

**WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT
2021-2022 ADOPTED BUDGET**



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WEST LINN –WILSONVILLE SCHOOL DISTRICT

UNDERSTANDING THE WLWV SCHOOL DISTRICT BUDGET FISCAL YEAR 2021-2022

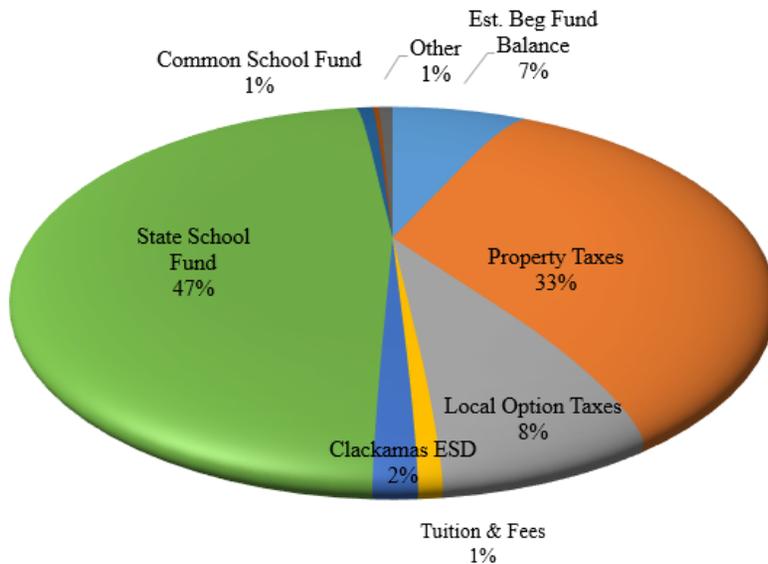
School budgets are not easy to read or understand. In response, we have produced this document to provide an easy-to-understand summary of the WLWV School District budget and to answer the questions we hear most often about our General Fund Budget:

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



To learn more about the WLWV School District’s Budget, please visit our website at: <https://www.wlww.k12.or.us/Page/254>

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



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

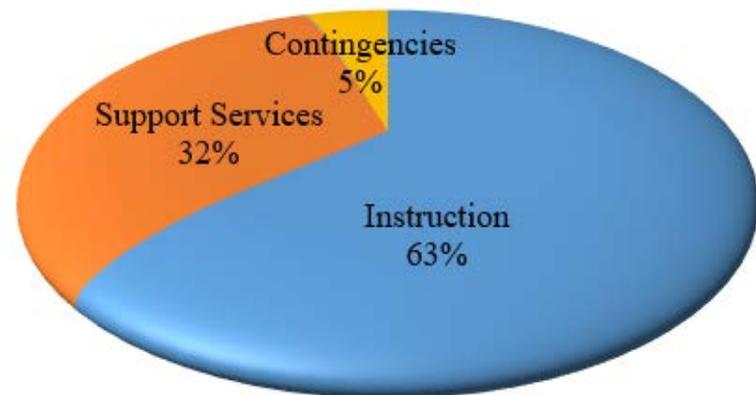
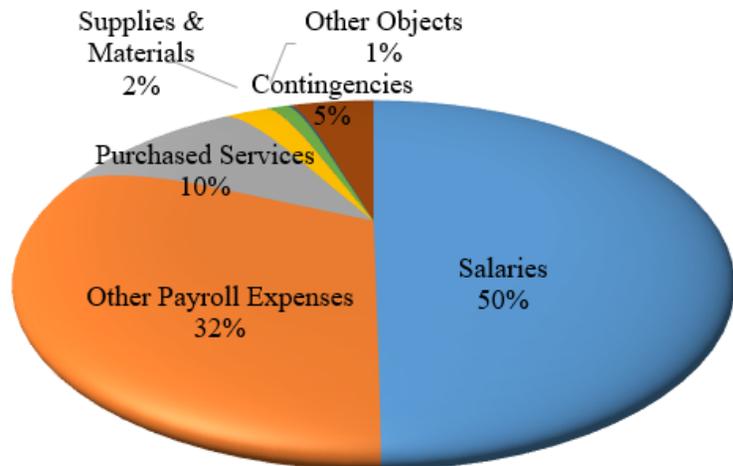
In the 2021-22 Budget Document, SSF makes up 47%, Permanent Property Taxes make up 33%, Local Option Taxes makes up 8%, CESD makes up 2%, Estimate Beginning Fund Balance makes up an approximate 7% of the total revenue (please see pie chart for more detail information).

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

What does the money in the General Fund budget pay for? Budgeted spending can be looked at 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 2021-22	
	\$ Amount	%
Salaries	61,523,239	50%
Other Payroll Expenses	39,604,691	32%
Purchased Services	12,432,701	10%
Supplies & Materials	2,908,569	2%
Capital Outlay	28,278	0%
Other Objects	1,329,534	1%
Transfer	175,000	0%
Contingencies	5,731,376	5%
TOTAL ALL FUNDS	\$ 123,733,388	100%

General Fund Requirements by Functions	Proposed Budget 2021-22	
	\$ Amount	%
Instruction	78,666,845	64%
Support Services	39,160,167	32%
Transfers	175,000	0%
Contingencies	5,731,376	5%
TOTAL ALL FUNDS	\$ 123,733,388	100%



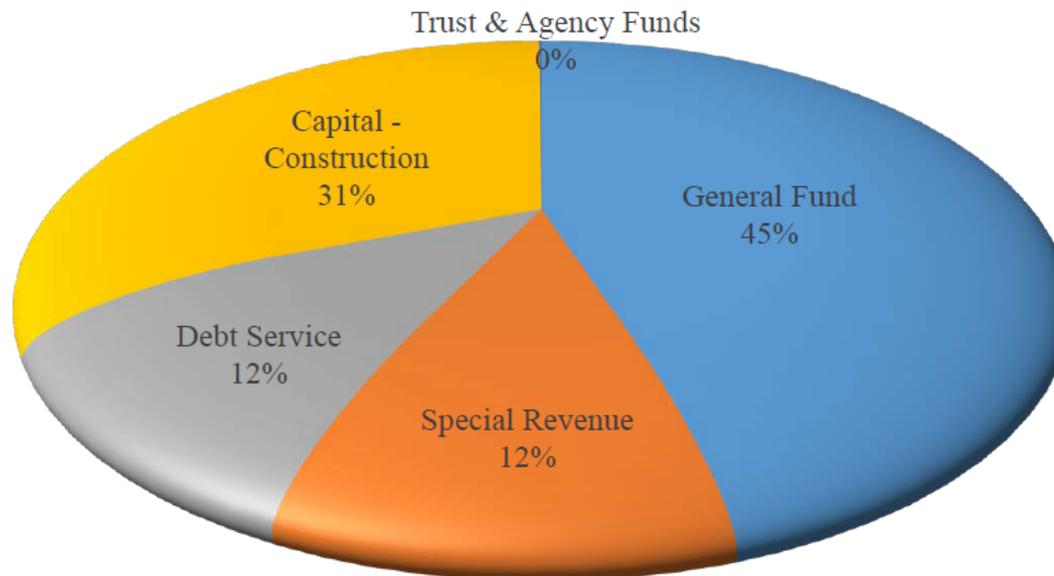
The largest share of the WLWV School District General Fund budget supports direct instruction, including classroom teachers and special education. Central Support and Administration include central office functions such as the Business Office, Human Resources, Board of Education, and Supervision of Instruction.

Are there other funds for WLWV School District? The WLWV School District budgets and accounts for money in a number of other funds: 1) **Special Revenue Fund** which include specifically dedicated revenues such as federal, state and local grants, 2) **Debt Service Funds** which provide for the payment of principal and interest on General Obligation Bonds and PERS Bonds, 3) **Capital Project Funds** for the construction or renovation of school facilities, acquisition of technology, and other capital purchases, and 4) **Trust Funds** where scholarships are located.

DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2021-2022

FUND	Proposed Budget 2021-22		2020-21 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	123,733,388	45%	127,590,434	36%	(3,857,046)
Special Revenue	33,391,413	12%	26,243,942	7%	7,147,471
Debt Service	33,100,644	12%	34,511,790	10%	(1,411,146)
Capital - Construction	84,570,630	31%	170,027,850	47%	(85,457,220)
Trust & Agency Funds	290,622	0%	610,848	0%	(320,226)
TOTAL ALL FUNDS	\$ 275,086,697	100%	\$ 358,984,864	100%	\$ (83,898,167)



BUDGET DOCUMENT FORMAT

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

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

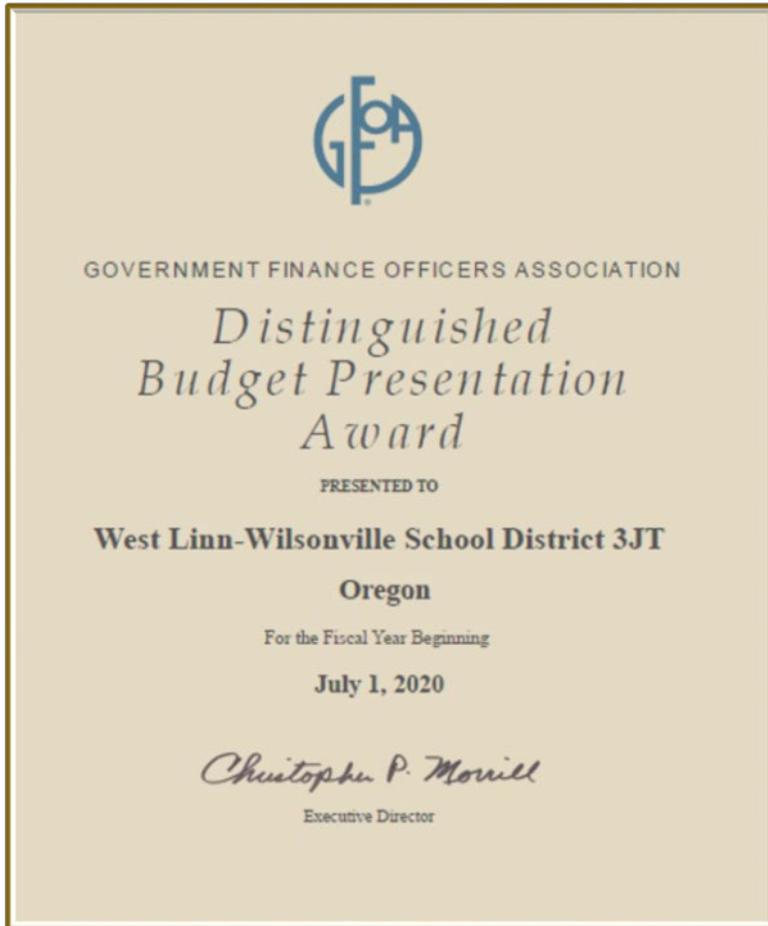
- I. Executive Summary – This section includes the Superintendent's Budget Message and a comprehensive narrative overview of the 2021-22 budget. The narrative presents the budget in the context of the District's emerging vision and strategic plan and includes summary budget information such as student enrollment history and projections, budget forecasts, and benchmark data. The School Board is responsible for oversight, budget approval and adoption, appropriations, and imposing taxes for the District. The Budget Overview highlights significant budget changes from 2020-21, emphasizing the General Fund, Capital Projects Fund, and Student Investment Fund.
- II. Organizational Section – This section includes general information about the District's organization and budget, including the level of education provided, geographic area served, and the number of schools and students. This section also includes significant Budget and financial policies, procedures and regulations, and a detailed description of the budget process.
- III. Financial Section – This section contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.
- IV. Informational Section – This section includes detailed historical and projected personnel resource allocations, property tax information, and other District performance measures.



SECTION I:

EXECUTIVE SUMMARY

DISTINGUISHED BUDGET AWARD



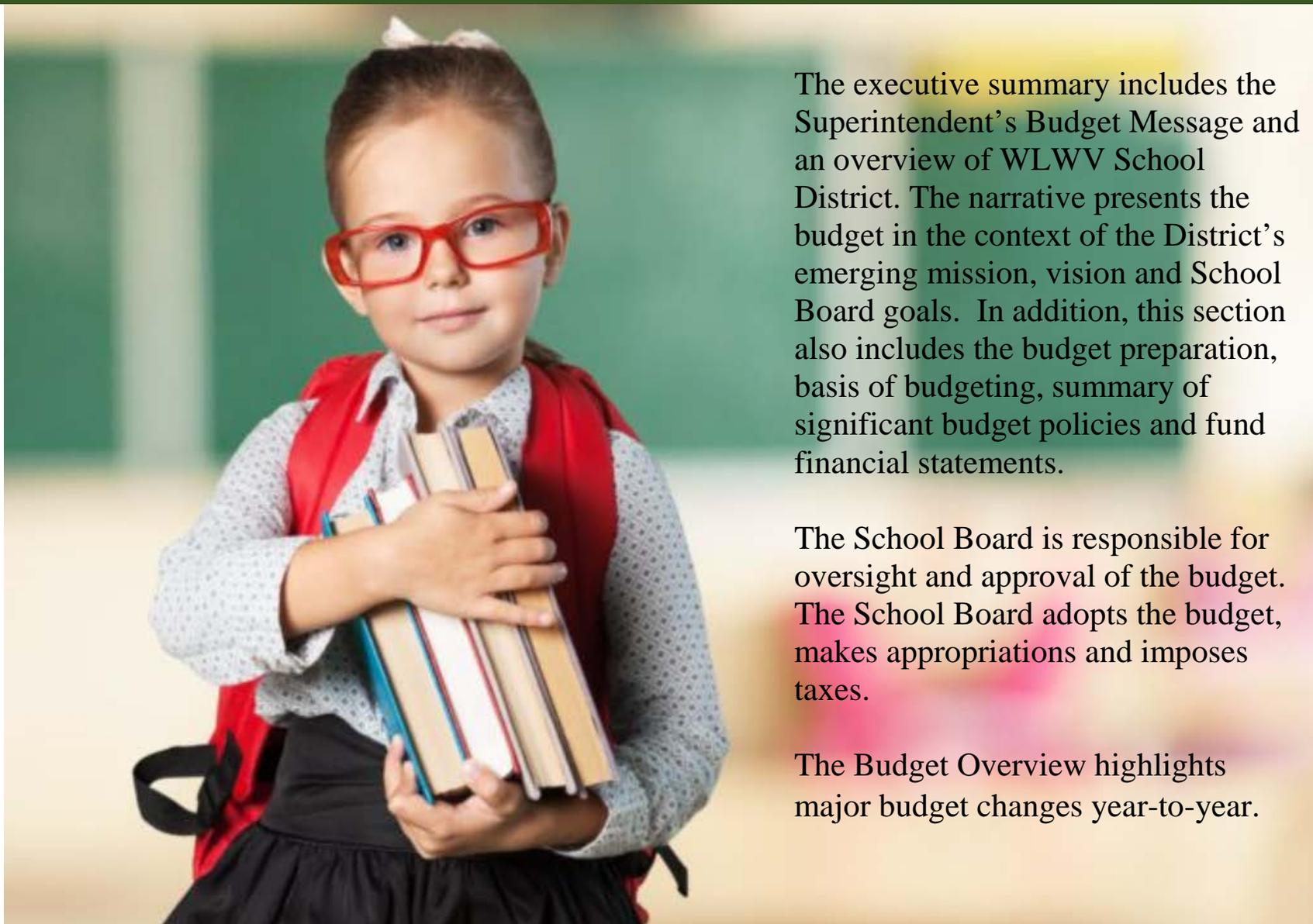
The Government Finance Officers Association presented the West Linn-Wilsonville School District with the Distinguished Budget Presentation Award on Jan. 20, 2021.

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.

EXECUTIVE SUMMARY



The executive summary includes the Superintendent's Budget Message and an overview of WLWV School District. The narrative presents the budget in the context of the District's emerging mission, vision and School Board goals. In addition, this section also includes the budget preparation, basis of budgeting, summary of significant budget policies and fund financial statements.

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 2021-2022 SCHOOL YEAR

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

I respectfully submit the West Linn-Wilsonville School District proposed budget for 2021-2022 in accordance with ORS 294.391.

The proposed general fund budget of \$123,733,388.00 accounts for a balanced budget that aligns with the School Board and School District goals; these goals are identified, prioritized and articulated to maximize student learning.

2021-2022 State Budget Allocation for School Districts

The West Linn-Wilsonville School District 2021-2022 budget proposal is based on a \$9.3 billion State School Fund biennium. While \$9.3 billion is an increase from the past biennium (\$9.0 billion), unfortunately it is not enough to accommodate “roll up” costs to maintain current programs and personnel. And it is well below what is needed to adjust for payroll increases, increases in PACE insurance due to COVID-19 risks, and increases to PERS (Public Employee Retirement System).

As school districts across Oregon are submitting their school budgets for next year, state officials and legislators are still considering the level to set for the State School Fund biennium. In the meantime, we are charged with submitting a budget with current information (June 2021) and to the best of our abilities.

Public School Budget Sources:

State School Fund (SSF): General Fund

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

Special Revenue: Federal/State Grants, Services, Donations

School districts also receive funds through federal or state grants or designated donations. These supplement the General Fund and are subject to special spending criteria and accountability.

High School Success Grant (Measure 98):

The High School Success Grant (HSSG) targets improvement to graduation rates through expansion of Career & Technical Education (CTE) Programs, addressing chronic absenteeism, and providing interventions that reduce drop-out rates. School districts apply for funds that must be spent to implement three strategies:

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

In West Linn-Wilsonville, we have developed a strategic plan for allocating HSSG funds to impact all three of these areas that connect to school attendance, graduation and a student's aspiration for college, career and beyond. This grant awards funds based on the number of high school students in each school district.

Student Success Act: Student Investment Account (SIA) Grant

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

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

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

Local Option Levy

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

Budget Investments in Excellence, Opportunity and Access

In the process of assembling a school budget, the district maintains a theory of action that investing in diverse and challenging learning opportunities for our children leads us to achieving our goals. These key investment strategies are identified and implemented because they

prove to exemplify the quality of learning and the quality of care every parent wishes for their child and the outcomes for every child in our community to be fully prepared for college, career and the world.

Our key investment strategies include:

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

Measuring the Outcomes of Our Investments

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

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

- Graduation rates – West Linn-Wilsonville has the highest in the state of Oregon for multi-high school districts
- Drop-out rates – West Linn-Wilsonville schools continue to make important strides in keeping students engaged in school, K-12.
- Regular Attendees – We monitor and respond to data that helps us work with students who have chronic absenteeism.

- 9th Grade On Track – We monitor and respond to data that helps us focus strategies and support to students in their first year of high school.
- Student participation in AP courses and dual credit classes at our high schools
- Oregon Department of Education School Report Cards
- Oregon State Assessments (SBAC, OSAS, ELPA21) that provide academic benchmark data aligned to college and career readiness
- District Interim and Formative Assessments that provide academic growth data – These types of assessments (standardized, curriculum-based measures, tests, grades, etc.) provide valuable information to help students monitor their own learning, help teachers adjust and prepare strategically for new learning, and help our school and district leadership teams effectively plan where broad-based as well as targeted new learning and resources are needed.

In developing a balanced budget for the 2021-2022 school year we have made the following working assumptions:

Revenue:

- State revenue of \$9.3 billion for the biennium
- 49% of the biennial allocation in 2021-2022 and 51% in 2022-2023
- ADM projected at approximately 9,400 students; ADM(weighted) projected at approximately 11,000
- Utilization of Regional ESD funds appropriated to the district
- Carry-over of approximately \$9,390,063.00 of our 2020-2021 ending fund balance
- Projected Local Option revenue of \$10,072,559
- High School Success Grant of \$2.5 million in 2021-2022
- Student Investment Account Grant of \$6.0 million in 2021-2022

Federal COVID-19 Relief Funds in 2020-2021

In 2020-2021, the federal government provide three funding packages to states to offset COVID-related economic costs. For public schools this funding was in the form of Elementary and Secondary School Emergency Relief Funds (ESSER) and provided financial relief to costs directly related to COVID-19. For West Linn-Wilsonville, these amounts were applied to the 2020-2021 General Budget for additional staff, personal protective equipment, nutrition costs, co-curricular fees (waived), technology and other safety-related costs. The amounts of each grant were: ESSER I: \$450,797; ESSER II: \$1,772,767; and ESSER III: \$3,800,000.

Expenditures:

- Increased personnel costs to honor negotiated contracts that include increases in cost of living (COLA) and health insurance.
- Increased costs in PERS (Public Employees Retirement System) of \$3.5 million
- Increased cost in PACE (20% increase)
- Increased costs for utilities, transportation, materials, supplies and purchased services for all buildings and adjusting for expansion across the district.

Challenges with the Current State Funding Level of \$9.3 billion:

- \$9.3 billion from the state does not quite fund the “roll-up” costs of current operation and staffing from the 2020-2021 school year into the 2021-2022 school year. It absolutely does not provide enough funding to offset the PERS increase for our school district.
- Although the PERS rate for biennium 2021-23 has been slightly reduced from biennium 2019-21, the District is still facing unsustainable PERS's cost. *Please Note: PERS rate went from 24.25% in biennium 2019-21 to 20.15% in biennium 2021-23 for T1/T2 and went from 18.80% in biennium 2019-21 to 17.04% in biennium 2021-23 for OPSRP.*

Additional Challenges:

- Estimated reduction of \$2 million State School Fund to the 2021-2022 school year based on enrollment decline due to COVID-19 impact on public schools

Savings from 2020-2021 to offset challenges for 2021-2022:

- Savings from transportation, utilities and substitute teachers
- Savings from re-hiring temporary classified staff until Hybrid Model in February 2021
- Savings from untapped Contingency Fund
- Federal COVID-19 Relief funds: ESSER I, II and III

Maintaining School Year and Targeted Support for Students:

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

Reduction Plan Based on \$9.1 billion allocation to State School Fund for 2021-2023:

While the district has based its budget on \$9.3 billion allocation to the State School Fund, currently both the Governor and the Ways & Means Committee have only approved \$9.1 billion. If the State School Fund remains at \$9.1 billion, even after the May revenue forecast, the following reductions of \$3 million will need to go into effect for the school year to help balance the budget and maintain a responsible ending fund balance.

Reduction Area	Estimated Savings
Personnel: Reduce licensed staff by 15 FTE and reduce 54 classified staff hours.	\$2.2 million
Utilize Construction Excise Tax account for appropriate expenditures (e.g. equipment, furniture, textbooks, technology).	\$800,000

Recognition of Our Community

- I wish to recognize the leadership of our School Board members. We appreciate your volunteer service that includes countless hours meeting with patrons, attending school and district events while leading the district. We appreciate your belief and support in the professional expertise and commitment to students by our staff and administrators. We appreciate your courageous advocacy for inclusion of ALL children in a general education learning experience, while speaking out on issues of race, equity and sustainable funding for public education. We appreciate your priority and persistence in advocating for adequate and stable school funding.
- I wish to recognize our Budget Committee and all who participated in this budget development process by sending us your feedback: parents, patrons and staff. The interest, support and advocacy by our community towards our school district is deeply evident. The strong investment of parent volunteers and community partnerships in our students is a hallmark across Wilsonville and West Linn.
- I wish to recognize the excellence of our teachers and staff in our schools who bring their best professional selves to the work on a daily basis. Our teachers and staff seek out professional learning that address race and equity reform, research-based best practices and high-leverage instructional strategies that “move the dial” in eliminating opportunity and achievement gaps. At 97% (Wilsonville HS) and 98% (West Linn HS) in 2019-2020, West Linn-Wilsonville School District students demonstrate the highest graduation rates in Oregon for a multi-high school district.
- Lastly, I wish to recognize and thank our community’s generosity in supporting local option levies and capital construction bonds over the years. Our local option levy helps us currently fund approximately 80 teachers. And our most recent capital bond in 2019 allows us to build a new primary school and middle school, remodel an existing school to relocate our third option high school, add a new auditorium to Wilsonville High School, expand the stadium and parking at West Linn High School, upgrade safety, security and technology at all schools, and attend to districtwide improvements. These are significant contributions and we would not be able to provide the level of service and learning to students without this support.

