 - Purchased Services						
314 - Contracted Substitutes-Licensed	-	-	-	7,547		
319 - Other Instructional, Pro & Tech Svcs	8,831	8,976	9,020	9,020		
324 - Rentals	-	11,850	8,712	8,712		
342 - Travel, Out of District	-	50	-	-		
355 - Printing & Binding	-	1,017	-	-		
390 - Other Gen Pro & Tech Svcs	-	788	1,000	1,000		
Total Object:	8,831	22,680	18,732	26,279		
400 - Supplies and Materials						
411 - Varied - Other Supplies	1,538	13,181	4,150	5,950		
412 - Athletic Supplies	1,967	3,183	5,600	6,100		
460 - Non-Consumable Supplies	-	-	250	250		
Total Object:	3,505	16,364	10,000	12,300		
600 - Other Objects						
642 - Other Dues & Fees	4,278	4,881	6,500	4,500		
Total Function:	288,047	341,736	344,543	343,100		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1131 - High School Programs

Total: \$24,232,498

High School programs provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements, as well as pay for some high school CTE teachers. Area of responsibility codes are required with this function. There are three high schools throughout the District: Riverside HS, West Linn HS, and Wilsonville HS.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	9,296,471	10,514,917	11,769,927	139.30	13,504,537	146.78			
112 - Classified Salaries	162,114	184,302	243,065	6.25	307,892	6.00			
121 - Substitutes - Licensed Salaries	380,041	458,597	454,964		-				
122 - Substitutes - Classified Salaries	6,559	441	3,136		-				
124 - Temporary - Classified	-	-	3,687		3,687				
131 - Extra Duty Compensation	-	5,696	-		-				
132 - Classified Overtime	-	2,238	2,369		2,369				
133 - Additional Pay - Licensed	166,151	205,053	190,480		190,480				
134 - Additional Pay - Classified	1,027	4,951	2,555		2,555				
Total Object:	10,012,363	11,376,196	12,670,183	145.55	14,011,520	152.78			
200 - Associated Payroll Costs									
210 - PERS	1,115,751	1,224,481	1,516,221		1,631,807				
213 - PERS UAL Contribution	733,537	1,595,061	1,773,831		1,961,612				
220 - Social Security	747,918	897,180	969,259		1,071,891				
231 - Workers Compensation	33,413	40,075	48,275		49,019				
232 - Unemployment Compensation	-	-	5,087		58,171				
233 - OR Paid Leave Employer Contribution	-	30,222	5,087		56,040				
241 - Medical Dental Insurance	2,046,907	2,748,560	3,119,412		3,462,905				
270 - Post Retirement Health Benefit	255,708	(15,886)	-		-				
Total Object:	4,933,234	6,519,693	7,437,172		8,291,445				
300 - Purchased Services									
311 - Instruction Services	-	-	-		95,000				
314 - Contracted Substitutes-Licensed	-	-	-		657,851				
315 - Contracted Substitutes-Classified	-	-	-		2,112				
319 - Other Instructional, Pro & Tech Svcs	7,535	3,398	2,500		3,500				
322 - Repair and Maintenance Services	35,028	41,153	46,475		46,475				
340 - Travel Expenses	188	197	200		550				
341 - Travel Stipend	1,231	-	650		-				
342 - Travel, Out of District	2,926	29,383	879		20,500				
353 - Postage	-	39	50		-				
355 - Printing & Binding	4,829	3,294	2,470		2,900				
371 - Tuition Payments to Other Districts Within The	42,731	58,568	58,000		48,000				
Total Object:	94,468	136,032	111,224		876,888				
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	227	109,031		114,483				
411 - Varied - Other Supplies	140,331	177,361	804,914		791,421				
415 - Testing Materials	-	3,751	4,116		2,500				
419 - HS Graduation Expense	68,242	61,154	43,232		80,902				
420 - Textbooks	222,679	204,379	152,386		38,150				
421 - Textbooks - District	2,243	9,861	20,000		-				
440 - Periodicals	860	456	1,865		-				
460 - Non-Consumable Supplies	24,596	23,736	16,700		8,550				
470 - Computer Software	1,190	3,034	3,800		1,839				
480 - Computer Hardware	1,840	-	-		-				
Total Object:	461,981	483,958	1,156,044		1,037,845				

500 - Capital Outlay						
541 - Initial and Additional Equipment	-	5,393	-	-		
550 - Depreciable Technology	-	46,305	-	-		
<i>Total Object:</i>	-	51,698	-	-		
600 - Other Objects						
641 - Professional Membership Dues	-	325	-	-		
642 - Other Dues & Fees	5,411	43,464	3,300	14,800		
<i>Total Object:</i>	5,411	43,789	3,300	14,800		
<i>Total Function:</i>	15,507,456	18,611,366	21,377,923	145.55	24,232,498	152.78

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1132 - High School Extracurricular

Total: \$2,803,559

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	110,845	163,376	178,583	4.00	192,239	4.00			
121 - Substitutes - Licensed Salaries	9,974	19,690	11,645		-				
122 - Substitutes - Classified Salaries	-	132	1,764		-				
123 - Temporary-Licensed	12,513	8,573	34,393		34,393				
124 - Temporary - Classified	43,583	54,594	2,074		2,074				
131 - Extra Duty Compensation	1,357,302	1,401,702	1,312,045		1,364,527				
132 - Classified Overtime	-	4,283	1,332		1,332				
133 - Additional Pay - Licensed	30,656	40,885	40,839		40,839				
134 - Additional Pay - Classified	45,993	51,274	1,318		1,318				
Total Object:	1,610,865	1,744,509	1,583,993	4.00	1,636,722	4.00			
200 - Associated Payroll Costs									
210 - PERS	85,779	106,690	213,292		94,681				
213 - PERS UAL Contribution	117,413	244,322	221,758		229,142				
220 - Social Security	122,042	136,715	121,176		125,209				
231 - Workers Compensation	5,667	6,370	6,299		5,729				
232 - Unemployment Compensation	-	-	633		14,975				
233 - OR Paid Leave Employer Contribution	-	4,156	633		6,546				
241 - Medical Dental Insurance	53,859	61,686	70,112		74,432				
Total Object:	384,761	559,938	633,903		550,714				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		11,089				
315 - Contracted Substitutes-Classified	-	-	-		1,764				
319 - Other Instructional, Pro & Tech Svcs	197,722	130,378	270,093		270,500				
322 - Repair and Maintenance Services	17,255	17,033	30,369		37,000				
324 - Rentals	3,894	13,575	10,080		8,600				
340 - Travel Expenses	(217)	1,105	-		4,000				
342 - Travel, Out of District	38,797	29,142	36,184		30,000				
355 - Printing & Binding	945	1,903	1,000		100				
359 - Other Communication Services	808	245	600		-				
390 - Other Gen Pro & Tech Svcs	1,600	2,200	-		-				
392 - Background/Helpcounter/Fingerprinting Fees	1,628	1,386	1,400		1,300				
Total Object:	262,431	196,967	349,726		364,353				
400 - Supplies and Materials									
411 - Varied - Other Supplies	19,670	7,456	36,880		63,520				
412 - Athletic Supplies	61,410	77,563	102,000		98,650				
413 - Supplies for Equipment Repair	-	500	-		-				
460 - Non-Consumable Supplies	10,485	730	2,585		3,350				
470 - Computer Software	6,690	3,259	7,754		11,250				
Total Object:	98,255	89,507	149,219		176,770				
500 - Capital Outlay									
550 - Depreciable Technology	-	6,411	-		-				
600 - Other Objects									
642 - Other Dues & Fees	39,103	61,327	58,154		75,000				
Total Function:	2,395,415	2,658,660	2,774,995	4.00	2,803,559	4.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1140 - Pre-Kindergarten Programs

Total: \$602,428

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	146,715	282,976	259,886	3.20	338,501	3.70			
112 - Classified Salaries	38,002	64,279	72,784	2.49	56,856	1.76			
121 - Substitutes - Licensed Salaries	1,196	5,293	-		-				
122 - Substitutes - Classified Salaries	1,159	1,789	-		-				
133 - Additional Pay - Licensed	4,492	7,318	-		-				
134 - Additional Pay - Classified	711	2,010	-		-				
Total Object:	192,274	363,664	332,670	5.69	395,357	5.46			
200 - Associated Payroll Costs									
210 - PERS	13,409	35,545	37,582		42,756				
213 - PERS UAL Contribution	14,152	50,913	46,573		55,351				
220 - Social Security	13,777	28,375	25,448		30,246				
231 - Workers Compensation	666	1,306	1,265		1,383				
232 - Unemployment Compensation	-	-	133		4,164				
233 - OR Paid Leave Employer Contribution	-	949	133		1,582				
241 - Medical Dental Insurance	18,719	48,307	46,076		59,801				
Total Object:	60,724	165,395	157,210		195,283				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		7,823				
315 - Contracted Substitutes-Classified	-	-	-		365				
Total Object:	-	-	-		8,188				
400 - Supplies and Materials									
411 - Varied - Other Supplies	1,255	2,846	3,000		3,600				
Total Function:	254,253	531,906	492,880	5.69	602,428	5.46			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1210 - Talented and Gifted

Total: \$276,261

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	77,211	87,826	82,825	0.90	79,835	0.80			
112 - Classified Salaries	-	-	36,813	0.81	38,125	0.81			
121 - Substitutes - Licensed Salaries	-	-	4,454		-				
122 - Substitutes - Classified Salaries	-	-	1,716		-				
123 - Temporary-Licensed	275	540	12,015		12,015				
124 - Temporary - Classified	103,952	114,476	40,029		39,187				
131 - Extra Duty Compensation	-	5,459	-		-				
132 - Classified Overtime	-	-	541		-				
133 - Additional Pay - Licensed	1,115	8,054	423		423				
134 - Additional Pay - Classified	4,615	16,284	1,593		1,058				
Total Object:	187,168	232,640	180,409	1.71	170,643	1.61			
200 - Associated Payroll Costs									
210 - PERS	10,863	13,872	23,836		17,419				
213 - PERS UAL Contribution	13,795	32,500	25,259		23,891				
220 - Social Security	14,122	17,987	13,801		13,054				
231 - Workers Compensation	637	847	700		598				
232 - Unemployment Compensation	-	-	74		2,505				
233 - OR Paid Leave Employer Contribution	-	676	74		683				
241 - Medical Dental Insurance	10,149	24,002	31,018		30,743				
270 - Post Retirement Health Benefit	5,922	(1,351)	-		-				
Total Object:	55,489	88,532	94,762		88,893				
300 - Purchased Services									
312 - Instructional Program Improvement	70	190	-		-				
314 - Contracted Substitutes-Licensed	-	-	-		5,475				
315 - Contracted Substitutes-Classified	-	-	-		3,000				
390 - Other Gen Pro & Tech Svcs	-	468	-		-				
Total Object:	70	658	-		8,475				
400 - Supplies and Materials									
411 - Varied - Other Supplies	2,243	4,968	11,750		8,250				
420 - Textbooks	376	3,154	1,500		-				
Total Object:	2,619	8,121	13,250		8,250				
Total Function:	245,345	329,951	288,421	1.71	276,261	1.61			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1221 - Intensive Support for Students with Disabilities

Total: \$7,983,046

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	1,228,177	1,539,534	1,528,978	19.50	1,743,435	21.00			
112 - Classified Salaries	828,496	1,019,699	1,609,420	52.68	2,043,911	56.89			
121 - Substitutes - Licensed Salaries	55,856	122,719	59,898		-				
122 - Substitutes - Classified Salaries	40,976	97,434	60,231		-				
123 - Temporary-Licensed	-	-	12,006		12,006				
124 - Temporary - Classified	-	-	35,551		35,551				
131 - Extra Duty Compensation	16,457	24,921	23,506		24,446				
132 - Classified Overtime	14	66	42,841		42,841				
133 - Additional Pay - Licensed	19,829	22,708	13,914		13,914				
134 - Additional Pay - Classified	13,325	53,373	22,599		22,599				
Total Object:	2,203,130	2,880,453	3,408,944	72.18	3,938,703	77.89			
200 - Associated Payroll Costs									
210 - PERS	215,682	293,569	396,313		443,386				
213 - PERS UAL Contribution	161,674	404,502	477,581		552,142				
220 - Social Security	160,147	222,194	260,962		301,698				
231 - Workers Compensation	7,700	10,560	13,017		13,807				
232 - Unemployment Compensation	-	-	1,367		118,857				
233 - OR Paid Leave Employer Contribution	-	7,360	1,367		15,773				
241 - Medical Dental Insurance	665,316	836,657	1,453,012		1,491,902				
270 - Post Retirement Health Benefit	13,473	-	-		-				
Total Object:	1,223,992	1,774,842	2,603,619		2,937,565				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		149,716				
315 - Contracted Substitutes-Classified	-	-	-		80,712				
319 - Other Instructional, Pro & Tech Svcs	-	-	14,000		41,000				
340 - Travel Expenses	-	11,033	18,100		20,100				
341 - Travel Stipend	1,560	3,120	3,120		3,900				
342 - Travel, Out of District	-	2,225	2,250		2,250				
371 - Tuition Payments to Other Districts Within The	424,698	418,120	566,000		778,000				
Total Object:	426,258	434,497	603,470		1,075,678				
400 - Supplies and Materials									
411 - Varied - Other Supplies	3,236	5,328	1,052		1,000				
420 - Textbooks	40	6	-		100				
470 - Computer Software	12,150	11,754	20,000		30,000				
Total Object:	15,426	17,088	21,052		31,100				
600 - Other Objects									
642 - Other Dues & Fees	-	6,848	-		-				
Total Function:	3,868,806	5,113,729	6,637,085	72.18	7,983,046	77.89			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1223 - Adult Transition Services

Total: \$447,914

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
111 - Licensed Salaries	-	-	190,801 2.00	200,576 2.40		
200 - Associated Payroll Costs						
210 - PERS	-	-	26,560	21,921		
213 - PERS UAL Contribution	-	-	26,712	28,081		
220 - Social Security	-	-	14,596	15,345		
231 - Workers Compensation	-	-	725	702		
232 - Unemployment Compensation	-	-	77	602		
233 - OR Paid Leave Employer Contribution	-	-	77	802		
241 - Medical Dental Insurance	-	-	42,960	45,360		
Total Object:	-	-	111,707	112,813		
300 - Purchased Services						
314 - Contracted Substitutes-Licensed	-	-	-	8,342		
324 - Rentals	-	-	49,840	87,768		
325 - Electricity	-	-	6,672	4,672		
340 - Travel Expenses	-	-	1,000	1,000		
371 - Tuition Payments to Other Districts Within The	-	-	26,130	26,130		
Total Object:	-	-	83,642	127,912		
400 - Supplies and Materials						
411 - Varied - Other Supplies	-	-	100	100		
420 - Textbooks	-	-	100	100		
460 - Non-Consumable Supplies	-	-	-	6,413		
Total Object:	-	-	200	6,613		
Total Function:	-	-	386,350 2.00	447,914 2.40		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1226 - Home Instruction

Total: \$21,864

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 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	-	-	1,020	372		
213 - PERS UAL Contribution	-	-	1,026	1,026		
220 - Social Security	-	-	561	561		
231 - Workers Compensation	-	-	29	25		
232 - Unemployment Compensation	-	-	3	22		
233 - OR Paid Leave Employer Contribution	-	-	3	29		
<i>Total Object:</i>	-	-	2,642	2,035		
300 - Purchased Services						
319 - Other Instructional, Pro & Tech Svcs	-	-	12,250	12,500		
<i>Total Function:</i>	-	-	22,221	21,864		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1227 - Extended School Year Programs

Total: \$23,176

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
131 - Extra Duty Compensation	-	-	6,625	6,890		
133 - Additional Pay - Licensed	420	1,344	3,421	3,421		
134 - Additional Pay - Classified	715	1,111	-	-		
Total Object:	1,135	2,455	10,046	10,311		
200 - Associated Payroll Costs						
210 - PERS	178	323	1,398	524		
213 - PERS UAL Contribution	84	209	1,406	1,444		
220 - Social Security	87	195	769	789		
231 - Workers Compensation	4	9	40	36		
232 - Unemployment Compensation	-	-	4	31		
233 - OR Paid Leave Employer Contribution	-	1	4	41		
Total Object:	353	737	3,621	2,865		
300 - Purchased Services						
373 - Tuition Payments to Private Schools	-	-	8,000	10,000		
Total Function:	1,488	3,192	21,667	23,176		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1250 - Support for Students with Disabilities

Total: \$5,899,031

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..

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	1,121,132	1,876,510	2,179,620	26.50	2,068,925	23.00				
112 - Classified Salaries	642,226	567,836	979,696	32.50	1,143,432	32.43				
121 - Substitutes - Licensed Salaries	81,830	48,693	109,597		-					
122 - Substitutes - Classified Salaries	17,025	8,334	5,681		-					
123 - Temporary-Licensed	-	-	7,232		7,232					
124 - Temporary - Classified	-	-	7,300		7,300					
132 - Classified Overtime	13	248	4,755		4,755					
133 - Additional Pay - Licensed	12,142	17,547	3,144		3,144					
134 - Additional Pay - Classified	9,856	30,609	4,242		4,242					
Total Object:	1,884,225	2,549,777	3,301,267	59.00	3,239,030	55.43				
200 - Associated Payroll Costs										
210 - PERS	183,976	267,111	388,994		381,172					
213 - PERS UAL Contribution	136,992	356,969	462,176		453,461					
220 - Social Security	134,772	196,257	252,543		247,783					
231 - Workers Compensation	6,634	9,167	13,151		12,179					
232 - Unemployment Compensation	-	-	3,211		69,596					
233 - OR Paid Leave Employer Contribution	-	6,573	1,322		12,958					
241 - Medical Dental Insurance	544,932	734,342	1,201,898		1,099,005					
270 - Post Retirement Health Benefit	3,368	-	-		-					
Total Object:	1,010,674	1,570,420	2,321,406		2,276,154					
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	-	-		240,574					
315 - Contracted Substitutes-Classified	-	-	-		32,140					
319 - Other Instructional, Pro & Tech Svcs	230,241	248,255	40,000		40,000					
340 - Travel Expenses	618	-	-		-					
342 - Travel, Out of District	-	597	-		-					
Total Object:	230,859	248,852	40,000		315,682					
400 - Supplies and Materials										
411 - Varied - Other Supplies	7,369	17,191	17,643		40,224					
420 - Textbooks	10,688	10,555	15,909		15,709					
440 - Periodicals	-	87	100		100					
460 - Non-Consumable Supplies	173	229	500		-					
470 - Computer Software	8,546	9,366	13,100		15,100					
Total Object:	26,776	37,427	47,252		71,133					
Total Function:	3,152,534	4,406,476	5,709,925	59.00	5,899,031	55.43				

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1260 - Early Childhood Evaluation

Total: \$168,998

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	171,391	157,059	198,378	2.00	-				
112 - Classified Salaries	46,354	50,634	54,244	1.00	-				
121 - Substitutes - Licensed Salaries	-	-	5,540		-				
122 - Substitutes - Classified Salaries	-	-	882		-				
123 - Temporary-Licensed	-	-	2,187		2,187				
124 - Temporary - Classified	-	-	1,037		1,037				
131 - Extra Duty Compensation	6,045	6,408	5,014		5,215				
132 - Classified Overtime	-	-	666		666				
133 - Additional Pay - Licensed	2,598	2,067	950		950				
134 - Additional Pay - Classified	-	176	659		659				
Total Object:	226,388	216,344	269,557	3.00	10,714				
200 - Associated Payroll Costs									
210 - PERS	30,017	23,212	36,091		544				
213 - PERS UAL Contribution	16,852	28,720	37,847		1,500				
220 - Social Security	17,280	17,334	20,682		820				
231 - Workers Compensation	771	774	1,031		37				
232 - Unemployment Compensation	-	-	109		32				
233 - OR Paid Leave Employer Contribution	-	477	109		43				
241 - Medical Dental Insurance	36,453	55,717	60,488		-				
270 - Post Retirement Health Benefit	6,586	-	-		-				
Total Object:	107,958	126,234	156,357		2,976				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		8,508				
315 - Contracted Substitutes-Classified	-	-	-		882				
319 - Other Instructional, Pro & Tech Svcs	-	-	-		139,518				
340 - Travel Expenses	477	242	100		400				
341 - Travel Stipend	780	780	780		-				
Total Object:	1,257	1,022	880		149,308				
400 - Supplies and Materials									
411 - Varied - Other Supplies	2,137	4,310	3,620		4,500				
470 - Computer Software	1,468	53	2,000		1,500				
Total Object:	3,605	4,362	5,620		6,000				
Total Function:	339,208	347,961	432,414	3.00	168,998				

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1283 - District Alternative Programs

This fund provided staff and resources to Arts & Technology High School. At the conclusion of the 2021-22 school year, Arts & Technology HS officially closed.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
112 - Classified Salaries	245	-	-	-		
300 - Purchased Services						
322 - Repair and Maintenance Services	39	-	-	-		
341 - Travel Stipend	20	-	-	-		
390 - Other Gen Pro & Tech Svcs	84	-	-	-		
<i>Total Object:</i>	143	-	-	-		
400 - Supplies and Materials						
411 - Varied - Other Supplies	5,339	-	-	-		
415 - Testing Materials	322	-	-	-		
419 - HS Graduation Expense	2,062	-	-	-		
420 - Textbooks	47	-	-	-		
460 - Non-Consumable Supplies	968	-	-	-		
470 - Computer Software	60	-	-	-		
<i>Total Object:</i>	8,798	-	-	-		
600 - Other Objects						
642 - Other Dues & Fees	100	-	-	-		
<i>Total Function:</i>	9,287	-	-	-		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1288 - Charter Schools

Total: \$1,271,089

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
360 - Charter School Payments	1,178,378	1,160,459	1,241,025	1,271,089		
390 - Other Gen Pro & Tech Svcs	110	-	-	-		
Total Object:	1,178,488	1,160,459	1,241,025	1,271,089		
Total Function:	1,178,488	1,160,459	1,241,025	1,271,089		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1291 - English Language Learner Programs

Total: \$2,071,451

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	891,153	944,895	1,115,808	13.40	1,255,627	13.90				
121 - Substitutes - Licensed Salaries	11,612	7,733	26,445		-					
122 - Substitutes - Classified Salaries	-	-	778		-					
123 - Temporary-Licensed	-	-	10,443		10,443					
124 - Temporary - Classified	-	-	3,225		3,225					
131 - Extra Duty Compensation	2,720	11,392	-		-					
132 - Classified Overtime	-	-	588		588					
133 - Additional Pay - Licensed	7,584	13,356	4,534		4,534					
134 - Additional Pay - Classified	-	-	582		582					
Total Object:	913,070	977,376	1,162,403	13.40	1,274,999	13.90				
200 - Associated Payroll Costs										
210 - PERS	88,308	105,296	133,203		146,497					
213 - PERS UAL Contribution	66,981	136,973	163,072		178,837					
220 - Social Security	68,983	78,061	89,104		97,722					
231 - Workers Compensation	3,051	3,451	4,433		4,470					
232 - Unemployment Compensation	-	-	465		3,833					
233 - OR Paid Leave Employer Contribution	-	2,571	465		5,110					
241 - Medical Dental Insurance	188,091	256,655	287,831		315,252					
270 - Post Retirement Health Benefit	25,786	(5,079)	-		-					
Total Object:	441,199	577,928	678,573		751,721					
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	-	-		38,725					
315 - Contracted Substitutes-Classified	-	-	-		778					
341 - Travel Stipend	-	2,400	2,400		2,400					
Total Object:	-	2,400	2,400		41,903					
400 - Supplies and Materials										
411 - Varied - Other Supplies	1,567	979	2,500		1,928					
420 - Textbooks	639	453	1,000		900					
460 - Non-Consumable Supplies	-	912	-		-					
Total Object:	2,206	2,345	3,500		2,828					
Total Function:	1,356,475	1,560,049	1,846,876	13.40	2,071,451	13.90				

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1293 - Migrant Education

Instructional programs designed to meet the needs of migrant students. This function closed at the end of the 2021-22 school year and is now paid out of fund 241.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
134 - Additional Pay - Classified	81	-	-	-		
200 - Associated Payroll Costs						
210 - PERS	8	-	-	-		
213 - PERS UAL Contribution	6	-	-	-		
220 - Social Security	6	-	-	-		
231 - Workers Compensation	0	-	-	-		
Total Object:	20	-	-	-		
Total Function:	101	-	-	-		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1299 - Other Programs

Total: \$598,609

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	62,870	68,945	74,571	1.00	61,592	1.00			
112 - Classified Salaries	129,296	152,139	172,419	3.00	114,479	2.00			
121 - Substitutes - Licensed Salaries	-	110	2,762		-				
122 - Substitutes - Classified Salaries	-	-	2,296		-				
123 - Temporary-Licensed	-	-	1,091		1,091				
124 - Temporary - Classified	8,313	13,832	3,910		140,024				
131 - Extra Duty Compensation	9,068	2,255	4,500		30,592				
132 - Classified Overtime	204	-	1,734		1,734				
133 - Additional Pay - Licensed	887	12,208	25,472		6,813				
134 - Additional Pay - Classified	283	1,229	1,729		5,264				
Total Object:	210,921	250,718	290,484	4.00	361,589	3.00			
200 - Associated Payroll Costs									
210 - PERS	25,572	24,936	35,677		28,935				
213 - PERS UAL Contribution	15,620	33,241	40,807		50,623				
220 - Social Security	16,148	19,903	22,300		27,662				
231 - Workers Compensation	744	925	1,116		1,266				
232 - Unemployment Compensation	-	-	116		7,078				
233 - OR Paid Leave Employer Contribution	-	563	116		1,446				
241 - Medical Dental Insurance	2,586	16,597	74,064		59,896				
Total Object:	60,670	96,165	174,196		176,906				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		2,762				
315 - Contracted Substitutes-Classified	-	-	-		4,592				
322 - Repair and Maintenance Services	-	-	-		1,200				
324 - Rentals	-	-	5,500		3,500				
340 - Travel Expenses	8,505	7,636	3,500		3,500				
341 - Travel Stipend	1,000	1,000	1,000		-				
342 - Travel, Out of District	-	2,705	7,200		600				
355 - Printing & Binding	-	288	-		300				
390 - Other Gen Pro & Tech Svcs	845	800	-		-				
Total Object:	10,350	12,428	17,200		16,454				
400 - Supplies and Materials									
411 - Varied - Other Supplies	24,144	33,709	30,850		42,500				
420 - Textbooks	-	-	250		250				
440 - Periodicals	-	211	90		90				
470 - Computer Software	-	-	120		220				
Total Object:	24,144	33,920	31,310		43,060				
600 - Other Objects									
642 - Other Dues & Fees	1,200	2,361	2,275		600				
Total Function:	307,285	395,593	515,465	4.00	598,609	3.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1400 - Summer School Programs

Total: \$300,000

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
123 - Temporary-Licensed	-	11,876	65,785	186,000		
124 - Temporary - Classified	-	2,268	24,275	21,600		
133 - Additional Pay - Licensed	1,588	115,171	128,708	-		
134 - Additional Pay - Classified	470	12,718	2,835	-		
Total Object:	2,058	142,033	221,603	207,600		
200 - Associated Payroll Costs						
210 - PERS	202	16,445	30,848	10,546		
213 - PERS UAL Contribution	144	16,586	31,025	29,064		
220 - Social Security	148	10,863	16,953	15,881		
231 - Workers Compensation	7	506	887	727		
232 - Unemployment Compensation	-	-	89	623		
233 - OR Paid Leave Employer Contribution	-	359	89	830		
241 - Medical Dental Insurance	9	-	-	-		
Total Object:	510	44,759	79,891	57,671		
400 - Supplies and Materials						
411 - Varied - Other Supplies	-	-	2,260	34,729		
Total Function:	2,568	186,792	303,754	300,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2113 - Social Work Services

Total: \$117,276

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. A social worker is funded through here and the mental health specialists are currently funded by the Student Investment Account (SIA).