In Closing

This budget message is presented with the appreciation to our federal and state agencies that provided much-needed financial relief to offset costs last year due to COVID-19 impacts. And to our state for providing funding for Summer Academic Programs. Yet, there is focused and fiscal conservatism this year with our school budget as we continue to operate at high levels within an inadequate State School Fund allocation for the following biennium. I hold a spirit of optimism that our state and elected representatives will continue to prioritize stable and adequate public education funding in Oregon.

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

Respectfully,

Kathy Ludwig, D.Ed.
Superintendent

OVERVIEW OF WEST LINN-WILSONVILLE 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 10,000 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.

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

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

DISTRICT GOALS & OBJECTIVES

The West Linn-Wilsonville School District community shapes our children's future with knowledge, hope, tradition, and vision. We hold the following beliefs as the foundation of education for our next generation.

- **Professionalized Learning** to increase student performance through purposeful experience and reflection, integrating multiple ways of knowing and expressing understanding.
- **Passion for excellence** and the development of individual expertise and craftsmanship.
- **Individual and Collaborative Effort** knowing that what we do makes a difference for ourselves and our world.
- **Personal and Social Responsibility** extending interpersonal concern to the future and stewardship for the Earth and its inhabitants.
- **An Ethical Spirit** the commitment to integrity, honesty, trust, fairness, justice, and compassion.
- **Continuous Improvement** reflecting a desire to continually improve and become better.
- **Respect and appreciate** the richness that diversity of culture, beliefs, ideas, and experience offers an interdependent community.
- **The Family** as the primary support for the learner, while expanding the circle of support through business and community partnerships.



Guiding Principles: [Excellence](#) ❖ [Integrity](#) ❖ [Teaming](#) ❖ [Communication](#) ❖ [Decision Making](#)

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 educational program. As a Board, we have established District Goals to:

1. Grow student achievement through the use of 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 systems of professional growth, assessment for learning, social-emotional learning, 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 community growth and student learning needs of the future 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's goal is 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 a requirement.
3. Cost analysis: 1) determine the benefits of a proposed or existing program and placing 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 budget in the midyear to reflect on 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. For each fund, the total amount appropriated or budgeted may not exceed the fiscal year's estimated revenues available plus the unappropriated surplus fund balance (or less a deficit) of the preceding year. The fiscal year begins July 1 and ends on June 30.

For budgeting purposes, with the modified cash basis of budgeting, tax receipts are recorded at the time of deposit during the fiscal year. During the accrual period, they are determined when earned and adjusted back to the appropriate fiscal year. 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 subsequent to 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 for the purchase of land or erection of buildings or new construction or remodeling which were committed and in progress prior to the end of the fiscal year are excluded. In other words, except for the previously mentioned exceptions, the District must have received the goods or services on or before June 30, creating an actual liability.



SUMMARY OF SIGNIFICANT BUDGETING POLICIES

A budget is prepared and legally adopted for each governmental fund type and private purpose trust on the modified accrual basis of accounting. The budgetary basis of accounting uses the same Generally Accepted Accounting Principles (GAAP) used in the United States of America for the governmental fund types and private purpose trust funds. A difference exists in 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.

Appropriations are established at the major function level (instruction, support services, enterprise and community services, facilities acquisition and construction, debt service, operating contingency, and transfers) for each fund. However, the detailed budget document is required to contain more specific, detailed information for the expenditures as mentioned above. Unexpected additional resources may be added to the budget through the use of supplemental budget and appropriation resolution.

Supplemental budgets less than 10% of a fund's budget may be adopted by the Board 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 approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels) with Board approval.



FUND FINANCIAL STATEMENTS

The fund financial statements provide information about the District's funds, including those of a fiduciary nature. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds. The District reports the following major governmental funds: 1) General Fund, 2) Special Revenue Fund, 3) Debt Service Fund, 4) Capital Projects Fund, and 5) Fiduciary Funds.

FUND TYPES			
General Fund	Special Revenue Fund	Debt Services Fund	Capital Projects Fund
<p>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.</p>	<p>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.</p>	<p>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.</p>	<p>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.</p>
<p>Additionally, the District reports the following fund types: Fiduciary Funds – The private-purpose trust scholarship fund and Agency Fund are used to account for scholarship resources and student activities held by the District in a fiduciary capacity for use by students. Disbursements from these funds are made in accordance with the trust and donor agreements.</p>			

STATE SCHOOL FUND GRANTS & PROPERTY TAX REVENUES

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

State School Fund (SSF): 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 WLWV SD on a daily basis. 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, pregnant or parenting, income at or below poverty, and students in foster care.

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



BUDGET DEVELOPMENT PROCESS & TIMELINE 2021-2022

Budget Process

1. Budget officer appointed.
2. Budget calendar adopted by the Board.
3. Basic guidelines are developed.
4. Building principals, directors, and other supervisors seek staff input and develop budget requests.
5. Budget officer reviews and compiles data.
6. Budget officer publishes notice of budget committee meeting.
7. Budget committee meets, officers are elected, and 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.

Adopted budget

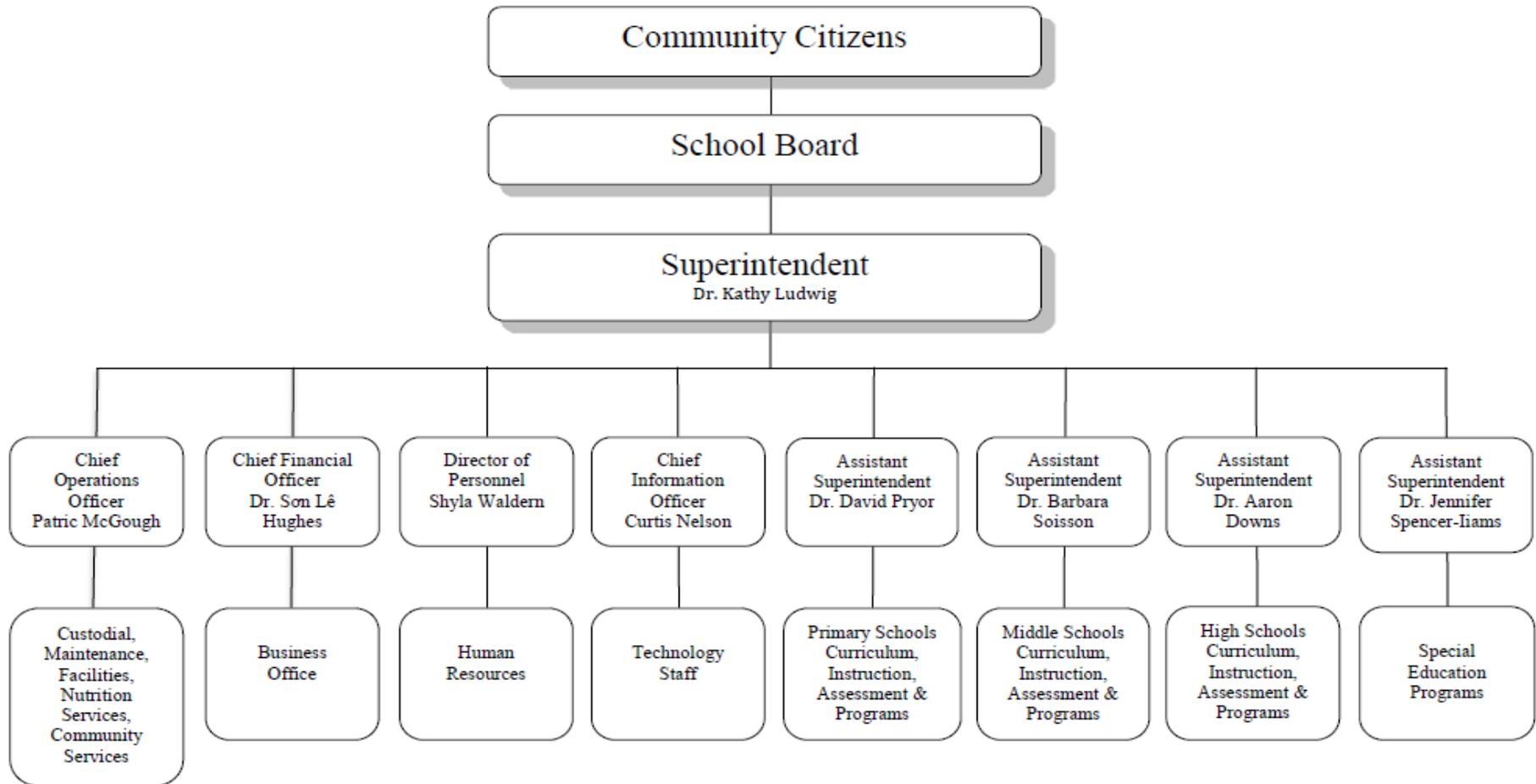
11. Budget Hearing is held by a quorum of the governing body. Patrons may attend.
12. Budget Committee approves proposed Budget, which is then forward to the Board for Adoption.
13. Tax Levy certified by the County Assessor.



SECTION II:

ORGANIZATIONAL SECTION

WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT
Organizational Chart



BOARD/BUDGET COMMITTEE MEMBERS

Fiscal Year 2021-2022

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

The budget committee shall:

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

ORS 294.336-406



Regan Molatore
Board Chair
 503-638-0940
 Position 1
 Term Expires
 6/30/2021



Dylan Hydes
Board Member
 503-892-1896
 Position 3
 Term Expires
 6/30/2021



Ginger Fitch
Board Member
 503-954-9829
 Position 5
 Term Expires
 6/30/2021



Chelsea King
Board Vice Chair
 503-307-8679
 Position 2
 Term Expires
 6/30/2023



Christy Thompson
Board Member
 503-826-4588
 Position 4
 Term Expires
 6/30/2023

WEST LINN WILSONVILLE SCHOOL DISTRICT

APPROVED BUDGET CALENDAR FOR FISCAL YEAR 2021-222

	<u>DATE</u>	<u>ACTIVITY</u>
Budget Planning	Nov 09, 2020	REGULAR SCHOOL BOARD MEETING Board reviews draft 2021-22 Budget Calendar Board announces Budget Committee vacancy
	Dec 07, 2020	REGULAR SCHOOL BOARD MEETING Board approves 2021-22 budget calendar Board appoints Budget Committee member
	March 17, 2021	Work Session with Budget Committee members
	March 31, 2021	Work Session with Budget Committee members (if needed)
Budget	April 14, 2021	Publish first notice of Budget Committee Meeting (5 to 30 days before the meeting)
	April 21, 2021	Publish second notice Budget Committee Meeting on District website (5 to 30 days before the meeting)
	May 03, 2021	REGULAR SCHOOL BOARD BUDGET MEETING Budget Committee in attendance <u>Proposed Budget:</u> Superintendent delivers 2021-22 Proposed Budget Message and Presentation
	May 17, 2021	1st OFFICIAL BUDGET COMMITTEE MEETING Budget Committee presents 2021-22 Proposed Budget Report to Board <u>Approved Budget:</u> Board as Budget Committee approves 2021-22 Proposed Budget
	May 19, 2021	2nd BUDGET COMMITTEE MEETING (if needed)
	May 24, 2021	Publish Notice of Public Hearing and Budget Summary (ORS 294.438) (5 to 30 days before the meeting)
	June 07, 2021	REGULAR BOARD MEETING <u>Adopted Budget:</u> Board conducts a public hearing and adopts the budget, makes appropriations, and imposes taxes.
	July 15, 2021	Submit Tax Certification Documentations File budget information with County Recorder and Designated Agencies
	Aug 31, 2021	Submission of electronic budget to the Oregon Department of Education

BUDGET ASSUMPTIONS 2021-2022

Salary Assumptions:	2020-2021 Adopted Budget	2021-2022 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	2020-2021 Adopted Budget	2020-2021 Proposed
UAL PERS	7%	7%
PERS: Budgeted at the employee's rate of either Tier I/II/ OPSRP	24.25% T1/T2, 18.80% OPSRP	20.15% T1/T2, 17.04% OPSRP
Social Security	7.65%	7.65%
Workers compensation	Range of .37% to 3.82%	Range of .38% to 3.99%
Unemployment compensation	.15%	.15%
Health benefits:		
Classified	\$15,876	\$ 16,776
Licensed	\$17,880	\$ 18,120
Administrator	100%	100%

Revenue Assumptions	2020-2021 Adopted Budget	2021-2022 Proposed
Tuition , Fees and Miscellaneous	0% increase	0% increase
Local Option Property Taxes	3% increase	3% increase
Enrollment	9,816 ADMr, 11,229 ADMw	9,400 ADMr, 11,000 ADMw

Expenditure Assumptions	2020-2021 Adopted Budget	2021-2022 Proposed
Services and Supplies	4% -7% increase	3% increase
Transportation	12.25 % increase	2.5 % increase (5yrs. Contract)
Insurance and Fees	22% increase	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>

FUND DESCRIPTIONS AND 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 such as: Federal, State and Local Grants and Private Donations.	200-Special Revenue Fund
300 Debt Service Funds	Accounts for the payment of principal and interest on certain long-term debt.	300 - GO Bonds Debt Service Fund 320 - PERS UAL Debt Service Fund
400 Capital Project Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.	419 425
700 Agency Funds		

CLASSIFICATION OF REVENUES AND EXPENDITURES

Oregon Program Budgeting & Accounting Manual -Pursuant 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

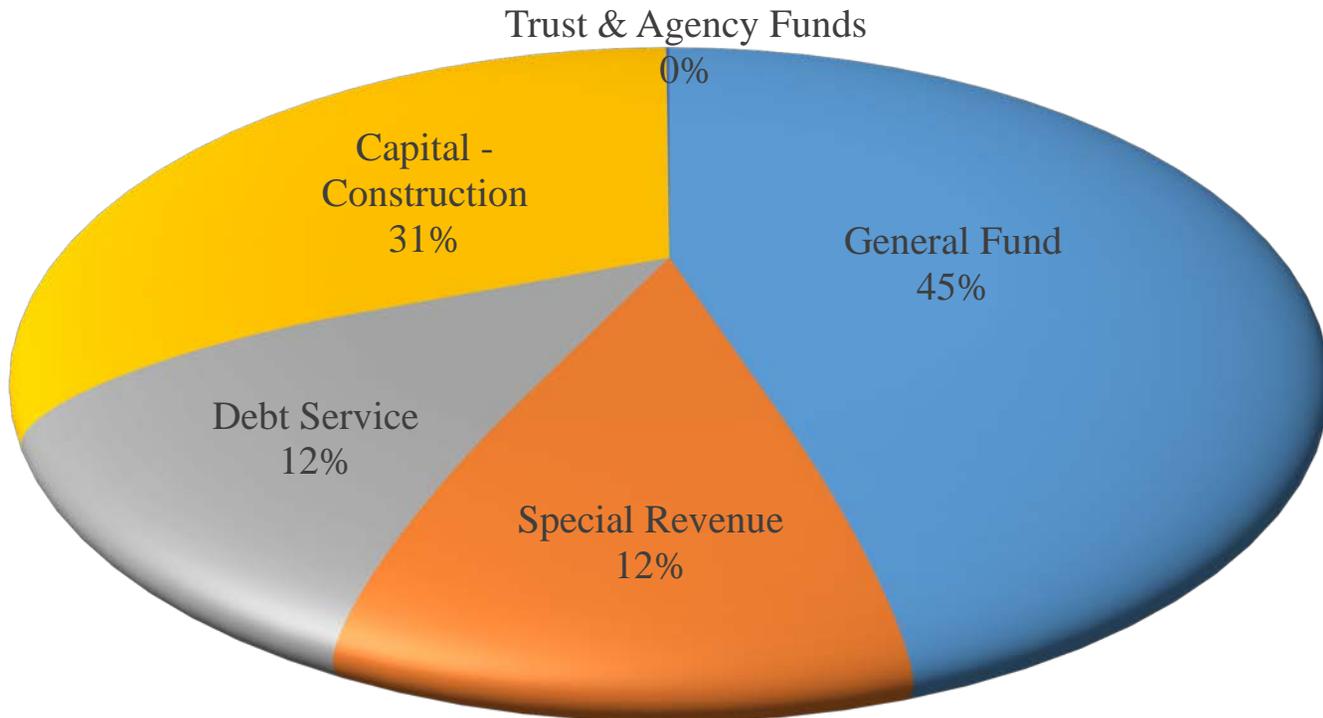
SECTION III:

FINANCIAL SECTION

DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2021-2022

FUND	Adopted Budget 2021-22		2020-21 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	123,733,388	45%	127,590,434	36%	(3,857,046)
Special Revenue	33,391,413	12%	26,243,942	7%	7,147,471
Debt Service	33,100,644	12%	34,511,790	10%	(1,411,146)
Capital - Construction	84,570,630	31%	170,027,850	47%	(85,457,220)
Trust & Agency Funds	290,622	0%	610,848	0%	(320,226)
TOTAL ALL FUNDS	\$ 275,086,697	100%	\$ 358,984,864	100%	\$ (83,898,167)



FINANCIAL SECTION:

A. GENERAL FUND

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

GENERAL FUND BUDGET AT A GLANCE

Fiscal Year 2021-2022

REVENUE	AMOUNT	PERCENTAGE
<i>Estimate Beginning Fund Balance</i>	\$ 9,390,063	8%
Property Taxes	40,869,990	33%
Federal Forest Fees	17,500	0%
Common School Fund	990,687	1%
County School Fund	1,000	0%
Local Option Taxes	10,072,559	8%
Tuition & Fees	1,104,804	1%
Interest	430,000	0%
Building Rental	88,422	0%
Clackamas ESD	2,043,264	2%
State School Fund	57,987,207	47%
Un-Restricted Grant	352,892	0%
Others	385,000	0%
Total Revenue	\$ 123,733,388	100%
EXPENDITURES		
Salaries	61,523,239	52%
Associated Payroll Costs	39,604,691	34%
Purchased Services	12,432,701	11%
Supplies and Materials	2,908,569	2%
Capital Outlay	28,278	0%
Other Dues and Professional Fees	1,329,534	1%
Pay back inter-fund 294 Loan	150,000	0%
Transfers	25,000	0%
Total Expenditures	\$ 118,002,012	100%
REVENUE - EXPENDITURES	5,731,376	5%
<i>Minus Contingency</i>	<i>(1,000,000)</i>	
EST. ENDING FUND BALANCE FY2021-22	\$ 4,731,376	4%

General Fund Function Summary

Function	General Fund Description	FY2020-21 Adopted Budget	FY2021-22 Proposed	% Increased or Decreased	Notes
1111	Elementary K-5	29,761,324	28,795,901	-3.24%	Reduced Licensed FTE due to decline in enrollment
1121	Middle School Program	14,783,992	15,193,075	2.77%	
1122	Middle School Extracurricular	312,644	314,769	0.68%	
1131	High School Programs	17,652,847	17,120,883	-3.01%	
1132	High School Extracurricular	2,244,633	2,260,073	0.69%	
1140	Pre-Kindergarden	-	326,303	-	District suspended preschool program in FY2020-21
1210	Talented and Gifted	306,200	219,504	-28.31%	Reduced .81FTE Classified
1221	Intensive Support for Students w/ Disabilities	4,947,952	4,912,969	-0.71%	
1226	Home Instruction	12,433	10,946	-11.96%	Reduced Professional Development
1227	Extended School Year Programs	11,369	15,903	39.88%	Increased costs for Summer Programs
1250	Support for Students with Disabilities	4,346,510	4,638,825	6.73%	1.67FTE increased in licensed and 6.08FTE increased in classroom support due to number of students with disabilities
1260	Early Childhood Evaluation	372,036	389,256	4.63%	
1272	Title I/D	245,998	207,916	-15.48%	
1280	Alternative Education	21,113	1,223	-94.21%	.2 Licensed FTE shifted to Measure 98 HS Success. Small funding remains here to pay for sub.
1283	District Alternative Programs	861,396	752,688	-12.62%	2021-22 proposed budget reflects the staffing needs for the remaining senior class at Arts & Technology High School.
1288	Charter Schools	1,069,954	1,069,954	0.00%	
1291	English Language Development (ELD)	1,469,139	1,651,681	12.43%	.8FTE increased
1292	Teen Parent Programs	8,000	-	-100.00%	To be funded as needed
1299	Other Programs (STEM)	612,382	576,307	-5.89%	.27FTE reduced in Classified
1400	Summer School	208,668	208,669	0.00%	
2113	Social Work Services	12,054	11,066	-8.20%	Reduction in program services
2115	Student Safety	1,000	1,000	0.00%	
2122	Counseling Services	2,591,361	2,402,140	-7.30%	Shift in one counselor assignment to SIA grant, and one reduced FTE at ATHS
2130	Health Services	452,246	316,118	-30%	1FTE Licensed moved to SIA Grant
2140	Psychological Services	433,249	446,070	3%	
2150	Speech Pathology & Audiology Services	1,124,718	1,090,971	-3%	
2160	Motor Team	127,400	132,895	4%	
2190	Director of Student Support Services	456,254	680,696	49%	Add 1FTE Director of Student Services
2210	- Improvement of Instruction Services	963,326	1,017,671	6%	
2218	Professional Development - Classified	10,000	10,000	0%	
2219	- Professional Development - Licensed	138,167	144,003	4%	

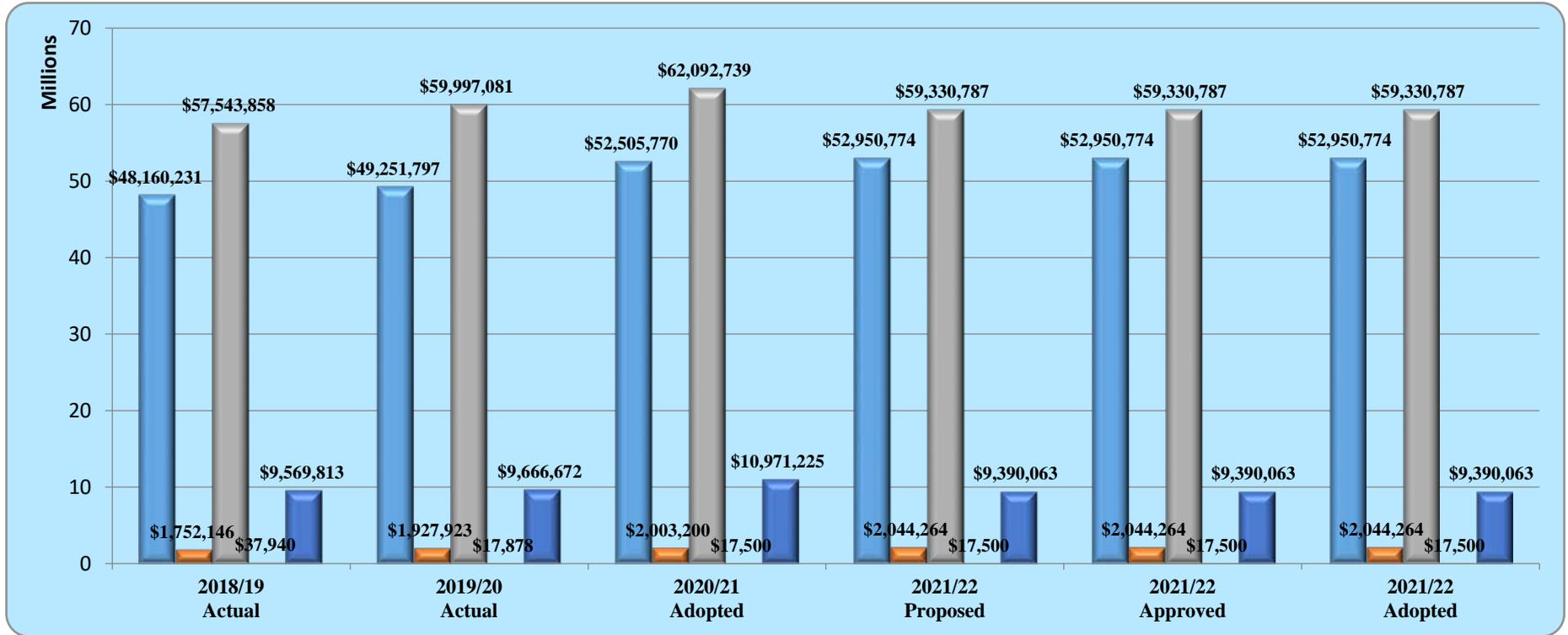
General Fund Function Summary

Function	General Fund Description	FY2020-21 Adopted Budget	FY2021-22 Proposed	% Increased or Decreased	Notes
2222	Library/Media Center	1,489,670	1,522,959	2%	
2223	Multimedia Services	24,591	19,888	-19%	Decrease of services
2230	Assessment and Testing	150,000	150,000	0%	
2240	Instructional Staff Development	363,000	363,800	0%	
2310	Board of Education	200,473	200,973	0%	
2320	Executive Administration	540,437	533,529	-1%	
2410	Office of the Principal	7,550,072	7,209,898	-5%	
2510	Direction of Business Support Services	265,030	271,000	2%	
2520	Fiscal Services	1,757,334	1,849,862	5%	PACE insurance premium increased by 20%, object 0651
2541	Direction of Operations & Maintenance	842,423	762,208	-10%	Shift of partial FTE to 2019 Bond
2542	Care and Upkeep of Buildings Services	7,310,300	7,045,451	-4%	
2543	Care and Upkeep of Grounds	168,212	175,396	4%	
2544	Maintenance (District Wide)	2,439,685	2,020,111	-17%	2.6FTE reduction
2545	Care and Upkeep of Vehicles	145,200	154,345	6%	
2546	Security Services	146,000	170,000	16%	2 SRO - Contracts with West Linn and Wilsonville Cities
2552	Vehicle Operation Services	4,382,686	4,492,255	3%	Transportation (5 year contract)
2558	Special Education Transportation Services	1,521,720	1,559,763	3%	Transportation (5 year contract)
2573	Warehousing and Distribution	220,189	209,999	-5%	
2574	Printing, Publishing, Duplicating	2,500	2,500	0%	
2620	Planning, Research, Dev & Eval Services	10,000	-	-100%	This function is no longer needed.
2624	Planning Services	2,093	2,093	0%	
2630	Information Services	188,195	188,434	0%	
2640	Human Resources	656,208	673,079	3%	
2660	Technology Services	1,732,191	2,190,133	26%	Adjustments of partial FTE assignments from 2019 Bond to General Fund
2680	Interpretation and Translation Services	27,934	37,302	34%	Increased costs for services
2700	Supplemental Retirement Services	1,102,559	1,102,559	0%	
5200	Transfers of Funds	25,000	175,000	600%	\$150,000 transfer to pay back Loan from the Interfund. \$25K transfer to support Nutrition Services
6110	Contingencies	8,768,367	5,731,376	-35%	
TOTAL GENERAL FUND BUDGET		\$ 127,590,434	\$ 123,733,388		
	BUDGET	127,590,434	123,733,388		
	DIFF.	-	-		

West Linn - Wilsonville School District 3JT

General Fund Resources by Object

Total: \$123,733,388



Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted	%
	\$	\$	\$	\$	\$	\$	
1000 - Revenue from Local Sources	48,160,231	49,251,797	52,505,770	52,950,774	52,950,774	52,950,774	42.8
2000 - Revenue From Intermediate Sources	1,752,146	1,927,923	2,003,200	2,044,264	2,044,264	2,044,264	1.7
3000 - Revenue From State Sources	57,543,858	59,997,081	62,092,739	59,330,787	59,330,787	59,330,787	48.0
4000 - Revenue From Federal Sources	37,940	17,878	17,500	17,500	17,500	17,500	0.01
5000 - Other Sources	9,569,813	9,666,672	10,971,225	9,390,063	9,390,063	9,390,063	7.6
Total Object:	117,063,987	120,861,351	127,590,434	123,733,388	123,733,388	123,733,388	100.0

West Linn - Wilsonville School District 3JT

General Fund Resources by Function/Object

100 - General Fund

Total: \$123,733,388

Major Object - Object	2018/19 Actual \$	2019/20 Actual \$	2020/21 Adopted \$	2021/22 Proposed \$	2021/22 Approved \$	2021/22 Adopted \$
1000 - Revenue from Local Sources						
1111 - Current Year's Taxes	35,478,659	37,516,991	39,753,048	40,593,248	40,593,248	40,593,248
1112 - Prior Years Taxes	1,250,666	201,241	315,570	217,742	217,742	217,742
1121 - Current Year's Taxes-Local Option	8,612,792	8,923,525	10,393,918	9,619,709	9,619,709	9,619,709
1122 - Prior Years' Taxes-Local Option	216,816	404,888	63,675	427,676	427,676	427,676
1123 - Penalty & Interest - Local Option	23,816	23,351	15,081	25,173	25,173	25,173
1190 - Penalties and Interest on Taxes	100,830	117,314	50,000	59,000	59,000	59,000
1310 - Regular Day School Tuition	331,609	254,252	264,871	381,222	381,222	381,222
1330 - Summer School Tuition	-	65,994	-	70,000	70,000	70,000
1510 - Interest on Investments	1,028,913	846,302	485,000	430,000	430,000	430,000
1530 - Gain or Loss on Sale of Investments	8,262	26,544	8,000	-	-	-
1700 - Extracurricular Activities	-	11,425	-	11,425	11,425	11,425
1705 - Enrichment Fees	104,046	63,460	90,000	88,689	88,689	88,689
1706 - Crest	10,429	2,276	-	4,597	4,597	4,597
1707 - Crest Field Trips	73,012	49,939	51,000	61,213	61,213	61,213
1710 - Admissions	66,898	57,932	58,500	61,109	61,109	61,109
1741 - HS Activity Fees	386,010	194,432	422,095	381,437	381,437	381,437
1742 - MS Activity Fees	45,867	33,439	49,197	42,291	42,291	42,291
1745 - Crest Center Fees	245	2,821	2,500	2,821	2,821	2,821
1911 - Rental of Buildings	140,942	95,073	118,100	88,422	88,422	88,422
1920 - Contributions, Donations fr Private Source	17,640	1,235	-	-	-	-
1960 - Recovery of Prior Years' Expenditures	(72,109)	16,092	30,000	-	-	-
1990 - Miscellaneous	334,873	342,539	335,215	385,000	385,000	385,000
1993 - Student Fees	15	733	-	-	-	-
Total Object:	48,160,231	49,251,797	52,505,770	52,950,774	52,950,774	52,950,774
2000 - Revenue From Intermediate Sources						
2101 - County School Fund	1,368	1,123	1,000	1,000	1,000	1,000
2102 - General Education Service District Funds	1,750,778	1,926,800	2,002,200	2,043,264	2,043,264	2,043,264
Total Object:	1,752,146	1,927,923	2,003,200	2,044,264	2,044,264	2,044,264
3000 - Revenue From State Sources						
3101 - State School Fund	55,916,304	58,649,872	60,671,970	57,987,207	57,987,207	57,987,207
3103 - Common School Fund	1,098,073	901,046	970,769	990,688	990,688	990,688
3199 - Other Unrestricted Grants-In-Aid	407,249	446,163	450,000	352,892	352,892	352,892
3299 - Other Restricted Grants-In-Aid	122,232	-	-	-	-	-
Total Object:	57,543,858	59,997,081	62,092,739	59,330,787	59,330,787	59,330,787

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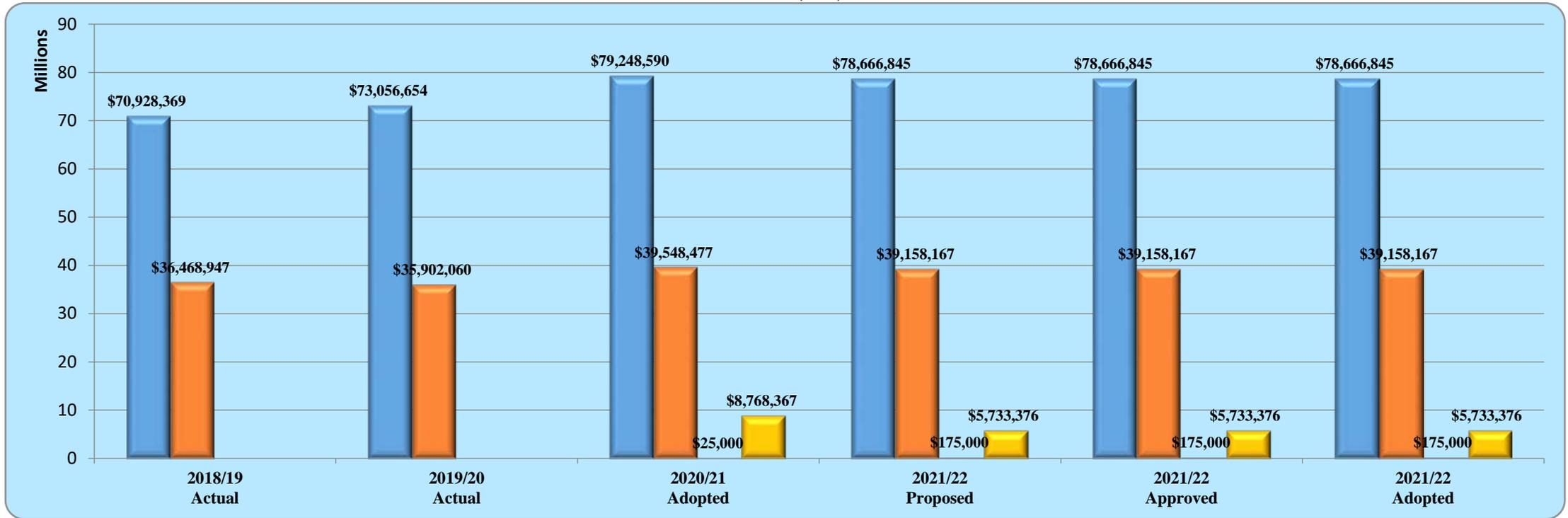
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	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
4000 - Revenue From Federal Sources						
4501 - Restricted Rev fr Fed Through State	-	16,828	-	-	-	-
4508 - Pl 101-476 IDEA	-	1,050	-	-	-	-
4801 - Federal Forest Fees	37,940	-	17,500	17,500	17,500	17,500
Total Object:	37,940	17,878	17,500	17,500	17,500	17,500
5000 - Other Sources						
5400 - Beginning Fund Balance	9,569,813	9,666,672	10,971,225	9,390,063	9,390,063	9,390,063
Total Object:	9,569,813	9,666,672	10,971,225	9,390,063	9,390,063	9,390,063
Total Fund:	117,063,987	120,861,351	127,590,434	123,733,388	123,733,388	123,733,388

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function

Total: \$123,733,388



Function	2018/19 Actual	2019/20 Actual	2020/21 Adopted		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction	70,928,369	73,056,654	79,248,590	652.93	78,666,845	641.94	78,666,845	641.94	78,666,845	641.94
2000 - Support Services	36,468,947	35,902,060	39,548,477	212.23	39,158,167	204.54	39,158,167	204.54	39,158,167	204.54
5000 - Other Uses	-	-	25,000		175,000		175,000		175,000	
6000 - Contingencies	-	-	8,768,367		5,733,376		5,733,376		5,733,376	
Total Function:	107,397,316	108,958,714	127,590,434	865.16	123,733,388	846.48	123,733,388	846.48	123,733,388	846.48

West Linn - Wilsonville School District 3JT

General Fund Requirements by Object

Total: \$123,733,388



Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries	57,077,589	58,107,317	61,737,230	865.16	61,523,239	846.48	61,523,239	846.48	61,523,239	846.48
0200 - Associated Payroll Costs	35,004,022	37,506,558	40,326,762		39,604,691		39,604,691		39,604,691	
0300 - Purchased Services	11,752,246	10,124,773	12,489,301		12,430,201		12,430,201		12,430,201	
0400 - Supplies and Materials	2,908,758	2,546,891	3,119,601		2,909,069		2,909,069		2,909,069	
0500 - Capital Outlay	20,000	-	27,190		28,278		28,278		28,278	
0600 - Other Objects	634,701	673,175	1,096,983		1,329,534		1,329,534		1,329,534	
0700 - Transfers	-	-	25,000		175,000		175,000		175,000	
0800 - Other Uses of Funds	-	-	8,768,367		5,733,376		5,733,376		5,733,376	
Total Object:	107,397,316	108,958,714	127,590,434	865.16	123,733,388	846.48	123,733,388	846.48	123,733,388	846.48

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1111 - Elementary, K-5

Total: \$28,795,901

Primary School programs provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. There are nine primary schools throughout the District: Boeckman Creek PS, Bolton PS, Boones Ferry PS, Cedaroak Park PS, Lowrie PS, Stafford PS, Sunset PS, Trillium Creek PS, and Willamette PS.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	14,494,915	14,490,388	14,865,368	198.60	14,311,971	182.00	14,311,971	182.00	14,311,971	182.00
0112 - Classified Salaries	1,497,506	1,647,328	1,788,275	63.77	1,774,341	66.76	1,774,341	66.76	1,774,341	66.76
0121 - Substitutes - Licensed Salaries	470,467	412,625	605,239		605,239		605,239		605,239	
0122 - Substitutes - Classified Salaries	106,515	65,087	52,915		52,915		52,915		52,915	
0123 - Temporary-Licensed	-	-	228,933		228,933		228,933		228,933	
0124 - Temporary - Classified	-	-	62,218		62,218		62,218		62,218	
0131 - Extra Duty Compensation	53,241	49,808	44,388		44,388		44,388		44,388	
0132 - Classified Overtime	1,130	181	39,972		39,972		39,972		39,972	
0133 - Additional Pay - Licensed	31,433	22,448	102,046		102,046		102,046		102,046	
0134 - Additional Pay - Classified	17,050	9,605	39,549		39,549		39,549		39,549	
0138 - World Language Letter of Agreement	-	-	65,450		65,450		65,450		65,450	
0139 - Chinese Instructor Letter of Agreement	-	-	45,000		45,000		45,000		45,000	
Total Object:	16,672,257	16,697,469	17,939,353	262.37	17,372,022	248.76	17,372,022	248.76	17,372,022	248.76
0200 - Associated Payroll Costs										
0210 - PERS	3,483,577	4,186,112	4,446,795		4,199,425		4,199,425		4,199,425	
0213 - PERS UAL Contribution	1,190,408	867,184	1,255,753		1,216,017		1,216,017		1,216,017	
0220 - Social Security	1,233,711	1,232,861	1,372,367		1,328,996		1,328,996		1,328,996	
0231 - Workers Compensation	47,251	50,331	53,577		52,098		52,098		52,098	
0232 - Unemployment Compensation	(124)	-	6,287		6,103		6,103		6,103	
0241 - Medical Dental Insurance	4,147,874	4,201,974	4,217,628		4,112,009		4,112,009		4,112,009	
Total Object:	10,102,697	10,538,461	11,352,407		10,914,648		10,914,648		10,914,648	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	93	507	2,850		2,000		2,000		2,000	
0322 - Repair and Maintenance Services	28,661	20,808	29,235		23,719		23,719		23,719	
0324 - Rentals	-	-	103		-		-		-	
0341 - Travel, Local in District	-	162	-		650		650		650	
0342 - Travel, Out of District	-	-	1,685		200		200		200	
0355 - Printing & Binding	18,699	18,317	23,200		23,452		23,452		23,452	
0390 - Other Gen Pro & Tech SVCS	-	12,295	-		3,300		3,300		3,300	
Total Object:	47,452	52,090	57,073		53,321		53,321		53,321	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	301,325	254,258	352,947		375,624		375,624		375,624	
0420 - Textbooks	21,584	10,667	13,677		42,955		42,955		42,955	
0421 - Textbooks - District	-	-	14,000		14,000		14,000		14,000	
0430 - Library Books	-	1,508	-		-		-		-	
0440 - Periodicals	10,149	11,245	9,414		8,570		8,570		8,570	
0460 - Non-Consumable Supplies	14,057	7,002	10,153		6,524		6,524		6,524	
0470 - Computer Software	1,586	7,556	6,270		4,287		4,287		4,287	
0480 - Computer Hardware	2,702	3,923	6,030		3,950		3,950		3,950	
Total Object:	351,403	296,157	412,491		455,910		455,910		455,910	
0600 - Other Objects										
0642 - Other Dues & Fees	295	-	-		-		-		-	
Total Object:	295	-	-		-		-		-	
Total Function:	27,174,105	27,584,178	29,761,324	262.37	28,795,901	248.76	28,795,901	248.76	28,795,901	248.76

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1121 - Middle School Programs

Total: \$15,193,075

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	7,052,574	7,385,059	7,897,278	111.70	8,232,015	109.35	8,232,015	109.35	8,232,015	109.35
0112 - Classified Salaries	233,739	235,431	260,693	8.44	263,776	8.38	263,776	8.38	263,776	8.38
0121 - Substitutes - Licensed Salaries	331,043	209,900	530,948		530,948		530,948		530,948	
0122 - Substitutes - Classified Salaries	13,166	4,127	6,183		6,183		6,183		6,183	
0123 - Temporary-Licensed	-	-	102,066		102,066		102,066		102,066	
0124 - Temporary - Classified	-	-	7,269		7,269		7,269		7,269	
0131 - Extra Duty Compensation	-	0	-		-		-		-	
0132 - Classified Overtime	100	145	4,671		4,671		4,671		4,671	
0133 - Additional Pay - Licensed	9,714	17,239	60,095		60,095		60,095		60,095	
0134 - Additional Pay - Classified	2,085	6,405	4,620		4,620		4,620		4,620	
Total Object:	7,642,421	7,858,305	8,873,823	120.14	9,211,643	117.73	9,211,643	117.73	9,211,643	117.73
0200 - Associated Payroll Costs										
0210 - PERS	1,600,337	2,007,879	2,205,000		2,230,907		2,230,907		2,230,907	
0213 - PERS UAL Contribution	545,552	407,476	621,156		644,809		644,809		644,809	
0220 - Social Security	569,708	587,303	678,843		704,699		704,699		704,699	
0231 - Workers Compensation	21,483	23,543	26,512		27,491		27,491		27,491	
0232 - Unemployment Compensation	337	-	3,107		3,239		3,239		3,239	
0241 - Medical Dental Insurance	1,899,035	2,021,511	2,097,684		2,089,928		2,089,928		2,089,928	
Total Object:	4,636,452	5,047,712	5,632,302		5,701,073		5,701,073		5,701,073	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	4,823	3,119	5,300		2,686		2,686		2,686	
0322 - Repair and Maintenance Services	27,031	21,614	26,400		25,011		25,011		25,011	
0324 - Rentals	408	4,263	500		1,120		1,120		1,120	
0340 - Travel Expenses	156	(110)	2,550		-		-		-	
0341 - Travel, Local in District	157	178	450		800		800		800	
0342 - Travel, Out of District	-	123	-		-		-		-	
0355 - Printing & Binding	7,280	9,681	14,000		10,464		10,464		10,464	
Total Object:	39,855	38,867	49,200		40,081		40,081		40,081	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	105,874	133,770	173,618		180,160		180,160		180,160	
0420 - Textbooks	21,026	1,264	4,150		10,544		10,544		10,544	
0421 - Textbooks - District	-	15,402	27,684		27,684		27,684		27,684	
0440 - Periodicals	576	2,829	3,550		1,907		1,907		1,907	
0460 - Non-Consumable Supplies	10,796	3,766	2,850		7,114		7,114		7,114	
0470 - Computer Software	1,504	279	1,425		3,461		3,461		3,461	
0480 - Computer Hardware	7,880	7,211	4,000		7,000		7,000		7,000	
Total Object:	147,656	164,521	217,277		237,870		237,870		237,870	
0500 - Capital Outlay										
0550 - Depreciable Technology	-	-	7,190		-		-		-	
Total Object:	-	-	7,190		-		-		-	

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	2018/19 Actual	2019/20 Actual	2020/21 Adopted		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0600 - Other Objects										
0641 - Professional Membership Dues	395	661	500		600		600		600	
0642 - Other Dues & Fees	4,242	1,422	3,700		1,808		1,808		1,808	
Total Object:	4,637	2,083	4,200		2,408		2,408		2,408	
Total Function:	12,471,020	13,111,487	14,783,992	120.14	15,193,075	117.73	15,193,075	117.73	15,193,075	117.73

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1122 - Middle School Extracurricular

Total: \$314,769

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

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0121 - Substitutes - Licensed Salaries	3,967	2,060	1,750	1,750	1,750	1,750
0123 - Temporary-Licensed	16,597	-	16,748	16,748	16,748	16,748
0124 - Temporary - Classified	856	875	443	443	443	443
0131 - Extra Duty Compensation	180,153	166,392	186,099	186,099	186,099	186,099
0133 - Additional Pay - Licensed	-	22,963	-	-	-	-
0134 - Additional Pay - Classified	-	1,488	-	-	-	-
Total Object:	201,573	193,779	205,040	205,040	205,040	205,040
0200 - Associated Payroll Costs						
0210 - PERS	40,427	48,537	55,874	55,874	55,874	55,874
0213 - PERS UAL Contribution	14,405	11,537	14,353	14,353	14,353	14,353
0220 - Social Security	15,179	14,574	15,686	15,686	15,686	15,686
0231 - Workers Compensation	574	581	820	820	820	820
0232 - Unemployment Compensation	-	-	71	71	71	71
0241 - Medical Dental Insurance	6	-	-	-	-	-
Total Object:	70,591	75,228	86,804	86,804	86,804	86,804
0300 - Purchased Services						
0319 - Other Instructional, Pro & Tech Svcs	7,749	6,210	3,000	4,565	4,565	4,565
0322 - Repair and Maintenance Services	3,672	-	250	811	811	811
0340 - Travel Expenses	83	-	100	-	-	-
0342 - Travel, Out of District	10,597	-	-	2,296	2,296	2,296
0390 - Other Gen Pro & Tech SVCS	370	4,600	1,950	1,435	1,435	1,435
Total Object:	22,470	10,810	5,300	9,107	9,107	9,107
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	17,566	7,040	2,000	5,969	5,969	5,969
0412 - Athletic Supplies	8,948	212	7,300	3,597	3,597	3,597
0460 - Non-Consumable Supplies	-	158	500	500	500	500
0470 - Computer Software	60	-	-	-	-	-
Total Object:	26,574	7,410	9,800	10,066	10,066	10,066
0600 - Other Objects						
0642 - Other Dues & Fees	3,573	5,030	5,700	3,752	3,752	3,752
Total Object:	3,573	5,030	5,700	3,752	3,752	3,752
Total Function:	324,781	292,257	312,644	314,769	314,769	314,769