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
111 - Licensed Salaries	-	-	-	64,077 1.00		
121 - Substitutes - Licensed Salaries	-	-	4,151	-		
123 - Temporary-Licensed	-	-	1,639	1,639		
133 - Additional Pay - Licensed	-	-	712	712		
Total Object:	-	-	6,502	66,428 1.00		
200 - Associated Payroll Costs						
210 - PERS	-	-	905	7,219		
213 - PERS UAL Contribution	-	-	910	9,300		
220 - Social Security	-	-	497	5,082		
231 - Workers Compensation	-	-	26	232		
232 - Unemployment Compensation	-	-	3	199		
233 - OR Paid Leave Employer Contribution	-	-	3	265		
241 - Medical Dental Insurance	-	-	-	22,680		
Total Object:	-	-	2,344	44,977		
300 - Purchased Services						
314 - Contracted Substitutes-Licensed	-	-	-	4,151		
340 - Travel Expenses	-	118	120	120		
Total Object:	-	118	120	4,271		
400 - Supplies and Materials						
411 - Varied - Other Supplies	155	500	1,000	1,200		
600 - Other Objects						
641 - Professional Membership Dues	255	-	400	400		
Total Function:	410	618	10,366	117,276 1.00		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2122 - Counseling Services

Total: \$1,796,814

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	338,741	816,981	968,665	11.50	883,856	11.00			
112 - Classified Salaries	145,561	147,734	245,387	6.00	130,185	3.00			
121 - Substitutes - Licensed Salaries	262	7,458	51,427		-				
122 - Substitutes - Classified Salaries	-	-	3,534		-				
132 - Classified Overtime	128	296	2,670		2,670				
133 - Additional Pay - Licensed	36,800	45,944	8,823		8,823				
134 - Additional Pay - Classified	200	4,322	2,642		2,642				
Total Object:	521,692	1,022,735	1,283,148	17.50	1,028,176	14.00			
200 - Associated Payroll Costs									
210 - PERS	50,630	112,746	156,057		116,134				
213 - PERS UAL Contribution	38,494	143,153	179,641		143,943				
220 - Social Security	37,861	80,244	98,162		78,653				
231 - Workers Compensation	1,791	3,624	4,889		3,599				
232 - Unemployment Compensation	-	-	511		9,900				
233 - OR Paid Leave Employer Contribution	-	2,620	511		4,112				
241 - Medical Dental Insurance	125,302	269,790	352,188		305,304				
270 - Post Retirement Health Benefit	25,481	-	-		-				
Total Object:	279,560	612,177	791,959		661,645				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		89,094				
315 - Contracted Substitutes-Classified	-	-	-		3,534				
319 - Other Instructional, Pro & Tech Svcs	6,600	184	1,600		5,000				
Total Object:	6,600	184	1,600		97,628				
400 - Supplies and Materials									
411 - Varied - Other Supplies	4,458	5,887	9,475		7,590				
430 - Library Books	308	566	1,075		975				
460 - Non-Consumable Supplies	173	-	-		500				
Total Object:	4,938	6,453	10,550		9,065				
600 - Other Objects									
641 - Professional Membership Dues	129	129	150		300				
Total Function:	812,919	1,641,678	2,087,407	17.50	1,796,814	14.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2130 - Health Services

Total: \$1,089,973

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	224,827	364,490	366,448	4.00	378,267	4.00			
112 - Classified Salaries	159,502	137,566	45,307	1.00	43,418	1.00			
121 - Substitutes - Licensed Salaries	-	-	8,302		-				
122 - Substitutes - Classified Salaries	-	-	882		-				
123 - Temporary-Licensed	-	-	3,278		3,278				
124 - Temporary - Classified	-	1,872	1,037		1,037				
132 - Classified Overtime	-	-	666		666				
133 - Additional Pay - Licensed	2,002	722	1,424		1,424				
134 - Additional Pay - Classified	1,537	7,420	659		659				
Total Object:	387,868	512,070	428,003	5.00	428,749	5.00			
200 - Associated Payroll Costs									
210 - PERS	35,827	54,593	53,090		49,909				
213 - PERS UAL Contribution	28,751	72,813	59,922		60,026				
220 - Social Security	28,168	40,804	32,741		32,800				
231 - Workers Compensation	1,362	1,847	1,629		1,501				
232 - Unemployment Compensation	-	-	172		3,560				
233 - OR Paid Leave Employer Contribution	-	1,373	172		1,716				
241 - Medical Dental Insurance	105,239	134,586	103,448		109,328				
Total Object:	199,348	306,015	251,174		258,840				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		8,302				
315 - Contracted Substitutes-Classified	-	-	-		882				
319 - Other Instructional, Pro & Tech Svcs	228,134	274,279	350,000		365,000				
340 - Travel Expenses	130	852	100		200				
341 - Travel Stipend	7,850	8,025	7,500		12,500				
390 - Other Gen Pro & Tech Svcs	4,159	-	-		-				
392 - Background/Helpcounter/Fingerprinting Fees	59	-	-		-				
Total Object:	240,332	283,156	357,600		386,884				
400 - Supplies and Materials									
411 - Varied - Other Supplies	6,226	11,847	12,000		13,500				
600 - Other Objects									
641 - Professional Membership Dues	1,207	992	3,000		2,000				
Total Function:	834,981	1,114,081	1,051,777	5.00	1,089,973	5.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2140 - Psychological Services

Total: \$350,307

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	256,381	273,370	366,146	4.00	204,603	2.00			
121 - Substitutes - Licensed Salaries	-	-	11,064		-				
123 - Temporary-Licensed	-	-	4,368		4,368				
124 - Temporary - Classified	24,000	36,000	-		-				
133 - Additional Pay - Licensed	2,181	2,524	1,898		1,898				
Total Object:	282,563	311,894	383,476	4.00	210,869	2.00			
200 - Associated Payroll Costs									
210 - PERS	31,129	34,681	48,614		26,048				
213 - PERS UAL Contribution	20,636	41,145	53,686		29,521				
220 - Social Security	21,174	24,709	29,336		16,131				
231 - Workers Compensation	923	1,079	1,461		738				
232 - Unemployment Compensation	-	-	155		633				
233 - OR Paid Leave Employer Contribution	-	729	155		843				
241 - Medical Dental Insurance	56,051	61,584	85,920		45,360				
Total Object:	129,913	163,927	219,327		119,274				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		11,064				
319 - Other Instructional, Pro & Tech Svcs	184,400	215,588	-		-				
340 - Travel Expenses	197	549	600		600				
Total Object:	184,597	216,137	600		11,664				
400 - Supplies and Materials									
411 - Varied - Other Supplies	1,807	10,923	5,500		5,500				
470 - Computer Software	1,425	-	3,000		3,000				
Total Object:	3,231	10,923	8,500		8,500				
Total Function:	600,304	702,880	611,903	4.00	350,307	2.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2150 - Speech Pathology & Audiology Services

Total: \$1,485,739

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	618,053	740,074	770,723	10.00	890,982	10.00			
121 - Substitutes - Licensed Salaries	-	-	24,341		-				
123 - Temporary-Licensed	-	-	9,610		9,610				
133 - Additional Pay - Licensed	4,000	3,646	5,175		5,175				
Total Object:	622,052	743,720	809,849	10.00	905,767	10.00			
200 - Associated Payroll Costs									
210 - PERS	63,971	71,654	90,842		102,534				
213 - PERS UAL Contribution	45,230	103,082	113,378		126,807				
220 - Social Security	44,876	58,535	61,954		69,293				
231 - Workers Compensation	2,059	2,616	3,085		3,169				
232 - Unemployment Compensation	-	-	323		2,716				
233 - OR Paid Leave Employer Contribution	-	1,912	323		3,622				
241 - Medical Dental Insurance	130,722	225,136	214,800		226,800				
270 - Post Retirement Health Benefit	28,850	-	-		-				
Total Object:	315,709	462,935	484,705		534,941				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		24,341				
319 - Other Instructional, Pro & Tech Svcs	298	-	4,000		4,000				
322 - Repair and Maintenance Services	-	-	1,600		800				
340 - Travel Expenses	131	126	200		700				
Total Object:	429	126	5,800		29,841				
400 - Supplies and Materials									
411 - Varied - Other Supplies	2,605	3,199	2,500		2,500				
470 - Computer Software	4,894	6,723	6,800		12,690				
Total Object:	7,498	9,922	9,300		15,190				
Total Function:	945,688	1,216,703	1,309,654	10.00	1,485,739	10.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2160 - Motor Team

Total: \$458,344

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	62,844	129,687	77,555	1.00	271,694	2.80			
123 - Temporary-Licensed	7,062	-	15,705		15,705				
Total Object:	69,906	129,687	93,260	1.00	287,399	2.80			
200 - Associated Payroll Costs									
210 - PERS	7,246	15,374	10,865		33,422				
213 - PERS UAL Contribution	5,198	18,265	13,166		40,541				
220 - Social Security	5,399	10,046	7,194		22,153				
231 - Workers Compensation	239	458	361		1,014				
232 - Unemployment Compensation	-	-	37		869				
233 - OR Paid Leave Employer Contribution	-	349	37		1,158				
241 - Medical Dental Insurance	19,240	40,679	21,480		63,504				
Total Object:	37,321	85,171	53,140		162,661				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	97,506	-	-		-				
340 - Travel Expenses	1,444	1,759	500		3,200				
341 - Travel Stipend	955	780	780		2,184				
Total Object:	99,905	2,539	1,280		5,384				
400 - Supplies and Materials									
411 - Varied - Other Supplies	1,471	2,381	2,400		2,400				
470 - Computer Software	235	540	500		500				
Total Object:	1,706	2,921	2,900		2,900				
Total Function:	208,838	220,318	150,580	1.00	458,344	2.80			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2190 - Director of Student Support Services

Total: \$1,116,683

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	94,733	94,183	104,580	2.00	165,090	3.00			
113 - Administrators	232,866	403,275	419,406	3.00	434,604	3.00			
122 - Substitutes - Classified Salaries	-	-	1,767		-				
123 - Temporary-Licensed	-	-	460		460				
124 - Temporary - Classified	-	-	2,077		2,077				
132 - Classified Overtime	-	-	1,335		1,335				
134 - Additional Pay - Classified	1,787	3,093	1,321		1,321				
Total Object:	329,385	500,551	530,946	5.00	604,887	6.00			
200 - Associated Payroll Costs									
210 - PERS	40,792	58,825	65,679		73,174				
213 - PERS UAL Contribution	24,847	65,551	75,844		86,197				
220 - Social Security	25,697	40,778	41,444		47,099				
231 - Workers Compensation	1,142	1,800	2,062		2,155				
232 - Unemployment Compensation	-	-	217		10,491				
233 - OR Paid Leave Employer Contribution	-	1,033	217		2,463				
241 - Medical Dental Insurance	88,850	119,488	157,744		200,800				
Total Object:	181,327	287,475	343,207		422,379				
300 - Purchased Services									
315 - Contracted Substitutes-Classified	-	-	-		1,767				
319 - Other Instructional, Pro & Tech Svcs	259,193	15,215	3,047		3,000				
322 - Repair and Maintenance Services	1,365	1,807	500		1,000				
340 - Travel Expenses	144	4,693	4,500		1,000				
341 - Travel Stipend	6,859	10,800	10,800		10,800				
342 - Travel, Out of District	4,267	2,513	13,000		13,000				
355 - Printing & Binding	-	-	500		500				
382 - Legal Services	-	-	10,000		45,000				
392 - Background/Helpcounter/Fingerprinting Fees	250	66	-		-				
Total Object:	272,079	35,093	42,347		76,067				
400 - Supplies and Materials									
411 - Varied - Other Supplies	4,854	7,766	5,053		6,000				
440 - Periodicals	-	175	300		-				
470 - Computer Software	5,633	5,450	5,100		6,100				
Total Object:	10,487	13,391	10,453		12,100				
600 - Other Objects									
641 - Professional Membership Dues	945	1,749	600		500				
642 - Other Dues & Fees	-	750	750		750				
Total Object:	945	2,499	1,350		1,250				
Total Function:	794,223	839,010	928,303	5.00	1,116,683	6.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2210 - Improvement of Instruction Services

Total: \$2,636,475

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	104,880	147,944	545,540	5.50	53,876	0.50				
112 - Classified Salaries	49,193	52,158	54,244	1.00	-					
113 - Administrators	464,344	479,883	537,642	3.00	563,004	3.00				
121 - Substitutes - Licensed Salaries	5,092	19,030	-		-					
122 - Substitutes - Classified Salaries	-	880	-		-					
123 - Temporary-Licensed	350	158	-		-					
131 - Extra Duty Compensation	3,325	6,408	-		6,861					
133 - Additional Pay - Licensed	113,529	174,999	113,529		235,000					
134 - Additional Pay - Classified	1,215	984	-		-					
Total Object:	741,929	882,444	1,250,955	9.50	858,741	3.50				
200 - Associated Payroll Costs										
210 - PERS	107,140	116,128	169,741		99,400					
213 - PERS UAL Contribution	57,064	120,666	179,440		123,082					
220 - Social Security	53,757	66,537	98,056		61,501					
231 - Workers Compensation	2,526	3,162	4,894		3,078					
232 - Unemployment Compensation	-	-	514		2,638					
233 - OR Paid Leave Employer Contribution	-	1,912	514		3,517					
241 - Medical Dental Insurance	113,511	137,111	258,356		134,028					
Total Object:	333,999	445,517	711,515		427,244					
300 - Purchased Services										
311 - Instruction Services	-	-	-		120,000					
312 - Instructional Program Improvement	3,311	4,975	5,303		3,676					
314 - Contracted Substitutes-Licensed	-	-	-		66,715					
315 - Contracted Substitutes-Classified	-	-	-		80,000					
318 - Prof. & Improvement Costs Non-Instructional S	1,203	9,809	4,526		-					
319 - Other Instructional, Pro & Tech Svcs	2,240	3,525	-		20,000					
322 - Repair and Maintenance Services	1,080	1,507	1,793		3,800					
324 - Rentals	-	400	840		1,260					
340 - Travel Expenses	4,295	2,952	1,221		5,000					
341 - Travel Stipend	25,700	25,200	30,780		20,400					
342 - Travel, Out of District	1,950	14,342	17,214		10,000					
355 - Printing & Binding	-	190	399		3,121					
Total Object:	39,780	62,901	62,076		333,972					
400 - Supplies and Materials										
411 - Varied - Other Supplies	21,996	25,378	20,829		10,241					
415 - Testing Materials	3,383	-	-		-					
420 - Textbooks	53,785	1,555,487	1,000,000		-					
421 - Textbooks - District	4,294	818	5,840		-					
430 - Library Books	331	-	-		-					
440 - Periodicals	278	-	-		-					
460 - Non-Consumable Supplies	-	1,099	2,308		-					
470 - Computer Software	64,276	429	252		1,000,000					
Total Object:	148,344	1,583,210	1,029,229		1,010,241					
600 - Other Objects										
642 - Other Dues & Fees	194	3,872	6,277		6,277					
Total Function:	1,264,246	2,977,944	3,060,052	9.50	2,636,475	3.50				

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
312 - Instructional Program Improvement	2,708	1,079	20,000	20,000		
342 - Travel, Out of District	(450)	-	-	-		
Total Object:	2,258	1,079	20,000	20,000		
Total Function:	2,258	1,079	20,000	20,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2219 - Professional Development - Licensed

Total: \$111,000

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 licensed staff. Whether you are a licensed teacher, school nurse, speech language pathologist, continued professional development is important to the success of our district and, most importantly, to the success of every student. Effective professional development should be intensive, ongoing, and connected to practice, focused on student learning and aligned to school and district improvement initiatives. This function serves to cover the cost of substitutes as well as committee-approved conferences. The cost of substitutes is included in Purchased Services since they are contracted through Edustaff and are no longer employees of the District.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
121 - Substitutes - Licensed Salaries	9,206	9,570	15,653	-		
123 - Temporary-Licensed	-	-	13,500	-		
Total Object:	9,206	9,570	29,153	-		
200 - Associated Payroll Costs						
210 - PERS	394	502	4,058	-		
213 - PERS UAL Contribution	681	1,340	4,081	-		
220 - Social Security	697	742	2,230	-		
231 - Workers Compensation	33	35	117	-		
232 - Unemployment Compensation	-	-	12	-		
233 - OR Paid Leave Employer Contribution	-	26	12	-		
Total Object:	1,805	2,646	10,510	-		
300 - Purchased Services						
312 - Instructional Program Improvement	17,799	36,827	80,000	84,000		
314 - Contracted Substitutes-Licensed	-	-	-	15,000		
342 - Travel, Out of District	5,257	8,294	12,000	12,000		
Total Object:	23,055	45,121	92,000	111,000		
Total Function:	34,066	57,336	131,663	111,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2222 - Library/Media Center

Total: \$2,142,401

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
111 - Licensed Salaries	156,956	718,726	1,050,997	11.50	809,556	8.00			
112 - Classified Salaries	348,066	357,556	402,635	11.75	399,720	11.00			
121 - Substitutes - Licensed Salaries	3,507	1,780	14,864		-				
122 - Substitutes - Classified Salaries	11,839	11,690	9,720		-				
132 - Classified Overtime	315	32	7,344		7,344				
133 - Additional Pay - Licensed	5,526	5,778	2,549		2,549				
134 - Additional Pay - Classified	5,079	17,945	7,270		7,270				
Total Object:	531,288	1,113,508	1,495,379	23.25	1,226,439	19.00			
200 - Associated Payroll Costs									
210 - PERS	55,717	121,640	175,760		143,003				
213 - PERS UAL Contribution	39,149	155,407	209,347		171,700				
220 - Social Security	36,380	83,821	114,393		93,821				
231 - Workers Compensation	1,896	3,996	5,693		4,284				
232 - Unemployment Compensation	-	-	602		24,610				
233 - OR Paid Leave Employer Contribution	-	2,813	602		4,907				
241 - Medical Dental Insurance	218,666	357,224	439,836		358,216				
270 - Post Retirement Health Benefit	-	(7,943)	-		-				
Total Object:	351,809	716,957	946,233		800,541				
300 - Purchased Services									
314 - Contracted Substitutes-Licensed	-	-	-		41,736				
315 - Contracted Substitutes-Classified	-	-	-		16,498				
322 - Repair and Maintenance Services	-	-	100		-				
Total Object:	-	-	100		58,234				
400 - Supplies and Materials									
411 - Varied - Other Supplies	8,682	10,542	7,850		8,757				
430 - Library Books	34,333	72,943	45,884		46,980				
440 - Periodicals	230	626	2,350		1,250				
460 - Non-Consumable Supplies	-	9,660	200		200				
470 - Computer Software	41	464	600		-				
Total Object:	43,286	94,235	56,884		57,187				
Total Function:	926,383	1,924,699	2,498,596	23.25	2,142,401	19.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2223 - Multimedia Services

Total: \$19,121

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
322 - Repair and Maintenance Services	4,589	2,326	9,901	8,401		
400 - Supplies and Materials						
411 - Varied - Other Supplies	4,383	10,557	9,400	10,320		
460 - Non-Consumable Supplies	1,517	471	1,000	-		
470 - Computer Software	-	-	650	400		
480 - Computer Hardware	5	-	-	-		
<i>Total Object:</i>	5,905	11,028	11,050	10,720		
<i>Total Function:</i>	10,494	13,354	20,951	19,121		

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
415 - Testing Materials	111,121	109,229	150,000	150,000		
Total Function:	111,121	109,229	150,000	150,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2240 - Instructional Staff Development

Total: \$490,000

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. \$400,000 is allocated to licensed employees and \$90,000 is allocated to others.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
249 - Tuition Reimbursement	368,544	436,163	395,000	490,000		
Total Function:	368,544	436,163	395,000	490,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2310 - Board of Education

Total: \$200,685

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
133 - Additional Pay - Licensed	220	-	-	-		
134 - Additional Pay - Classified	2,870	1,400	-	-		
Total Object:	3,090	1,400	-	-		
200 - Associated Payroll Costs						
210 - PERS	231	106	-	-		
213 - PERS UAL Contribution	225	196	-	-		
220 - Social Security	235	107	-	-		
231 - Workers Compensation	11	5	-	-		
233 - OR Paid Leave Employer Contribution	-	3	-	-		
Total Object:	701	418	-	-		
300 - Purchased Services						
318 - Prof. & Improvement Costs Non-Instructional S	1,040	20,000	2,500	-		
319 - Other Instructional, Pro & Tech Svcs	1,300	1,378	3,608	-		
340 - Travel Expenses	198	-	-	-		
342 - Travel, Out of District	60	2,212	-	5,000		
354 - Advertising	6,417	-	-	6,000		
355 - Printing & Binding	1,526	-	-	1,185		
381 - Audit Services	92,445	44,025	51,750	49,000		
382 - Legal Services	66,755	122,967	198,317	128,000		
388 - Election Services	-	125	-	-		
390 - Other Gen Pro & Tech Svcs	8,853	-	-	1,500		
Total Object:	178,595	190,707	256,175	190,685		
400 - Supplies and Materials						
411 - Varied - Other Supplies	8,090	7,357	3,000	3,000		
470 - Computer Software	-	-	-	5,000		
Total Object:	8,090	7,357	3,000	8,000		
600 - Other Objects						
641 - Professional Membership Dues	23,325	10,500	22,050	2,000		
Total Function:	213,800	210,381	281,225	200,685		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2320 - Executive Administration