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1131 - High School Programs

Total: \$17,120,883

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	8,553,198	8,644,813	9,470,197	123.60	9,342,121	118.60	9,342,121	118.60	9,342,121	118.60
0112 - Classified Salaries	124,716	128,762	132,944	3.55	155,586	4.30	155,586	4.30	155,586	4.30
0121 - Substitutes - Licensed Salaries	286,199	217,019	663,617		663,617		663,617		663,617	
0122 - Substitutes - Classified Salaries	311	446	3,136		3,136		3,136		3,136	
0123 - Temporary-Licensed	5,740	3,483	136,095		136,095		136,095		136,095	
0124 - Temporary - Classified	-	-	3,687		3,687		3,687		3,687	
0132 - Classified Overtime	-	-	2,369		2,369		2,369		2,369	
0133 - Additional Pay - Licensed	151,549	189,303	177,670		177,670		177,670		177,670	
0134 - Additional Pay - Classified	16	217	2,344		2,344		2,344		2,344	
Total Object:	9,121,729	9,184,042	10,592,059	127.15	10,486,625	122.90	10,486,625	122.90	10,486,625	122.90
0200 - Associated Payroll Costs										
0210 - PERS	1,964,054	2,387,192	2,637,106		2,544,448		2,544,448		2,544,448	
0213 - PERS UAL Contribution	650,414	477,592	741,828		734,056		734,056		734,056	
0220 - Social Security	680,075	682,370	810,729		802,246		802,246		802,246	
0231 - Workers Compensation	25,073	27,239	31,581		31,489		31,489		31,489	
0232 - Unemployment Compensation	(3,682)	71,746	3,706		3,687		3,687		3,687	
0241 - Medical Dental Insurance	2,237,466	2,226,014	2,249,628		2,202,096		2,202,096		2,202,096	
Total Object:	5,553,401	5,872,154	6,474,578		6,318,022		6,318,022		6,318,022	
0300 - Purchased Services										
0311 - Instruction Services	600	-	-		-		-		-	
0316 - Data Processing Services	2,542	656	3,500		1,239		1,239		1,239	
0319 - Other Instructional, Pro & Tech Svcs	12,881	3,172	6,500		7,069		7,069		7,069	
0322 - Repair and Maintenance Services	42,363	27,159	55,000		45,775		45,775		45,775	
0341 - Travel, Local in District	-	574	4,800		888		888		888	
0342 - Travel, Out of District	(5,984)	2,990	3,000		182		182		182	
0353 - Postage	-	153	150		207		207		207	
0355 - Printing & Binding	38	5,353	2,200		1,485		1,485		1,485	
0371 - Tuition Payments to Other Districts Within TR	31,089	64,109	24,700		25,410		25,410		25,410	
0390 - Other Gen Pro & Tech SVCS	35	4,497	2,425		1,542		1,542		1,542	
Total Object:	83,564	108,663	102,275		83,797		83,797		83,797	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	162,891	188,636	408,705		152,445		152,445		152,445	
0419 - HS Graduation Expense	33,496	48,903	32,000		30,495		30,495		30,495	
0420 - Textbooks	142,047	27,967	22,330		27,785		27,785		27,785	
0440 - Periodicals	(9)	35	-		714		714		714	
0460 - Non-Consumable Supplies	31,117	21,386	9,000		7,142		7,142		7,142	
0470 - Computer Software	1,597	2,055	1,600		3,745		3,745		3,745	
0480 - Computer Hardware	1,370	6,184	2,500		2,474		2,474		2,474	
Total Object:	372,508	295,167	476,135		224,800		224,800		224,800	
0600 - Other Objects										
0642 - Other Dues & Fees	11,885	4,848	7,800		7,639		7,639		7,639	
Total Object:	11,885	4,848	7,800		7,639		7,639		7,639	
Total Function:	15,143,088	15,464,874	17,652,847	127.15	17,120,883	122.90	17,120,883	122.90	17,120,883	122.90

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1132 - High School Extracurricular

Total: \$2,260,073

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	80,555	84,945	80,156	2.00	72,967	2.00	72,967	2.00	72,967	2.00
0121 - Substitutes - Licensed Salaries	14,527	4,384	11,645		11,645		11,645		11,645	
0122 - Substitutes - Classified Salaries	-	-	1,764		1,764		1,764		1,764	
0123 - Temporary-Licensed	47,269	956	34,393		34,393		34,393		34,393	
0124 - Temporary - Classified	76,850	24,473	2,074		2,074		2,074		2,074	
0131 - Extra Duty Compensation	1,204,129	1,244,546	1,172,884		1,172,884		1,172,884		1,172,884	
0132 - Classified Overtime	-	84	1,332		1,332		1,332		1,332	
0133 - Additional Pay - Licensed	1,548	37,069	-		-		-		-	
0134 - Additional Pay - Classified	163	34,551	1,318		1,318		1,318		1,318	
Total Object:	1,425,039	1,431,007	1,305,566	2.00	1,298,377	2.00	1,298,377	2.00	1,298,377	2.00
0200 - Associated Payroll Costs										
0210 - PERS	179,273	216,820	353,804		348,649		348,649		348,649	
0213 - PERS UAL Contribution	101,987	73,089	91,389		90,887		90,887		90,887	
0220 - Social Security	107,147	107,722	99,876		99,326		99,326		99,326	
0231 - Workers Compensation	4,251	4,496	5,134		5,114		5,114		5,114	
0232 - Unemployment Compensation	-	-	457		454		454		454	
0241 - Medical Dental Insurance	27,621	31,436	28,080		30,196		30,196		30,196	
Total Object:	420,280	433,562	578,740		574,626		574,626		574,626	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	251,193	168,439	170,000		165,216		165,216		165,216	
0322 - Repair and Maintenance Services	25,219	15,591	30,000		20,481		20,481		20,481	
0324 - Rentals	11,411	4,144	3,000		3,691		3,691		3,691	
0340 - Travel Expenses	-	39	-		1,500		1,500		1,500	
0341 - Travel, Local in District	6,177	11	-		1,145		1,145		1,145	
0342 - Travel, Out of District	47,070	(25,773)	3,000		6,257		6,257		6,257	
0355 - Printing & Binding	-	469	200		124		124		124	
0390 - Other Gen Pro & Tech SVCS	284	3,792	200		1,044		1,044		1,044	
Total Object:	341,354	166,712	206,400		199,458		199,458		199,458	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	45,370	19,520	36,000		53,041		53,041		53,041	
0412 - Athletic Supplies	55,778	77,850	66,000		79,244		79,244		79,244	
0413 - Supplies for Equipment Repair	-	-	500		-		-		-	
0460 - Non-Consumable Supplies	33,815	2,188	2,000		8,130		8,130		8,130	
0470 - Computer Software	2,040	3,405	1,500		1,112		1,112		1,112	
0480 - Computer Hardware	1,463	498	-		363		363		363	
Total Object:	138,466	103,461	106,000		141,890		141,890		141,890	
0600 - Other Objects										
0642 - Other Dues & Fees	45,780	49,606	47,927		45,722		45,722		45,722	
Total Object:	45,780	49,606	47,927		45,722		45,722		45,722	
Total Function:	2,370,919	2,184,348	2,244,633	2.00	2,260,073	2.00	2,260,073	2.00	2,260,073	2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1140 - Pre-Kindergarten Programs

Total: \$326,303

Pre-Kindergarten programs at West Linn-Wilsonville School District are designed for the education and training of children. Programs funded here are located at Boeckman Creek Primary School, Bolton Primary School, Boones Ferry Primary School, Cedaroak Park Primary School, Stafford Primary School, Sunset Primary School, and Willamette Primary School.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	217,824	236,375	-		165,928	2.90	165,928	2.90	165,928	2.90
0112 - Classified Salaries	63,302	71,153	-		49,523	1.98	49,523	1.98	49,523	1.98
0121 - Substitutes - Licensed Salaries	10,576	3,946	-		-		-		-	
0122 - Substitutes - Classified Salaries	2,874	921	-		-		-		-	
0133 - Additional Pay - Licensed	6,207	2,002	-		-		-		-	
0134 - Additional Pay - Classified	1,161	643	-		-		-		-	
Total Object:	301,945	315,039	-		215,451	4.88	215,451	4.88	215,451	4.88
0200 - Associated Payroll Costs										
0210 - PERS	49,118	60,316	-		49,641		49,641		49,641	
0213 - PERS UAL Contribution	21,589	16,638	-		15,082		15,082		15,082	
0220 - Social Security	22,201	23,283	-		16,482		16,482		16,482	
0231 - Workers Compensation	934	983	-		625		625		625	
0232 - Unemployment Compensation	-	-	-		75		75		75	
0241 - Medical Dental Insurance	19,089	10,799	-		27,180		27,180		27,180	
Total Object:	112,931	112,018	-		109,085		109,085		109,085	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	6,901	4,520	-		1,767		1,767		1,767	
Total Object:	6,901	4,520	-		1,767		1,767		1,767	
Total Function:	421,777	431,578	-		326,303	4.88	326,303	4.88	326,303	4.88

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1210 - Talented and Gifted

Total: \$219,504

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	74,230	75,094	70,612	0.90	78,850	0.90	78,850	0.90	78,850	0.90
0112 - Classified Salaries	30,962	31,334	32,563	0.81	-		-		-	
0121 - Substitutes - Licensed Salaries	1,311	-	4,454		4,454		4,454		4,454	
0122 - Substitutes - Classified Salaries	1,180	-	1,716		1,716		1,716		1,716	
0123 - Temporary-Licensed	23,405	415	12,015		12,015		12,015		12,015	
0124 - Temporary - Classified	48,579	144,125	40,029		40,029		40,029		40,029	
0132 - Classified Overtime	-	-	541		541		541		541	
0133 - Additional Pay - Licensed	-	13,082	423		423		423		423	
0134 - Additional Pay - Classified	3,437	14,737	535		535		535		535	
0138 - World Language Letter of Agreement	88,188	400	-		-		-		-	
0139 - Chinese Instructor Letter of Agreement	74,575	-	-		-		-		-	
Total Object:	345,866	279,186	162,888	1.71	138,563	0.90	138,563	0.90	138,563	0.90
0200 - Associated Payroll Costs										
0210 - PERS	41,611	40,874	41,863		35,258		35,258		35,258	
0213 - PERS UAL Contribution	24,678	14,388	11,403		9,700		9,700		9,700	
0220 - Social Security	25,842	22,836	12,461		10,600		10,600		10,600	
0231 - Workers Compensation	1,037	949	536		467		467		467	
0232 - Unemployment Compensation	-	-	57		48		48		48	
0241 - Medical Dental Insurance	32,703	35,300	25,452		14,635		14,635		14,635	
Total Object:	125,872	114,346	91,772		70,708		70,708		70,708	
0300 - Purchased Services										
0311 - Instruction Services	2,108	4,496	-		-		-		-	
0312 - Instructional Program Improvement	900	35	2,000		2,000		2,000		2,000	
0319 - Other Instructional, Pro & Tech Svcs	10,875	34,225	-		-		-		-	
0322 - Repair and Maintenance Services	135	-	-		-		-		-	
0390 - Other Gen Pro & Tech SVCS	500	2,292	-		-		-		-	
Total Object:	14,517	41,048	2,000		2,000		2,000		2,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	27,856	23,466	49,134		8,033		8,033		8,033	
0415 - Testing Materials	-	-	406		200		200		200	
Total Object:	27,856	23,466	49,540		8,233		8,233		8,233	
Total Function:	514,111	458,046	306,200	1.71	219,504	0.90	219,504	0.90	219,504	0.90

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1221 - Intensive Support for Students with Disabilities

Total: \$4,912,969

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	1,249,016	1,312,977	1,168,227	15.50	1,314,377	17.50	1,314,377	17.50	1,314,377	17.50
0112 - Classified Salaries	919,659	1,133,117	1,184,691	45.06	1,075,468	43.21	1,075,468	43.21	1,075,468	43.21
0121 - Substitutes - Licensed Salaries	76,705	68,421	59,898		59,898		59,898		59,898	
0122 - Substitutes - Classified Salaries	72,411	34,612	30,231		30,231		30,231		30,231	
0123 - Temporary-Licensed	-	105	12,006		12,006		12,006		12,006	
0124 - Temporary - Classified	-	-	35,551		35,551		35,551		35,551	
0131 - Extra Duty Compensation	10,450	21,949	3,506		3,506		3,506		3,506	
0132 - Classified Overtime	210	45	22,841		22,841		22,841		22,841	
0133 - Additional Pay - Licensed	11,202	17,241	13,914		13,914		13,914		13,914	
0134 - Additional Pay - Classified	25,959	26,156	22,599		22,599		22,599		22,599	
Total Object:	2,365,612	2,614,623	2,553,464	60.56	2,590,391	60.71	2,590,391	60.71	2,590,391	60.71
0200 - Associated Payroll Costs										
0210 - PERS	412,390	589,560	635,501		576,589		576,589		576,589	
0213 - PERS UAL Contribution	169,230	135,616	178,905		181,491		181,491		181,491	
0220 - Social Security	169,156	184,769	195,518		198,347		198,347		198,347	
0231 - Workers Compensation	7,420	8,257	7,632		7,741		7,741		7,741	
0232 - Unemployment Compensation	-	-	892		906		906		906	
0241 - Medical Dental Insurance	672,080	834,456	834,060		880,795		880,795		880,795	
Total Object:	1,430,276	1,752,659	1,852,508		1,845,869		1,845,869		1,845,869	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	32,161	1,392	-		10,737		10,737		10,737	
0341 - Travel, Local in District	1,560	2,340	780		5,990		5,990		5,990	
0371 - Tuition Payments to Other Districts Within TH	398,811	442,906	490,200		412,764		412,764		412,764	
0373 - Tuition Payments to Private Schools	26,954	-	-		-		-		-	
Total Object:	459,486	446,638	490,980		429,491		429,491		429,491	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	8,798	9,775	16,000		12,105		12,105		12,105	
0470 - Computer Software	38,301	25,484	35,000		35,113		35,113		35,113	
0480 - Computer Hardware	83	-	-		-		-		-	
Total Object:	47,181	35,259	51,000		47,218		47,218		47,218	
Total Function:	4,302,556	4,849,179	4,947,952	60.56	4,912,969	60.71	4,912,969	60.71	4,912,969	60.71

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1226 - Home Instruction

Total: \$10,946

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.

Major Object - Object	2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0123 - Temporary-Licensed	6,446	-	6,794	6,794	6,794	6,794
0124 - Temporary - Classified	-	-	535	535	535	535
0133 - Additional Pay - Licensed	-	356	-	-	-	-
Total Object:	6,446	356	7,329	7,329	7,329	7,329
0200 - Associated Payroll Costs						
0210 - PERS	703	88	1,998	1,998	1,998	1,998
0213 - PERS UAL Contribution	461	7	514	514	514	514
0220 - Social Security	490	27	561	561	561	561
0231 - Workers Compensation	18	1	29	29	29	29
0232 - Unemployment Compensation	-	-	2	2	2	2
0241 - Medical Dental Insurance	240	-	-	-	-	-
Total Object:	1,912	124	3,104	3,104	3,104	3,104
0300 - Purchased Services						
0319 - Other Instructional, Pro & Tech Svcs	80	-	2,000	513	513	513
Total Object:	80	-	2,000	513	513	513
0400 - Supplies and Materials						
0440 - Periodicals	105	30	-	-	-	-
Total Object:	105	30	-	-	-	-
Total Function:	8,543	509	12,433	10,946	10,946	10,946

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1227 - Extended School Year Programs

Total: \$15,903

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.

Major Object - Object	2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0124 - Temporary - Classified	288	-	-	-	-	-
0131 - Extra Duty Compensation	-	-	-	6,625	6,625	6,625
0133 - Additional Pay - Licensed	5,627	-	3,421	3,421	3,421	3,421
0134 - Additional Pay - Classified	959	112	-	-	-	-
Total Object:	6,873	112	3,421	10,046	10,046	10,046
0200 - Associated Payroll Costs						
0210 - PERS	1,295	28	932	2,738	2,738	2,738
0213 - PERS UAL Contribution	469	8	239	703	703	703
0220 - Social Security	494	9	262	769	769	769
0231 - Workers Compensation	19	0	14	40	40	40
0232 - Unemployment Compensation	-	-	1	4	4	4
Total Object:	2,276	45	1,448	4,254	4,254	4,254
0300 - Purchased Services						
0373 - Tuition Payments to Private Schools	-	-	6,500	1,603	1,603	1,603
Total Object:	-	-	6,500	1,603	1,603	1,603
Total Function:	9,149	157	11,369	15,903	15,903	15,903

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1250 - Support for Students with Disabilities

Total: \$4,638,825

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	1,798,304	1,888,836	1,739,013	25.00	1,861,073	26.67	1,861,073	26.67	1,861,073	26.67
0112 - Classified Salaries	610,799	644,366	643,418	23.63	731,612	28.58	731,612	28.58	731,612	28.58
0121 - Substitutes - Licensed Salaries	75,708	86,951	91,597		91,597		91,597		91,597	
0122 - Substitutes - Classified Salaries	25,785	19,916	5,681		5,681		5,681		5,681	
0123 - Temporary-Licensed	-	-	7,232		7,232		7,232		7,232	
0124 - Temporary - Classified	-	-	7,300		7,300		7,300		7,300	
0132 - Classified Overtime	96	203	4,755		4,755		4,755		4,755	
0133 - Additional Pay - Licensed	9,604	8,678	3,144		3,144		3,144		3,144	
0134 - Additional Pay - Classified	19,659	12,301	4,242		4,242		4,242		4,242	
Total Object:	2,539,954	2,661,252	2,506,382	48.63	2,716,636	55.25	2,716,636	55.25	2,716,636	55.25
0200 - Associated Payroll Costs										
0210 - PERS	514,959	654,735	621,120		640,646		640,646		640,646	
0213 - PERS UAL Contribution	181,582	137,870	175,446		190,164		190,164		190,164	
0220 - Social Security	182,584	191,525	191,735		207,826		207,826		207,826	
0231 - Workers Compensation	7,517	8,281	7,404		8,014		8,014		8,014	
0232 - Unemployment Compensation	-	-	879		958		958		958	
0241 - Medical Dental Insurance	663,147	728,758	735,153		860,880		860,880		860,880	
Total Object:	1,549,789	1,721,168	1,731,737		1,908,488		1,908,488		1,908,488	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	49,784	54,866	80,000		-		-		-	
Total Object:	49,784	54,866	80,000		-		-		-	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	12,592	10,672	15,691		12,182		12,182		12,182	
0420 - Textbooks	752	367	1,200		997		997		997	
0440 - Periodicals	-	63	200		200		200		200	
0460 - Non-Consumable Supplies	58	505	400		200		200		200	
0470 - Computer Software	-	786	10,400		122		122		122	
0480 - Computer Hardware	-	449	500		-		-		-	
Total Object:	13,402	12,841	28,391		13,701		13,701		13,701	
0600 - Other Objects										
0642 - Other Dues & Fees	50	-	-		-		-		-	
Total Object:	50	-	-		-		-		-	
Total Function:	4,152,979	4,450,128	4,346,510	48.63	4,638,825	55.25	4,638,825	55.25	4,638,825	55.25

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1260 - Early Childhood Evaluation

Total: \$389,256

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	158,611	162,806	168,271	2.00	173,262	2.00	173,262	2.00	173,262	2.00
0112 - Classified Salaries	37,836	41,434	44,085	1.00	46,357	1.00	46,357	1.00	46,357	1.00
0121 - Substitutes - Licensed Salaries	-	-	5,540		5,540		5,540		5,540	
0122 - Substitutes - Classified Salaries	-	-	882		882		882		882	
0123 - Temporary-Licensed	3,259	2,860	2,187		2,187		2,187		2,187	
0124 - Temporary - Classified	-	-	1,037		1,037		1,037		1,037	
0131 - Extra Duty Compensation	5,532	5,698	5,014		5,014		5,014		5,014	
0132 - Classified Overtime	-	-	666		666		666		666	
0133 - Additional Pay - Licensed	296	-	950		950		950		950	
0134 - Additional Pay - Classified	-	-	659		659		659		659	
Total Object:	205,534	212,798	229,291	3.00	236,554	3.00	236,554	3.00	236,554	3.00
0200 - Associated Payroll Costs										
0210 - PERS	47,854	61,585	57,473		60,806		60,806		60,806	
0213 - PERS UAL Contribution	14,751	11,244	16,104		16,613		16,613		16,613	
0220 - Social Security	15,346	15,710	17,602		18,156		18,156		18,156	
0231 - Workers Compensation	535	637	686		706		706		706	
0232 - Unemployment Compensation	-	-	80		83		83		83	
0241 - Medical Dental Insurance	53,446	54,854	49,800		51,338		51,338		51,338	
Total Object:	131,931	144,030	141,745		147,702		147,702		147,702	
0300 - Purchased Services										
0340 - Travel Expenses	642	686	1,000		500		500		500	
0341 - Travel, Local in District	1,503	780	-		500		500		500	
Total Object:	2,145	1,466	1,000		1,000		1,000		1,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	1,238	1,036	-		4,000		4,000		4,000	
0470 - Computer Software	-	350	-		-		-		-	
Total Object:	1,238	1,386	-		4,000		4,000		4,000	
Total Function:	340,848	359,680	372,036	3.00	389,256	3.00	389,256	3.00	389,256	3.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1272 - Title IA/D

Total: \$207,916

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

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	-	15,227	150,413	2.00	129,939	1.50	129,939	1.50	129,939	1.50
0121 - Substitutes - Licensed Salaries	-	1,315	-		-		-		-	
Total Object:	-	16,542	150,413	2.00	129,939	1.50	129,939	1.50	129,939	1.50
0200 - Associated Payroll Costs										
0210 - PERS	-	4,018	37,302		31,338		31,338		31,338	
0213 - PERS UAL Contribution	-	858	10,529		9,096		9,096		9,096	
0220 - Social Security	-	1,246	11,506		9,940		9,940		9,940	
0231 - Workers Compensation	-	49	436		377		377		377	
0232 - Unemployment Compensation	-	-	52		46		46		46	
0241 - Medical Dental Insurance	-	2,207	35,760		27,180		27,180		27,180	
Total Object:	-	8,378	95,585		77,977		77,977		77,977	
Total Function:	-	24,920	245,998	2.00	207,916	1.50	207,916	1.50	207,916	1.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1280 - Alternative Education

Total: \$1,223

Learning experiences for students who are at risk of dropping out of school, who are not succeeding in a regular classroom setting, or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students, and students who need accelerated learning provided in an alternative setting, such as university coursework. For 2021-22 budget proposal, 0.2 licensed FTE moved to High School Success (Measure 98) fund 270.

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0111 - Licensed Salaries	10,172	10,782	11,672 0.20	-	-	-
0121 - Substitutes - Licensed Salaries	-	-	549	549	549	549
0123 - Temporary-Licensed	-	-	217	217	217	217
0133 - Additional Pay - Licensed	-	-	94	94	94	94
Total Object:	10,172	10,782	12,532 0.20	860	860	860
0200 - Associated Payroll Costs						
0210 - PERS	2,051	2,675	3,128	234	234	234
0213 - PERS UAL Contribution	727	564	877	60	60	60
0220 - Social Security	778	825	959	66	66	66
0231 - Workers Compensation	27	34	37	3	3	3
0232 - Unemployment Compensation	-	-	4	-	-	-
0241 - Medical Dental Insurance	9	9	3,576	-	-	-
Total Object:	3,592	4,107	8,581	363	363	363
Total Function:	13,764	14,890	21,113 0.20	1,223	1,223	1,223

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1283 - District Alternative Programs

Total: \$752,688

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	424,287	430,374	453,973	6.18	398,880	4.80	398,880	4.80	398,880	4.80
0112 - Classified Salaries	17,339	17,574	18,558	0.75	18,514	0.75	18,514	0.75	18,514	0.75
0121 - Substitutes - Licensed Salaries	8,752	8,353	18,565		18,565		18,565		18,565	
0122 - Substitutes - Classified Salaries	624	16	663		663		663		663	
0123 - Temporary-Licensed	-	-	6,935		6,935		6,935		6,935	
0124 - Temporary - Classified	-	-	780		780		780		780	
0132 - Classified Overtime	-	-	501		501		501		501	
0133 - Additional Pay - Licensed	2,964	446	3,513		3,513		3,513		3,513	
0134 - Additional Pay - Classified	534	62	496		496		496		496	
Total Object:	454,502	456,825	503,984	6.93	448,847	5.55	448,847	5.55	448,847	5.55
0200 - Associated Payroll Costs										
0210 - PERS	103,065	116,135	125,758		111,997		111,997		111,997	
0213 - PERS UAL Contribution	32,497	23,987	35,279		31,420		31,420		31,420	
0220 - Social Security	33,583	33,246	38,554		34,337		34,337		34,337	
0231 - Workers Compensation	1,320	1,366	1,497		1,337		1,337		1,337	
0232 - Unemployment Compensation	-	-	175		158		158		158	
0241 - Medical Dental Insurance	90,534	100,702	119,769		97,042		97,042		97,042	
Total Object:	260,999	275,436	321,032		276,291		276,291		276,291	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	695	430	716		700		700		700	
0324 - Rentals	1,780	1,620	1,833		1,750		1,750		1,750	
0340 - Travel Expenses	585	-	603		-		-		-	
0355 - Printing & Binding	160	-	165		150		150		150	
0371 - Tuition Payments to Other Districts Within TH	13,626	13,747	14,035		7,500		7,500		7,500	
0390 - Other Gen Pro & Tech SVCS	7,365	2,000	4,605		3,500		3,500		3,500	
Total Object:	24,211	17,797	21,957		13,600		13,600		13,600	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	14,858	14,135	10,640		10,250		10,250		10,250	
0415 - Testing Materials	307	590	316		400		400		400	
0419 - HS Graduation Expense	442	9,940	455		1,000		1,000		1,000	
0420 - Textbooks	5,157	154	635		500		500		500	
0460 - Non-Consumable Supplies	3,890	417	829		800		800		800	
0470 - Computer Software	1,011	1,632	-		-		-		-	
0480 - Computer Hardware	503	75	518		-		-		-	
Total Object:	26,168	26,942	13,393		12,950		12,950		12,950	
0600 - Other Objects										
0642 - Other Dues & Fees	1,000	194	1,030		1,000		1,000		1,000	
Total Object:	1,000	194	1,030		1,000		1,000		1,000	
Total Function:	766,880	777,194	861,396	6.93	752,688	5.55	752,688	5.55	752,688	5.55

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1288 - Charter Schools

Total: \$1,069,954

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

Major Object - Object	2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
0300 - Purchased Services						
0360 - Charter School Payments	1,021,820	1,025,218	1,069,954		1,069,954	1,069,954
<i>Total Object:</i>	1,021,820	1,025,218	1,069,954		1,069,954	1,069,954
<i>Total Function:</i>	1,021,820	1,025,218	1,069,954		1,069,954	1,069,954

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1291 - English Language Learner Programs

Total: \$1,651,681

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	722,883	787,776	837,332	12.75	970,186	13.55	970,186	13.55	970,186	13.55
0121 - Substitutes - Licensed Salaries	15,910	24,802	26,445		26,445		26,445		26,445	
0122 - Substitutes - Classified Salaries	-	-	778		778		778		778	
0123 - Temporary-Licensed	-	-	10,443		10,443		10,443		10,443	
0124 - Temporary - Classified	-	-	3,225		3,225		3,225		3,225	
0131 - Extra Duty Compensation	5,123	-	-		-		-		-	
0132 - Classified Overtime	-	-	588		588		588		588	
0133 - Additional Pay - Licensed	1,682	2,965	4,534		4,534		4,534		4,534	
0134 - Additional Pay - Classified	70	-	582		582		582		582	
Total Object:	745,667	815,542	883,927	12.75	1,016,781	13.55	1,016,781	13.55	1,016,781	13.55
0200 - Associated Payroll Costs										
0210 - PERS	161,949	192,764	220,353		233,911		233,911		233,911	
0213 - PERS UAL Contribution	53,316	42,420	61,873		71,170		71,170		71,170	
0220 - Social Security	56,170	62,218	67,617		77,786		77,786		77,786	
0231 - Workers Compensation	2,010	2,450	2,613		3,000		3,000		3,000	
0232 - Unemployment Compensation	-	-	309		357		357		357	
0241 - Medical Dental Insurance	185,396	204,671	227,947		245,526		245,526		245,526	
Total Object:	458,841	504,523	580,712		631,750		631,750		631,750	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	401	3,404	4,400		3,150		3,150		3,150	
0420 - Textbooks	-	59	100		-		-		-	
Total Object:	401	3,463	4,500		3,150		3,150		3,150	
Total Function:	1,204,909	1,323,529	1,469,139	12.75	1,651,681	13.55	1,651,681	13.55	1,651,681	13.55

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1292 - Teen Parent Program

Instructional programs designed to accommodate the needs of teen parents.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	-	-	8,000		-		-		-	
Total Object:	-	-	8,000		-		-		-	
Total Function:	-	-	8,000		-		-		-	

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1299 - Other Programs

Total: \$576,307

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	62,098	53,933	58,384	1.00	62,543	1.00	62,543	1.00	62,543	1.00
0112 - Classified Salaries	170,983	213,367	224,927	4.50	199,050	4.23	199,050	4.23	199,050	4.23
0121 - Substitutes - Licensed Salaries	-	-	2,762		2,762		2,762		2,762	
0122 - Substitutes - Classified Salaries	-	-	2,296		2,296		2,296		2,296	
0123 - Temporary-Licensed	14,556	-	2,991		2,991		2,991		2,991	
0124 - Temporary - Classified	60,678	28,287	33,882		33,882		33,882		33,882	
0131 - Extra Duty Compensation	11,506	9,392	9,823		9,500		9,500		9,500	
0132 - Classified Overtime	-	-	1,734		1,734		1,734		1,734	
0133 - Additional Pay - Licensed	-	24,903	6,974		8,474		8,474		8,474	
0134 - Additional Pay - Classified	-	500	1,716		1,716		1,716		1,716	
Total Object:	319,821	330,381	345,489	5.50	324,948	5.23	324,948	5.23	324,948	5.23
0200 - Associated Payroll Costs										
0210 - PERS	53,849	81,307	88,657		79,483		79,483		79,483	
0213 - PERS UAL Contribution	21,925	16,760	23,279		22,747		22,747		22,747	
0220 - Social Security	24,035	24,555	25,442		24,860		24,860		24,860	
0231 - Workers Compensation	984	1,054	1,016		1,013		1,013		1,013	
0232 - Unemployment Compensation	-	-	116		113		113		113	
0241 - Medical Dental Insurance	40,865	34,363	78,720		73,480		73,480		73,480	
Total Object:	141,657	158,038	217,230		201,696		201,696		201,696	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	516	-	-		-		-		-	
0324 - Rentals	3,750	3,665	4,500		4,500		4,500		4,500	
0340 - Travel Expenses	682	654	3,500		3,500		3,500		3,500	
0341 - Travel, Local in District	1,680	1,905	-		-		-		-	
0342 - Travel, Out of District	8,324	286	7,200		7,200		7,200		7,200	
0390 - Other Gen Pro & Tech SVCS	1,311	-	-		-		-		-	
Total Object:	16,263	6,510	15,200		15,200		15,200		15,200	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	30,085	18,109	33,308		33,308		33,308		33,308	
0440 - Periodicals	80	-	90		90		90		90	
Total Object:	30,165	18,109	33,398		33,398		33,398		33,398	
0600 - Other Objects										
0642 - Other Dues & Fees	1,111	2,480	1,065		1,065		1,065		1,065	
Total Object:	1,111	2,480	1,065		1,065		1,065		1,065	
Total Function:	509,017	515,519	612,382	5.50	576,307	5.23	576,307	5.23	576,307	5.23

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1400 - Summer School Programs

Total: \$208,669

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.

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0123 - Temporary-Licensed	109,651	3,675	65,785	65,785	65,785	65,785
0124 - Temporary - Classified	12,345	16,578	24,275	24,275	24,275	24,275
0133 - Additional Pay - Licensed	-	100,314	52,492	52,492	52,492	52,492
0134 - Additional Pay - Classified	800	7,791	2,610	2,610	2,610	2,610
Total Object:	122,796	128,358	145,162	145,162	145,162	145,162
0200 - Associated Payroll Costs						
0210 - PERS	24,610	27,777	39,557	39,556	39,556	39,556
0213 - PERS UAL Contribution	8,780	8,973	10,162	10,162	10,162	10,162
0220 - Social Security	9,389	9,808	11,105	11,106	11,106	11,106
0231 - Workers Compensation	375	398	581	581	581	581
0232 - Unemployment Compensation	-	-	50	51	51	51
Total Object:	43,154	46,956	61,455	61,456	61,456	61,456
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	4,445	4,388	2,051	2,051	2,051	2,051
Total Object:	4,445	4,388	2,051	2,051	2,051	2,051
Total Function:	170,395	179,702	208,668	208,669	208,669	208,669

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2113 - Social Work Services

Total: \$11,066

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.

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0111 - Licensed Salaries	108,311	111,242	-	-	-	-
0121 - Substitutes - Licensed Salaries	-	-	4,151	4,151	4,151	4,151
0123 - Temporary-Licensed	-	-	1,639	1,639	1,639	1,639
0133 - Additional Pay - Licensed	438	2,077	712	712	712	712
Total Object:	108,748	113,319	6,502	6,502	6,502	6,502
0200 - Associated Payroll Costs						
0210 - PERS	20,961	30,561	1,772	1,772	1,772	1,772
0213 - PERS UAL Contribution	7,776	5,971	455	455	455	455
0220 - Social Security	7,833	8,467	497	497	497	497
0231 - Workers Compensation	331	335	26	26	26	26
0232 - Unemployment Compensation	-	-	2	2	2	2
0241 - Medical Dental Insurance	20,545	29,220	-	-	-	-
Total Object:	57,445	74,554	2,752	2,752	2,752	2,752
0300 - Purchased Services						
0340 - Travel Expenses	613	726	1,200	812	812	812
Total Object:	613	726	1,200	812	812	812
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	498	953	1,600	1,000	1,000	1,000
Total Object:	498	953	1,600	1,000	1,000	1,000
Total Function:	167,304	189,552	12,054	11,066	11,066	11,066

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2115 - Student Safety

Total: \$1,000

This fund is used for crossing guard supplies.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	-	612	1,000	1,000	1,000	1,000
<i>Total Object:</i>	-	612	1,000	1,000	1,000	1,000
<i>Total Function:</i>	-	612	1,000	1,000	1,000	1,000

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2122 - Counseling Services

Total: \$2,402,140

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	1,232,456	1,341,760	1,330,620	18.50	1,228,225	16.50	1,228,225	16.50	1,228,225	16.50
0112 - Classified Salaries	115,253	125,126	139,626	4.00	144,135	4.00	144,135	4.00	144,135	4.00
0121 - Substitutes - Licensed Salaries	33,213	1,315	51,427		51,427		51,427		51,427	
0122 - Substitutes - Classified Salaries	969	415	3,534		3,534		3,534		3,534	
0123 - Temporary-Licensed	-	-	20,308		20,308		20,308		20,308	
0124 - Temporary - Classified	-	-	4,154		4,154		4,154		4,154	
0132 - Classified Overtime	-	375	2,670		2,670		2,670		2,670	
0133 - Additional Pay - Licensed	5,179	3,468	8,823		8,823		8,823		8,823	
0134 - Additional Pay - Classified	-	680	2,642		2,642		2,642		2,642	
Total Object:	1,387,070	1,473,139	1,563,804	22.50	1,465,918	20.50	1,465,918	20.50	1,465,918	20.50
0200 - Associated Payroll Costs										
0210 - PERS	275,521	373,158	390,114		346,521		346,521		346,521	
0213 - PERS UAL Contribution	99,175	77,662	109,466		102,614		102,614		102,614	
0220 - Social Security	101,584	107,599	119,631		112,142		112,142		112,142	
0231 - Workers Compensation	4,040	4,437	4,633		4,350		4,350		4,350	
0232 - Unemployment Compensation	-	-	547		517		517		517	
0241 - Medical Dental Insurance	389,518	397,673	386,940		359,372		359,372		359,372	
Total Object:	869,839	960,529	1,011,331		925,516		925,516		925,516	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	2,376	-	3,125		185		185		185	
0340 - Travel Expenses	50	-	-		-		-		-	
Total Object:	2,426	-	3,125		185		185		185	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	4,220	4,801	10,203		8,936		8,936		8,936	
0416 - Student Support Expenses	181	170	500		500		500		500	
0430 - Library Books	794	1,376	1,398		956		956		956	
0460 - Non-Consumable Supplies	240	1,565	1,000		-		-		-	
Total Object:	5,435	7,913	13,101		10,392		10,392		10,392	
0600 - Other Objects										
0641 - Professional Membership Dues	-	733	-		-		-		-	
0642 - Other Dues & Fees	-	144	-		129		129		129	
Total Object:	-	877	-		129		129		129	
Total Function:	2,264,770	2,442,457	2,591,361	22.50	2,402,140	20.50	2,402,140	20.50	2,402,140	20.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2130 - Health Services

Total: \$316,118

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	178,642	237,371	194,554	3.00	117,373	2.00	117,373	2.00	117,373	2.00
0112 - Classified Salaries	36,512	38,549	40,078	1.00	40,702	1.00	40,702	1.00	40,702	1.00
0121 - Substitutes - Licensed Salaries	-	-	8,302		8,302		8,302		8,302	
0122 - Substitutes - Classified Salaries	-	-	882		882		882		882	
0123 - Temporary-Licensed	62	-	3,278		3,278		3,278		3,278	
0124 - Temporary - Classified	-	-	1,037		1,037		1,037		1,037	
0132 - Classified Overtime	-	-	666		666		666		666	
0133 - Additional Pay - Licensed	2,719	1,314	1,424		1,424		1,424		1,424	
0134 - Additional Pay - Classified	-	-	659		659		659		659	
Total Object:	217,935	277,235	250,880	4.00	174,323	3.00	174,323	3.00	174,323	3.00
0200 - Associated Payroll Costs										
0210 - PERS	44,358	70,435	64,479		38,944		38,944		38,944	
0213 - PERS UAL Contribution	16,154	14,931	18,086		12,552		12,552		12,552	
0220 - Social Security	16,310	20,452	19,765		13,719		13,719		13,719	
0231 - Workers Compensation	670	867	766		538		538		538	
0232 - Unemployment Compensation	-	-	90		63		63		63	
0241 - Medical Dental Insurance	72,752	93,820	67,680		51,338		51,338		51,338	
Total Object:	150,246	200,504	170,866		117,154		117,154		117,154	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	8,259	56,513	10,000		10,000		10,000		10,000	
0341 - Travel, Local in District	8,000	9,693	7,500		-		-		-	
0390 - Other Gen Pro & Tech SVCS	-	59	-		-		-		-	
Total Object:	16,259	66,265	17,500		10,000		10,000		10,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	8,609	10,215	12,000		12,436		12,436		12,436	
Total Object:	8,609	10,215	12,000		12,436		12,436		12,436	
0600 - Other Objects										
0641 - Professional Membership Dues	837	1,057	1,000		2,205		2,205		2,205	
Total Object:	837	1,057	1,000		2,205		2,205		2,205	
Total Function:	393,886	555,276	452,246	4.00	316,118	3.00	316,118	3.00	316,118	3.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2140 - Psychological Services

Total: \$446,070

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. 2.0 FTE has been moved to Student Investment Act Grant (Fund 271) beginning in fiscal year 2020-21.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	404,523	334,708	242,634	3.00	252,499	3.00	252,499	3.00	252,499	3.00
0121 - Substitutes - Licensed Salaries	-	-	11,064		11,064		11,064		11,064	
0123 - Temporary-Licensed	-	-	4,368		4,368		4,368		4,368	
0124 - Temporary - Classified	24,000	24,000	-		-		-		-	
0133 - Additional Pay - Licensed	1,488	192	1,898		1,898		1,898		1,898	
Total Object:	430,011	358,900	259,964	3.00	269,829	3.00	269,829	3.00	269,829	3.00
0200 - Associated Payroll Costs										
0210 - PERS	96,954	79,938	64,895		68,500		68,500		68,500	
0213 - PERS UAL Contribution	29,201	17,390	18,198		18,888		18,888		18,888	
0220 - Social Security	31,611	26,975	19,887		20,643		20,643		20,643	
0231 - Workers Compensation	1,154	1,064	773		801		801		801	
0232 - Unemployment Compensation	-	-	92		95		95		95	
0241 - Medical Dental Insurance	102,460	92,054	53,640		54,360		54,360		54,360	
Total Object:	261,381	217,420	157,485		163,287		163,287		163,287	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	-	-	5,000		4,000		4,000		4,000	
0340 - Travel Expenses	911	845	1,000		600		600		600	
0341 - Travel, Local in District	115	-	-		-		-		-	
0390 - Other Gen Pro & Tech SVCS	-	59	-		-		-		-	
Total Object:	1,026	904	6,000		4,600		4,600		4,600	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	2,270	4,264	9,000		5,270		5,270		5,270	
0470 - Computer Software	-	487	800		3,084		3,084		3,084	
Total Object:	2,270	4,752	9,800		8,354		8,354		8,354	
Total Function:	694,687	581,975	433,249	3.00	446,070	3.00	446,070	3.00	446,070	3.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2150 - Speech Pathology & Audiology Services

Total: \$1,090,971

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	579,872	605,991	640,679	9.00	623,799	8.50	623,799	8.50	623,799	8.50
0121 - Substitutes - Licensed Salaries	-	5,486	24,341		24,341		24,341		24,341	
0123 - Temporary-Licensed	2,201	-	9,610		9,610		9,610		9,610	
0133 - Additional Pay - Licensed	5,583	1,564	5,175		5,175		5,175		5,175	
Total Object:	587,656	613,041	679,805	9.00	662,925	8.50	662,925	8.50	662,925	8.50
0200 - Associated Payroll Costs										
0210 - PERS	115,049	138,989	169,551		154,102		154,102		154,102	
0213 - PERS UAL Contribution	42,018	31,880	47,585		46,404		46,404		46,404	
0220 - Social Security	43,361	44,883	52,006		50,716		50,716		50,716	
0231 - Workers Compensation	1,744	1,825	2,014		1,966		1,966		1,966	
0232 - Unemployment Compensation	-	-	237		232		232		232	
0241 - Medical Dental Insurance	165,883	172,706	160,920		154,020		154,020		154,020	
Total Object:	368,054	390,283	432,313		407,440		407,440		407,440	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	790	37	1,000		1,646		1,646		1,646	
0340 - Travel Expenses	511	149	600		403		403		403	
Total Object:	1,301	186	1,600		2,049		2,049		2,049	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	4,655	1,388	8,000		4,494		4,494		4,494	
0460 - Non-Consumable Supplies	-	-	-		2,748		2,748		2,748	
0470 - Computer Software	200	2,487	3,000		11,315		11,315		11,315	
Total Object:	4,856	3,875	11,000		18,557		18,557		18,557	
Total Function:	961,866	1,007,385	1,124,718	9.00	1,090,971	8.50	1,090,971	8.50	1,090,971	8.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2160 - Motor Team

Total: \$132,895

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	87,970	53,911	58,362	1.00	62,517	1.00	62,517	1.00	62,517	1.00
0123 - Temporary-Licensed	7,648	998	15,705		15,705		15,705		15,705	
0133 - Additional Pay - Licensed	50	-	-		-		-		-	
Total Object:	95,668	54,909	74,067	1.00	78,222	1.00	78,222	1.00	78,222	1.00
0200 - Associated Payroll Costs										
0210 - PERS	14,769	13,564	18,948		18,864		18,864		18,864	
0213 - PERS UAL Contribution	7,209	2,928	5,239		5,530		5,530		5,530	
0220 - Social Security	7,701	4,260	5,725		6,043		6,043		6,043	
0231 - Workers Compensation	313	169	235		247		247		247	
0232 - Unemployment Compensation	-	-	26		27		27		27	
0241 - Medical Dental Insurance	30,605	17,886	17,880		18,120		18,120		18,120	
Total Object:	60,598	38,807	48,053		48,831		48,831		48,831	
0300 - Purchased Services										
0340 - Travel Expenses	1,326	1,099	2,000		2,762		2,762		2,762	
0341 - Travel, Local in District	1,032	780	780		780		780		780	
Total Object:	2,358	1,879	2,780		3,542		3,542		3,542	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	2,157	881	2,500		2,300		2,300		2,300	
0470 - Computer Software	-	62	-		-		-		-	
Total Object:	2,157	943	2,500		2,300		2,300		2,300	
Total Function:	160,781	96,538	127,400	1.00	132,895	1.00	132,895	1.00	132,895	1.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2190 - Director of Student Support Services