Total: \$736,414

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	76,239	80,851	84,085	1.00	95,816	1.00			
113 - Administrators	206,349	224,864	211,810	1.00	234,098	1.00			
132 - Classified Overtime	-	272	-		-				
134 - Additional Pay - Classified	8,400	8,400	-		-				
Total Object:	290,988	314,387	295,895	2.00	329,914	2.00			
200 - Associated Payroll Costs									
210 - PERS	46,112	45,574	42,860		47,595				
213 - PERS UAL Contribution	22,398	41,913	43,105		47,868				
220 - Social Security	18,791	20,692	23,554		20,228				
231 - Workers Compensation	989	1,123	1,170		1,196				
232 - Unemployment Compensation	-	-	124		6,042				
233 - OR Paid Leave Employer Contribution	-	654	124		1,367				
241 - Medical Dental Insurance	60,216	66,678	81,792		81,792				
Total Object:	148,506	176,635	192,729		206,088				
300 - Purchased Services									
318 - Prof. & Improvement Costs Non-Instructional S	10,600	4,583	12,642		9,275				
319 - Other Instructional, Pro & Tech Svcs	10,487	-	-		1,000				
322 - Repair and Maintenance Services	1,850	1,507	1,793		4,000				
324 - Rentals	-	3,500	7,350		12,498				
340 - Travel Expenses	-	1,159	2,234		-				
341 - Travel Stipend	12,000	12,000	12,000		12,000				
342 - Travel, Out of District	2,114	590	-		4,000				
354 - Advertising	120	5,350	-		4,000				
355 - Printing & Binding	655	2,019	328		1,000				
382 - Legal Services	-	4,438	-		-				
390 - Other Gen Pro & Tech Svcs	600	80,685	17,061		47,914				
Total Object:	38,427	115,831	53,408		95,687				
400 - Supplies and Materials									
411 - Varied - Other Supplies	44,897	100,701	47,014		49,365				
420 - Textbooks	-	-	10,000		10,000				
440 - Periodicals	630	8,841	1,000		1,000				
Total Object:	45,527	109,542	58,014		60,365				
600 - Other Objects									
641 - Professional Membership Dues	19,219	33,421	34,442		41,360				
642 - Other Dues & Fees	1,022	1,828	1,600		3,000				
Total Object:	20,241	35,249	36,042		44,360				
Total Function:	543,689	751,644	636,088	2.00	736,414	2.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2410 - Office of the Principal

Total: \$10,263,914

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	852,498	955,150	1,080,968	24.86	1,255,223	28.05			
113 - Administrators	3,556,785	3,857,794	4,761,646	33.00	4,688,644	31.00			
121 - Substitutes - Licensed Salaries	3,006	16,846	-		-				
122 - Substitutes - Classified Salaries	644	31,150	20,919		-				
124 - Temporary - Classified	-	329	-		-				
131 - Extra Duty Compensation	-	1,500	-		-				
132 - Classified Overtime	5,560	8,687	15,799		15,799				
133 - Additional Pay - Licensed	17,646	43,121	-		-				
134 - Additional Pay - Classified	9,153	36,247	15,633		15,633				
Total Object:	4,445,292	4,950,823	5,894,965	57.86	5,975,299	59.05			
200 - Associated Payroll Costs									
210 - PERS	575,882	571,501	705,547		709,753				
213 - PERS UAL Contribution	334,261	655,623	838,645		848,765				
220 - Social Security	344,046	393,758	458,267		461,439				
231 - Workers Compensation	15,257	17,722	23,738		22,006				
232 - Unemployment Compensation	-	-	2,396		83,916				
233 - OR Paid Leave Employer Contribution	-	10,479	2,396		24,247				
241 - Medical Dental Insurance	1,082,727	1,206,470	1,776,084		1,782,598				
Total Object:	2,352,172	2,855,553	3,807,073		3,932,724				
300 - Purchased Services									
312 - Instructional Program Improvement	200	(8,364)	10,000		10,000				
315 - Contracted Substitutes-Classified	-	-	-		20,919				
318 - Prof. & Improvement Costs Non-Instructional St	-	-	-		500				
319 - Other Instructional, Pro & Tech Svcs	2,273	(19,932)	57,668		95,830				
322 - Repair and Maintenance Services	472	397	8,790		-				
340 - Travel Expenses	5,438	2,362	8,600		4,600				
341 - Travel Stipend	84,143	86,422	98,824		97,139				
342 - Travel, Out of District	2,608	1,891	81,000		1,300				
353 - Postage	198	442	300		300				
355 - Printing & Binding	203	-	-		-				
Total Object:	95,536	63,219	265,182		230,588				
400 - Supplies and Materials									
411 - Varied - Other Supplies	91,008	76,176	102,992		89,587				
430 - Library Books	1,220	-	-		-				
440 - Periodicals	151	-	-		-				
460 - Non-Consumable Supplies	2,173	5,651	1,000		4,500				
470 - Computer Software	1,411	1,142	1,500		1,500				
480 - Computer Hardware	1,823	1,433	-		-				
Total Object:	97,786	84,401	105,492		95,587				
600 - Other Objects									
641 - Professional Membership Dues	1,880	767	1,708		2,569				
642 - Other Dues & Fees	3,098	4,556	21,750		27,147				
Total Object:	4,978	5,323	23,458		29,716				
Total Function:	6,995,764	7,959,320	10,096,170	57.86	10,263,914	59.05			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2510 - Direction of Business Support Services

Activities concerned with directing and managing the business support services as a group. This function has been combined with 2520-Fiscal Services and is inactive.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
114 - Managerial-Classified	154,000	-	-	-		
200 - Associated Payroll Costs						
210 - PERS	24,330	-	-	-		
213 - PERS UAL Contribution	11,828	-	-	-		
220 - Social Security	11,518	-	-	-		
231 - Workers Compensation	521	-	-	-		
241 - Medical Dental Insurance	29,731	463	-	-		
Total Object:	77,927	463	-	-		
300 - Purchased Services						
341 - Travel Stipend	6,000	-	-	-		
342 - Travel, Out of District	1,851	-	-	-		
354 - Advertising	1,243	-	-	-		
Total Object:	9,094	-	-	-		
400 - Supplies and Materials						
411 - Varied - Other Supplies	305	-	-	-		
600 - Other Objects						
642 - Other Dues & Fees	1,466	-	-	-		
651 - Liability Insurance	(1,093)	-	-	-		
Total Object:	373	-	-	-		
Total Function:	241,699	463	-	-		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2520 - Fiscal Services

Total: \$2,773,326

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	279,320	370,266	397,626	6.00	454,889	6.00			
114 - Managerial-Classified	72,577	240,164	247,691	2.00	294,654	2.00			
124 - Temporary - Classified	100	-	4,155		4,155				
132 - Classified Overtime	-	-	2,669		2,669				
134 - Additional Pay - Classified	4,310	1,157	2,641		2,641				
Total Object:	356,307	611,587	654,782	8.00	759,008	8.00			
200 - Associated Payroll Costs									
210 - PERS	35,564	68,723	80,693		96,517				
213 - PERS UAL Contribution	26,339	79,084	92,511		107,101				
220 - Social Security	27,141	47,567	50,549		57,139				
231 - Workers Compensation	1,247	2,215	2,512		2,677				
232 - Unemployment Compensation	-	-	262		26,112				
233 - OR Paid Leave Employer Contribution	-	1,119	262		3,061				
241 - Medical Dental Insurance	98,762	164,609	303,800		304,880				
Total Object:	189,053	363,317	530,589		597,487				
300 - Purchased Services									
318 - Prof. & Improvement Costs Non-Instructional S	1,700	-	7,500		7,875				
319 - Other Instructional, Pro & Tech Svcs	4,210	3,209	25,500		26,775				
322 - Repair and Maintenance Services	3,887	4,164	5,835		6,127				
340 - Travel Expenses	-	827	-		12,000				
341 - Travel Stipend	-	6,073	6,000		6,000				
342 - Travel, Out of District	505	3,818	6,072		6,375				
354 - Advertising	-	1,493	-		-				
355 - Printing & Binding	1,087	1,591	1,062		1,115				
389 - Other Non-Instructional Prof. & Technical Serv	-	26,293	48,223		13,634				
390 - Other Gen Pro & Tech Svcs	(989)	2,255	74,973		78,721				
Total Object:	10,401	49,722	175,165		158,622				
400 - Supplies and Materials									
411 - Varied - Other Supplies	5,817	5,114	7,620		8,001				
460 - Non-Consumable Supplies	5,769	331	12,750		13,388				
470 - Computer Software	17,504	18,192	44,778		47,017				
480 - Computer Hardware	-	7,369	-		-				
Total Object:	29,091	31,007	65,148		68,406				
600 - Other Objects									
641 - Professional Membership Dues	275	738	4,050		4,253				
642 - Other Dues & Fees	78,593	71,025	63,757		66,945				
651 - Liability Insurance	712,520	739,228	1,107,215		1,116,855				
655 - Judgements and Settlements Against the District	-	9,436	15,000		1,750				
Total Object:	791,388	820,427	1,190,022		1,189,803				
Total Function:	1,376,239	1,876,060	2,615,706	8.00	2,773,326	8.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2541 - Service Area: Direction, Operations & Maintenance

Total: \$1,033,472

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	89,729	78,237	81,366	1.50	55,963	1.00			
114 - Managerial-Classified	324,442	522,319	568,272	4.90	506,633	4.35			
122 - Substitutes - Classified Salaries	-	-	882		-				
124 - Temporary - Classified	942	-	1,037		1,037				
132 - Classified Overtime	-	525	666		666				
134 - Additional Pay - Classified	-	200	659		659				
Total Object:	415,113	601,281	652,882	6.40	564,958	5.35			
200 - Associated Payroll Costs									
210 - PERS	64,654	80,661	88,226		77,062				
213 - PERS UAL Contribution	31,930	82,760	96,863		84,974				
220 - Social Security	31,943	49,791	52,930		45,716				
231 - Workers Compensation	1,449	2,249	11,034		7,529				
232 - Unemployment Compensation	-	-	278		4,750				
233 - OR Paid Leave Employer Contribution	-	1,292	278		2,427				
241 - Medical Dental Insurance	100,126	172,533	226,682		196,505				
Total Object:	230,103	389,287	476,291		418,963				
300 - Purchased Services									
322 - Repair and Maintenance Services	404	573	-		602				
324 - Rentals	-	-	-		529				
341 - Travel Stipend	18,188	38,065	39,000		42,000				
342 - Travel, Out of District	370	-	-		-				
Total Object:	18,963	38,638	39,000		43,131				
400 - Supplies and Materials									
411 - Varied - Other Supplies	4,230	5,281	5,000		5,545				
440 - Periodicals	115	-	-		-				
Total Object:	4,345	5,281	5,000		5,545				
600 - Other Objects									
641 - Professional Membership Dues	35	875	625		875				
Total Function:	668,558	1,035,361	1,173,798	6.40	1,033,472	5.35			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2542 - Care and Upkeep of Buildings Services

Total: \$10,579,806

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	2,022,884	2,220,573	2,600,249	52.00	2,651,938	52.00			
122 - Substitutes - Classified Salaries	-	4,411	-		-				
124 - Temporary - Classified	-	2,942	-		-				
132 - Classified Overtime	99,166	178,548	31,694		185,690				
134 - Additional Pay - Classified	22,315	36,650	31,361		38,116				
Total Object:	2,144,366	2,443,125	2,663,304	52.00	2,875,744	52.00			
200 - Associated Payroll Costs									
210 - PERS	256,559	245,209	302,142		317,692				
213 - PERS UAL Contribution	158,298	315,981	372,867		402,604				
220 - Social Security	162,236	193,186	203,741		219,989				
231 - Workers Compensation	53,244	57,747	72,629		72,475				
232 - Unemployment Compensation	-	-	1,067		147,474				
233 - OR Paid Leave Employer Contribution	-	4,951	1,067		11,508				
241 - Medical Dental Insurance	682,371	725,708	911,456		967,616				
Total Object:	1,312,708	1,542,783	1,864,969		2,139,358				
300 - Purchased Services									
322 - Repair and Maintenance Services	257,066	285,889	276,349		324,751				
324 - Rentals	12,007	60,039	171,462		167,914				
325 - Electricity	1,284,581	1,502,062	1,552,692		2,007,974				
326 - Heating/Cooling Fuel	442,973	596,382	472,400		701,397				
327 - Water & Sewage	423,869	524,216	569,863		768,739				
328 - Garbage	98,088	105,290	115,409		138,575				
340 - Travel Expenses	-	-	960		1,008				
341 - Travel Stipend	1,071	61	-		-				
351 - Telephone	10,679	9,829	9,172		11,213				
353 - Postage	-	1,119	978		1,175				
355 - Printing & Binding	-	4,245	-		4,457				
359 - Other Communication Services	-	3,525	-		3,525				
389 - Other Non-Instructional Prof. & Technical Serv	1,829	1,758	2,318		2,434				
390 - Other Gen Pro & Tech Svcs	369,826	388,050	318,725		460,000				
Total Object:	2,901,988	3,482,465	3,490,328		4,593,162				
400 - Supplies and Materials									
411 - Varied - Other Supplies	268,268	293,680	234,341		297,497				
414 - Maintenance Supplies	247,157	528,283	500,000		547,000				
460 - Non-Consumable Supplies	12,943	26,152	25,000		57,045				
470 - Computer Software	8,986	17,684	14,000		14,000				
Total Object:	537,353	865,799	773,341		915,542				
500 - Capital Outlay									
542 - Replacement Equipment	-	-	-		56,000				
Total Function:	6,896,415	8,334,171	8,791,942	52.00	10,579,806	52.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2543 - Care and Upkeep of Grounds

Total: \$390,543

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
318 - Prof. & Improvement Costs Non-Instructional S	560	-	-	800		
319 - Other Instructional, Pro & Tech Svcs	-	125	-	300		
322 - Repair and Maintenance Services	85,642	447,746	66,552	89,925		
324 - Rentals	7,475	515	-	-		
341 - Travel Stipend	161	-	-	-		
354 - Advertising	-	-	-	542		
390 - Other Gen Pro & Tech Svcs	98,623	146,199	332,452	130,000		
Total Object:	192,461	594,585	399,004	221,567		
400 - Supplies and Materials						
411 - Varied - Other Supplies	10,750	12,913	15,796	1,000		
414 - Maintenance Supplies	50,842	76,829	60,000	125,356		
460 - Non-Consumable Supplies	4,728	-	-	4,964		
Total Object:	66,320	89,742	75,796	131,320		
600 - Other Objects						
642 - Other Dues & Fees	360	787	-	1,000		
670 - Taxes and Licenses	-	-	6,656	36,656		
Total Object:	360	787	6,656	37,656		
Total Function:	259,140	685,113	481,456	390,543		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2544 - Maintenance (District Wide)

Total: \$3,257,839

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	1,284,465	1,342,493	1,700,350	23.00	1,801,687	22.80			
124 - Temporary - Classified	4,278	40,899	41,957		41,957				
132 - Classified Overtime	77,596	91,580	12,678		95,243				
134 - Additional Pay - Classified	43,551	47,991	12,544		49,910				
Total Object:	1,409,889	1,522,963	1,767,529	23.00	1,988,797	22.80			
200 - Associated Payroll Costs									
210 - PERS	175,793	157,394	204,961		217,961				
213 - PERS UAL Contribution	104,132	193,212	247,458		278,426				
220 - Social Security	105,963	119,670	135,219		152,145				
231 - Workers Compensation	34,022	34,322	43,365		45,832				
232 - Unemployment Compensation	-	-	707		100,304				
233 - OR Paid Leave Employer Contribution	-	2,940	707		7,953				
241 - Medical Dental Insurance	317,721	327,379	403,144		424,264				
Total Object:	737,632	834,917	1,035,561		1,226,885				
300 - Purchased Services									
318 - Prof. & Improvement Costs Non-Instructional S	2,543	2,067	500		2,825				
322 - Repair and Maintenance Services	8,670	1,221	2,443		1,200				
340 - Travel Expenses	-	-	200		1,500				
341 - Travel Stipend	-	11	-		-				
342 - Travel, Out of District	625	-	500		750				
351 - Telephone	11,203	12,804	13,281		13,945				
390 - Other Gen Pro & Tech Svcs	3,830	3,180	-		-				
392 - Background/Helpcounter/Fingerprinting Fees	59	-	-		-				
Total Object:	26,930	19,284	16,924		20,220				
400 - Supplies and Materials									
411 - Varied - Other Supplies	-	5,826	6,000		8,773				
414 - Maintenance Supplies	10,158	16,740	10,000		13,000				
470 - Computer Software	-	-	-		164				
Total Object:	10,158	22,566	16,000		21,937				
600 - Other Objects									
642 - Other Dues & Fees	398	1,970	350		-				
Total Function:	2,185,006	2,401,700	2,836,364	23.00	3,257,839	22.80			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2545 - Care and Upkeep of Vehicles

Total: \$216,374

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
322 - Repair and Maintenance Services	25,560	201,971	128,394	65,912		
359 - Other Communication Services	-	4,140	-	5,969		
390 - Other Gen Pro & Tech Svcs	769	891	-	-		
<i>Total Object:</i>	<i>26,328</i>	<i>207,002</i>	<i>128,394</i>	<i>71,881</i>		
400 - Supplies and Materials						
411 - Varied - Other Supplies	97,230	108,530	-	130,471		
414 - Maintenance Supplies	4,236	12,867	6,000	14,022		
<i>Total Object:</i>	<i>101,466</i>	<i>121,397</i>	<i>6,000</i>	<i>144,493</i>		
500 - Capital Outlay						
541 - Initial and Additional Equipment	-	28,572	-	-		
542 - Replacement Equipment	-	-	150,000	-		
<i>Total Object:</i>	<i>-</i>	<i>28,572</i>	<i>150,000</i>	<i>-</i>		
<i>Total Function:</i>	<i>127,794</i>	<i>356,971</i>	<i>284,394</i>	<i>216,374</i>		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2546 - Security Services (Buildings)

Total: \$214,000

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
390 - Other Gen Pro & Tech Svcs	170,000	303,510	186,000	214,000		
Total Function:	170,000	303,510	186,000	214,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2552 - Vehicle Operation Services

Total: \$5,594,668

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
321 - Cleaning Services	1,500	-	-	-		
331 - SSF Reimbursable Student Transportation	4,416,641	4,977,727	4,753,033	4,848,094		
334 - Outdoor School Transportation	-	-	18,819	19,197		
336 - Athletics & Activities Transportation	250,473	299,799	264,251	269,535		
338 - Field Trips	121,932	263,084	396,519	404,453		
385 - Management Services	-	-	52,342	53,389		
392 - Background/Helpcounter/Fingerprinting Fees	1,517	1,716	-	-		
Total Object:	4,792,062	5,542,326	5,484,964	5,594,668		
Total Function:	4,792,062	5,542,326	5,484,964	5,594,668		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2558 - Special Education Transportation Services

Total: \$1,918,484

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
331 - SSF Reimbursable Student Transportation	1,175,855	1,589,529	1,880,867	1,918,484		
Total Function:	1,175,855	1,589,529	1,880,867	1,918,484		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2573 - Warehousing and Distribution

Total: \$255,288

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	94,513	106,991	111,529	2.00	113,478	2.00			
132 - Classified Overtime	68	461	1,335		1,335				
134 - Additional Pay - Classified	-	201	1,321		1,321				
Total Object:	94,581	107,652	114,185	2.00	116,134	2.00			
200 - Associated Payroll Costs									
210 - PERS	11,394	11,345	12,727		12,708				
213 - PERS UAL Contribution	6,992	13,855	15,986		16,259				
220 - Social Security	7,099	8,375	8,735		8,884				
231 - Workers Compensation	2,385	2,641	3,178		1,832				
232 - Unemployment Compensation	-	-	46		6,290				
233 - OR Paid Leave Employer Contribution	-	214	46		465				
241 - Medical Dental Insurance	33,028	34,613	35,056		37,216				
Total Object:	60,897	71,044	75,774		83,654				
300 - Purchased Services									
322 - Repair and Maintenance Services	-	-	1,000		1,000				
353 - Postage	27,007	27,422	45,000		54,000				
Total Object:	27,007	27,422	46,000		55,000				
400 - Supplies and Materials									
411 - Varied - Other Supplies	95	-	500		500				
Total Function:	182,580	206,118	236,459	2.00	255,288	2.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2624 - Planning Services

Long-range planning activities concerned with the selection or identification of the overall goals, priorities, and objectives of the District, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities, and objectives. The District does not anticipate any future expenditures charged to this function and is presented for historical information only.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
390 - Other Gen Pro & Tech Svcs	5,590	11,068	-	-		
Total Function:	5,590	11,068	-	-		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2630 - Communication Services

Total: \$344,480

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	125,275	200,233	208,242	2.00	141,470	1.00			
132 - Classified Overtime	-	120	666		666				
134 - Additional Pay - Classified	-	299	659		659				
Total Object:	125,275	200,652	209,567	2.00	142,795	1.00			
200 - Associated Payroll Costs									
210 - PERS	15,227	18,498	24,587		16,406				
213 - PERS UAL Contribution	9,704	26,949	31,020		20,832				
220 - Social Security	10,047	16,699	16,949		11,382				
231 - Workers Compensation	434	747	842		521				
232 - Unemployment Compensation	-	-	89		8,203				
233 - OR Paid Leave Employer Contribution	-	418	89		595				
241 - Medical Dental Insurance	32,655	53,744	81,792		40,896				
Total Object:	68,067	117,055	155,368		98,835				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	-	4,815	50,000		-				
341 - Travel Stipend	6,000	9,300	12,000		6,000				
354 - Advertising	18,841	6,984	10,000		15,000				
355 - Printing & Binding	-	-	-		2,000				
Total Object:	24,841	21,099	72,000		23,000				
400 - Supplies and Materials									
411 - Varied - Other Supplies	5,453	4,342	8,000		-				
440 - Periodicals	-	104	-		-				
460 - Non-Consumable Supplies	-	1,477	-		-				
470 - Computer Software	4,227	48,994	1,000		79,500				
Total Object:	9,680	54,917	9,000		79,500				
600 - Other Objects									
642 - Other Dues & Fees	164	126	350		350				
Total Function:	228,026	393,849	446,285	2.00	344,480	1.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2640 - Human Resources

Total: \$955,965

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
112 - Classified Salaries	191,986	205,194	274,972	4.00	267,094	4.00				
114 - Managerial-Classified	145,000	159,075	165,438	1.00	176,340	1.00				
123 - Temporary-Licensed	9,070	-	-		-					
124 - Temporary - Classified	6,254	16,822	-		-					
132 - Classified Overtime	-	94	2,001		2,001					
134 - Additional Pay - Classified	-	-	1,980		1,980					
136 - Additional Pay - Bonus	1,664,261	-	-		-					
Total Object:	2,016,571	381,185	444,391	5.00	447,415	5.00				
200 - Associated Payroll Costs										
210 - PERS	207,051	35,725	50,016		49,999					
213 - PERS UAL Contribution	148,638	49,654	63,055		63,478					
220 - Social Security	154,294	29,761	34,455		33,636					
231 - Workers Compensation	9,693	1,380	1,712		1,587					
232 - Unemployment Compensation	56,785	(171,449)	181		15,345					
233 - OR Paid Leave Employer Contribution	-	773	181		1,813					
241 - Medical Dental Insurance	111,904	116,487	181,112		182,192					
Total Object:	688,365	62,331	330,712		348,050					
300 - Purchased Services										
318 - Prof. & Improvement Costs Non-Instructional S	-	-	-		2,000					
319 - Other Instructional, Pro & Tech Svcs	49,757	51,678	100,000		100,000					
322 - Repair and Maintenance Services	1,080	1,507	2,000		-					
340 - Travel Expenses	1,681	60	1,500		500					
341 - Travel Stipend	6,000	6,000	6,000		6,000					
342 - Travel, Out of District	2,654	1,766	-		-					
354 - Advertising	1,970	2,200	3,000		3,000					
355 - Printing & Binding	-	2,785	4,000		2,000					
390 - Other Gen Pro & Tech Svcs	522	998	-		10,000					
392 - Background/Helpcounter/Fingerprinting Fees	12,823	21,242	25,000		25,000					
Total Object:	76,487	88,235	141,500		148,500					
400 - Supplies and Materials										
411 - Varied - Other Supplies	10,242	11,625	16,000		12,000					
470 - Computer Software	2,690	2,950	2,838		-					
Total Object:	12,932	14,575	18,838		12,000					
600 - Other Objects										
641 - Professional Membership Dues	3,080	110	1,500		-					
642 - Other Dues & Fees	-	2,309	-		-					
Total Object:	3,080	2,419	1,500		-					
Total Function:	2,797,436	548,745	936,941	5.00	955,965	5.00				