Total: \$680,696

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 is recorded here.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	75,102	85,439	90,082	2.00	94,726	2.00	94,726	2.00	94,726	2.00
0113 - Administrators	142,293	147,348	154,323	1.00	285,661	2.00	285,661	2.00	285,661	2.00
0122 - Substitutes - Classified Salaries	-	-	1,767		1,767		1,767		1,767	
0123 - Temporary-Licensed	2,044	-	460		460		460		460	
0124 - Temporary - Classified	-	-	2,077		2,077		2,077		2,077	
0132 - Classified Overtime	-	-	1,335		1,335		1,335		1,335	
0134 - Additional Pay - Classified	-	-	1,321		1,321		1,321		1,321	
Total Object:	219,439	232,787	251,365	3.00	387,347	4.00	387,347	4.00	387,347	4.00
0200 - Associated Payroll Costs										
0210 - PERS	54,063	65,085	65,113		98,513		98,513		98,513	
0213 - PERS UAL Contribution	16,429	12,769	18,331		27,785		27,785		27,785	
0220 - Social Security	16,068	16,898	20,032		30,367		30,367		30,367	
0231 - Workers Compensation	715	734	768		1,158		1,158		1,158	
0232 - Unemployment Compensation	0	-	92		139		139		139	
0241 - Medical Dental Insurance	46,360	49,321	50,553		79,091		79,091		79,091	
Total Object:	133,636	144,806	154,889		237,053		237,053		237,053	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	8,549	24,073	-		6,000		6,000		6,000	
0322 - Repair and Maintenance Services	5,826	1,614	3,000		4,098		4,098		4,098	
0340 - Travel Expenses	2,926	4,804	16,000		5,500		5,500		5,500	
0341 - Travel, Local in District	10,500	10,500	10,500		10,500		10,500		10,500	
0342 - Travel, Out of District	12,778	10,359	-		839		839		839	
0355 - Printing & Binding	-	869	300		374		374		374	
0382 - Legal Services	-	-	-		7,000		7,000		7,000	
0390 - Other Gen Pro & Tech SVCS	-	59	-		-		-		-	
Total Object:	40,579	52,277	29,800		34,311		34,311		34,311	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	13,465	10,105	16,000		12,658		12,658		12,658	
0420 - Textbooks	1,255	-	1,600		-		-		-	
0440 - Periodicals	101	-	-		-		-		-	
0470 - Computer Software	145	6,843	-		5,116		5,116		5,116	
0480 - Computer Hardware	887	-	-		-		-		-	
Total Object:	15,853	16,948	17,600		17,774		17,774		17,774	
0600 - Other Objects										
0641 - Professional Membership Dues	1,969	2,214	2,600		4,211		4,211		4,211	
0642 - Other Dues & Fees	383	-	-		-		-		-	
Total Object:	2,352	2,214	2,600		4,211		4,211		4,211	
Total Function:	411,860	449,032	456,254	3.00	680,696	4.00	680,696	4.00	680,696	4.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2210 - Improvement of Instruction Services

Total: \$1,017,671

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	98,319	95,160	48,114	0.55	49,541	0.55	49,541	0.55	49,541	0.55
0112 - Classified Salaries	45,475	47,306	48,167	1.00	49,182	1.00	49,182	1.00	49,182	1.00
0113 - Administrators	426,879	424,224	402,698	2.63	446,209	2.75	446,209	2.75	446,209	2.75
0121 - Substitutes - Licensed Salaries	119,650	13,811	1,389		1,389		1,389		1,389	
0122 - Substitutes - Classified Salaries	560	-	1,103		1,103		1,103		1,103	
0123 - Temporary-Licensed	250,669	1,200	548		548		548		548	
0124 - Temporary - Classified	1,186	-	1,297		1,297		1,297		1,297	
0132 - Classified Overtime	-	-	833		833		833		833	
0133 - Additional Pay - Licensed	-	131,795	238		238		238		238	
0134 - Additional Pay - Classified	-	264	825		825		825		825	
Total Object:	942,740	713,760	505,212	4.18	551,165	4.30	551,165	4.30	551,165	4.30
0200 - Associated Payroll Costs										
0210 - PERS	209,754	211,939	133,982		140,958		140,958		140,958	
0213 - PERS UAL Contribution	69,762	40,384	37,775		40,114		40,114		40,114	
0220 - Social Security	70,044	52,752	41,283		43,840		43,840		43,840	
0231 - Workers Compensation	2,593	2,173	1,572		1,669		1,669		1,669	
0232 - Unemployment Compensation	-	-	189		200		200		200	
0241 - Medical Dental Insurance	106,426	105,466	103,698		100,110		100,110		100,110	
Total Object:	458,579	412,713	318,499		326,891		326,891		326,891	
0300 - Purchased Services										
0312 - Instructional Program Improvement	30,758	4,414	5,000		5,000		5,000		5,000	
0319 - Other Instructional, Pro & Tech Svcs	110,250	8,400	80,000		80,000		80,000		80,000	
0322 - Repair and Maintenance Services	1,839	1,367	500		500		500		500	
0340 - Travel Expenses	939	68	4,800		4,800		4,800		4,800	
0341 - Travel, Local in District	36,697	33,962	34,425		34,425		34,425		34,425	
0342 - Travel, Out of District	9,721	3,647	-		-		-		-	
0355 - Printing & Binding	270	-	1,000		1,000		1,000		1,000	
Total Object:	190,474	51,857	125,725		125,725		125,725		125,725	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	80,861	8,125	5,000		5,000		5,000		5,000	
0415 - Testing Materials	15,840	-	8,890		8,890		8,890		8,890	
0420 - Textbooks	178	-	-		-		-		-	
0440 - Periodicals	384	158	-		-		-		-	
Total Object:	97,263	8,283	13,890		13,890		13,890		13,890	
0600 - Other Objects										
0642 - Other Dues & Fees	1,524	750	-		-		-		-	
Total Object:	1,524	750	-		-		-		-	
Total Function:	1,690,580	1,187,363	963,326	4.18	1,017,671	4.30	1,017,671	4.30	1,017,671	4.30

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2218 - Professional Development - Classified

Total: \$10,000

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.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0312 - Instructional Program Improvement	1,787	5,259	10,000	10,000	10,000	10,000
0342 - Travel, Out of District	738	15	-	-	-	-
Total Object:	2,525	5,274	10,000	10,000	10,000	10,000
Total Function:	2,525	5,274	10,000	10,000	10,000	10,000

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

2219 - Professional Development - Licensed

Total: \$144,003

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.

Major Object - Object	2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0121 - Substitutes - Licensed Salaries	16,568	17,006	32,234	32,234	32,234	32,234
0123 - Temporary-Licensed	998	-	-	-	-	-
Total Object:	17,566	17,006	32,234	32,234	32,234	32,234
0200 - Associated Payroll Costs						
0210 - PERS	1,682	2,698	8,784	8,784	8,784	8,784
0213 - PERS UAL Contribution	1,256	684	2,256	2,256	2,256	2,256
0220 - Social Security	1,344	1,301	2,466	2,466	2,466	2,466
0231 - Workers Compensation	54	55	129	129	129	129
0232 - Unemployment Compensation	-	-	11	11	11	11
Total Object:	4,337	4,738	13,646	13,646	13,646	13,646
0300 - Purchased Services						
0312 - Instructional Program Improvement	37,562	39,787	60,400	79,235	79,235	79,235
0319 - Other Instructional, Pro & Tech Svcs	-	-	2,459	888	888	888
0342 - Travel, Out of District	7,636	9,675	29,428	18,000	18,000	18,000
Total Object:	45,198	49,462	92,287	98,123	98,123	98,123
Total Function:	67,101	71,206	138,167	144,003	144,003	144,003

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2222 - Library/Media Center

Total: \$1,522,959

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	395,473	422,692	454,427	5.50	472,658	5.50	472,658	5.50	472,658	5.50
0112 - Classified Salaries	288,141	303,357	321,605	11.00	353,224	11.75	353,224	11.75	353,224	11.75
0121 - Substitutes - Licensed Salaries	7,240	2,067	15,864		15,864		15,864		15,864	
0122 - Substitutes - Classified Salaries	4,733	12,382	9,720		9,720		9,720		9,720	
0123 - Temporary-Licensed	-	-	5,869		5,869		5,869		5,869	
0124 - Temporary - Classified	-	-	11,434		11,434		11,434		11,434	
0132 - Classified Overtime	94	-	7,344		7,344		7,344		7,344	
0133 - Additional Pay - Licensed	413	882	2,549		2,549		2,549		2,549	
0134 - Additional Pay - Classified	1,871	1,179	7,270		7,270		7,270		7,270	
Total Object:	697,965	742,560	836,082	16.50	885,932	17.25	885,932	17.25	885,932	17.25
0200 - Associated Payroll Costs										
0210 - PERS	149,188	193,896	208,822		211,874		211,874		211,874	
0213 - PERS UAL Contribution	49,934	38,825	58,526		62,015		62,015		62,015	
0220 - Social Security	50,060	53,654	63,962		67,775		67,775		67,775	
0231 - Workers Compensation	1,997	2,316	2,489		2,635		2,635		2,635	
0232 - Unemployment Compensation	-	-	293		314		314		314	
0241 - Medical Dental Insurance	197,748	221,109	238,740		246,218		246,218		246,218	
Total Object:	448,927	509,799	572,832		590,831		590,831		590,831	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	2	-	100		-		-		-	
0322 - Repair and Maintenance Services	138	-	581		123		123		123	
0342 - Travel, Out of District	60	-	-		-		-		-	
Total Object:	200	-	681		123		123		123	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	10,312	8,870	11,918		8,484		8,484		8,484	
0430 - Library Books	58,246	57,011	60,918		32,344		32,344		32,344	
0440 - Periodicals	2,467	2,188	3,012		2,635		2,635		2,635	
0460 - Non-Consumable Supplies	390	-	-		-		-		-	
0470 - Computer Software	1,775	1,005	4,227		2,610		2,610		2,610	
Total Object:	73,190	69,073	80,075		46,073		46,073		46,073	
0600 - Other Objects										
0641 - Professional Membership Dues	120	-	-		-		-		-	
0642 - Other Dues & Fees	321	-	-		-		-		-	
Total Object:	441	-	-		-		-		-	
Total Function:	1,220,722	1,321,433	1,489,670	16.50	1,522,959	17.25	1,522,959	17.25	1,522,959	17.25

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2223 - Multimedia Services

Total: \$19,888

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

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0322 - Repair and Maintenance Services	6,509	4,029	4,407	3,112	3,112	3,112
Total Object:	6,509	4,029	4,407	3,112	3,112	3,112
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	11,307	11,091	10,823	8,695	8,695	8,695
0460 - Non-Consumable Supplies	293	2,498	1,000	800	800	800
0470 - Computer Software	6,693	2,000	1,761	2,281	2,281	2,281
0480 - Computer Hardware	4,414	2,188	6,600	5,000	5,000	5,000
Total Object:	22,707	17,777	20,184	16,776	16,776	16,776
Total Function:	29,216	21,806	24,591	19,888	19,888	19,888

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.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0400 - Supplies and Materials						
0415 - Testing Materials	114,548	105,580	150,000	150,000	150,000	150,000
<i>Total Object:</i>	114,548	105,580	150,000	150,000	150,000	150,000
<i>Total Function:</i>	114,548	105,580	150,000	150,000	150,000	150,000

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2240 - Instructional Staff Development

Total: \$363,800

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

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0200 - Associated Payroll Costs						
0249 - Tuition Reimbursement	375,128	360,961	363,000	363,800	363,800	363,800
<i>Total Object:</i>	375,128	360,961	363,000	363,800	363,800	363,800
<i>Total Function:</i>	375,128	360,961	363,000	363,800	363,800	363,800

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2310 - Board of Education

Total: \$200,973

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

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0134 - Additional Pay - Classified	11,638	1,890	27,575	27,575	27,575	27,575
Total Object:	11,638	1,890	27,575	27,575	27,575	27,575
0200 - Associated Payroll Costs						
0210 - PERS	2,443	293	7,514	7,514	7,514	7,514
0213 - PERS UAL Contribution	832	122	1,930	1,930	1,930	1,930
0220 - Social Security	895	145	2,109	2,109	2,109	2,109
0231 - Workers Compensation	30	6	110	110	110	110
0232 - Unemployment Compensation	-	-	10	10	10	10
Total Object:	4,200	566	11,673	11,673	11,673	11,673
0300 - Purchased Services						
0318 - Prof. & Improvement Costs Non-Instructional	1,575	1,500	2,000	5,000	5,000	5,000
0319 - Other Instructional, Pro & Tech Svcs	1,158	850	7,225	5,000	5,000	5,000
0342 - Travel, Out of District	823	682	2,500	1,500	1,500	1,500
0354 - Advertising	4,530	4,389	5,000	-	-	-
0355 - Printing & Binding	-	464	1,000	1,000	1,000	1,000
0381 - Audit Services	37,875	51,650	54,500	41,500	41,500	41,500
0382 - Legal Services	33,789	60,257	40,000	69,000	69,000	69,000
0388 - Election Services	5,909	17,208	500	4,000	4,000	4,000
0390 - Other Gen Pro & Tech SVCS	-	25	2,000	-	-	-
Total Object:	85,658	137,025	114,725	127,000	127,000	127,000
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	8,680	16,121	12,000	2,500	2,500	2,500
0440 - Periodicals	1,400	3,088	4,000	2,000	2,000	2,000
0470 - Computer Software	-	-	-	5,225	5,225	5,225
Total Object:	10,080	19,209	16,000	9,725	9,725	9,725
0600 - Other Objects						
0641 - Professional Membership Dues	370	21,000	30,000	25,000	25,000	25,000
0642 - Other Dues & Fees	760	480	500	-	-	-
Total Object:	1,130	21,480	30,500	25,000	25,000	25,000
Total Function:	112,706	180,170	200,473	200,973	200,973	200,973

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2320 - Executive Administration

Total: \$533,529

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	67,776	69,949	73,587	1.00	76,238	1.00	76,238	1.00	76,238	1.00
0113 - Administrators	185,181	191,358	180,710	1.00	187,149	1.00	187,149	1.00	187,149	1.00
0134 - Additional Pay - Classified	-	8,400	-		-		-		-	
Total Object:	252,957	269,707	254,297	2.00	263,387	2.00	263,387	2.00	263,387	2.00
0200 - Associated Payroll Costs										
0210 - PERS	65,958	84,242	66,934		72,955		72,955		72,955	
0213 - PERS UAL Contribution	19,202	14,593	18,893		19,529		19,529		19,529	
0220 - Social Security	16,366	17,115	20,647		21,342		21,342		21,342	
0231 - Workers Compensation	655	798	782		809		809		809	
0232 - Unemployment Compensation	-	-	95		98		98		98	
0241 - Medical Dental Insurance	46,089	54,642	64,692		57,412		57,412		57,412	
Total Object:	148,269	171,389	172,043		172,145		172,145		172,145	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	41,712	6,039	3,000		1,500		1,500		1,500	
0322 - Repair and Maintenance Services	1,839	1,367	2,500		1,500		1,500		1,500	
0340 - Travel Expenses	990	175	1,000		1,000		1,000		1,000	
0341 - Travel, Local in District	15,600	15,600	15,600		-		-		-	
0342 - Travel, Out of District	78	1,395	-		-		-		-	
0354 - Advertising	-	150	-		-		-		-	
0355 - Printing & Binding	3,448	2,515	5,000		2,500		2,500		2,500	
0374 - Other Tuition - Scholarships	4,300	-	-		-		-		-	
0390 - Other Gen Pro & Tech SVCS	6,022	5,000	5,500		15,000		15,000		15,000	
Total Object:	73,989	32,240	32,600		21,500		21,500		21,500	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	48,483	57,471	62,000		43,000		43,000		43,000	
0440 - Periodicals	3,076	10,147	12,000		9,600		9,600		9,600	
Total Object:	51,558	67,618	74,000		52,600		52,600		52,600	
0600 - Other Objects										
0641 - Professional Membership Dues	36,030	2,001	5,997		23,300		23,300		23,300	
0642 - Other Dues & Fees	-	878	1,500		597		597		597	
Total Object:	36,030	2,879	7,497		23,897		23,897		23,897	
Total Function:	562,804	543,832	540,437	2.00	533,529	2.00	533,529	2.00	533,529	2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2410 - Office of the Principal

Total: \$7,209,898

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.

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	774,273	812,943	853,945	22.83	772,133	20.45	772,133	20.45	772,133	20.45
0113 - Administrators	3,176,454	3,267,518	3,473,829	27.00	3,464,850	26.00	3,464,850	26.00	3,464,850	26.00
0121 - Substitutes - Licensed Salaries	5,000	12,136	-		-		-		-	
0122 - Substitutes - Classified Salaries	17,686	7,462	20,919		20,919		20,919		20,919	
0124 - Temporary - Classified	-	-	24,595		24,595		24,595		24,595	
0132 - Classified Overtime	912	1,245	15,799		15,799		15,799		15,799	
0133 - Additional Pay - Licensed	50	220	-		-		-		-	
0134 - Additional Pay - Classified	1,196	2,214	15,633		15,633		15,633		15,633	
Total Object:	3,975,572	4,103,738	4,404,720	49.83	4,313,929	46.45	4,313,929	46.45	4,313,929	46.45
0200 - Associated Payroll Costs										
0210 - PERS	870,271	1,109,043	1,115,840		1,062,927		1,062,927		1,062,927	
0213 - PERS UAL Contribution	289,634	219,458	314,301		307,716		307,716		307,716	
0220 - Social Security	306,736	315,662	343,482		336,294		336,294		336,294	
0231 - Workers Compensation	11,530	12,433	13,104		13,557		13,557		13,557	
0232 - Unemployment Compensation	-	-	1,575		1,531		1,531		1,531	
0241 - Medical Dental Insurance	907,142	985,551	1,119,989		993,980		993,980		993,980	
Total Object:	2,385,313	2,642,146	2,908,291		2,716,005		2,716,005		2,716,005	
0300 - Purchased Services										
0312 - Instructional Program Improvement	3,224	5,195	3,000		1,500		1,500		1,500	
0319 - Other Instructional, Pro & Tech Svcs	606	13,499	17,693		45,108		45,108		45,108	
0322 - Repair and Maintenance Services	488	374	953		-		-		-	
0324 - Rentals	917	-	150		159		159		159	
0340 - Travel Expenses	7,438	5,143	22,266		7,119		7,119		7,119	
0341 - Travel, Local in District	87,242	81,869	85,320		9,052		9,052		9,052	
0342 - Travel, Out of District	4,546	1,964	5,660		3,083		3,083		3,083	
0353 - Postage	-	154	-		400		400		400	
0355 - Printing & Binding	706	332	740		115		115		115	
0390 - Other Gen Pro & Tech SVCS	630	787	1,100		242		242		242	
Total Object:	105,798	109,316	136,882		66,778		66,778		66,778	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	77,614	65,554	77,699		102,679		102,679		102,679	
0440 - Periodicals	130	467	250		-		-		-	
0460 - Non-Consumable Supplies	3,492	8,412	9,827		2,559		2,559		2,559	
0470 - Computer Software	290	825	500		2,640		2,640		2,640	
0480 - Computer Hardware	2,087	2,766	5,900		1,000		1,000		1,000	
Total Object:	83,613	78,024	94,176		108,878		108,878		108,878	
0600 - Other Objects										
0641 - Professional Membership Dues	2,341	1,714	2,453		1,641		1,641		1,641	
0642 - Other Dues & Fees	894	4,369	3,550		2,667		2,667		2,667	
Total Object:	3,235	6,083	6,003		4,308		4,308		4,308	
Total Function:	6,553,530	6,939,307	7,550,072	49.83	7,209,898	46.45	7,209,898	46.45	7,209,898	46.45

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2510 - Direction of Business Support Services

Total: \$271,000

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0114 - Managerial-Classified	185,860	135,473	141,877	1.00	146,917	1.00	146,917	1.00	146,917	1.00
0134 - Additional Pay - Classified	-	575	-		-		-		-	
Total Object:	185,860	136,048	141,877	1.00	146,917	1.00	146,917	1.00	146,917	1.00
0200 - Associated Payroll Costs										
0210 - PERS	47,032	42,109	36,004		39,988		39,988		39,988	
0213 - PERS UAL Contribution	13,692	7,270	10,162		10,704		10,704		10,704	
0220 - Social Security	14,380	10,614	11,106		11,698		11,698		11,698	
0231 - Workers Compensation	536	412	421		443		443		443	
0232 - Unemployment Compensation	-	-	51		54		54		54	
0241 - Medical Dental Insurance	35,004	25,112	29,159		28,328		28,328		28,328	
Total Object:	110,644	85,518	86,903		91,215		91,215		91,215	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	255	1,700	3,400		3,468		3,468		3,468	
0341 - Travel, Local in District	5,938	3,300	3,300		9,000		9,000		9,000	
0342 - Travel, Out of District	48	1,198	4,800		5,895		5,895		5,895	
0354 - Advertising	236	-	-		-		-		-	
0390 - Other Gen Pro & Tech SVCS	1,750	-	6,750		6,885		6,885		6,885	
Total Object:	8,226	6,198	18,250		25,248		25,248		25,248	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	3,929	82	8,000		-		-		-	
0460 - Non-Consumable Supplies	1,356	60	2,500		2,550		2,550		2,550	
0480 - Computer Hardware	-	-	2,000		-		-		-	
Total Object:	5,286	142	12,500		2,550		2,550		2,550	
0600 - Other Objects										
0641 - Professional Membership Dues	500	-	2,000		1,500		1,500		1,500	
0642 - Other Dues & Fees	437	961	3,500		3,570		3,570		3,570	
0651 - Liability Insurance	490,583	(2,500)	-		-		-		-	
Total Object:	491,520	(1,539)	5,500		5,070		5,070		5,070	
Total Function:	801,537	226,367	265,030	1.00	271,000	1.00	271,000	1.00	271,000	1.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2520 - Fiscal Services

Total: \$1,849,862

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	253,205	267,794	289,032	5.00	243,931	4.00	243,931	4.00	243,931	4.00
0114 - Managerial-Classified	73,098	84,609	70,054	1.00	70,000	1.00	70,000	1.00	70,000	1.00
0122 - Substitutes - Classified Salaries	-	-	3,534		3,534		3,534		3,534	
0124 - Temporary - Classified	-	-	4,155		4,155		4,155		4,155	
0132 - Classified Overtime	-	-	2,669		2,669		2,669		2,669	
0134 - Additional Pay - Classified	-	-	2,641		2,641		2,641		2,641	
Total Object:	326,303	352,403	372,085	6.00	326,930	5.00	326,930	5.00	326,930	5.00
0200 - Associated Payroll Costs										
0210 - PERS	69,329	78,545	92,596		77,795		77,795		77,795	
0213 - PERS UAL Contribution	23,438	18,442	26,046		22,885		22,885		22,885	
0220 - Social Security	25,149	27,039	28,464		25,010		25,010		25,010	
0231 - Workers Compensation	963	1,104	1,093		961		961		961	
0232 - Unemployment Compensation	-	-	131		116		116		116	
0241 - Medical Dental Insurance	120,907	134,656	161,108		94,163		94,163		94,163	
Total Object:	239,786	259,785	309,438		220,930		220,930		220,930	
0300 - Purchased Services										
0316 - Data Processing Services	-	550	-		1,100		1,100		1,100	
0318 - Prof. & Improvement Costs Non-Instructional	-	-	-		5,000		5,000		5,000	
0319 - Other Instructional, Pro & Tech Svcs	700	110	25,000		25,500		25,500		25,500	
0322 - Repair and Maintenance Services	4,220	4,779	6,500		6,630		6,630		6,630	
0324 - Rentals	293	-	-		-		-		-	
0340 - Travel Expenses	-	919	3,000		3,060		3,060		3,060	
0341 - Travel, Local in District	1,519	1,500	-		-		-		-	
0342 - Travel, Out of District	2,922	-	-		-		-		-	
0354 - Advertising	-	-	1,500		-		-		-	
0355 - Printing & Binding	699	878	1,500		1,530		1,530		1,530	
0390 - Other Gen Pro & Tech SVCS	-	31,755	35,000		35,700		35,700		35,700	
Total Object:	10,352	40,491	72,500		78,520		78,520		78,520	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	5,695	5,851	6,000		11,120		11,120		11,120	
0460 - Non-Consumable Supplies	16,316	8,107	10,000		10,200		10,200		10,200	
0470 - Computer Software	22,512	51,104	15,000		2,500		2,500		2,500	
0480 - Computer Hardware	-	688	-		-		-		-	
Total Object:	44,523	65,749	31,000		23,820		23,820		23,820	
0600 - Other Objects										
0641 - Professional Membership Dues	-	3,195	2,500		2,550		2,550		2,550	
0642 - Other Dues & Fees	23,462	85,061	65,878		67,196		67,196		67,196	
0651 - Liability Insurance	-	481,492	903,933		1,129,916		1,129,916		1,129,916	
0655 - Judgements and Settlements Against the Distr	3,773	-	-		-		-		-	
Total Object:	27,234	569,748	972,311		1,199,662		1,199,662		1,199,662	
Total Function:	648,199	1,288,176	1,757,334	6.00	1,849,862	5.00	1,849,862	5.00	1,849,862	5.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2541 - Service Area: Direction, Operations & Maintenance

Total: \$762,208

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.

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	45,475	60,123	48,167	1.00	116,164	2.00	116,164	2.00	116,164	2.00
0114 - Managerial-Classified	307,925	284,775	436,546	4.00	300,483	2.50	300,483	2.50	300,483	2.50
0122 - Substitutes - Classified Salaries	108	-	882		882		882		882	
0124 - Temporary - Classified	-	-	1,037		1,037		1,037		1,037	
0132 - Classified Overtime	8	-	666		666		666		666	
0134 - Additional Pay - Classified	-	897	659		659		659		659	
Total Object:	353,517	345,794	487,957	5.00	419,891	4.50	419,891	4.50	419,891	4.50
0200 - Associated Payroll Costs										
0210 - PERS	98,527	115,621	133,308		113,780		113,780		113,780	
0213 - PERS UAL Contribution	28,691	20,163	37,605		30,652		30,652		30,652	
0220 - Social Security	29,536	28,803	41,096		33,498		33,498		33,498	
0231 - Workers Compensation	1,087	1,131	1,561		1,274		1,274		1,274	
0232 - Unemployment Compensation	-	-	187		154		154		154	
0241 - Medical Dental Insurance	90,294	85,454	119,409		106,327		106,327		106,327	
Total Object:	248,135	251,171	333,166		285,685		285,685		285,685	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	383	948	1,000		547		547		547	
0324 - Rentals	-	-	500		102		102		102	
0341 - Travel, Local in District	47,760	31,973	18,000		30,852		30,852		30,852	
0342 - Travel, Out of District	1,108	1,495	1,000		733		733		733	
0390 - Other Gen Pro & Tech SVCS	105,065	-	-		21,363		21,363		21,363	
Total Object:	154,315	34,415	20,500		53,597		53,597		53,597	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	267	368	500		2,110		2,110		2,110	
0440 - Periodicals	295	378	300		516		516		516	
Total Object:	562	746	800		2,626		2,626		2,626	
0600 - Other Objects										
0641 - Professional Membership Dues	105	105	-		409		409		409	
Total Object:	105	105	-		409		409		409	
Total Function:	756,634	632,232	842,423	5.00	762,208	4.50	762,208	4.50	762,208	4.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2542 - Care and Upkeep of Buildings Services

Total: \$7,045,451

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	1,822,074	2,003,618	2,110,891	48.50	1,976,235	46.50	1,976,235	46.50	1,976,235	46.50
0122 - Substitutes - Classified Salaries	-	(200)	41,954		41,954		41,954		41,954	
0124 - Temporary - Classified	-	-	49,328		49,328		49,328		49,328	
0132 - Classified Overtime	130,291	111,141	31,694		31,694		31,694		31,694	
0134 - Additional Pay - Classified	15,683	45,747	31,361		31,361		31,361		31,361	
Total Object:	1,968,048	2,160,307	2,265,228	48.50	2,130,572	46.50	2,130,572	46.50	2,130,572	46.50
0200 - Associated Payroll Costs										
0210 - PERS	381,022	543,696	565,559		511,002		511,002		511,002	
0213 - PERS UAL Contribution	139,657	111,964	158,568		149,142		149,142		149,142	
0220 - Social Security	144,369	158,818	173,283		162,987		162,987		162,987	
0231 - Workers Compensation	42,376	41,428	52,337		49,032		49,032		49,032	
0232 - Unemployment Compensation	-	-	787		743		743		743	
0241 - Medical Dental Insurance	631,144	672,145	680,940		702,057		702,057		702,057	
Total Object:	1,338,568	1,528,051	1,631,474		1,574,963		1,574,963		1,574,963	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	230,807	185,818	268,128		268,602		268,602		268,602	
0324 - Rentals	124,951	132,647	125,000		167,065		167,065		167,065	
0325 - Electricity	1,214,120	1,033,500	1,228,145		1,167,946		1,167,946		1,167,946	
0326 - Heating/Cooling Fuel	362,160	305,727	402,825		385,842		385,842		385,842	
0327 - Water & Sewage	520,402	414,568	495,959		439,457		439,457		439,457	
0328 - Garbage	75,932	59,449	72,828		53,877		53,877		53,877	
0340 - Travel Expenses	-	-	600		122		122		122	
0341 - Travel, Local in District	645	629	-		379		379		379	
0351 - Telephone	14,824	15,468	16,800		15,877		15,877		15,877	
0389 - Other Non-Instructional Prof. & Technical Se	2,208	1,744	1,500		1,507		1,507		1,507	
0390 - Other Gen Pro & Tech SVCS	293,077	371,415	341,723		372,382		372,382		372,382	
Total Object:	2,839,124	2,520,964	2,953,508		2,873,056		2,873,056		2,873,056	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	205,400	243,229	216,340		188,648		188,648		188,648	
0414 - Maintenance Supplies	248,264	231,837	210,150		224,283		224,283		224,283	
0440 - Periodicals	89	-	100		-		-		-	
0460 - Non-Consumable Supplies	80,721	32,651	25,000		38,348		38,348		38,348	
0470 - Computer Software	8,393	6,923	8,500		15,581		15,581		15,581	
Total Object:	542,866	514,639	460,090		466,860		466,860		466,860	
0600 - Other Objects										
0642 - Other Dues & Fees	1,502	-	-		-		-		-	
Total Object:	1,502	-	-		-		-		-	
Total Function:	6,690,108	6,723,961	7,310,300	48.50	7,045,451	46.50	7,045,451	46.50	7,045,451	46.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2543 - Care and Upkeep of Grounds

Total: \$175,396

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

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0318 - Prof. & Improvement Costs Non-Instructional	-	58	-	-	-	-
0322 - Repair and Maintenance Services	11,379	28,417	30,987	29,196	29,196	29,196
0324 - Rentals	1,356	-	2,500	784	784	784
0341 - Travel, Local in District	980	1,798	-	2,785	2,785	2,785
0342 - Travel, Out of District	650	506	500	337	337	337
0390 - Other Gen Pro & Tech SVCS	87,334	119,423	70,000	78,331	78,331	78,331
Total Object:	101,698	150,202	103,987	111,433	111,433	111,433
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	24,853	12,232	20,000	15,801	15,801	15,801
0414 - Maintenance Supplies	44,414	20,536	35,000	38,555	38,555	38,555
0460 - Non-Consumable Supplies	28,134	2,802	8,425	9,038	9,038	9,038
Total Object:	97,401	35,570	63,425	63,394	63,394	63,394
0600 - Other Objects						
0642 - Other Dues & Fees	250	720	800	569	569	569
Total Object:	250	720	800	569	569	569
Total Function:	199,349	186,492	168,212	175,396	175,396	175,396

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2544 - Maintenance (District Wide)

Total: \$2,020,111

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	1,203,601	1,290,866	1,433,351	22.00	1,149,373	19.39	1,149,373	19.39	1,149,373	19.39
0122 - Substitutes - Classified Salaries	-	-	16,783		16,783		16,783		16,783	
0124 - Temporary - Classified	-	-	19,735		19,735		19,735		19,735	
0132 - Classified Overtime	50,183	60,090	12,678		12,678		12,678		12,678	
0134 - Additional Pay - Classified	27,405	60,039	12,544		12,544		12,544		12,544	
Total Object:	1,281,189	1,410,995	1,495,091	22.00	1,211,113	19.39	1,211,113	19.39	1,211,113	19.39
0200 - Associated Payroll Costs										
0210 - PERS	259,800	366,310	357,685		288,568		288,568		288,568	
0213 - PERS UAL Contribution	91,554	74,093	104,659		84,778		84,778		84,778	
0220 - Social Security	94,258	103,891	114,375		92,653		92,653		92,653	
0231 - Workers Compensation	27,764	26,850	34,270		26,537		26,537		26,537	
0232 - Unemployment Compensation	19,648	-	525		420		420		420	
0241 - Medical Dental Insurance	289,686	296,718	308,880		281,830		281,830		281,830	
Total Object:	782,710	867,863	920,394		774,786		774,786		774,786	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	1,200	1,828	-		1,271		1,271		1,271	
0322 - Repair and Maintenance Services	1,502	227	250		680		680		680	
0324 - Rentals	-	-	250		-		-		-	
0341 - Travel, Local in District	-	21	-		198		198		198	
0342 - Travel, Out of District	783	1,790	200		564		564		564	
0351 - Telephone	9,655	9,877	7,500		11,226		11,226		11,226	
0390 - Other Gen Pro & Tech SVCS	1,290	2,555	1,000		4,703		4,703		4,703	
Total Object:	14,430	16,299	9,200		18,642		18,642		18,642	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	117	753	2,000		584		584		584	
0414 - Maintenance Supplies	5,955	2,194	8,000		13,741		13,741		13,741	
0460 - Non-Consumable Supplies	-	-	4,000		813		813		813	
0470 - Computer Software	350	350	500		244		244		244	
Total Object:	6,422	3,297	14,500		15,382		15,382		15,382	
0600 - Other Objects										
0642 - Other Dues & Fees	-	425	500		188		188		188	
Total Object:	-	425	500		188		188		188	
Total Function:	2,084,752	2,298,878	2,439,685	22.00	2,020,111	19.39	2,020,111	19.39	2,020,111	19.39

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2545 - Care and Upkeep of Vehicles

Total: \$154,345

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.

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0322 - Repair and Maintenance Services	32,013	34,361	45,000	43,247	43,247	43,247
0324 - Rentals	362	318	500	240	240	240
0390 - Other Gen Pro & Tech SVCS	433	1,272	1,000	1,024	1,024	1,024
Total Object:	32,808	35,951	46,500	44,511	44,511	44,511
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	71,459	63,894	71,700	75,657	75,657	75,657
0414 - Maintenance Supplies	6,554	7,084	7,000	5,899	5,899	5,899
Total Object:	78,013	70,978	78,700	81,556	81,556	81,556
0500 - Capital Outlay						
0542 - Replacement Equipment	20,000	-	20,000	28,278	28,278	28,278
Total Object:	20,000	-	20,000	28,278	28,278	28,278
Total Function:	130,821	106,929	145,200	154,345	154,345	154,345

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2546 - Security Services (Buildings)

Total: \$170,000

The functions of the two School Resource Officers (one at West Linn High School, and one at Wilsonville High School) are to help provide a safe environment for students; to work with administrators and assist school staff in emergency or disaster related events on school property; and to work with staff to provide information about law enforcement related topics.

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0390 - Other Gen Pro & Tech SVCS	145,250	170,920	146,000	170,000	170,000	170,000
<i>Total Object:</i>	145,250	170,920	146,000	170,000	170,000	170,000
<i>Total Function:</i>	145,250	170,920	146,000	170,000	170,000	170,000

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2552 - Vehicle Operation Services

Total: \$4,492,255

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.

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0331 - SSF Reimbursable Student Transportation	3,578,218	3,043,359	3,845,454	3,941,590	3,941,590	3,941,590
0334 - Outdoor School Transportation	-	-	15,224	15,606	15,606	15,606
0336 - Athletics & Activities Transportation	163,255	125,792	175,234	179,617	179,617	179,617
0338 - Field Trips	234,081	130,305	304,427	312,036	312,036	312,036
0385 - Management Services	-	-	42,347	43,406	43,406	43,406
Total Object:	3,975,554	3,299,455	4,382,686	4,492,255	4,492,255	4,492,255
Total Function:	3,975,554	3,299,455	4,382,686	4,492,255	4,492,255	4,492,255

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2558 - Special Education Transportation Services

Total: \$1,559,763

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.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0331 - SSF Reimbursable Student Transportation	1,280,016	928,434	1,521,720	1,559,763	1,559,763	1,559,763
Total Object:	1,280,016	928,434	1,521,720	1,559,763	1,559,763	1,559,763
Total Function:	1,280,016	928,434	1,521,720	1,559,763	1,559,763	1,559,763

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2573 - Warehousing and Distribution

Total: \$209,999

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	90,979	93,843	91,135	2.00	76,601	1.99	76,601	1.99	76,601	1.99
0122 - Substitutes - Classified Salaries	-	-	1,767		1,767		1,767		1,767	
0124 - Temporary - Classified	-	-	2,077		2,077		2,077		2,077	
0132 - Classified Overtime	2,181	1,203	1,335		1,335		1,335		1,335	
0134 - Additional Pay - Classified	-	2,230	1,321		1,321		1,321		1,321	
Total Object:	93,160	97,276	97,635	2.00	83,101	1.99	83,101	1.99	83,101	1.99
0200 - Associated Payroll Costs										
0210 - PERS	17,915	19,297	24,372		19,420		19,420		19,420	
0213 - PERS UAL Contribution	6,661	4,979	6,834		5,817		5,817		5,817	
0220 - Social Security	6,957	7,539	7,469		6,357		6,357		6,357	
0231 - Workers Compensation	2,357	2,402	3,152		1,903		1,903		1,903	
0232 - Unemployment Compensation	-	-	34		29		29		29	
0241 - Medical Dental Insurance	28,589	21,903	28,080		30,196		30,196		30,196	
Total Object:	62,478	56,120	69,941		63,722		63,722		63,722	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	840	1,190	750		1,808		1,808		1,808	
0353 - Postage	47,538	37,852	51,000		60,567		60,567		60,567	
Total Object:	48,378	39,042	51,750		62,375		62,375		62,375	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	309	152	863		801		801		801	
Total Object:	309	152	863		801		801		801	
Total Function:	204,326	192,590	220,189	2.00	209,999	1.99	209,999	1.99	209,999	1.99

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2624 - Planning Services

Total: \$2,093

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.

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0124 - Temporary - Classified	1,575	-	1,470	1,470	1,470	1,470
Total Object:	1,575	-	1,470	1,470	1,470	1,470
0200 - Associated Payroll Costs						
0210 - PERS	-	-	401	401	401	401
0213 - PERS UAL Contribution	113	-	103	103	103	103
0220 - Social Security	120	-	112	112	112	112
0231 - Workers Compensation	4	-	6	6	6	6
0232 - Unemployment Compensation	-	-	1	1	1	1
Total Object:	238	-	623	623	623	623
0300 - Purchased Services						
0390 - Other Gen Pro & Tech SVCS	26,260	2,755	-	-	-	-
Total Object:	26,260	2,755	-	-	-	-
Total Function:	28,073	2,755	2,093	2,093	2,093	2,093

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2630 - Information & Communication Services

Total: \$188,934

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	87,174	96,266	95,916	0.88	-		-		-	
0114 - Managerial-Classified	-	-	-		107,640	0.90	107,640	0.90	107,640	0.90
0122 - Substitutes - Classified Salaries	-	-	882		882		882		882	
0124 - Temporary - Classified	-	-	1,037		1,037		1,037		1,037	
0132 - Classified Overtime	-	-	666		666		666		666	
0134 - Additional Pay - Classified	-	-	659		659		659		659	
Total Object:	87,174	96,266	99,160	0.88	110,884	0.90	110,884	0.90	110,884	0.90
0200 - Associated Payroll Costs										
0210 - PERS	15,962	21,452	25,862		27,066		27,066		27,066	
0213 - PERS UAL Contribution	5,935	5,153	7,277		8,182		8,182		8,182	
0220 - Social Security	7,029	7,713	7,953		8,941		8,941		8,941	
0231 - Workers Compensation	257	298	305		343		343		343	
0232 - Unemployment Compensation	-	-	36		41		41		41	
0241 - Medical Dental Insurance	21,992	23,247	23,552		23,477		23,477		23,477	
Total Object:	51,175	57,864	64,985		68,050		68,050		68,050	
0300 - Purchased Services										
0341 - Travel, Local in District	4,800	4,800	4,800		-		-		-	
0353 - Postage	-	470	-		-		-		-	
0354 - Advertising	5,367	-	6,000		2,500		2,500		2,500	
0355 - Printing & Binding	-	-	9,000		5,000		5,000		5,000	
Total Object:	10,167	5,270	19,800		7,500		7,500		7,500	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	3,733	4,153	4,000		2,500		2,500		2,500	
0470 - Computer Software	2,029	60	-		-		-		-	
Total Object:	5,762	4,213	4,000		2,500		2,500		2,500	
0600 - Other Objects										
0642 - Other Dues & Fees	210	85	250		-		-		-	
Total Object:	210	85	250		-		-		-	
Total Function:	154,488	163,698	188,195	0.88	188,934	0.90	188,934	0.90	188,934	0.90

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2640 - Human Resources

Total: \$673,079

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

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	171,625	178,006	184,129	3.00	173,247	3.00	173,247	3.00	173,247	3.00
0114 - Managerial-Classified	128,831	140,180	130,498	1.00	140,400	1.00	140,400	1.00	140,400	1.00
0122 - Substitutes - Classified Salaries	-	-	2,649		2,649		2,649		2,649	
0123 - Temporary-Licensed	-	927	-		-		-		-	
0124 - Temporary - Classified	-	-	3,115		3,115		3,115		3,115	
0132 - Classified Overtime	-	-	2,001		2,001		2,001		2,001	
0134 - Additional Pay - Classified	-	-	1,980		1,980		1,980		1,980	
Total Object:	300,456	319,113	324,372	4.00	323,392	4.00	323,392	4.00	323,392	4.00
0200 - Associated Payroll Costs										
0210 - PERS	66,437	73,888	81,874		74,109		74,109		74,109	
0213 - PERS UAL Contribution	22,341	17,182	23,042		23,057		23,057		23,057	
0220 - Social Security	23,335	24,274	25,180		25,199		25,199		25,199	
0231 - Workers Compensation	851	972	965		967		967		967	
0232 - Unemployment Compensation	18,041	46,579	114		115		115		115	
0241 - Medical Dental Insurance	75,889	81,442	86,434		106,971		106,971		106,971	
Total Object:	206,894	244,336	217,609		230,418		230,418		230,418	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	44,281	46,627	55,000		65,000		65,000		65,000	
0322 - Repair and Maintenance Services	2,326	1,554	2,000		1,469		1,469		1,469	
0340 - Travel Expenses	34	53	1,477		200		200		200	
0341 - Travel, Local in District	12,000	9,275	4,800		7,000		7,000		7,000	
0342 - Travel, Out of District	2,230	(54)	950		600		600		600	
0354 - Advertising	2,594	3,194	2,500		2,500		2,500		2,500	
0355 - Printing & Binding	7,404	1,223	7,000		3,500		3,500		3,500	
0390 - Other Gen Pro & Tech SVCS	6,890	(2,412)	-		-		-		-	
0392 - Background/Helpcounter/Fingerprinting Fees	21,626	22,095	25,000		25,000		25,000		25,000	
Total Object:	99,386	81,553	98,727		105,269		105,269		105,269	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	13,595	9,502	14,000		12,500		12,500		12,500	
0440 - Periodicals	-	-	500		500		500		500	
Total Object:	13,595	9,502	14,500		13,000		13,000		13,000	
0600 - Other Objects										
0641 - Professional Membership Dues	-	330	1,000		1,000		1,000		1,000	
Total Object:	-	330	1,000		1,000		1,000		1,000	
Total Function:	620,330	654,835	656,208	4.00	673,079	4.00	673,079	4.00	673,079	4.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2660 - Technology Services

Total: \$2,190,133

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.

Major Object - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	587,540	511,082	379,559	6.85	533,569	9.95	533,569	9.95	533,569	9.95
0114 - Managerial-Classified	76,964	82,277	110,654	1.00	158,804	1.30	158,804	1.30	158,804	1.30
0122 - Substitutes - Classified Salaries	-	-	10,598		10,598		10,598		10,598	
0124 - Temporary - Classified	-	-	12,461		12,461		12,461		12,461	
0132 - Classified Overtime	1,507	2,261	8,005		8,005		8,005		8,005	
0134 - Additional Pay - Classified	-	2,090	7,921		7,921		7,921		7,921	
Total Object:	666,011	597,710	529,198	7.85	731,358	11.25	731,358	11.25	731,358	11.25
0200 - Associated Payroll Costs										
0210 - PERS	158,172	180,182	138,679		180,169		180,169		180,169	
0213 - PERS UAL Contribution	53,533	36,043	38,876		53,198		53,198		53,198	
0220 - Social Security	56,428	51,497	42,485		58,139		58,139		58,139	
0231 - Workers Compensation	2,064	2,055	1,653		2,247		2,247		2,247	
0232 - Unemployment Compensation	-	-	193		269		269		269	
0241 - Medical Dental Insurance	165,161	150,354	147,564		213,185		213,185		213,185	
Total Object:	435,358	420,130	369,450		507,207		507,207		507,207	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	7,757	90	-		-		-		-	
0319 - Other Instructional, Pro & Tech Svcs	-	12,740	13,000		13,000		13,000		13,000	
0322 - Repair and Maintenance Services	2,268	29,274	19,418		19,418		19,418		19,418	
0341 - Travel, Local in District	20,385	23,893	18,040		18,040		18,040		18,040	
0342 - Travel, Out of District	-	223	-		-		-		-	
0351 - Telephone	190,520	233,570	257,464		323,989		323,989		323,989	
0355 - Printing & Binding	8,239	5,762	6,000		6,000		6,000		6,000	
0390 - Other Gen Pro & Tech SVCS	10	-	-		-		-		-	
Total Object:	229,179	305,550	313,922		380,447		380,447		380,447	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	1,335	9,235	5,747		5,747		5,747		5,747	
0470 - Computer Software	420,628	413,600	507,574		559,074		559,074		559,074	
0480 - Computer Hardware	348	8,821	5,000		5,000		5,000		5,000	
Total Object:	422,311	431,657	518,321		569,821		569,821		569,821	
0600 - Other Objects										
0641 - Professional Membership Dues	-	865	1,000		1,000		1,000		1,000	
0642 - Other Dues & Fees	-	2,856	300		300		300		300	
Total Object:	-	3,721	1,300		1,300		1,300		1,300	
Total Function:	1,752,859	1,758,769	1,732,191	7.85	2,190,133	11.25	2,190,133	11.25	2,190,133	11.25

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2680 - Interpretation and Translation Services

Total: \$37,302

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.