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2660 - Technology Services

Total: \$2,926,534

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	538,870	599,816	740,559	11.55	681,131	11.10			
114 - Managerial-Classified	164,840	189,072	211,761	1.40	290,411	2.00			
124 - Temporary - Classified	-	11,690	12,461		12,461				
132 - Classified Overtime	181	417	8,005		8,005				
134 - Additional Pay - Classified	4,566	7,770	7,921		7,921				
Total Object:	708,457	808,765	980,707	12.95	999,929	13.10			
200 - Associated Payroll Costs									
210 - PERS	97,513	102,290	119,438		116,764				
213 - PERS UAL Contribution	58,871	119,822	141,674		144,466				
220 - Social Security	59,821	70,535	77,415		78,713				
231 - Workers Compensation	2,724	3,252	3,850		3,613				
232 - Unemployment Compensation	-	-	405		39,802				
233 - OR Paid Leave Employer Contribution	-	1,761	405		4,126				
241 - Medical Dental Insurance	192,087	216,432	335,653		335,152				
Total Object:	411,016	514,091	678,840		722,636				
300 - Purchased Services									
318 - Prof. & Improvement Costs Non-Instructional S	-	1,512	-		5,275				
319 - Other Instructional, Pro & Tech Svcs	10,251	9,792	20,563		39,750				
322 - Repair and Maintenance Services	12,234	16,459	1,793		1,995				
341 - Travel Stipend	17,922	19,017	19,640		26,498				
342 - Travel, Out of District	4,033	788	510		2,795				
351 - Telephone	234,265	249,801	286,047		376,675				
355 - Printing & Binding	6,551	5,941	6,000		6,500				
390 - Other Gen Pro & Tech Svcs	-	124	261		995				
Total Object:	285,255	303,435	334,814		460,483				
400 - Supplies and Materials									
411 - Varied - Other Supplies	2,179	13,289	19,234		14,395				
460 - Non-Consumable Supplies	108	-	-		-				
470 - Computer Software	446,008	486,155	847,843		725,515				
480 - Computer Hardware	17,557	2,466	2,788		2,927				
Total Object:	465,852	501,910	869,865		742,837				
600 - Other Objects									
642 - Other Dues & Fees	3,054	362	649		649				
Total Function:	1,873,635	2,128,562	2,864,875	12.95	2,926,534	13.10			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2680 - Interpretation and Translation Services

Total: \$36,469

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
124 - Temporary - Classified	697	1,421	3,000	3,150		
134 - Additional Pay - Classified	9,505	12,348	14,112	14,818		
Total Object:	10,202	13,769	17,112	17,968		
200 - Associated Payroll Costs						
210 - PERS	820	1,266	2,382	913		
213 - PERS UAL Contribution	754	1,913	2,396	2,516		
220 - Social Security	767	1,059	1,309	1,375		
231 - Workers Compensation	37	52	68	63		
232 - Unemployment Compensation	-	-	7	54		
233 - OR Paid Leave Employer Contribution	-	26	7	72		
Total Object:	2,378	4,316	6,169	4,993		
300 - Purchased Services						
319 - Other Instructional, Pro & Tech Svcs	6,442	9,802	6,110	6,416		
400 - Supplies and Materials						
470 - Computer Software	-	3,660	6,754	7,092		
Total Function:	19,023	31,547	36,145	36,469		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2700 - Supplemental Retirement Services

Total: \$1,298,876

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
116 - Supplemental Retirement Stipends	319,002	346,825	365,300	383,565		
200 - Associated Payroll Costs						
213 - PERS UAL Contribution	987	70	-	-		
220 - Social Security	25,955	27,602	27,945	29,343		
231 - Workers Compensation	-	11	-	-		
241 - Medical Dental Insurance	-	11,889	-	-		
270 - Post Retirement Health Benefit	1,028,852	977,776	885,968	885,968		
Total Object:	1,055,794	1,017,348	913,913	915,311		
300 - Purchased Services						
390 - Other Gen Pro & Tech Svcs	13,200	10,518	-	-		
Total Function:	1,387,997	1,374,690	1,279,213	1,298,876		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

3100 - Nutrition Services

Nutrition Services may provide services to districtwide events that support the overall mission of the district.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
124 - Temporary - Classified	-	291	-	-		
134 - Additional Pay - Classified	-	1,139	-	-		
Total Object:	-	1,430	-	-		
200 - Associated Payroll Costs						
210 - PERS	-	83	-	-		
213 - PERS UAL Contribution	-	200	-	-		
220 - Social Security	-	109	-	-		
231 - Workers Compensation	-	26	-	-		
233 - OR Paid Leave Employer Contribution	-	6	-	-		
Total Object:	-	424	-	-		
Total Function:	-	1,854	-	-		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

3310 - Direction of Community Services

Total: \$477,949

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
100 - Salaries									
112 - Classified Salaries	-	69,760	73,897	1.50	172,536	3.00			
114 - Managerial-Classified	-	68,933	71,690	1.00	72,521	1.00			
124 - Temporary - Classified	-	4,941	-		-				
133 - Additional Pay - Licensed	-	2,963	-		-				
134 - Additional Pay - Classified	-	3,053	-		-				
Total Object:	-	149,651	145,587	2.50	245,057	4.00			
200 - Associated Payroll Costs									
210 - PERS	-	15,889	16,297		26,870				
213 - PERS UAL Contribution	-	19,526	20,593		34,980				
220 - Social Security	-	11,326	11,252		19,115				
231 - Workers Compensation	-	560	559		875				
232 - Unemployment Compensation	-	-	59		9,957				
233 - OR Paid Leave Employer Contribution	-	300	59		999				
241 - Medical Dental Insurance	-	65,224	67,188		119,008				
Total Object:	-	112,825	116,007		211,804				
300 - Purchased Services									
319 - Other Instructional, Pro & Tech Svcs	-	99	-		-				
322 - Repair and Maintenance Services	-	573	1,200		800				
340 - Travel Expenses	-	-	500		500				
341 - Travel Stipend	-	1,526	1,500		5,577				
Total Object:	-	2,198	3,200		6,877				
400 - Supplies and Materials									
411 - Varied - Other Supplies	-	829	500		500				
470 - Computer Software	-	9,421	20,000		13,711				
Total Object:	-	10,250	20,500		14,211				
Total Function:	-	274,923	285,294	2.50	477,949	4.00			

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

3360 - Family Empowerment Center

Total: \$14,790

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
124 - Temporary - Classified	-	1,654	-	-		
132 - Classified Overtime	-	60	-	-		
133 - Additional Pay - Licensed	-	316	5,000	5,000		
134 - Additional Pay - Classified	-	938	-	-		
Total Object:	-	2,968	5,000	5,000		
200 - Associated Payroll Costs						
210 - PERS	-	120	696	254		
213 - PERS UAL Contribution	1	416	700	700		
220 - Social Security	-	228	383	383		
231 - Workers Compensation	-	11	20	18		
232 - Unemployment Compensation	-	-	2	15		
233 - OR Paid Leave Employer Contribution	-	9	2	20		
Total Object:	1	784	1,803	1,390		
300 - Purchased Services						
319 - Other Instructional, Pro & Tech Svcs	-	400	2,000	3,000		
340 - Travel Expenses	-	346	500	500		
353 - Postage	-	-	300	300		
354 - Advertising	-	-	300	300		
355 - Printing & Binding	-	-	600	100		
Total Object:	-	746	3,700	4,200		
400 - Supplies and Materials						
411 - Varied - Other Supplies	-	6,150	5,000	4,000		
460 - Non-Consumable Supplies	-	4,750	-	-		
Total Object:	-	10,900	5,000	4,000		
600 - Other Objects						
642 - Other Dues & Fees	-	135	300	200		
Total Function:	1	15,534	15,803	14,790		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

5100 - Interfund Loan Repayment

On August 27, 2020, the School Board 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. As the school district navigates financial challenges, the Business Office recommends postponing the annual inter-fund loan debt payment of \$150,000.00 from the general fund to the land proceeds fund 470 scheduled for fiscal year 23-24 and 24-25 to fiscal year 2031-32 and 2032-33. Resolution 2023-10.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
700 - Transfers						
790 - Other Transfers	-	300,000	150,000	-		
Total Function:	-	300,000	150,000	-		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

5200 - Transfers of Funds

Total: \$30,000

This budget represents the interfund transfer to Nutrition Services of the state matching revenue (provided in the State School Fund) in support of the National School Lunch Program.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
700 - Transfers						
711 - Transfers	20,335	-	-	30,000		
Total Function:	20,335	-	-	30,000		

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

6110 - Operating Contingency

Total: \$7,819,500

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	13,265,100	7,819,500		
Total Function:	-	-	13,265,100	7,819,500		

FINANCIAL SECTION:

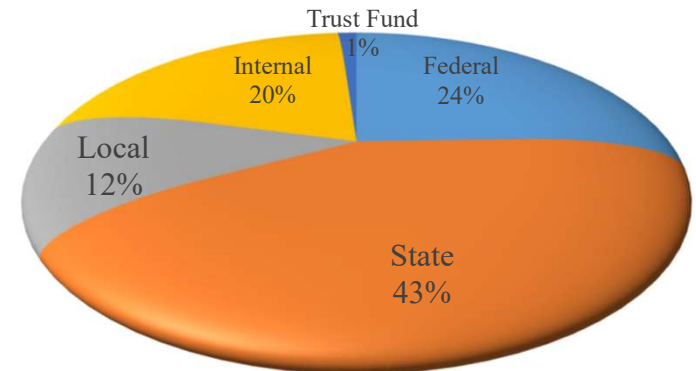
III-B. SPECIAL REVENUE FUNDS

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.

SUB FUND BREAK DOWN BY CATERGORY			
Element	Description	Federal, State, Local	Award Estimate
FEDERAL GRANTS			
214	STEM Partnership	Federal	26,588.00
241	Title 1C	Federal	5,000.00
242	Utility Grant	Federal	1,575,000.00
251	Carl Perkins	Federal	53,939.00
253	Title IA	Federal	354,900.00
254	IDEA	Federal	1,519,312.00
263	Title IIA & Title IV	Federal	198,395.00
267	Title III	Federal	62,646.00
297	Nutrition Services	Federal	3,656,201.00
SUB TOTAL		\$	7,451,981.00
STATE GRANTS			
201	Columbia Regional - Autism	State	200,970.00
224	Early Literacy	State	620,600.00
230	Medicaid Administration	State	150,520.00
244	Grow Your Own	State	103,811.00
258	Early Indicator & Intervention System		26,991.00
270	High School Success - M98	State	2,745,715.00
271	Student Investment Account	State	8,689,824.00
299	Outdoor School	Federal	438,669.00
SUB TOTAL		\$	12,977,100.00
LOCAL/INTERNAL GRANTS			
209	Donations	Local/Internal	252,320.00
295	Student Body	Local/Internal	3,383,783.00
SUB TOTAL		\$	3,636,103.00
INTERNAL GRANTS - FOR BUDGET AUTHORIZATION ONLY			
250	Internal Grants	Internal	6,000,000.00
SUB TOTAL		\$	6,000,000.00
SCHOLARSHIP FUNDS			
211	Maxine Buxman Scholarship		297,611.00
211	Superintendent's Scholarship		50,000.00
SUB TOTAL		\$	347,611.00
TOTAL		\$	30,412,795.00

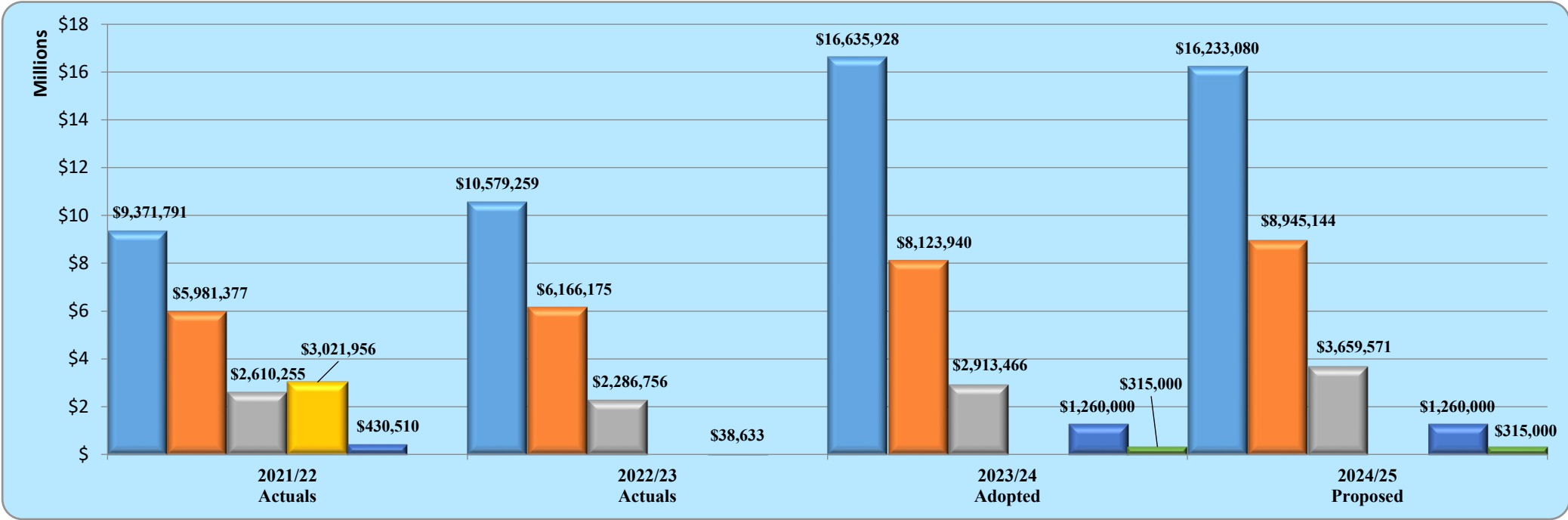
GRAPH		
Special Revenue	\$ Amount	Percentage
Federal	\$ 7,451,981.00	0.25
State	\$ 12,977,100.00	0.43
Local	\$ 3,636,103.00	0.12
Internal	\$ 6,000,000.00	0.20
Trust Fund	\$ 347,611.00	0.01
Total	\$ 30,412,795.00	100%

Note: Internal Grant - The purpose of this fund is to increase appropriation levels within Special Revenue to allow for peaks and valleys of grant funding.



West Linn - Wilsonville School District 3JT

Special Revenue Requirements by Function
Total: \$30,412,795



	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Function	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction	9,371,791	10,579,259	16,635,928 69.80	16,233,080 61.27		
2000 - Support Services	5,981,377	6,166,175	8,123,940 32.87	8,945,144 33.30		
3000 - Enterprise and Community Services.	2,610,255	2,286,756	2,913,466 34.19	3,659,571 32.63		
4000 - Facilities Acquisition and Construction	3,021,956	-	-	-		
5000 - Other Uses	430,510	38,633	1,260,000	1,260,000		
7000 - Unappropriated Ending Fund Balance	-	-	315,000	315,000		
Total Function:	21,415,889	19,070,822	29,248,334 136.86	30,412,795 127.20		

West Linn - Wilsonville School District 3JT

Special Revenue Requirements by Object

Total: \$30,412,795



	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries	9,554,454	9,165,026	8,921,951 136.86	10,429,903 127.20		
200 - Associated Payroll Costs	4,719,998	5,241,442	5,485,073	6,189,230		
300 - Purchased Services	583,121	712,182	6,959,361	7,131,664		
400 - Supplies and Materials	3,088,642	3,894,598	6,187,188	5,082,378		
500 - Capital Outlay	3,031,950	13,536	81,868	-		
600 - Other Objects	7,213	5,405	37,893	4,620		
700 - Transfers	430,510	38,633	1,260,000	1,260,000		
800 - Other Uses of Funds	-	-	315,000	315,000		
Total Object:	21,415,889	19,070,822	29,248,334 136.86	30,412,795 127.20		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$200,970

201 - Columbia Regional - Autism

Total: \$200,970

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
2202 - Restricted Revenue	160,611	177,850	178,000	200,970		
5400 - Beginning Fund Balance	60,635	61,235	-	-		
Total Function:	221,247	239,085	178,000	200,970		
Total Resources:	221,247	239,085	178,000	200,970		
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	103,631	136,457	99,189 1.00	107,752 1.00		
131 - Extra Duty Compensation	6,045	6,408	-	9,042		
133 - Additional Pay - Licensed	1,956	1,872	-	-		
210 - PERS	13,158	18,427	13,916	15,567		
213 - PERS UAL Contribution	7,018	20,333	13,996	16,460		
220 - Social Security	8,113	11,632	7,648	8,995		
231 - Workers Compensation	332	520	380	412		
232 - Unemployment Compensation	-	-	40	353		
233 - OR Paid Leave Employer Contribution	-	402	40	470		
241 - Medical Dental Insurance	18,215	32,546	21,480	22,680		
341 - Travel Stipend	780	780	780	780		
411 - Varied - Other Supplies	763	60	20,531	18,459		
Total Function:	160,011	229,438	178,000 1.00	200,970 1.00		
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
430 - Library Books	-	9,648	-	-		
Total Requirements:	160,011	239,085	178,000 1.00	200,970 1.00		
Total Fund:	(61,235)	-	- 1.00	- 1.00		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$252,320

209 - Donations

Total: \$252,320

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

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1790 - Middle School Musical	-	485	-	950		
1920 - Contributions, Donations fr Private Source	6,462	3,299	60,000	66,599		
1991 - Music and Arts Partners	16,829	19,450	65,000	134,771		
5400 - Beginning Fund Balance	49,667	49,406	50,000	50,000		
<i>Total Function:</i>	<i>72,958</i>	<i>72,640</i>	<i>175,000</i>	<i>252,320</i>		
<i>Total Resources:</i>	<i>72,958</i>	<i>72,640</i>	<i>175,000</i>	<i>252,320</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	3,453	12,250	175,000	248,950		
460 - Non-Consumable Supplies	3,324	-	-	-		
<i>Total Function:</i>	<i>6,777</i>	<i>12,250</i>	<i>175,000</i>	<i>248,950</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.						
411 - Varied - Other Supplies	-	119	-	3,370		
<i>Total Requirements:</i>	<i>6,777</i>	<i>12,369</i>	<i>175,000</i>	<i>252,320</i>		
<i>Total Fund:</i>	<i>(66,181)</i>	<i>(60,271)</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds Superintendent's Scholarship

Total: \$50,000

211 - Graduating Seniors Scholarship Fund

Total: \$50,000

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

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

Superintendent's Scholarship	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1920 - Contributions, Donations fr Private Source	10,000	28,300	100,000	50,000		
5400 - Beginning Fund Balance	-	(28,000)	-	-		
<i>Total Function:</i>	<i>10,000</i>	<i>300</i>	<i>100,000</i>	<i>50,000</i>		
<i>Total Resources:</i>	<i>10,000</i>	<i>300</i>	<i>100,000</i>	<i>50,000</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.						
374 - Other Tuition - Scholarships	-	30,000	100,000	50,000		
<i>Total Requirements:</i>	<i>-</i>	<i>30,000</i>	<i>100,000</i>	<i>50,000</i>		
<i>Total Fund:</i>	<i>(10,000)</i>	<i>29,700</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds Maxine Buxman Scholarship Fund

Total: \$297,611

211 - Graduating Seniors Scholarship Fund

Total: \$297,611

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

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

Maxine Buxman Scholarship	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	-	7,832	2,000	14,172		
5400 - Beginning Fund Balance	-	265,516	269,854	283,439		
<i>Total Function:</i>	-	273,349	271,854	297,611		
<i>Total Resources:</i>	-	273,349	271,854	297,611		
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)	20,000	271,854	297,611		
<i>Total Requirements:</i>	(360)	20,000	271,854	297,611		
<i>Total Fund:</i>	(360)	(253,349)	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

213 - OSFM

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	5,000	-	-	-		
5400 - Beginning Fund Balance	-	5,000	-	-		
<i>Total Function:</i>	<i>5,000</i>	<i>5,000</i>	<i>-</i>	<i>-</i>		
<i>Total Resources:</i>	<i>5,000</i>	<i>5,000</i>	<i>-</i>	<i>-</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.						
390 - Other Gen Pro & Tech Svcs	-	5,000	-	-		
<i>Total Requirements:</i>	<i>-</i>	<i>5,000</i>	<i>-</i>	<i>-</i>		
<i>Total Fund:</i>	<i>(5,000)</i>	<i>-</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revene Funds

Total: \$26,588

214 - STEM Partnership

Total: \$26,588

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	1,530	-	26,588		
<i>Total Resources:</i>	-	1,530	-	26,588		
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	-	1,530	-	26,588		
<i>Total Requirements:</i>	-	1,530	-	26,588		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

215 - MCREN

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3199 - Other Unrestricted Grants-In-Aid	-	21,150	-	-		
<i>Total Resources:</i>	-	21,150	-	-		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
133 - Additional Pay - Licensed	-	68	-	-		
210 - PERS	-	7	-	-		
213 - PERS UAL Contribution	-	9	-	-		
220 - Social Security	-	5	-	-		
231 - Workers Compensation	-	0	-	-		
233 - OR Paid Leave Employer Contribution	-	0	-	-		
318 - Prof. & Improvement Costs Non-Instructiona	-	21,060	-	-		
<i>Total Function:</i>	-	21,150	-	-		
<i>Total Requirements:</i>	-	21,150	-	-		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revene Funds

216 - Library

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. This is a one time grant and will close at the end of the school year.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 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 Revenue Funds

Total: \$620,600

224 - Early Literacy Success Initiative

Total: \$620,600

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
2199 - Other Intermediate Sources	-	-	-	620,600		
Total Resources:	-	-	-	620,600		
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	-	-	-	182,614 2.00		
210 - PERS	-	-	-	20,234		
213 - PERS UAL Contribution	-	-	-	25,566		
220 - Social Security	-	-	-	13,970		
231 - Workers Compensation	-	-	-	639		
232 - Unemployment Compensation	-	-	-	548		
233 - OR Paid Leave Employer Contribution	-	-	-	730		
241 - Medical Dental Insurance	-	-	-	45,360		
Total Function:	-	-	-	289,661 2.00		
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
133 - Additional Pay - Licensed	-	-	-	229,384		
210 - PERS	-	-	-	11,653		
213 - PERS UAL Contribution	-	-	-	32,114		
220 - Social Security	-	-	-	17,548		
231 - Workers Compensation	-	-	-	803		
232 - Unemployment Compensation	-	-	-	688		
233 - OR Paid Leave Employer Contribution	-	-	-	918		
411 - Varied - Other Supplies	-	-	-	37,831		
Total Function:	-	-	-	330,939		
Total Requirements:	-	-	-	620,600 2.00		
Total Fund:	-	-	-	- 2.00		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$150,520

230 - Medicaid Administration

Total: \$150,520

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 2024-25 is unknown at the time of budget creation.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3199 - Other Unrestricted Grants-In-Aid	518,598	87,310	249,398	150,520		
4501 - Restricted Rev FR Fed Through State	-	57,509	-	-		
5400 - Beginning Fund Balance	(294,312)	(101,313)	-	-		
<i>Total Function:</i>	<i>224,286</i>	<i>43,506</i>	<i>249,398</i>	<i>150,520</i>		
<i>Total Resources:</i>	<i>224,286</i>	<i>43,506</i>	<i>249,398</i>	<i>150,520</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	217,227	19,832	148,164 1.60	94,851 1.00		
133 - Additional Pay - Licensed	3,823	1,016	-	-		
210 - PERS	24,661	2,925	18,042	10,509		
213 - PERS UAL Contribution	15,492	3,821	20,808	13,279		
220 - Social Security	16,546	2,076	11,371	7,256		
231 - Workers Compensation	744	97	565	332		
232 - Unemployment Compensation	-	-	59	285		
233 - OR Paid Leave Employer Contribution	-	68	59	379		
241 - Medical Dental Insurance	44,138	10,704	34,368	22,680		
270 - Post Retirement Health Benefit	0	-	-	-		
319 - Other Instructional, Pro & Tech Svcs	-	-	12,994	949		
341 - Travel Stipend	2,968	2,968	2,968	-		
<i>Total Function:</i>	<i>325,599</i>	<i>43,506</i>	<i>249,398 1.60</i>	<i>150,520 1.00</i>		
<i>Total Requirements:</i>	<i>325,599</i>	<i>43,506</i>	<i>249,398 1.60</i>	<i>150,520 1.00</i>		
<i>Total Fund:</i>	<i>101,313</i>	<i>-</i>	<i>- 1.60</i>	<i>- 1.00</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

232 - Middle School Musical & Primary Strings Program

*Middle School Musical: The Middle School Musical Program supports middle school performing arts, serving over 140 students each year. Students from all four district middle schools (plus Three Rivers Charter School) are represented. MSM produces a full-scale Broadway musical annually, which is double-cast to maximize participation and is presented on the high school stages (alternating each year to provide equity for our combined district communities of West Linn and Wilsonville). These funds have been moved and are now budgeted within the General Fund Function 1122-Middle School Extracurricular activities.

*Primary Strings Program: This districtwide program is currently inactive.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1790 - Middle School Musical	6,168	-	-	-		
5400 - Beginning Fund Balance	(8,034)	-	-	-		
<i>Total Function:</i>	<i>(1,866)</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<i>Total Resources:</i>	<i>(1,866)</i>	<i>-</i>	<i>-</i>	<i>-</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.						
124 - Temporary - Classified	14,108	-	-	-		
133 - Additional Pay - Licensed	4,275	-	-	-		
134 - Additional Pay - Classified	13,756	-	-	-		
210 - PERS	2,812	-	-	-		
213 - PERS UAL Contribution	2,250	-	-	-		
220 - Social Security	2,350	-	-	-		
231 - Workers Compensation	116	-	-	-		
319 - Other Instructional, Pro & Tech Svcs	3,500	-	-	-		
324 - Rentals	9,944	-	-	-		
411 - Varied - Other Supplies	13,538	-	-	-		
<i>Total Function:</i>	<i>66,650</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<i>Total Requirements:</i>	<i>66,650</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<i>Total Fund:</i>	<i>68,515</i>	<i>-</i>	<i>-</i>	<i>-</i>		

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 2024-25 is unknown at the time of budget creation.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4701 - Migrant Grant Thru ESD	-	5,714	5,000	5,000		
Total Resources:	-	5,714	5,000	5,000		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
132 - Classified Overtime	-	15	-	-		
133 - Additional Pay - Licensed	-	798	3,651	3,651		
134 - Additional Pay - Classified	-	2,297	-	-		
210 - PERS	-	309	508	185		
213 - PERS UAL Contribution	-	435	511	511		
220 - Social Security	-	227	279	279		
231 - Workers Compensation	-	12	15	13		
232 - Unemployment Compensation	-	-	1	11		
233 - OR Paid Leave Employer Contribution	-	12	1	15		
340 - Travel Expenses	-	860	34	34		
411 - Varied - Other Supplies	-	750	-	301		
Total Function:	-	5,714	5,000	5,000		
Total Requirements:	-	5,714	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 Boones Ferry Primary School.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3199 - Other Unrestricted Grants-In-Aid	-	131,169	-	-		
3299 - Other Restricted Grants-In-Aid	225,293	110,704	200,000	-		
5200 - Interfund Transfers	-	-	1,260,000	1,104,107		
5400 - Beginning Fund Balance	710,375	505,157	115,000	470,893		
<i>Total Function:</i>	<i>935,668</i>	<i>747,031</i>	<i>1,575,000</i>	<i>1,575,000</i>		
<i>Total Resources:</i>	<i>935,668</i>	<i>747,031</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	430,510	38,633	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>430,510</i>	<i>38,633</i>	<i>1,575,000</i>	<i>1,575,000</i>		
<i>Total Fund:</i>	<i>(505,157)</i>	<i>(708,398)</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

243 - Future Ready Oregon

The Bureau of Labor and Industries (BOLI) Apprenticeship and Training Division (ATD) has been awarded \$18.9 million in grant funding to be awarded to support the development, expansion and implementation of registered apprenticeship and pre-apprenticeship programs via Senate Bill 1545 or “Future Ready Oregon.” The District plans to use these funds to create a BOLI state registered pre-apprenticeship Health Occupations CTE Program at Riverside High School. This is a one time grant and is not expected to continue in future years.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 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 - Initial 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: \$103,811

244 - Grow Your Own

Total: \$103,811

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	-	-	103,811		
<i>Total Resources:</i>	-	-	-	103,811		
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	-	-	-	49,303 0.50		
210 - PERS	-	-	-	6,863		
213 - PERS UAL Contribution	-	-	-	6,902		
220 - Social Security	-	-	-	3,772		
231 - Workers Compensation	-	-	-	173		
232 - Unemployment Compensation	-	-	-	148		
233 - OR Paid Leave Employer Contribution	-	-	-	197		
241 - Medical Dental Insurance	-	-	-	11,340		
411 - Varied - Other Supplies	-	-	-	18,613		
460 - Non-Consumable Supplies	-	-	-	6,500		
<i>Total Function:</i>	-	-	-	103,811 0.50		
<i>Total Requirements:</i>	-	-	-	103,811 0.50		
<i>Total Fund:</i>	-	-	-	- 0.50		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

246 - Career Pathways

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	19,710	-	-		
<i>Total Resources:</i>	-	19,710	-	-		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
342 - Travel, Out of District	-	766	-	-		
355 - Printing & Binding	-	4,899	-	-		
411 - Varied - Other Supplies	-	8,153	-	-		
460 - Non-Consumable Supplies	-	3,862	-	-		
<i>Total Function:</i>	-	17,680	-	-		
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
338 - Field Trips	-	2,031	-	-		
<i>Total Requirements:</i>	-	19,710	-	-		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

247 - C-TEC

Youth Workforce Innovation and Opportunity Act (WIOA). This is an intergovernmental agreement with Clackamas Education Service District. The purpose of this award is to provide a workforce development program for youth who may be identified as at-risk or experiencing barriers to education and/or employment and can be most appropriately served in a Partner Program setting. The district does not anticipate future revenue from this grant.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4520 - C-Tec	29,805	-	-	-		
<i>Total Resources:</i>	29,805	-	-	-		
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	21,474	-	-	-		
134 - Additional Pay - Classified	179	-	-	-		
210 - PERS	2,152	-	-	-		
213 - PERS UAL Contribution	1,516	-	-	-		
220 - Social Security	1,652	-	-	-		
231 - Workers Compensation	79	-	-	-		
241 - Medical Dental Insurance	974	-	-	-		
341 - Travel Stipend	26	-	-	-		
342 - Travel, Out of District	696	-	-	-		
416 - Student Support Expenses	1,057	-	-	-		
<i>Total Function:</i>	29,805	-	-	-		
<i>Total Requirements:</i>	29,805	-	-	-		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

248 - CTE Revitalization

Career and Technical Education (CTE) Revitalization Grant was closed and the district does not anticipate grant funding in future years.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	3,689	117,109	-	-		
Total Resources:	3,689	117,109	-	-		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
121 - Substitutes - Licensed Salaries	-	880	-	-		
123 - Temporary-Licensed	71	-	-	-		
133 - Additional Pay - Licensed	481	7,755	-	-		
134 - Additional Pay - Classified	33	6,285	-	-		
210 - PERS	53	1,819	-	-		
213 - PERS UAL Contribution	41	1,281	-	-		
220 - Social Security	45	1,141	-	-		
231 - Workers Compensation	2	53	-	-		
233 - OR Paid Leave Employer Contribution	-	10	-	-		
340 - Travel Expenses	105	190	-	-		
342 - Travel, Out of District	42	461	-	-		
355 - Printing & Binding	-	1,286	-	-		
411 - Varied - Other Supplies	-	1,462	-	-		
460 - Non-Consumable Supplies	2,816	18,989	-	-		
480 - Computer Hardware	-	75,413	-	-		
642 - Other Dues & Fees	-	85	-	-		
Total Function:	3,689	117,109	-	-		
Total Requirements:	3,689	117,109	-	-		
Total Fund:	-	-	-	-		

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 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 Revenue Funds

Total: \$53,939

251 - Carl Perkins

Total: \$53,939

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 2024-25 is unknown at the time of budget creation.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4506 - Vocational Ed	43,513	132,637	50,000	53,939		
Total Resources:	43,513	132,637	50,000	53,939		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
121 - Substitutes - Licensed Salaries	-	3,190	-	-		
210 - PERS	-	299	-	-		
213 - PERS UAL Contribution	-	447	-	-		
220 - Social Security	-	244	-	-		
231 - Workers Compensation	-	12	-	-		
233 - OR Paid Leave Employer Contribution	-	8	-	-		
319 - Other Instructional, Pro & Tech Svcs	100	-	-	-		
342 - Travel, Out of District	-	21,373	-	1,986		
411 - Varied - Other Supplies	-	8,475	20,500	14,957		
460 - Non-Consumable Supplies	28,759	56,633	29,500	22,282		
480 - Computer Hardware	5,455	27,721	-	14,714		
541 - Initial and Additional Equipment	9,199	13,536	-	-		
642 - Other Dues & Fees	-	700	-	-		
Total Function:	43,513	132,637	50,000	53,939		
Total Requirements:	43,513	132,637	50,000	53,939		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

252 - Title IV-A

Every Student Succeeds Act (ESSA), commonly known as Title IV, is intended to improve students' academic achievement by increasing the capacity of State and Local Educational Agencies to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to improve the academic achievement and digital literacy of all students. This funding has been moved and is now combined with Title II Fund 263 which supports increased academic achievement by improving teacher and principal quality.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4501 - Restricted Rev FR Fed Through State	51,012	-	-	-		
5400 - Beginning Fund Balance	(12,128)	-	-	-		
<i>Total Function:</i>	38,884	-	-	-		
<i>Total Resources:</i>	38,884	-	-	-		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
112 - Classified Salaries	932	-	-	-		
210 - PERS	12	-	-	-		
213 - PERS UAL Contribution	65	-	-	-		
220 - Social Security	71	-	-	-		
231 - Workers Compensation	3	-	-	-		
241 - Medical Dental Insurance	192	-	-	-		
411 - Varied - Other Supplies	37,608	-	-	-		
<i>Total Function:</i>	38,884	-	-	-		
<i>Total Requirements:</i>	38,884	-	-	-		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$354,900
253 - Title IA
Total: \$354,900

This program provides financial assistance through State and Local Education Agencies and schools with high numbers or high percentages of families experiencing poverty to help ensure that all children meet challenging state academic standards. These percentages are calculated by the U.S. Census Bureau and used by the U.S. Department of Education to allocate funds to districts and states. The award for the 2024-25 school year is based on a preliminary estimate from Oregon Department of Education.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4501 - Restricted Rev FR Fed Through State	280,563	282,236	766,875	354,900		
Total Resources:	280,563	282,236	766,875	354,900		
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	128,685	125,640	476,015 5.00	177,999 2.00		
112 - Classified Salaries	42,177	36,693	-	35,299 1.03		
133 - Additional Pay - Licensed	8,400	58	-	-		
134 - Additional Pay - Classified	188	2,077	-	-		
210 - PERS	18,951	19,041	54,155	23,634		
213 - PERS UAL Contribution	12,307	24,072	66,641	29,861		
220 - Social Security	12,843	12,961	36,414	16,317		
231 - Workers Compensation	596	597	1,808	747		
232 - Unemployment Compensation	-	-	189	640		
233 - OR Paid Leave Employer Contribution	-	460	189	853		
241 - Medical Dental Insurance	23,392	40,394	107,400	64,433		
314 - Contracted Substitutes-Licensed	-	-	-	3,617		
340 - Travel Expenses	3,412	1,187	-	-		
355 - Printing & Binding	80	-	-	-		
411 - Varied - Other Supplies	29,533	19,056	24,064	1,500		
Total Function:	280,563	282,236	766,875 5.00	354,900 3.03		
Total Requirements:	280,563	282,236	766,875 5.00	354,900 3.03		
Total Fund:	-	-	- 5.00	- 3.03		

West Linn - Wilsonville School District 3JT

Special Revene Funds IDEA Section 611

Total: \$1,519,312

254 - IDEA

Total: \$1,519,312

*IDEA Part B, Section 611 - Formula: This program provides formula grants to assist in meeting the costs of providing special education and related services to children with disabilities. The award for 2024-25 is based on preliminary estimates from Oregon Department of Education.

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

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

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
Resources									
<u>000 - Undesignated</u>									
4508 - PL 101-476 IDEA	1,366,941	1,281,344	1,375,001		1,519,312				
Total Resources:	1,366,941	1,281,344	1,375,001		1,519,312				
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	578,463	209,805	279,883	4.00	463,605	5.00			
112 - Classified Salaries	-	16,312	24,953	0.88	26,623	0.88			
121 - Substitutes - Licensed Salaries	5,886	84	-		-				
133 - Additional Pay - Licensed	768	658	-		-				
210 - PERS	59,948	23,712	32,510		54,404				
213 - PERS UAL Contribution	40,872	31,760	42,677		68,741				
220 - Social Security	43,492	16,710	23,320		37,563				
231 - Workers Compensation	1,958	808	1,158		1,719				
232 - Unemployment Compensation	-	-	123		1,473				
233 - OR Paid Leave Employer Contribution	-	592	123		1,963				
241 - Medical Dental Insurance	156,419	72,123	103,448		129,682				
270 - Post Retirement Health Benefit	-	-	6,918		-				
341 - Travel Stipend	-	-	-		780				
470 - Computer Software	-	98,163	-		-				
Total Function:	887,806	470,727	515,113	4.88	786,553	5.88			
<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	241,878	409,105	525,733	5.80	464,018	4.80			
123 - Temporary-Licensed	81,840	94,951	-		-				
133 - Additional Pay - Licensed	1,113	2,005	10,536		-				
210 - PERS	34,989	50,098	59,976		51,672				
213 - PERS UAL Contribution	22,847	71,067	75,407		65,291				
220 - Social Security	23,841	38,684	41,206		35,677				
231 - Workers Compensation	1,078	1,771	2,049		1,632				
232 - Unemployment Compensation	-	-	215		1,400				
233 - OR Paid Leave Employer Contribution	-	1,335	215		1,865				
241 - Medical Dental Insurance	35,827	111,098	124,584		108,864				

270 - Post Retirement Health Benefit	22,113	11,887	17,627		-		
341 - Travel Stipend	1,560	1,560	2,340		2,340		
470 - Computer Software	-	2,750	-		-		
<i>Total Function:</i>	<i>467,087</i>	<i>796,312</i>	<i>859,888</i>	<i>5.80</i>	<i>732,759</i>	<i>4.80</i>	
<i>Total Requirements:</i>	<i>1,354,893</i>	<i>1,267,039</i>	<i>1,375,001</i>	<i>10.68</i>	<i>1,519,312</i>	<i>10.68</i>	
<i>Total Fund:</i>	<i>(12,049)</i>	<i>(14,305)</i>	<i>-</i>	<i>10.68</i>	<i>-</i>	<i>10.68</i>	

West Linn - Wilsonville School District 3JT

Special Revenue Funds IDEA Section 611 ARP

254 - IDEA

*IDEA Part B, Section 611 - Formula: This program provides formula grants to assist in meeting the costs of providing special education and related services to children with disabilities. The award for 2024-25 is based on preliminary estimates from Oregon Department of Education.

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

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

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4508 - PL 101-476 IDEA	14,868	170,714	-	-		
5400 - Beginning Fund Balance	-	-	273,890	-		
Total Function:	14,868	170,714	273,890	-		
Total Resources:	14,868	170,714	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	-	67,258	185,457	-		
470 - Computer Software	-	23,931	-	-		
Total Function:	-	91,189	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.						
123 - Temporary-Licensed	-	767	-	-		
133 - Additional Pay - Licensed	8,374	29,250	65,000	-		
134 - Additional Pay - Classified	3,519	25,557	-	-		
210 - PERS	1,191	6,951	9,048	-		
213 - PERS UAL Contribution	832	5,547	9,100	-		
220 - Social Security	910	4,249	4,973	-		
231 - Workers Compensation	42	205	260	-		
232 - Unemployment Compensation	-	-	26	-		
233 - OR Paid Leave Employer Contribution	-	80	26	-		
319 - Other Instructional, Pro & Tech Svcs	-	6,920	-	-		
Total Function:	14,868	79,524	88,433	-		
Total Requirements:	14,868	170,714	273,890	-		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds IDEA Section 619

254 - IDEA

*IDEA Part B, Section 611 - Formula: This program provides formula grants to assist in meeting the costs of providing special education and related services to children with disabilities. The award for 2024-25 is based on preliminary estimates from Oregon Department of Education.

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

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

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4508 - PL 101-476 IDEA	11,213	11,251	8,906	-		
5400 - Beginning Fund Balance	(7,236)	-	11,172	-		
Total Function:	3,978	11,251	20,078	-		
Total Resources:	3,978	11,251	20,078	-		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
133 - Additional Pay - Licensed	2,485	7,027	14,758	-		
134 - Additional Pay - Classified	718	1,272	-	-		
210 - PERS	313	1,138	2,054	-		
213 - PERS UAL Contribution	224	1,162	2,066	-		
220 - Social Security	228	624	1,129	-		
231 - Workers Compensation	10	29	59	-		
232 - Unemployment Compensation	-	-	6	-		
233 - OR Paid Leave Employer Contribution	-	1	6	-		
Total Function:	3,978	11,251	20,078	-		
Total Requirements:	3,978	11,251	20,078	-		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revene Funds IDEA Supplies & Equipment

254 - IDEA

*IDEA Part B, Section 611 - Formula: This program provides formula grants to assist in meeting the costs of providing special education and related services to children with disabilities. The award for 2024-25 is based on preliminary estimates from Oregon Department of Education.

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

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

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4508 - PL 101-476 IDEA	-	52,879	70,211	-		
Total Resources:	-	52,879	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	-	44,573	10,211	-		
460 - Non-Consumable Supplies	-	8,307	60,000	-		
Total Function:	-	52,879	70,211	-		
Total Requirements:	-	52,879	70,211	-		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

255 - ESSA Partnerships

This federal program provided financial assistance to schools with high numbers or high percentages of families experiencing poverty to help ensure that all children meet challenging state standards. We are no longer receiving federal funding for this program and the district does not anticipate any more federal funding in future years.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4501 - Restricted Rev FR Fed Through State	42,551	-	-	-		
Total Resources:	42,551	-	-	-		
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	27,291	-	-	-		
131 - Extra Duty Compensation	5,374	-	-	-		
133 - Additional Pay - Licensed	497	-	-	-		
210 - PERS	4,352	-	-	-		
213 - PERS UAL Contribution	2,321	-	-	-		
220 - Social Security	2,537	-	-	-		
231 - Workers Compensation	111	-	-	-		
241 - Medical Dental Insurance	69	-	-	-		
Total Function:	42,551	-	-	-		
Total Requirements:	42,551	-	-	-		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revene Funds

256 - Chinese Language & Culture

This fund used to supplement our Chinese language and instruction program through a grant matching donation from Portland State University (PSU). This sponsorship from PSU has been closed. Data is for historical information purposes only.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
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.						
241 - Medical Dental Insurance	-	15,886	-	-		
270 - Post Retirement Health Benefit	-	(15,886)	-	-		
<i>Total Function:</i>	-	-	-	-		
<i>Total Requirements:</i>	-	-	-	-		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

258 - Early Indicator & Intervention System

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	27,584	27,320	26,991	-		
Total Resources:	27,584	27,320	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	-	-	-		
112 - Classified Salaries	-	20,599	-	-		
210 - PERS	2,806	2,099	-	-		
213 - PERS UAL Contribution	1,505	2,884	-	-		
220 - Social Security	1,645	1,576	-	-		
231 - Workers Compensation	72	76	-	-		
233 - OR Paid Leave Employer Contribution	-	73	-	-		
241 - Medical Dental Insurance	54	13	-	-		
411 - Varied - Other Supplies	-	-	26,991	-		
Total Function:	27,584	27,320	26,991	-		
Total Requirements:	27,584	27,320	26,991	-		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revene Funds

259 - Educator Health & Well-Being Support

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	15,000	-	-	-		
5400 - Beginning Fund Balance	-	15,000	-	-		
<i>Total Function:</i>	<i>15,000</i>	<i>15,000</i>	<i>-</i>	<i>-</i>		
<i>Total Resources:</i>	<i>15,000</i>	<i>15,000</i>	<i>-</i>	<i>-</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	-	13,770	-	-		
460 - Non-Consumable Supplies	-	1,230	-	-		
<i>Total Function:</i>	<i>-</i>	<i>15,000</i>	<i>-</i>	<i>-</i>		
<i>Total Requirements:</i>	<i>-</i>	<i>15,000</i>	<i>-</i>	<i>-</i>		
<i>Total Fund:</i>	<i>(15,000)</i>	<i>-</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

260 - Retention Grant

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

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	1,022,789	-	-		
Total Resources:	-	1,022,789	-	-		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
111 - Licensed Salaries	-	381,424	-	-		
131 - Extra Duty Compensation	-	5,696	-	-		
132 - Classified Overtime	-	911	-	-		
133 - Additional Pay - Licensed	-	296,061	-	-		
134 - Additional Pay - Classified	-	19,616	-	-		
210 - PERS	-	83,848	-	-		
213 - PERS UAL Contribution	-	99,309	-	-		
220 - Social Security	-	53,828	-	-		
231 - Workers Compensation	-	2,484	-	-		
233 - OR Paid Leave Employer Contribution	-	1,278	-	-		
241 - Medical Dental Insurance	-	70,523	-	-		
341 - Travel Stipend	-	5,580	-	-		
411 - Varied - Other Supplies	-	2,231	-	-		
Total Function:	-	1,022,789	-	-		
Total Requirements:	-	1,022,789	-	-		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$198,395

263 - Title II-A Teacher Quality

Total: \$198,395

The purpose of this program is to increase academic achievement by improving teacher and principal quality. The funding from Title IV, held previously in Fund 252 and intended to improve students' academic achievement by increasing the capacity of State and Local Educational Agencies to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to improve the academic achievement and digital literacy of all students, has been consolidated with Title II-A per ODE's recommendation and approval. The award for 2024-25 is based on preliminary estimates from the Oregon Department of Education.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4519 - Title II-A	168,541	164,332	175,441	198,395		
5400 - Beginning Fund Balance	(42,213)	-	-	-		
<i>Total Function:</i>	<i>126,328</i>	<i>164,332</i>	<i>175,441</i>	<i>198,395</i>		
<i>Total Resources:</i>	<i>126,328</i>	<i>164,332</i>	<i>175,441</i>	<i>198,395</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	94,356	-	-		
133 - Additional Pay - Licensed	5,600	13,868	128,900	155,263		
210 - PERS	11,026	14,209	17,943	7,887		
213 - PERS UAL Contribution	5,995	15,151	18,046	21,737		
220 - Social Security	6,552	8,271	9,861	11,878		
231 - Workers Compensation	285	377	516	543		
232 - Unemployment Compensation	-	-	52	466		
233 - OR Paid Leave Employer Contribution	-	294	52	621		
241 - Medical Dental Insurance	16,830	17,805	-	-		
411 - Varied - Other Supplies	-	-	71	-		
<i>Total Function:</i>	<i>126,328</i>	<i>164,332</i>	<i>175,441</i>	<i>198,395</i>		
<i>Total Requirements:</i>	<i>126,328</i>	<i>164,332</i>	<i>175,441</i>	<i>198,395</i>		
<i>Total Fund:</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

266 - Youth Transition Program

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4703 - YTP Federal Funds	193,971	218,371	209,034	-		
5400 - Beginning Fund Balance	6,129	-	-	-		
Total Function:	200,100	218,371	209,034	-		
Total Resources:	200,100	218,371	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	114,586	119,426	117,221 2.25	-		
132 - Classified Overtime	-	22	-	-		
134 - Additional Pay - Classified	6,098	6,258	-	-		
210 - PERS	13,639	14,723	14,138	-		
213 - PERS UAL Contribution	8,448	17,372	16,411	-		
220 - Social Security	9,042	9,419	8,968	-		
231 - Workers Compensation	423	462	446	-		
232 - Unemployment Compensation	-	-	47	-		
233 - OR Paid Leave Employer Contribution	-	299	47	-		
241 - Medical Dental Insurance	46,213	46,850	45,072	-		
340 - Travel Expenses	668	1,201	3,378	-		
342 - Travel, Out of District	597	2,133	-	-		
411 - Varied - Other Supplies	387	206	3,306	-		
Total Function:	200,100	218,371	209,034 2.25	-		
Total Requirements:	200,100	218,371	209,034 2.25	-		
Total Fund:	-	-	- 2.25	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$62,646

267 - Title III

Total: \$62,646

This program is designed to support English Language Development (ELD) for students whose native language is not English. The award for 2024-25 is based on preliminary estimates from Oregon Department of Education.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
4514 - Title III	6,475	53,834	55,000	62,646		
5400 - Beginning Fund Balance	42,213	-	-	-		
<i>Total Function:</i>	48,688	53,834	55,000	62,646		
<i>Total Resources:</i>	48,688	53,834	55,000	62,646		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
111 - Licensed Salaries	-	11,398	-	-		
133 - Additional Pay - Licensed	3,194	2,247	-	26,232		
210 - PERS	322	1,411	-	1,333		
213 - PERS UAL Contribution	224	1,910	-	3,672		
220 - Social Security	243	1,043	-	2,007		
231 - Workers Compensation	11	48	-	92		
232 - Unemployment Compensation	-	-	-	79		
233 - OR Paid Leave Employer Contribution	-	37	-	105		
241 - Medical Dental Insurance	-	2,558	-	-		
312 - Instructional Program Improvement	24,248	-	50,000	29,126		
342 - Travel, Out of District	-	28,685	-	-		
411 - Varied - Other Supplies	18,243	2,746	5,000	-		
421 - Textbooks - District	2,204	1,750	-	-		
<i>Total Function:</i>	48,688	53,834	55,000	62,646		
<i>Total Requirements:</i>	48,688	53,834	55,000	62,646		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revene Funds

Total: \$2,745,715

270 - High School Success - Measure 98

Total: \$2,745,715

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
Resources									
<u>000 - Undesignated</u>									
3299 - Other Restricted Grants-In-Aid	2,623,921	2,692,431	2,830,522		2,745,715				
Total Resources:	2,623,921	2,692,431	2,830,522		2,745,715				
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	1,294,865	1,612,562	1,662,982	19.60	1,702,697	17.97			
112 - Classified Salaries	-	2,478	8,426	0.25	-				
121 - Substitutes - Licensed Salaries	6,344	-	-		-				
131 - Extra Duty Compensation	50	-	-		-				
133 - Additional Pay - Licensed	13,475	11,532	9,256		9,256				
210 - PERS	134,191	173,390	196,459		199,893				
213 - PERS UAL Contribution	90,642	229,176	235,293		239,674				
220 - Social Security	97,557	124,837	128,571		130,965				
231 - Workers Compensation	4,335	5,712	6,388		5,989				
232 - Unemployment Compensation	-	-	675		5,135				
233 - OR Paid Leave Employer Contribution	-	4,404	675		6,847				
241 - Medical Dental Insurance	259,867	349,748	425,390		407,560				
270 - Post Retirement Health Benefit	29,230	-	-		-				
411 - Varied - Other Supplies	436	449	-		37,699				
460 - Non-Consumable Supplies	-	218	-		-				
Total Function:	1,930,992	2,514,506	2,674,115	19.85	2,745,715	17.97			
<u>2000 - Support Services</u>									
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.									
111 - Licensed Salaries	409,581	95,556	99,189	1.00	-				
133 - Additional Pay - Licensed	15,111	11,843	-		-				
210 - PERS	47,124	14,483	13,807		-				
213 - PERS UAL Contribution	29,312	15,036	13,886		-				
220 - Social Security	30,333	7,939	7,588		-				
231 - Workers Compensation	1,398	373	377		-				
232 - Unemployment Compensation	-	-	40		-				
233 - OR Paid Leave Employer Contribution	-	267	40		-				
241 - Medical Dental Insurance	77,996	31,581	21,480		-				
270 - Post Retirement Health Benefit	22,113	-	-		-				
312 - Instructional Program Improvement	-	597	-		-				
319 - Other Instructional, Pro & Tech Svcs	59,960	-	-		-				
411 - Varied - Other Supplies	-	249	-		-				

<i>Total Function:</i>	<i>692,929</i>	<i>177,925</i>	<i>156,407</i>	<i>1.00</i>	<i>-</i>		
<i>Total Requirements:</i>	<i>2,623,921</i>	<i>2,692,431</i>	<i>2,830,522</i>	<i>20.85</i>	<i>2,745,715</i>	<i>17.97</i>	
<i>Total Fund:</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20.85</i>	<i>-</i>	<i>17.97</i>	

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$8,689,824

271 - Student Investment Account

Total: \$8,689,824

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

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$
Resources									
<u>000 - Undesignated</u>									
3299 - Other Restricted Grants-In-Aid	6,962,997	7,164,588	6,875,888		8,689,824				
Total Resources:	6,962,997	7,164,588	6,875,888		8,689,824				
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	1,871,705	2,052,875	2,032,550	26.60	2,552,513	29.90			
112 - Classified Salaries	92,385	98,773	68,276	1.00	70,735	1.00			
121 - Substitutes - Licensed Salaries	3,261	326	-		-				
131 - Extra Duty Compensation	5,598	6,171	-		-				
133 - Additional Pay - Licensed	5,849	12,219	169,788		1,275				
210 - PERS	200,331	234,739	269,273		304,190				
213 - PERS UAL Contribution	137,756	303,155	317,997		367,825				
220 - Social Security	146,946	164,632	173,763		200,990				
231 - Workers Compensation	6,673	7,692	8,664		9,191				
232 - Unemployment Compensation	-	-	913		7,880				
233 - OR Paid Leave Employer Contribution	-	5,761	913		10,505				
241 - Medical Dental Insurance	502,982	623,379	612,264		719,028				
270 - Post Retirement Health Benefit	59,603	-	-		-				
312 - Instructional Program Improvement	-	-	-		322,638				
341 - Travel Stipend	820	780	780		780				
411 - Varied - Other Supplies	-	-	73,266		-				
Total Function:	3,033,908	3,510,502	3,728,447	27.60	4,567,550	30.90			
<u>2000 - Support Services</u>									
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.									
111 - Licensed Salaries	2,497,516	2,123,870	1,942,337	23.50	2,560,762	27.50			
121 - Substitutes - Licensed Salaries	3,428	-	-		-				
133 - Additional Pay - Licensed	13,195	12,454	-		-				
210 - PERS	262,398	235,737	229,872		307,687				
213 - PERS UAL Contribution	175,206	300,614	271,927		358,943				
220 - Social Security	186,370	162,793	148,586		196,141				
231 - Workers Compensation	8,377	7,527	7,379		8,971				
232 - Unemployment Compensation	-	-	780		7,696				
233 - OR Paid Leave Employer Contribution	-	5,661	780		10,254				
241 - Medical Dental Insurance	513,734	548,409	504,780		623,700				
270 - Post Retirement Health Benefit	112,982	3,999	-		-				
318 - Prof. & Improvement Costs Non-Instructional	-	15,000	-		-				

319 - Other Instructional, Pro & Tech Svcs	46,789	61,777	36,000		40,000		
336 - Athletics & Activites Transportation	268	-	-		-		
341 - Travel Stipend	5,000	5,000	5,000		8,120		
351 - Telephone	-	750	-		-		
411 - Varied - Other Supplies	1,426	-	-		-		
420 - Textbooks	-	67,180	-		-		
470 - Computer Software	102,400	103,316	-		-		
<i>Total Function:</i>	<i>3,929,089</i>	<i>3,654,086</i>	<i>3,147,441</i>	<i>23.50</i>	<i>4,122,274</i>	<i>27.50</i>	
<i>Total Requirements:</i>	<i>6,962,997</i>	<i>7,164,588</i>	<i>6,875,888</i>	<i>51.10</i>	<i>8,689,824</i>	<i>58.40</i>	
<i>Total Fund:</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>51.10</i>	<i>-</i>	<i>58.40</i>	

West Linn - Wilsonville School District 3JT

Special Revene Funds

274 - Elem & Second Sch Emerg Relief (ESSER) Round III

Fund 274 - Elementary and Secondary School Emergency Education Relief Fund (ESSER) - In March 2021, received an additional \$3.9 million through the American Rescue Plan ACT (ARP). These funds were intended to address the issue of lost instructional time due to the pandemic. Of the \$3.9 million received, the District used a portion of this funding for Zoom licenses, Personal Protective equipment (PPE), disinfecting supplies, and the purchase of wireless hotspots for our students and staff. The remaining funds were used to staff full-time online Teachers, Counselors, and long-term Substitutes. This fund is fully expended and closed.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
5400 - Beginning Fund Balance	2,786	-	-	-		
<i>Total Resources:</i>	2,786	-	-	-		
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.						
411 - Varied - Other Supplies	2,786	-	-	-		
<i>Total Requirements:</i>	2,786	-	-	-		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

275 - Summer Grant Program Funding

In 2021, the Oregon legislature provided \$200 million to support credit earning and enrichment opportunities for students in grades K-12. For summer programs, the funding is split into two purposes: (1) engaging high school students in credit earning opportunities and (2) engage K-8 students in enrichment activities. The focus of this grant is to prioritize students experiencing disabilities and other student communities who have been historically underserved. The District did not qualify for this funding in the current fiscal year.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	490,109	115,115	-	-		
5400 - Beginning Fund Balance	(108,530)	-	-	-		
Total Function:	381,579	115,115	-	-		
Total Resources:	381,579	115,115	-	-		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
121 - Substitutes - Licensed Salaries	1,015	378	-	-		
123 - Temporary-Licensed	12,898	7,518	-	-		
124 - Temporary - Classified	2,681	2,032	-	-		
132 - Classified Overtime	152	-	-	-		
133 - Additional Pay - Licensed	176,474	73,095	-	-		
134 - Additional Pay - Classified	39,555	5,596	-	-		
210 - PERS	40,423	10,447	-	-		
213 - PERS UAL Contribution	16,255	6,455	-	-		
220 - Social Security	17,807	6,776	-	-		
231 - Workers Compensation	808	354	-	-		
241 - Medical Dental Insurance	2	-	-	-		
411 - Varied - Other Supplies	9,725	-	-	-		
Total Function:	317,795	112,651	-	-		
<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.						
332 - SSF Non-Reimbursable Student Transportat	55,967	-	-	-		
<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.						
132 - Classified Overtime	58	-	-	-		
134 - Additional Pay - Classified	5,578	1,899	-	-		
210 - PERS	1,213	256	-	-		
213 - PERS UAL Contribution	395	133	-	-		
220 - Social Security	431	145	-	-		
231 - Workers Compensation	142	31	-	-		
Total Function:	7,817	2,464	-	-		
Total Requirements:	381,579	115,115	-	-		
Total Fund:	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

276 - COVID-19

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

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	60,483	-	-		
<i>Total Resources:</i>	-	60,483	-	-		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
112 - Classified Salaries	-	38,798	-	-		
210 - PERS	-	4,609	-	-		
213 - PERS UAL Contribution	-	5,432	-	-		
220 - Social Security	-	2,861	-	-		
231 - Workers Compensation	-	149	-	-		
233 - OR Paid Leave Employer Contribution	-	115	-	-		
241 - Medical Dental Insurance	-	8,520	-	-		
<i>Total Function:</i>	-	60,483	-	-		
<i>Total Requirements:</i>	-	60,483	-	-		
<i>Total Fund:</i>	-	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

291 - Disabled Child

This fund is set up to receive the revenue from Clackamas Education Service District using our Special Education Child Count (SECC) Allocation. Starting in 2022-23, this fund has been moved to the General Fund.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
2190 - ESD Handicapped- Thru Co.	677,570	-	-	-		
5400 - Beginning Fund Balance	11,099	-	-	-		
<i>Total Function:</i>	688,669	-	-	-		
<i>Total Resources:</i>	688,669	-	-	-		
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	165,616	-	-	-		
112 - Classified Salaries	67,744	-	-	-		
121 - Substitutes - Licensed Salaries	294	-	-	-		
122 - Substitutes - Classified Salaries	53	-	-	-		
131 - Extra Duty Compensation	6,045	-	-	-		
133 - Additional Pay - Licensed	2,957	-	-	-		
134 - Additional Pay - Classified	1,058	-	-	-		
210 - PERS	27,713	-	-	-		
213 - PERS UAL Contribution	17,118	-	-	-		
220 - Social Security	17,852	-	-	-		
231 - Workers Compensation	837	-	-	-		
241 - Medical Dental Insurance	79,997	-	-	-		
341 - Travel Stipend	780	-	-	-		
<i>Total Function:</i>	388,063	-	-	-		
<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	132,080	-	-	-		
210 - PERS	16,449	-	-	-		
213 - PERS UAL Contribution	9,498	-	-	-		
220 - Social Security	10,392	-	-	-		
231 - Workers Compensation	446	-	-	-		
241 - Medical Dental Insurance	749	-	-	-		
341 - Travel Stipend	3,600	-	-	-		
<i>Total Function:</i>	173,213	-	-	-		
<i>Total Requirements:</i>	561,276	-	-	-		
<i>Total Fund:</i>	(127,393)	-	-	-		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

294 - Land

This fund is set up to receive and expense funds for the purposes of buying and selling real property within the District. Starting in the 2022-23 fiscal year, this fund has been moved to Capital Assets Fund 470 per the auditor's recommendation.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	18,108	-	-	-		
5400 - Beginning Fund Balance	4,503,492	-	-	-		
<i>Total Function:</i>	<i>4,521,601</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<i>Total Resources:</i>	<i>4,521,601</i>	<i>-</i>	<i>-</i>	<i>-</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.						
390 - Other Gen Pro & Tech Svcs	89,227	-	-	-		
460 - Non-Consumable Supplies	2,206	-	-	-		
642 - Other Dues & Fees	0	-	-	-		
<i>Total Function:</i>	<i>91,433</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<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.						
383 - Architect/Engineering Services	6,900	-	-	-		
510 - Land Acquisition	3,015,056	-	-	-		
<i>Total Function:</i>	<i>3,021,956</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<i>Total Requirements:</i>	<i>3,113,389</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<i>Total Fund:</i>	<i>(1,408,212)</i>	<i>-</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revene Funds

Total: \$3,383,783

295 - Student Body

Total: \$3,383,783

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1700 - Extracurricular Activities	1,739,605	2,164,953	3,236,997	2,116,533		
5400 - Beginning Fund Balance	1,413,252	1,511,187	1,267,250	1,267,250		
<i>Total Function:</i>	<i>3,152,857</i>	<i>3,676,140</i>	<i>4,504,247</i>	<i>3,383,783</i>		
<i>Total Resources:</i>	<i>3,152,857</i>	<i>3,676,140</i>	<i>4,504,247</i>	<i>3,383,783</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	1,641,670	2,325,775	4,504,247	3,383,783		
<i>Total Requirements:</i>	<i>1,641,670</i>	<i>2,325,775</i>	<i>4,504,247</i>	<i>3,383,783</i>		
<i>Total Fund:</i>	<i>(1,511,187)</i>	<i>(1,350,365)</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$3,656,201

297 - Nutrition Services

Total: \$3,656,201

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
000 - Undesignated						
1612 - Lunch	(4,726)	762,884	550,644	915,463		
1631 - Catering	5,018	4,452	3,438	10,500		
1632 - Vendor Rebates	6,122	6,610	4,194	10,000		
1635 - Facility Use/Kitchenstaff	-	336	-	500		
1920 - Contributions, Donations fr Private Source	-	200	-	200		
1960 - Recovery of Prior Years' Expenditures	59,811	-	-	-		
1990 - Miscellaneous	3,017	1,611	2,067	-		
3102 - State School Fund - School Lunch Match	-	26,281	25,000	27,000		
3299 - Other Restricted Grants-In-Aid	24,024	42,000	16,459	24,000		
4504 - School Nutrition Program - Breakfast	402,925	171,504	276,055	205,805		
4505 - School Nutrition Program - Lunch	2,370,135	1,067,782	1,821,645	1,281,338		
4910 - Commodities Revenue	192,938	229,205	213,964	156,248		
5200 - Interfund Transfers	20,335	-	-	-		
5400 - Beginning Fund Balance	299,247	1,025,147	-	1,025,147		
Total Function:	3,378,846	3,338,013	2,913,466	3,656,201		
Total Resources:	3,378,846	3,338,013	2,913,466	3,656,201		
Requirements						
3000 - Enterprise and Community Services.						
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	597,133	650,479	863,560 27.81	1,299,912 31.63		
114 - Managerial-Classified	95,081	88,471	104,866 1.00	108,644 1.00		
122 - Substitutes - Classified Salaries	-	11,383	-	11,218		
132 - Classified Overtime	4,146	6,799	-	-		
134 - Additional Pay - Classified	47,368	57,764	-	26,357		
210 - PERS	74,085	72,166	107,684	160,288		
213 - PERS UAL Contribution	52,810	112,302	136,881	203,764		
220 - Social Security	56,020	61,357	74,796	111,338		
231 - Workers Compensation	13,936	12,613	18,849	25,952		
232 - Unemployment Compensation	-	-	391	4,368		
233 - OR Paid Leave Employer Contribution	-	1,912	391	5,822		
241 - Medical Dental Insurance	202,778	224,372	420,678	462,028		
322 - Repair and Maintenance Services	-	-	-	750		
340 - Travel Expenses	-	-	-	950		
341 - Travel Stipend	9,354	10,834	9,300	9,300		
355 - Printing & Binding	-	-	-	820		
390 - Other Gen Pro & Tech Svcs	11,206	15,469	18,000	230		
411 - Varied - Other Supplies	113,337	26,525	5,000	25,000		
450 - Food - Nutrition Services ONLY	1,044,848	871,780	1,131,803	1,167,840		
460 - Non-Consumable Supplies	-	5,706	-	-		
470 - Computer Software	16,690	17,174	17,174	26,000		
480 - Computer Hardware	-	32,448	-	1,000		
541 - Initial and Additional Equipment	7,695	-	-	-		

642 - Other Dues & Fees	7,213	4,620	4,093		4,620		
<i>Total Function:</i>	<i>2,353,699</i>	<i>2,284,173</i>	<i>2,913,466</i>	<i>28.81</i>	<i>3,656,201</i>	<i>32.63</i>	
<i>Total Requirements:</i>	<i>2,353,699</i>	<i>2,284,173</i>	<i>2,913,466</i>	<i>28.81</i>	<i>3,656,201</i>	<i>32.63</i>	
<i>Total Fund:</i>	<i>(1,025,147)</i>	<i>(1,053,840)</i>	<i>-</i>	<i>28.81</i>	<i>-</i>	<i>32.63</i>	

West Linn - Wilsonville School District 3JT

Special Revenue Funds

298 - Community Services

This fund is set up for the collection of revenues and expenditures for Community Services. Starting in the 2022-23 fiscal year, this fund has been moved to General Fund Function 3310.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1911 - Rental of Buildings	218,889	-	-	-		
5400 - Beginning Fund Balance	90,474	-	-	-		
<i>Total Function:</i>	<i>309,362</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<i>Total Resources:</i>	<i>309,362</i>	<i>-</i>	<i>-</i>	<i>-</i>		
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	70,842	-	-	-		
114 - Managerial-Classified	59,583	-	-	-		
124 - Temporary - Classified	6,508	-	-	-		
133 - Additional Pay - Licensed	4,038	-	-	-		
134 - Additional Pay - Classified	3,838	-	-	-		
210 - PERS	14,818	-	-	-		
213 - PERS UAL Contribution	10,228	-	-	-		
220 - Social Security	10,690	-	-	-		
231 - Workers Compensation	521	-	-	-		
241 - Medical Dental Insurance	59,474	-	-	-		
322 - Repair and Maintenance Services	404	-	-	-		
340 - Travel Expenses	211	-	-	-		
341 - Travel Stipend	1,375	-	-	-		
354 - Advertising	230	-	-	-		
411 - Varied - Other Supplies	711	-	-	-		
470 - Computer Software	5,267	-	-	-		
<i>Total Function:</i>	<i>248,739</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<i>Total Requirements:</i>	<i>248,739</i>	<i>-</i>	<i>-</i>	<i>-</i>		
<i>Total Fund:</i>	<i>(60,623)</i>	<i>-</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Special Revene Funds

Total: \$438,669

299 - Outdoor School

Total: \$438,669

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. .

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	310,314	441,745	325,500	438,669		
Total Resources:	310,314	441,745	325,500	438,669		
Requirements						
<u>1000 - Instruction</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
124 - Temporary - Classified	-	977	-	-		
131 - Extra Duty Compensation	52,931	45,356	55,579	57,802		
132 - Classified Overtime	-	476	-	369		
133 - Additional Pay - Licensed	-	2,234	-	2,279		
134 - Additional Pay - Classified	-	439	-	448		
210 - PERS	5,586	5,389	7,736	3,094		
213 - PERS UAL Contribution	3,705	6,927	7,781	8,526		
220 - Social Security	4,049	3,781	4,253	4,658		
231 - Workers Compensation	219	187	223	213		
232 - Unemployment Compensation	-	-	22	184		
233 - OR Paid Leave Employer Contribution	-	198	22	243		
324 - Rentals	235,439	365,393	241,411	352,380		
360 - Charter School Payments	8,384	10,388	8,473	8,473		
Total Function:	310,314	441,745	325,500	438,669		
Total Requirements:	310,314	441,745	325,500	438,669		
Total Fund:	-	-	-	-		

FINANCIAL SECTION:

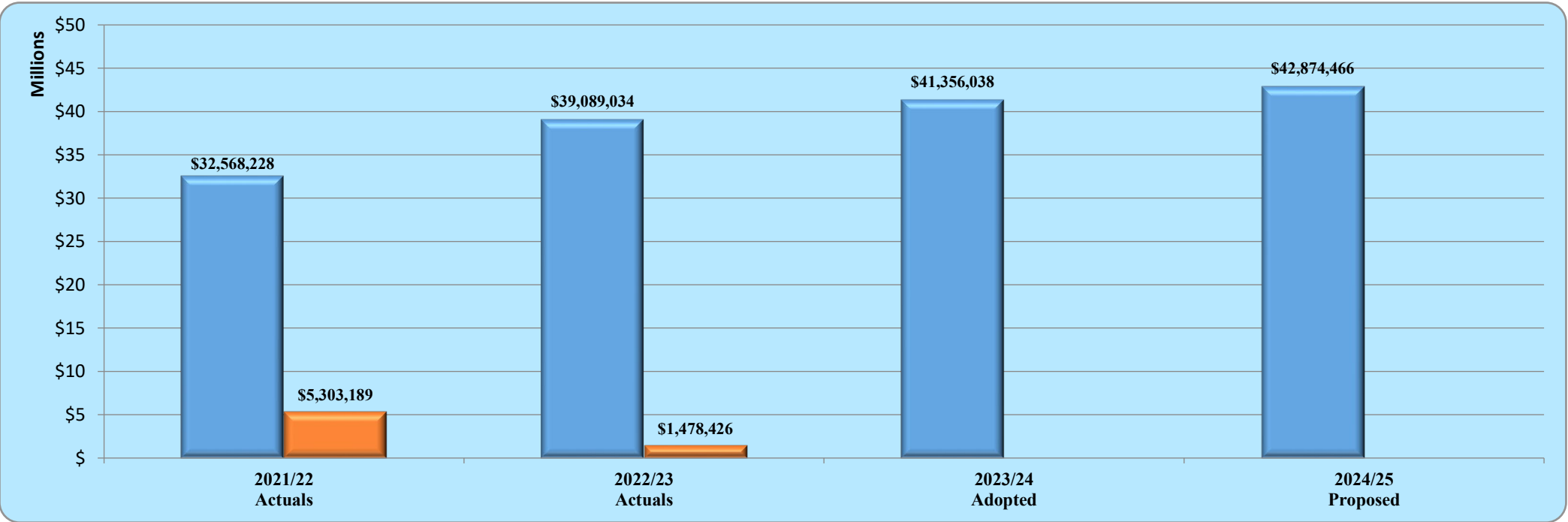
III-C. DEBT SERVICE FUNDS

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: \$42,874,466

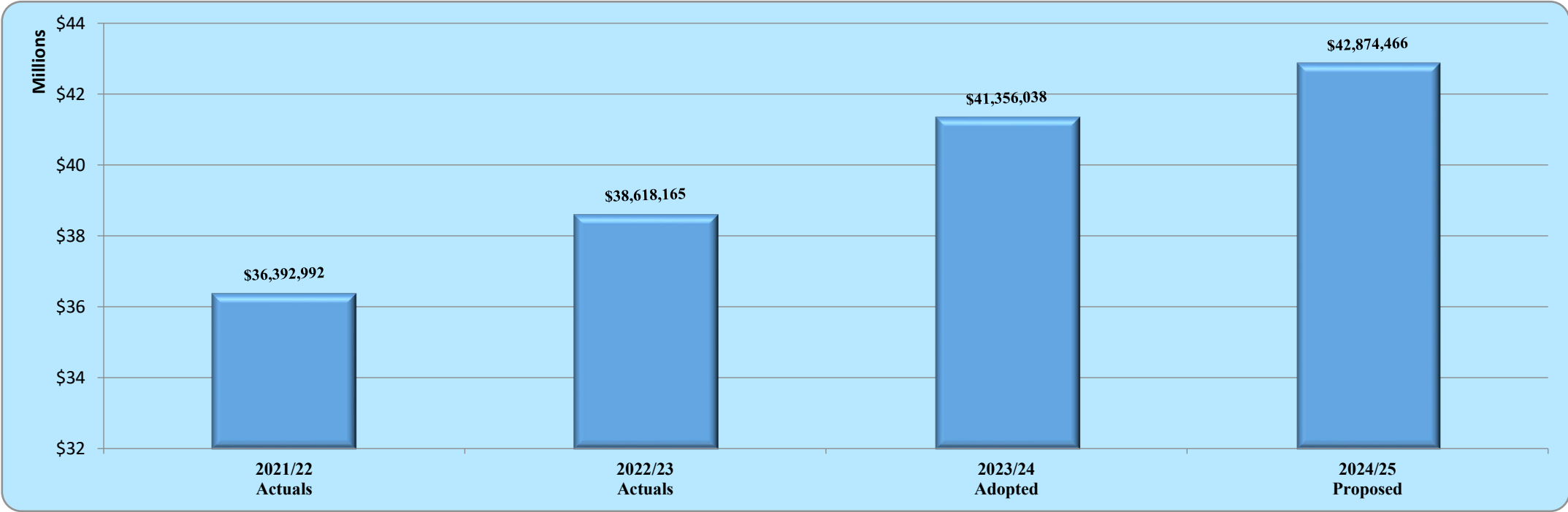


	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
Object	\$	\$	\$	\$	%	\$	\$
1000 - Revenue From Local Sources	32,568,228	39,089,034	41,356,038	42,874,466	100.0		
5000 - Other Sources	5,303,189	1,478,426	-	-			
Total Object:	37,871,417	40,567,460	41,356,038	42,874,466	100.0		

West Linn - Wilsonville School District 3JT

Debt Service Fund Requirements by Object

Total: \$42,874,466



	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Object	\$	\$	\$	\$	\$ FTE	\$ FTE
600 - Other Objects	36,392,992	38,618,165	41,356,038	42,874,466		
Total Object:	36,392,992	38,618,165	41,356,038	42,874,466		

GENERAL OBLIGATION BOND DEBT SERVICE

FUND 300

This fund accumulates resources and pays the principal and interest of the general obligation (GO) fund. Its primary resource is property taxes. There are four series in the fiscal year 2024-2025 Budget Year.

1. Series 2015 = \$16,263,250 (\$12,820,000.00 principal and \$3,443,250.00 interest)
2. Series 2020B = \$2,494,250.00 (\$975,000.00 principal and \$1,519,250.00 interest)
3. Series 2020C = \$3,174,796.96 (\$1,525,000.00 principal, \$1,649,796.76 interest)
4. Series 2022 = \$8,448,250 (6,020,000.00 principal, \$2,428,250.00 interest)

OUTSTANDING BONDS	PRINCIPAL	INTEREST	TOTAL
Series 2015	\$12,820,000.00	\$ 3,443,250.00	\$16,263,250.00
Series 2020B	\$ 975,000.00	\$ 1,519,250.00	\$ 2,494,250.00
Series 2020C	\$ 1,525,000.00	\$ 1,649,796.76	\$ 3,174,796.76
Series 2022	\$ 6,020,000.00	\$ 2,428,250.00	\$ 8,448,250.00
TOTAL DEBT SERVICE	\$21,340,000.00	\$ 9,040,546.76	\$30,380,546.76
County Collection Rate			97.00%
Taxes to be Levied			\$31,320,151.29

FY2023-24 Total Assessed Value (AV)

\$10,264,601,304.00

2024-25 Estimated Growth in Total AV 4-4.5%

Projected 2024-25 Bond Levy Rate at 4.0% AV Growth \$10,675,185,356

\$31,320,151/\$10,675,185,356= \$2.9339/1,000.00

Projected 2024-25 Bond Levy Rate at 4.5% AV Growth \$10,726,508,362

\$31,320,151/\$10,726,508,362= \$2.9199/1,000.00

West Linn - Wilsonville School District 3JT

Debt Service Funds

Total: \$31,320,151

300 - Debt Service Funds

Total: \$31,320,151

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1111 - Current Year's Taxes	24,139,905	27,551,698	29,786,231	30,837,939		
1112 - Prior Years Taxes	299,328	441,490	381,177	393,331		
1190 - Penalties and Interest On Taxes	60,941	54,941	84,706	88,881		
1990 - Miscellaneous	-	408,453	-	-		
5400 - Beginning Fund Balance	3,750,348	1,196,237	-	-		
<i>Total Function:</i>	<i>28,250,521</i>	<i>29,652,820</i>	<i>30,252,114</i>	<i>31,320,151</i>		
<i>Total Resources:</i>	<i>28,250,521</i>	<i>29,652,820</i>	<i>30,252,114</i>	<i>31,320,151</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	19,260,000	11,593,681	18,453,790	21,924,106		
620 - Interest	7,794,284	16,314,896	11,798,324	9,396,045		
<i>Total Function:</i>	<i>27,054,284</i>	<i>27,908,577</i>	<i>30,252,114</i>	<i>31,320,151</i>		
<i>Total Requirements:</i>	<i>27,054,284</i>	<i>27,908,577</i>	<i>30,252,114</i>	<i>31,320,151</i>		
<i>Total Fund:</i>	<i>(1,196,237)</i>	<i>(1,744,243)</i>	<i>-</i>	<i>-</i>		

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
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	136,266	2,601,266
	<u>\$ 16,850,000</u>	<u>\$ 2,191,853</u>	<u>\$ 19,041,853</u>

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

West Linn - Wilsonville School District 3JT

Debt Service Funds
Total: \$5,221,470
320 - PERS UAL
Total: \$5,221,470

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	13,623	83,770	11,200	21,698		
1970 - Services Provided Other Funds	3,237,924	4,537,839	4,967,267	5,199,772		
5400 - Beginning Fund Balance	1,552,841	281,581	-	-		
9770 - Unassigned Fund Balance	-	(4,813,163)	-	-		
Total Function:	4,804,388	90,027	4,978,467	5,221,470		
Total Resources:	4,804,388	90,027	4,978,467	5,221,470		
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	3,025,000	3,415,000	3,835,000	4,290,000		
621 - Regular Interest	1,497,806	1,332,248	1,143,465	931,468		
642 - Other Dues & Fees	1	1	2	2		
Total Function:	4,522,807	4,747,249	4,978,467	5,221,470		
Total Requirements:	4,522,807	4,747,249	4,978,467	5,221,470		
Total Fund:	(281,581)	4,657,222	-	-		

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
FY2024- 2025	4,050,000	2,282,843	6,332,843
FY2025- 2026	4,300,000	2,247,446	6,547,446
FY2026- 2027	4,570,000	2,199,974	6,769,974
FY2027- 2028	4,865,000	2,137,822	7,002,822
FY2028- 2029	5,175,000	2,063,387	7,238,387
FY2029- 2030	5,510,000	1,975,050	7,485,050
FY2030- 2031	5,865,000	1,875,484	7,740,484
FY2031- 2032	6,240,000	1,764,812	8,004,812
FY2032- 2033	6,640,000	1,637,703	8,277,703
FY2033- 2034	7,065,000	1,491,158	8,556,158
FY2034- 2035	7,525,000	1,324,636	8,849,636
FY2035- 2036	8,010,000	1,139,747	9,149,747
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>\$ 102,165,000</u>	<u>\$ 24,338,671</u>	<u>\$ 126,503,671</u>

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

West Linn - Wilsonville School District 3JT

Debt Service Funds

Total: \$6,332,845

321 - PERS UAL-2021A Bond

Total: \$6,332,845

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	3,345	49,014	13,780	13,785		
1970 - Services Provided Other Funds	4,813,163	5,961,829	6,111,677	6,319,060		
5400 - Beginning Fund Balance	-	607	-	-		
9770 - Unassigned Fund Balance	-	607	-	-		
<i>Total Function:</i>	4,816,508	6,012,057	6,125,457	6,332,845		
<i>Total Resources:</i>	4,816,508	6,012,057	6,125,457	6,332,845		
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	2,810,000	3,645,000	3,820,000	4,050,000		
621 - Regular Interest	2,005,901	2,316,829	2,305,455	2,282,843		
642 - Other Dues & Fees	-	511	2	2		
<i>Total Function:</i>	4,815,901	5,962,340	6,125,457	6,332,845		
<i>Total Requirements:</i>	4,815,901	5,962,340	6,125,457	6,332,845		
<i>Total Fund:</i>	(607)	(49,717)	-	-		

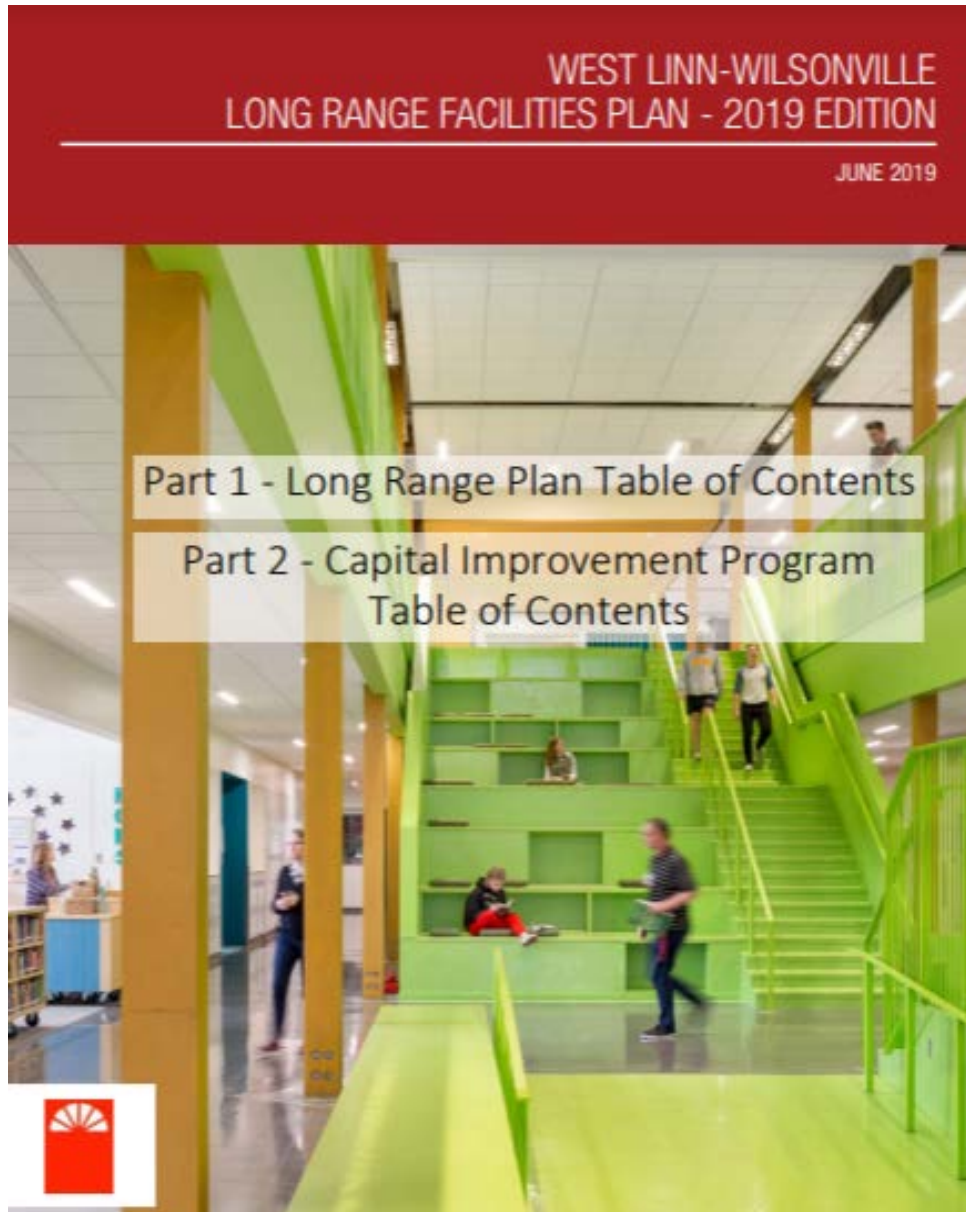
FINANCIAL SECTION:

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

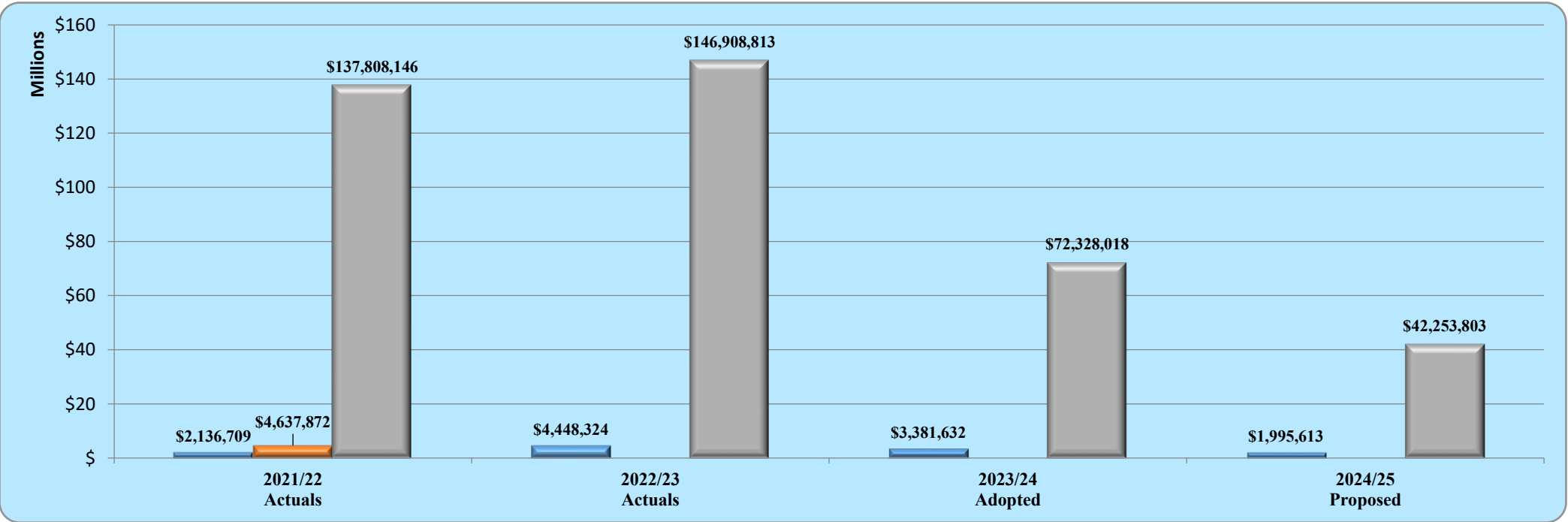
https://www.wlwg.k12.or.us/cms/lib/OR01001812/Centricity/Domain/100/WLWG_LRFP_2019_FINAL%20LR%20Links.pdf

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>

West Linn - Wilsonville School District 3JT

Capital Projects Fund Resources by Object

Total: \$44,249,416

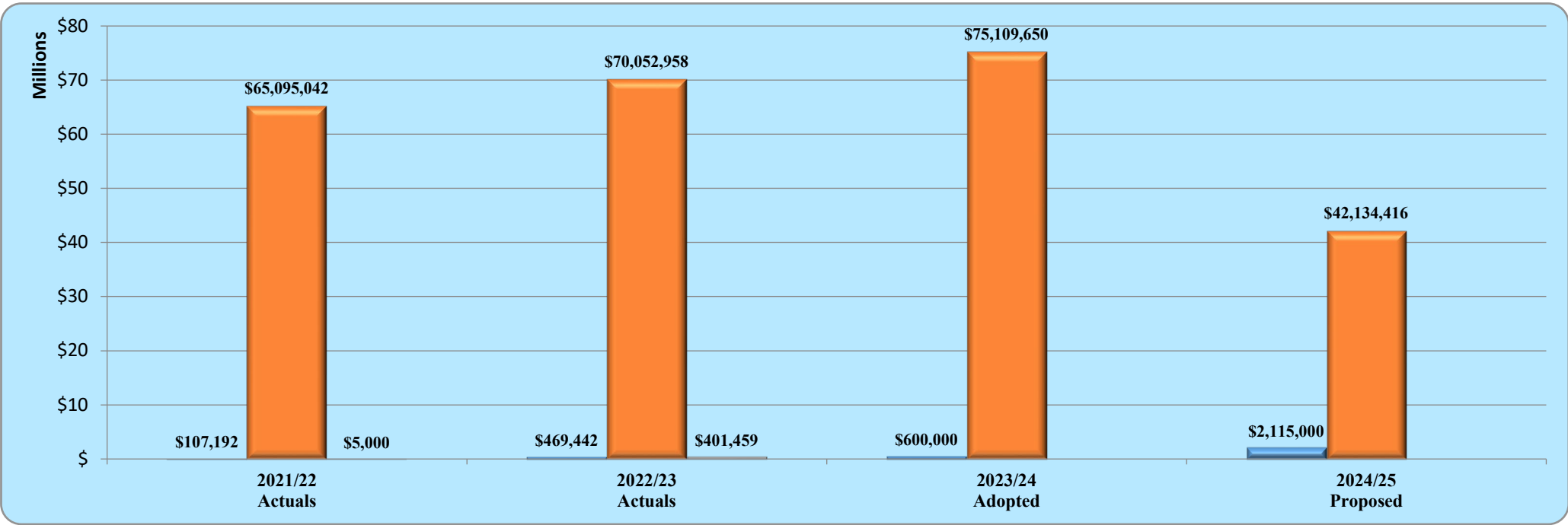





	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
Object	\$	\$	\$	\$	%	\$	\$
1000 - Revenue From Local Sources	2,136,709	4,448,324	3,381,632	1,995,613	4.5		
3000 - Revenue From State Sources	4,637,872	-	-	-			
5000 - Other Sources	137,808,146	146,908,813	72,328,018	42,253,803	95.5		
Total Object:	144,582,727	151,357,136	75,709,650	44,249,416	100.0		

West Linn - Wilsonville School District 3JT

Capital Projects Fund Requirements by Function

Total: \$44,249,416

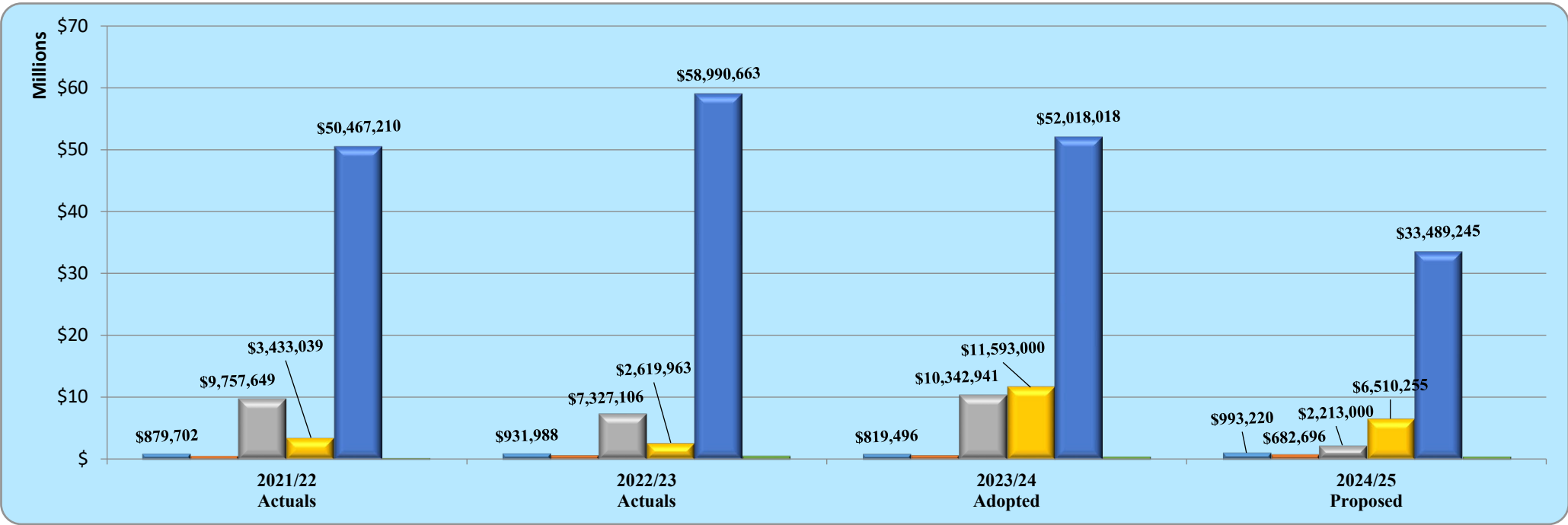


	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Function	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services	107,192	469,442	600,000	 2,115,000		
4000 - Facilities Acquisition and Construction	65,095,042	70,052,958	75,109,650 8.15	 42,134,416 8.75		
5000 - Other Uses	5,000	401,459	-	 -		
Total Function:	65,207,234	70,923,859	75,709,650 8.15	44,249,416 8.75		

West Linn - Wilsonville School District 3JT

Capital Projects Fund Requirements by Object

Total: \$44,249,416



	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries	879,702	931,988	819,496 8.15	993,220 8.75		
200 - Associated Payroll Costs	492,405	569,368	575,695	682,696		
300 - Purchased Services	9,757,649	7,327,106	10,342,941	2,213,000		
400 - Supplies and Materials	3,433,039	2,619,963	11,593,000	6,510,255		
500 - Capital Outlay	50,467,210	58,990,663	52,018,018	33,489,245		
600 - Other Objects	177,228	484,771	360,500	361,000		
Total Object:	65,207,234	70,923,859	75,709,650 8.15	44,249,416 8.75		

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$37,864,313

419 - 2019 Bond

Total: \$37,864,313

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	608,980	2,014,203	2,631,459	1,447,302		
1530 - Gain or Loss On Sale of Investments	(1,576,009)	322,091	-	-		
1960 - Recovery of Prior Years' Expenditures	-	4	-	-		
1990 - Miscellaneous	2,212,806	1,175,418	-	-		
3299 - Other Restricted Grants-In-Aid	4,637,872	-	-	-		
5110 - Bond Proceeds	-	65,786,474	65,786,474	36,417,011		
5200 - Interfund Transfers	430,510	38,633	-	-		
5400 - Beginning Fund Balance	134,156,224	75,839,253	-	-		
Total Function:	140,470,383	145,176,077	68,417,933	37,864,313		
Total Resources:	140,470,383	145,176,077	68,417,933	37,864,313		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
113 - Administrators	68,964	73,137	-	-		
210 - PERS	8,761	8,092	-	-		
213 - PERS UAL Contribution	5,342	9,598	-	-		
220 - Social Security	5,534	5,695	-	-		
231 - Workers Compensation	237	258	-	-		
233 - OR Paid Leave Employer Contribution	-	150	-	-		
241 - Medical Dental Insurance	15,054	16,670	-	-		
341 - Travel Stipend	3,300	1,650	-	-		
Total Function:	107,192	115,248	-	-		
<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	497,214	510,140	551,456 6.55	456,789 5.10		
113 - Administrators	40,623	43,080	-	-		
114 - Managerial-Classified	265,726	285,466	268,040 2.70	536,431 3.65		
132 - Classified Overtime	-	1,670	-	-		
133 - Additional Pay - Licensed	6,557	15,857	-	-		
134 - Additional Pay - Classified	619	2,638	-	-		
210 - PERS	104,686	90,940	95,820	120,133		
213 - PERS UAL Contribution	60,414	114,607	117,965	142,577		
220 - Social Security	61,118	65,112	64,462	77,127		
231 - Workers Compensation	4,508	3,104	3,201	4,630		
232 - Unemployment Compensation	-	-	335	3,057		
233 - OR Paid Leave Employer Contribution	-	1,964	335	4,073		
241 - Medical Dental Insurance	226,750	253,179	293,577	331,099		
318 - Prof. & Improvement Costs Non-Instructional	215	-	-	-		

322 - Repair and Maintenance Services	-	3,670	-	-	-		
323 - Property Insurance	141,628	23,250	130,000	60,000			
324 - Rentals	14,374	18,473	-	-			
325 - Electricity	-	5,590	-	-			
326 - Heating/Cooling Fuel	-	6,141	-	-			
328 - Garbage	-	4,589	-	-			
340 - Travel Expenses	-	-	5,000	5,000			
341 - Travel Stipend	7,673	16,477	19,500	22,500			
342 - Travel, Out of District	-	337	5,000	10,000			
351 - Telephone	900	3,147	-	-			
354 - Advertising	2,079	2,590	15,000	5,000			
355 - Printing & Binding	28,004	16,960	45,000	10,000			
382 - Legal Services	79,206	47,589	170,000	75,000			
383 - Architect/Engineering Services	4,988,981	5,335,490	730,000	190,000			
385 - Management Services	1,123,821	843,233	3,330,000	930,000			
389 - Other Non-Instructional Prof. & Technical Svcs	2,155,903	461,525	1,570,000	50,000			
390 - Other Gen Pro & Tech Svcs	1,180,929	73,602	3,375,000	135,000			
411 - Varied - Other Supplies	89,490	122,421	1,055,000	270,000			
412 - Athletic Supplies	-	56,811	-	-			
414 - Maintenance Supplies	-	-	60,000	20,000			
460 - Non-Consumable Supplies	330,199	689,553	3,500,000	1,800,000			
470 - Computer Software	234,493	111,703	700,000	500,000			
480 - Computer Hardware	2,260,418	1,583,127	4,250,000	2,205,000			
522 - Building Construction	50,309,539	58,656,421	47,987,742	29,549,897			
530 - Improvements Other Than Buildings	50	1,800	50,000	50,000			
541 - Initial and Additional Equipment	-	-	25,000	300,000			
550 - Depreciable Technology	149,258	54,213	-	-			
640 - Dues and Fees	500	-	-	500			
642 - Other Dues & Fees	100,869	62,091	500	500			
659 - Other Insurance & Judgements	50,000	-	-	-			
670 - Taxes and Licenses	2,194	-	-	-			
Total Function:	64,518,938	69,588,562	68,417,933	9.25	37,864,313	8.75	
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	401,459	-	-			
Total Requirements:	64,631,130	70,105,269	68,417,933	9.25	37,864,313	8.75	
Total Fund:	(75,839,253)	(75,070,809)	-	9.25	-	8.75	

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$915,596

425 - 2014 Bond

Total: \$915,596

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	8,563	37,737	51,517	37,000		
5400 - Beginning Fund Balance	1,564,988	1,521,623	1,287,931	878,596		
<i>Total Function:</i>	<i>1,573,551</i>	<i>1,559,360</i>	<i>1,339,448</i>	<i>915,596</i>		
<i>Total Resources:</i>	<i>1,573,551</i>	<i>1,559,360</i>	<i>1,339,448</i>	<i>915,596</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.						
340 - Travel Expenses	-	-	1,000	5,000		
341 - Travel Stipend	12	-	-	-		
354 - Advertising	-	-	1,000	2,000		
355 - Printing & Binding	91	-	3,000	10,500		
382 - Legal Services	-	-	10,000	21,000		
383 - Architect/Engineering Services	30,533	42,704	60,000	227,000		
385 - Management Services	-	-	60,000	130,000		
389 - Other Non-Instructional Prof. & Technical Se	-	1,129	10,000	5,000		
390 - Other Gen Pro & Tech Svcs	-	-	35,500	5,000		
411 - Varied - Other Supplies	-	-	1,000	2,000		
460 - Non-Consumable Supplies	8,520	17,682	305,000	10,500		
470 - Computer Software	-	-	30,000	3,000		
480 - Computer Hardware	11,549	2,502	56,000	56,000		
522 - Building Construction	1,223	99,870	200,000	418,596		
530 - Improvements Other Than Buildings	-	-	566,948	20,000		
642 - Other Dues & Fees	-	0	-	-		
<i>Total Function:</i>	<i>51,928</i>	<i>163,887</i>	<i>1,339,448</i>	<i>915,596</i>		
<i>Total Requirements:</i>	<i>51,928</i>	<i>163,887</i>	<i>1,339,448</i>	<i>915,596</i>		
<i>Total Fund:</i>	<i>(1,521,623)</i>	<i>(1,395,474)</i>	<i>-</i>	<i>-</i>		

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$3,124,998

470 - Capital Projects - Land

Total: \$3,124,998

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1510 - Interest On Investments	-	45,955	63,493	150,464		
1930 - Rental or Lease Payments From Private Con	-	28,622	-	-		
5150 - Loan Receipts	-	300,000	150,000	-		
5300 - Sale or Loss of Fixed Assets	-	-	1,387,200	-		
5400 - Beginning Fund Balance	-	1,408,212	1,587,334	2,974,534		
<i>Total Function:</i>	-	1,782,789	3,188,027	3,124,998		
<i>Total Resources:</i>	-	1,782,789	3,188,027	3,124,998		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
382 - Legal Services	-	344,770	-	15,000		
390 - Other Gen Pro & Tech Svcs	-	1,750	300,000	300,000		
460 - Non-Consumable Supplies	-	1,044	-	-		
642 - Other Dues & Fees	-	-	300,000	300,000		
670 - Taxes and Licenses	-	6,630	-	-		
<i>Total Function:</i>	-	354,194	600,000	615,000		
<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	-	-	2,588,027	2,509,998		
<i>Total Requirements:</i>	-	354,194	3,188,027	3,124,998		
<i>Total Fund:</i>	-	(1,428,595)	-	-		

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$2,344,509

492 - Construction Excise Tax

Total: \$2,344,509

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.

	2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>000 - Undesignated</u>						
1130 - Construction Excise TAX	823,480	743,533	550,000	250,000		
1510 - Interest On Investments	10,139	60,479	85,163	110,847		
1990 - Miscellaneous	48,751	20,280	-	-		
5400 - Beginning Fund Balance	1,656,424	2,014,618	2,129,079	1,983,662		
<i>Total Function:</i>	2,538,793	2,838,910	2,764,242	2,344,509		
<i>Total Resources:</i>	2,538,793	2,838,910	2,764,242	2,344,509		
Requirements						
<u>2000 - Support Services</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
420 - Textbooks	-	-	-	1,500,000		
<u>4000 - Facilities Acquisition and Construction</u>						
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.						
354 - Advertising	-	459	-	-		
355 - Printing & Binding	-	1,093	-	-		
359 - Other Communication Services	-	-	100,000	-		
383 - Architect/Engineering Services	-	44,707	100,000	-		
389 - Other Non-Instructional Prof. & Technical Svcs	-	5,367	-	-		
390 - Other Gen Pro & Tech Svcs	-	20,815	267,941	-		
420 - Textbooks	-	-	1,000,000	-		
430 - Library Books	-	-	500,000	-		
460 - Non-Consumable Supplies	392,998	21,159	35,000	35,000		
470 - Computer Software	14,188	-	60,000	60,000		
480 - Computer Hardware	91,185	13,961	41,000	48,755		
522 - Building Construction	-	89,431	-	100,000		
541 - Initial and Additional Equipment	-	88,928	500,301	440,754		
550 - Depreciable Technology	7,140	-	100,000	100,000		
642 - Other Dues & Fees	18,665	14,591	60,000	60,000		
<i>Total Function:</i>	524,175	300,510	2,764,242	844,509		
<i>Total Requirements:</i>	524,175	300,510	2,764,242	2,344,509		
Total Fund:	(2,014,618)	(2,538,400)	-	-		

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

FUNCTION 5200 TRANSFERS OF FUNDS

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

FUNCTION 6000 CONTINGENCIES

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

OBJECT 810 PLANNED RESERVE

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

STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion Budget with a 49/51 split as of 3/25/2024

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

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$48,354,544.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$1,266,895.60
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	=	\$49,622,439.60

2024-2025 Experience Adjustment

District Average Teacher Experience	=	13.25
State Average Teacher Experience	=	11.85
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.40

2024-2025 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	=	\$7,480,372.00
Transportation per ADMr Rank		43%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$5,236,260.40		

2024-2025 Extended ADMw

2024-2025 ADMw 10,309.27

2023-2024 ADMw 10,358.94

Extended ADMw 10,358.94

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.4 by \$25 then add \$4500 to the result = \$4,535.00

Then multiply \$4,535.00 by the Extended ADMw 10358.9385 and then by the funding ratio 2.340889528924 = \$109,969,807.57

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$109,969,807.57 to the Transportation Grant \$5,236,260.40 = \$115,206,067.97

2024-2025 State School Fund Grant

Subtract the Local Revenue \$49,622,439.60 from the Total Formula Revenue \$115,206,067.97 = \$65,583,628.36

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,616

Total Formula Revenue per Extended ADMw = \$11,121

Charter Schools Rate(ORS 338.155) = \$10,667

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Clackamas County, West Linn-Wilsonville SD 3J

District ID: 1922

2024-2025 Extended ADMw**West Linn-Wilsonville SD 3J: District total extended ADMw for funding calculations**

	2024-2025		2023-2024	
ADMr:	9,079.00 X 1.00 =	9,079.00	8,909.48 X 1.00 =	8,909.48
Students in ESL programs:	240.00 X 0.50 =	120.00	470.86 X 0.50 =	235.43
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.60 X 1.00 =	0.60
998.7 IEP Students capped at 11% of District ADMr:	998.69 X 1.00 =	998.69	992.18 X 1.00 =	992.18
Students on IEP Above 11% of ADMr:	1.80 X 1.00 =	1.80	1.80 X 1.00 =	1.80
Students in Poverty:	431.11 X 0.25 =	107.78	423.05 X 0.25 =	105.76
Students in Foster Care and Neglected/Delinquent:	8.00 X 0.25 =	2.00	8.00 X 0.25 =	2.00
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
	2024-2025 ADMw	10,309.27	2023-2024 ADMw	10,247.26
	West Linn-Wilsonville SD 3J Extended ADMw		10,358.94	

Three Rivers Charter School: Charter ADMw for information only

	2024-2025		2023-2024	
ADMr:	0.00 X 1.00 =	0.00	110.37 X 1.00 =	110.37
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	5.25 X 0.25 =	1.31
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
	2024-2025 ADMw	0.00	2023-2024 ADMw	111.68

West Linn-Wilsonville SD 3J Extended ADMw**10,358.94**

2024-25 Budget Survey Results

On April 16, 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 2024-25 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 1,300 online survey responses were received before it closed on May 1st. Survey data was used by the school district to finalize the proposed budget.

Survey Respondent Breakdown

Number of surveys submitted: 1,299

School that survey respondents are connected to:

- West Linn High School: 248
- Wilsonville High School: 111
- Athey Creek Middle School: 134
- Rosemont Ridge Middle School: 123
- Boones Ferry Primary: 60
- Willamette Primary: 72
- Trillium Creek Primary: 79
- Stafford Primary: 90
- Sunset Primary: 64
- Lowrie Primary: 77
- Boeckman Creek Primary: 85
- Wood Middle School: 72
- Meridian Creek Middle School: 53
- Cedaroak Park Primary: 59
- Bolton Primary: 34
- Three Rivers Charter School: 20
- Riverside High School: 15
- WLWV staff members: 227
- Residents who live in WLWV but who do not have students currently in schools: 105
- Respondents who do not live in WLWV: 12

Race/ethnicity breakdown of survey respondents:

- White: 1,034 (83.2%)
- Multiracial: 91 (7.3%)
- Hispanic/Latinx: 52 (4.2%)
- Asian: 44 (3.4%)
- Black or African American: 4 (0.3%)
- Native American: 9 (0.7%)
- Native Hawaiian/Pacific Islander: 9 (0.7%)

Number of respondents who fit into the following categories:

- Students served by special education: 183 (15.3%)
- Students Experiencing Mental Health Needs: 153 (12.8%)
- Student/Family of Color: 121 (10.1%)
- LGBTQIA2S+: 83 (6.9%)
- Migrant: 15 (1.3%)
- Navigating Poverty: 34 (2.8%)
- Houseless/Insecure Housing: 5 (0.4%)
- Emerging Bilingual Student: 14 (1.2%)
- Foster Care: 7 (0.6%)
- Students who will be first in their family to graduate high school: 9 (0.8%)

Budget Survey Questions and Data

The Budget Survey asked three 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. The third question was also open-ended, asking respondents to prioritize areas of reduction given the district's need to reduce the expenditures by approximately \$10 million in 2024-25. 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. (1,273 responses)

- Hiring quality staff and providing effective classroom support systems: **87.2%** (1,123 responses)
- Effective class size ranges: **78.2%** (1,007 responses)
- Support for mental health and behavioral needs **62.6%** (806 responses)
- Providing quality curriculum and curriculum support: **57.5%** (740 responses)
- Providing enriched and comprehensive programming, including world and dual language programming, performing and visual arts, athletics, and activities: **52.3%** (674 responses)
- Expanded STEM (Science, Technology, Engineering, and Mathematics) and CTE (Career and Technical Education) Programs: **52.3%** (674 responses)
- Instructional strategies for students with diverse learning needs: **49.1%** (633 responses)
- K-12 access to rigorous coursework including AP & college-level courses: **47.4%** (610 responses)
- Professional development for excellence in teaching: **38.8%** (500 responses)
- School Equity Teams and district-wide equity initiatives: **22.7%** (292 responses)
- Developing Robust Systems of Instructional Technology: **19.5%** (251 responses)
- Measures of progress that inform classroom, school, and district: **19.1%** (246 responses)
- Preschool programs: **18.8%** (242 responses)

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

A total of 311 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 fully-funded library programs, safety and security building upgrades, funding for the arts, increased teacher pay, improvements to athletic facilities, Talented and Gifted programming and special education supports.

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.

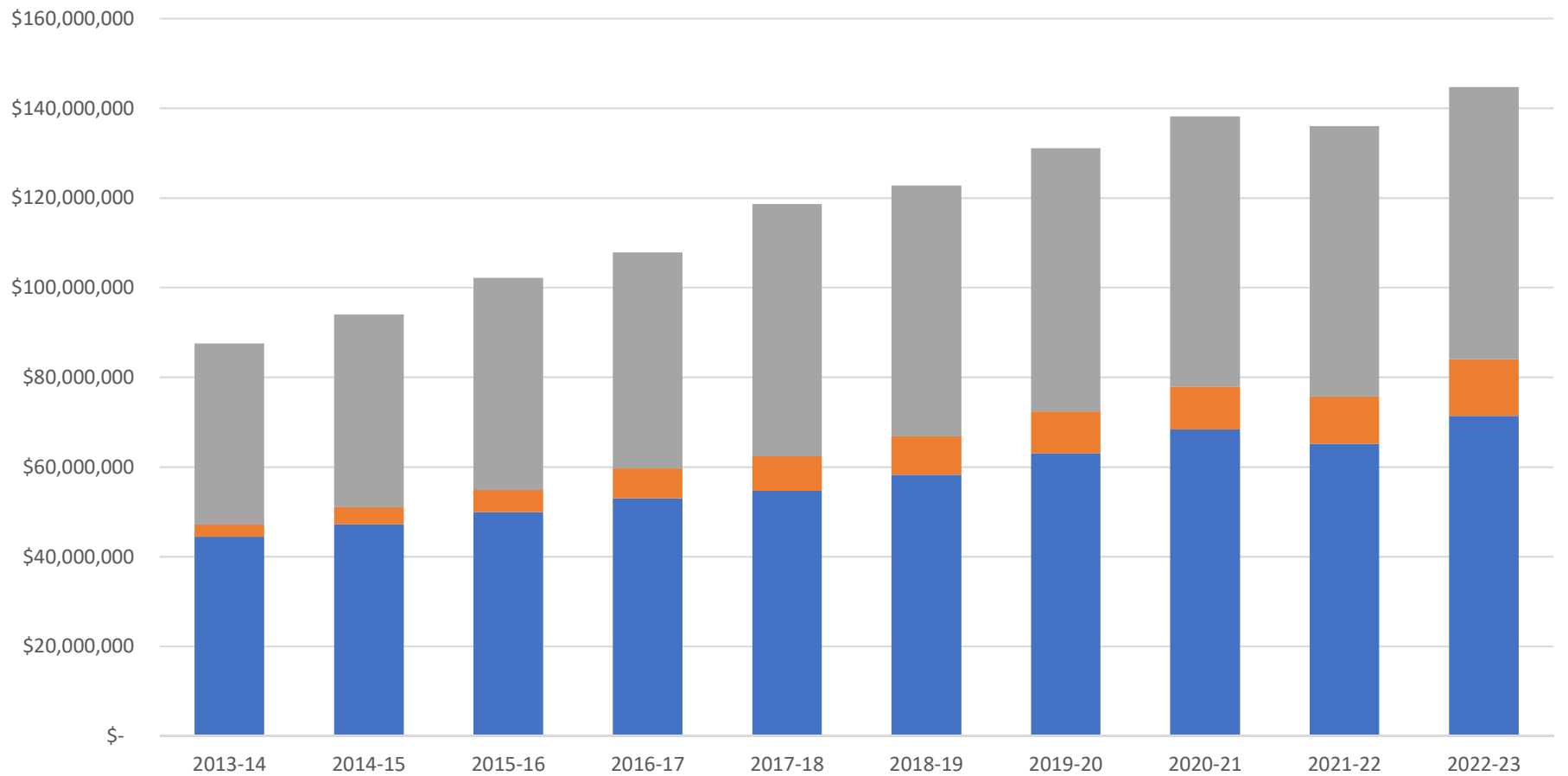
- Add paraeducators to assist in classrooms: 74.6% (946 responses)
- Add counselors: 64.1% (813 responses)
- Add learning specialists and English Language Development (ELD) Specialists: 46.1% (585 responses)
- Fund professional time for teachers and staff to collaborate on programs and strengthen their practices: 37.5% (475 responses)
- Add social workers: 35.6% (451) responses
- Add nurses: 31.3% (397 responses)

Q4: The District needs to reduce expenditures for the 2024-25 school year and then likely again in the 2025-26 school year. Are there programs or areas of service that you would like the district to consider reducing?

A total of 534 responses were submitted for Q4 covering a wide range of topics and areas of reduction. The most common comments for prioritizing areas of reduction included reducing administrative costs, materials and services, district office personnel, athletics and co-curricular programs, funding tied to equity and inclusion, dual language or world language programs, professional development, technology, online learning, and specialists/non-classroom teaching positions. Landscaping, reduction to instructional days, raising class sizes, and reducing curriculum spending were also mentioned multiple times.

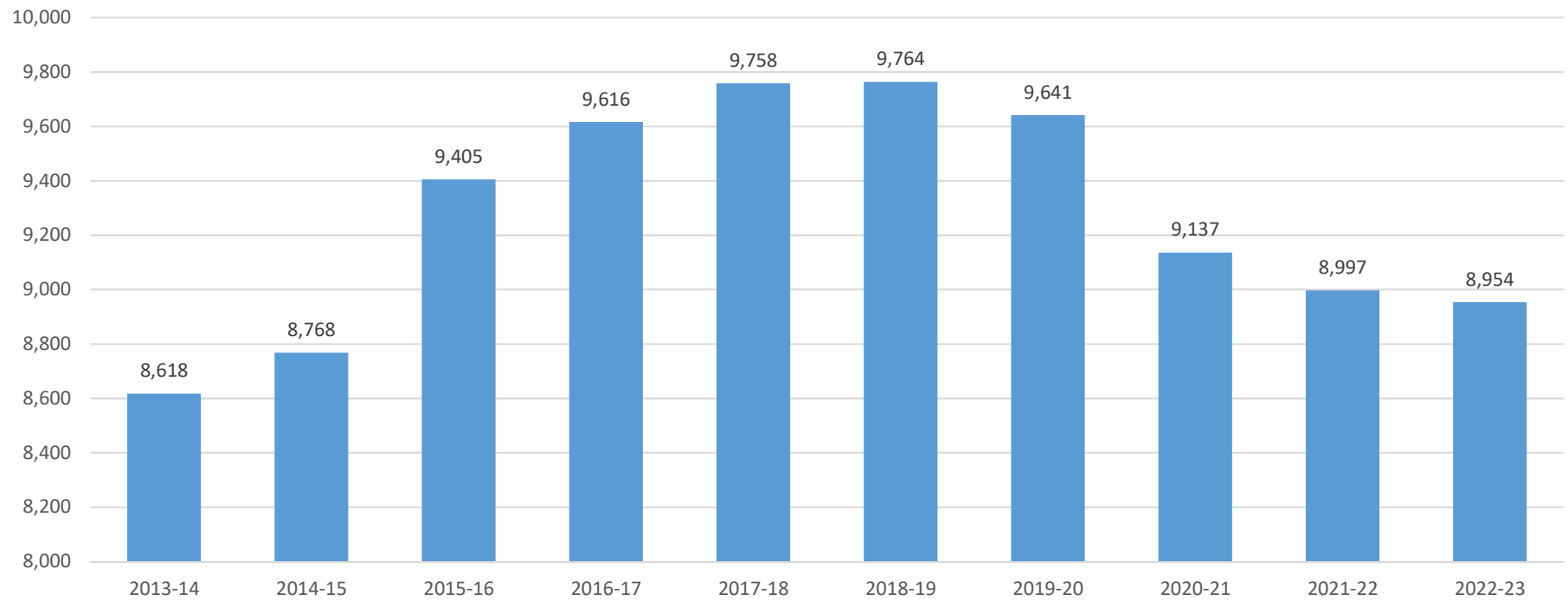
West Linn-Wilsonville School District
General Fund Revenue Sources

■ Property Taxes ■ Local Option ■ State School Fund



West Linn-Wilsonville School District **Enrollment**

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





BRONSON W. RUEDA
COUNTY ASSESSOR

DEPARTMENT OF ASSESSMENT AND TAXATION

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

MEMORANDUM

TO: West Linn-Wilsonville School District
Son Le Hughes, CFO

FROM: Bronson W. Rueda, County Assessor

DATE: March 18, 2024

SUBJECT: 2024-2025 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 2024-2025 tax year.

2023-2024	2024-2025
<u>Assessed Value (AV)</u>	<u>Estimated Growth in (AV)</u>
\$9,949,871,736	3.5% - 4%

Your district's permanent rate and Measure 5 compression loss for certified tax year 2023-24.

- Permanent tax rate: \$4.8684 per \$1,000 of Assessed Value
- Measure 5 compression loss: (\$2,164,414.87)

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%

Pamplin MediaGroup

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

AFFIDAVIT OF PUBLICATION

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

Ad#: 308368

Owner: West Linn-Wilsonville School District

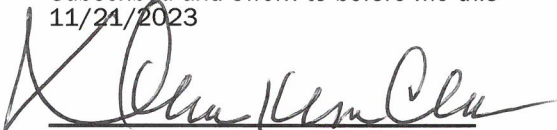
Description: NOTICE: WEST LINN-WILSONVILLE SD BUDGET COMMITTEE VACANCIES

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
11/21/2023



Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
11/21/2023

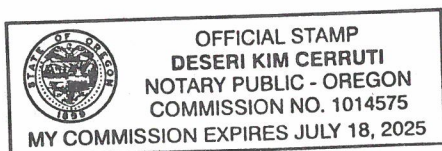


NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM

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



NOTICE: WEST LINN-WILSONVILLE SD BUDGET COMMITTEE VACANCIES

The West Linn-Wilsonville School District Board of Directors is accepting applications from interested community members who would like to fill Budget Committee positions. Position No. 2 will serve three years, and Position No. 5 will serve the remaining two years of the vacated three-year term. The School Board will review applications and an appointment will be made at the December 4, 2023 School Board Meeting.

The appointments will become effective immediately upon selection. The term for Position No. 2 ends on June 30, 2026. The term for Position No. 5 ends on June 30, 2025. To be considered eligible for appointment, the applicant: 1) must live in the West Linn-Wilsonville School District boundary; 2) cannot be an officer or employee of the West Linn-Wilsonville School District; 3) must be at least 18 years of age.

Applications may be obtained at the district office at 22210 SW Stafford Rd, Tualatin, OR 97062, or on the school district website at <https://www.wlwk12.or.us/domain/110>. Applications must be emailed to Kelly Douglas, Board Secretary at Douglask@wlwk12.or.us, faxed to 503-673-7001, or mailed to the above district office address, "Attention Kelly Douglas" and arrive no later than 4 p.m. on November 30, 2023.

Published Nov. 21, 2023 Business Tribune, Nov. 22, 2023 West Linn Tidings and Nov. 23, 2023 Wilsonville Spokesman.

BT308368

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E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Ad#: 308369

Owner: West Linn-Wilsonville School District

Description: NOTICE: WEST LINN-WILSONVILLE SD BUDGET COMMITTEE VACANCIES

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

11/22/2023, 11/23/2023



Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 11/23/2023



NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM

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



OFFICIAL STAMP
DESERI KIM CERRUTI
NOTARY PUBLIC - OREGON
COMMISSION NO. 1014575

MY COMMISSION EXPIRES JULY 18, 2025

NOTICE: WEST LINN-WILSONVILLE SD BUDGET COMMITTEE VACANCIES

The West Linn-Wilsonville School District Board of Directors is accepting applications from interested community members who would like to fill Budget Committee positions. Position No. 2 will serve three years, and Position No. 5 will serve the remaining two years of the vacated three-year term. The School Board will review applications and an appointment will be made at the December 4, 2023 School Board Meeting.

The appointments will become effective immediately upon selection. The term for Position No. 2 ends on June 30, 2026. The term for Position No. 5 ends on June 30, 2025. To be considered eligible for appointment, the applicant: 1) must live in the West Linn-Wilsonville School District boundary; 2) cannot be an officer or employee of the West Linn-Wilsonville School District; 3) must be at least 18 years of age.

Applications may be obtained at the district office at 22210 SW Stafford Rd, Tualatin, OR 97062, or on the school district website at <https://www.wlww.k12.or.us/domain/110>. Applications must be emailed to Kelly Douglas, Board Secretary at Douglask@wlww.k12.or.us, faxed to 503-673-7001, or mailed to the above district office address, "Attention Kelly Douglas" and arrive no later than 4 p.m. on November 30, 2023.

Published Nov. 21, 2023 Business Tribune, Nov. 22, 2023 West Linn Tidings and Nov. 23, 2023 Wilsonville Spokesman.

WLT/WS308369



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

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Ad#: 321754

Owner: West Linn/Wilsonville School District

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

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/09/2024

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/09/2024.

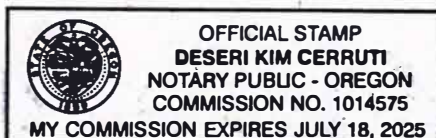
NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM

WEST LINN/WILSONVILLE SCHOOL DISTRICT

22210 SW STAFFORD ROAD
TUALATIN, OR 97062



SEE EXHIBIT A

EXHIBIT A

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET INFORMATION SESSION

West Linn-Wilsonville School District Superintendent Dr. Kathy Ludwig will post the recorded 2024-25 budget webinar to the district website on April 16, 2024, including an online survey for budget feedback. The budget webinar will include budget strategies, the district vision, and information about evolving state funding scenarios. The presentation will be published at <https://www.wlww.k12.or.us/Page/254>. The community survey will close on April 26, 2024. Published: April 9, 2024 Business Tribune, April 10, 2024 West Linn Tidings, and April 11, 2024 Wilsonville Spokesman.

BT321854



PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
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Ad#: 321755

Owner: West Linn/Wilsonville School District

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

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

04/10/2024, 04/11/2024

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/11/2024.

NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM

WEST LINN/WILSONVILLE SCHOOL DISTRICT

22210 SW STAFFORD ROAD
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SEE EXHIBIT A

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WLT/WS321755

V: APPENDIX

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

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.

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.

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.

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

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

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

ERC – Educational Resource Center.

ESD: Education Service District.

ESL: English as a Second Language.

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

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

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

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

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

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

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

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

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

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

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.

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.

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.

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.

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.	
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.		3130	Food Delivery Services.	
			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.**