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0124 - Temporary - Classified	15,537	1,173	5,152	5,152	5,152	5,152
0131 - Extra Duty Compensation	4,554	-	-	-	-	-
0133 - Additional Pay - Licensed	-	1,013	-	-	-	-
0134 - Additional Pay - Classified	-	8,074	-	6,582	6,582	6,582
Total Object:	20,091	10,259	5,152	11,734	11,734	11,734
0200 - Associated Payroll Costs						
0210 - PERS	3,549	1,994	1,404	3,198	3,198	3,198
0213 - PERS UAL Contribution	1,437	516	361	821	821	821
0220 - Social Security	1,501	760	394	898	898	898
0231 - Workers Compensation	65	33	21	47	47	47
0232 - Unemployment Compensation	-	-	2	4	4	4
0241 - Medical Dental Insurance	0	-	-	-	-	-
Total Object:	6,551	3,304	2,182	4,968	4,968	4,968
0300 - Purchased Services						
0319 - Other Instructional, Pro & Tech Svcs	5,518	5,149	20,600	20,600	20,600	20,600
Total Object:	5,518	5,149	20,600	20,600	20,600	20,600
Total Function:	32,160	18,711	27,934	37,302	37,302	37,302

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2700 - Supplemental Retirement Services

Total: \$1,102,559

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

Major Object - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0116 - Supplemental Retirement Stipends	355,440	397,060	351,375	351,375	351,375	351,375
Total Object:	355,440	397,060	351,375	351,375	351,375	351,375
0200 - Associated Payroll Costs						
0213 - PERS UAL Contribution	412	175	-	-	-	-
0220 - Social Security	27,159	30,365	26,880	26,880	26,880	26,880
0241 - Medical Dental Insurance	-	617	-	-	-	-
0270 - Post Retirement Health Benefit	719,118	760,884	724,304	724,304	724,304	724,304
Total Object:	746,688	792,041	751,184	751,184	751,184	751,184
Total Function:	1,102,128	1,189,101	1,102,559	1,102,559	1,102,559	1,102,559

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

5200 - Transfers of Funds

Total: \$175,000

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

Major Object - Object	2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0700 - Transfers						
0711 - Transfers	-	-	25,000	175,000	175,000	175,000
Total Object:	-	-	25,000	175,000	175,000	175,000
Total Function:	-	-	25,000	175,000	175,000	175,000

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

6110 - Operating Contingency

Total: \$5,733,376

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.

Major Object - Object	2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0800 - Other Uses of Funds						
0810 - Planned Reserve	-	-	8,768,367	5,733,376	5,733,376	5,733,376
Total Object:	-	-	8,768,367	5,733,376	5,733,376	5,733,376
Total Function:	-	-	8,768,367	5,733,376	5,733,376	5,733,376

FINANCIAL SECTION:

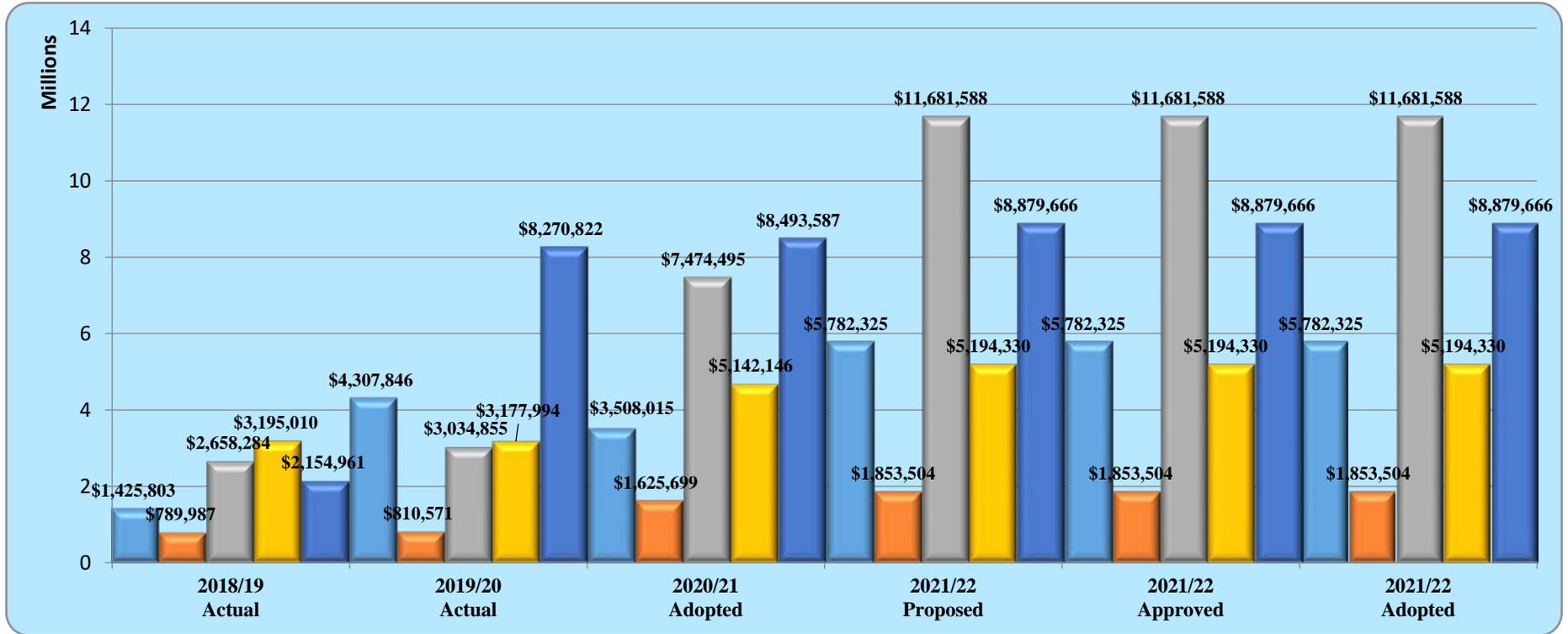
B. SPECIAL REVENUE FUNDS

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

West Linn - Wilsonville School District 3JT

Special Revenue Resources by Object

Total: \$33,391,413

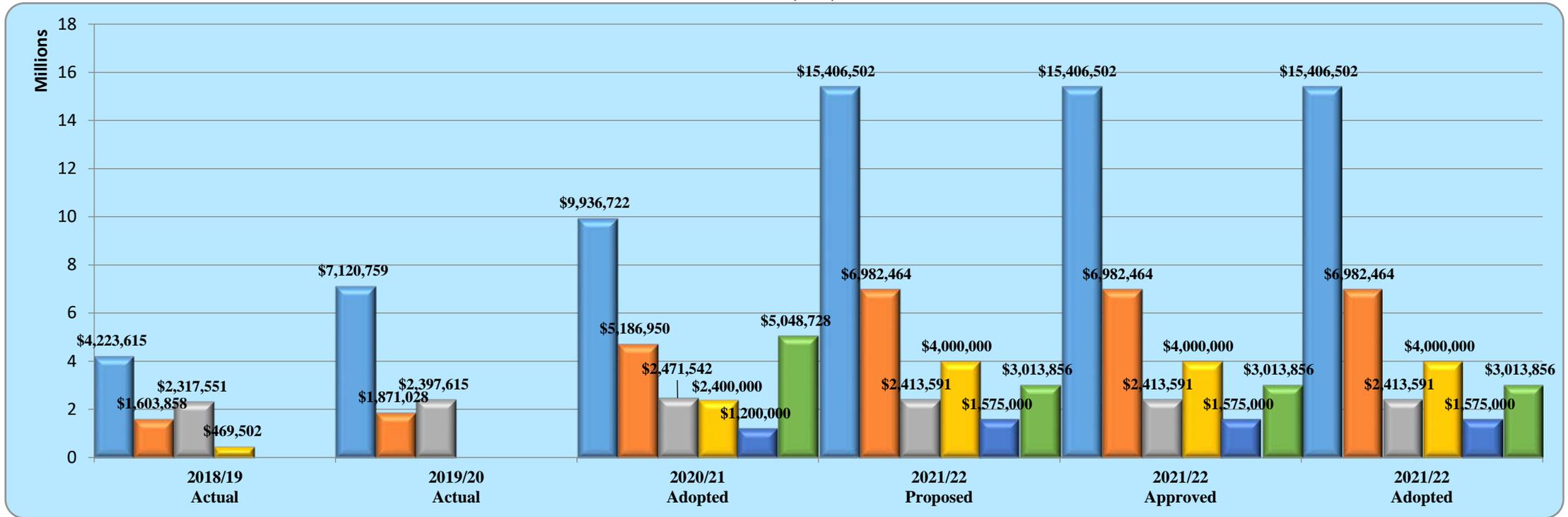


Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted	%
	\$	\$	\$	\$	\$	\$	
1000 - Revenue from Local Sources	1,425,803	4,307,846	3,508,015	5,782,325	5,782,325	5,782,325	17.3
2000 - Revenue From Intermediate Sources	789,987	810,571	1,625,699	1,853,504	1,853,504	1,853,504	5.6
3000 - Revenue From State Sources	2,658,284	3,034,855	7,474,495	11,681,588	11,681,588	11,681,588	35.0
4000 - Revenue From Federal Sources	3,195,010	3,177,994	5,142,146	5,194,330	5,194,330	5,194,330	15.6
5000 - Other Sources	2,154,961	8,270,822	8,493,587	8,879,666	8,879,666	8,879,666	26.6
Total Object:	10,224,044	19,602,089	26,243,942	33,391,413	33,391,413	33,391,413	100.0

West Linn - Wilsonville School District 3JT

Special Revenue Requirements by Function

Total: \$33,391,413

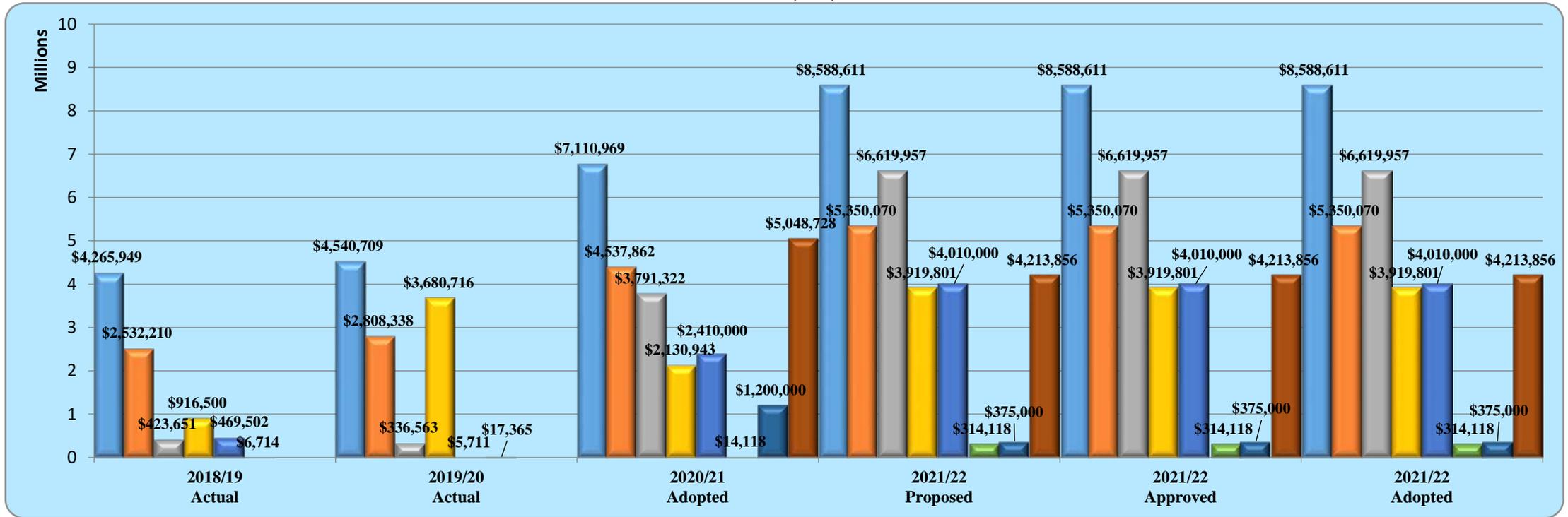


Function	2018/19 Actual	2019/20 Actual	2020/21 Adopted		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction	4,223,615	7,120,759	9,936,722	56.36	15,406,502	72.02	15,406,502	72.02	15,406,502	72.02
2000 - Support Services	1,603,858	1,871,028	5,186,950	18.08	6,982,464	22.95	6,982,464	22.95	6,982,464	22.95
3000 - Enterprise and Community Services.	2,317,551	2,397,615	2,471,542	32.38	2,413,591	29.44	2,413,591	29.44	2,413,591	29.44
4000 - Facilities Acquisition and Construction	469,502	-	2,400,000		4,000,000		4,000,000		4,000,000	
5000 - Other Uses	-	-	1,200,000		1,575,000		1,575,000		1,575,000	
6000 - Contingencies	-	-	5,048,728		3,013,856		3,013,856		3,013,856	
Total Function:	8,614,526	11,389,402	26,243,942	106.81	33,391,413	124.41	33,391,413	124.41	33,391,413	124.41

West Linn - Wilsonville School District 3JT

Special Revenue Requirements by Object

Total: \$33,391,413



Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries	4,265,949	4,540,709	7,110,969	106.81	8,588,611	124.41	8,588,611	124.41	8,588,611	124.41
0200 - Associated Payroll Costs	2,532,210	2,808,338	4,537,862		5,350,070		5,350,070		5,350,070	
0300 - Purchased Services	423,651	336,563	3,791,322		6,619,957		6,619,957		6,619,957	
0400 - Supplies and Materials	916,500	3,680,716	2,130,943		3,919,801		3,919,801		3,919,801	
0500 - Capital Outlay	469,502	5,711	2,410,000		4,010,000		4,010,000		4,010,000	
0600 - Other Objects	6,714	17,365	14,118		314,118		314,118		314,118	
0700 - Transfers	-	-	1,200,000		375,000		375,000		375,000	
0800 - Other Uses of Funds	-	-	5,048,728		4,213,856		4,213,856		4,213,856	
Total Object:	8,614,526	11,389,402	26,243,942	106.81	33,391,413	124.41	33,391,413	124.41	33,391,413	124.41

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$170,500

201 - Columbia Regional - Autism

Total: \$170,500

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

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
Account Type - Function - Object	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
2202 - Restricted Revenue	143,288	155,437	186,000		170,500		170,500		170,500	
Total Function:	143,288	155,437	186,000		170,500		170,500		170,500	
Total Resources:	143,288	155,437	186,000		170,500		170,500		170,500	
Requirements										
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.										
1000 - Instruction										
0111 - Licensed Salaries	93,865	97,900	87,480	1.00	90,074	1.00	90,074	1.00	90,074	1.00
0121 - Substitutes - Licensed Salaries	-	-	7,600		7,600		7,600		7,600	
0131 - Extra Duty Compensation	-	-	4,000		-		-		-	
0133 - Additional Pay - Licensed	-	631	4,000		-		-		-	
0210 - PERS	20,935	23,899	26,140		25,829		25,829		25,829	
0213 - PERS UAL Contribution	1,082	116	7,270		6,892		6,892		6,892	
0220 - Social Security	6,962	7,275	7,945		7,531		7,531		7,531	
0231 - Workers Compensation	212	257	318		293		293		293	
0232 - Unemployment Compensation	-	-	36		35		35		35	
0241 - Medical Dental Insurance	19,453	20,136	17,880		18,120		18,120		18,120	
0340 - Travel Expenses	-	1,106	-		-		-		-	
0341 - Travel, Local in District	780	780	780		-		-		-	
0342 - Travel, Out of District	-	2,455	2,500		2,500		2,500		2,500	
0411 - Varied - Other Supplies	-	881	20,051		11,626		11,626		11,626	
Total Function:	143,288	155,437	186,000	1.00	170,500	1.00	170,500	1.00	170,500	1.00
Total Requirements:	143,288	155,437	186,000	1.00	170,500	1.00	170,500	1.00	170,500	1.00
Total Fund:	-	-	-	1.00	-	1.00	-	1.00	-	1.00

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$170,350
209 - Donations
Total: \$170,350

In 2018-19, the Fund name was changed to reflect and include all donations made to specific schools for restricted purchases. In 2020-21 the Family Empowerment Center (FEC) was added to this fund.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1920 - Contributions, Donations fr Private Source	15,449	8,004	1,615	11,665	11,665	11,665
1991 - Music and Arts Partners	15,309	13,052	59,250	59,250	59,250	59,250
5400 - Beginning Fund Balance	38,731	50,417	98,535	99,435	99,435	99,435
Total Function:	69,488	71,473	159,400	170,350	170,350	170,350
Total Resources:	69,488	71,473	159,400	170,350	170,350	170,350
Requirements						
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.						
<u>1000 - Instruction</u>						
0124 - Temporary - Classified	1,034	-	-	-	-	-
0213 - PERS UAL Contribution	4	-	-	-	-	-
0220 - Social Security	79	-	-	-	-	-
0319 - Other Instructional, Pro & Tech Svcs	240	165	-	-	-	-
0322 - Repair and Maintenance Services	-	350	-	-	-	-
0324 - Rentals	218	-	-	-	-	-
0411 - Varied - Other Supplies	14,612	15,975	159,400	160,350	160,350	160,350
0460 - Non-Consumable Supplies	2,885	-	-	-	-	-
0641 - Professional Membership Dues	-	85	-	-	-	-
Total Function:	19,071	16,575	159,400	160,350	160,350	160,350
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.						
<u>3000 - Enterprise and Community Services.</u>						
0355 - Printing & Binding	-	-	-	500	500	500
0411 - Varied - Other Supplies	-	-	-	7,500	7,500	7,500
0460 - Non-Consumable Supplies	-	-	-	2,000	2,000	2,000
Total Function:	-	-	-	10,000	10,000	10,000
Total Requirements:	19,071	16,575	159,400	170,350	170,350	170,350
Total Fund:	(50,417)	(54,898)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total:

219 - Mentor In-House Program

The Mentor In-House Program was established in the fiscal year 2016-17. The purpose was for senior staff to mentor and teach our newest staff. We expect to reopen this fund in 2022-23.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1920 - Contributions, Donations fr Private Source	-	-	200,000	-	-	-
5400 - Beginning Fund Balance	8,521	6,196	6,196	-	-	-
Total Function:	8,521	6,196	206,196	-	-	-
Total Resources:	8,521	6,196	206,196	-	-	-
Requirements						
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.						
2000 - Support Services						
0123 - Temporary-Licensed	-	2,262	3,569	-	-	-
0210 - PERS	-	549	1,401	-	-	-
0213 - PERS UAL Contribution	-	-	360	-	-	-
0220 - Social Security	-	173	393	-	-	-
0231 - Workers Compensation	-	7	21	-	-	-
0232 - Unemployment Compensation	-	-	2	-	-	-
0319 - Other Instructional, Pro & Tech Svcs	2,325	3,042	200,000	-	-	-
0342 - Travel, Out of District	-	-	450	-	-	-
0411 - Varied - Other Supplies	-	164	-	-	-	-
Total Function:	2,325	6,196	206,196	-	-	-
Total Requirements:	2,325	6,196	206,196	-	-	-
Total Fund:	(6,196)	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$486,825

230 - Medicaid Administration

Total: \$486,825

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 2021-22 is unknown at the time of budget creation.

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
3199 - Other Unrestricted Grants-In-Aid	317,105	283,799	355,148	436,825	436,825	436,825
4501 - Restricted Rev fr Fed Through State	0	-	-	-	-	-
5400 - Beginning Fund Balance	116,042	57,925	50,000	50,000	50,000	50,000
Total Function:	433,147	341,723	405,148	486,825	486,825	486,825
Total Resources:	433,147	341,723	405,148	486,825	486,825	486,825
Requirements						
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.						
2000 - Support Services						
0111 - Licensed Salaries	211,156	198,224	233,571 3.10	295,250 4.10	295,250 4.10	295,250 4.10
0121 - Substitutes - Licensed Salaries	15,123	-	-	-	-	-
0133 - Additional Pay - Licensed	567	632	-	-	-	-
0210 - PERS	51,419	53,046	58,661	69,623	69,623	69,623
0213 - PERS UAL Contribution	16,434	9,945	16,558	20,876	20,876	20,876
0220 - Social Security	16,877	14,570	18,096	22,814	22,814	22,814
0231 - Workers Compensation	669	595	685	865	865	865
0232 - Unemployment Compensation	-	-	81	105	105	105
0241 - Medical Dental Insurance	41,693	36,033	55,428	74,292	74,292	74,292
0319 - Other Instructional, Pro & Tech Svcs	13,193	24,946	6,000	-	-	-
0341 - Travel, Local in District	3,093	2,968	4,600	3,000	3,000	3,000
0390 - Other Gen Pro & Tech SVCS	5,000	-	6,468	-	-	-
0411 - Varied - Other Supplies	-	-	5,000	-	-	-
Total Function:	375,222	340,959	405,148 3.10	486,825 4.10	486,825 4.10	486,825 4.10
Total Requirements:	375,222	340,959	405,148 3.10	486,825 4.10	486,825 4.10	486,825 4.10
Total Fund:	(57,925)	(765)	- 3.10	- 4.10	- 4.10	- 4.10

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$89,845

232 - Middle School Musical & Primary Strings Program

Total: \$89,845

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

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

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1790 - Middle School Musical	31,529	7,945	32,000	43,420	43,420	43,420
1791 - Strings	13,344	15,096	35,000	46,425	46,425	46,425
Total Function:	44,873	23,040	67,000	89,845	89,845	89,845
Total Resources:	44,873	23,040	67,000	89,845	89,845	89,845
Requirements						
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.						
1000 - Instruction						
0123 - Temporary-Licensed	5,413	-	-	-	-	-
0124 - Temporary - Classified	24,206	2,619	27,000	27,000	27,000	27,000
0131 - Extra Duty Compensation	-	-	27,000	27,000	27,000	27,000
0133 - Additional Pay - Licensed	-	2,275	-	-	-	-
0134 - Additional Pay - Classified	-	10,856	-	-	-	-
0210 - PERS	4,589	3,581	-	14,716	14,716	14,716
0213 - PERS UAL Contribution	2,239	487	-	3,780	3,780	3,780
0220 - Social Security	2,315	1,128	-	4,132	4,132	4,132
0231 - Workers Compensation	94	52	-	216	216	216
0232 - Unemployment Compensation	-	-	18	18	18	18
0319 - Other Instructional, Pro & Tech Svcs	885	-	3,000	3,000	3,000	3,000
0324 - Rentals	3,146	-	3,759	3,760	3,760	3,760
0411 - Varied - Other Supplies	1,987	2,043	6,223	6,223	6,223	6,223
Total Function:	44,873	23,040	67,000	89,845	89,845	89,845
Total Requirements:	44,873	23,040	67,000	89,845	89,845	89,845
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$5,000

241 - Title 1C 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 2021-22 is unknown at the time of budget creation.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
4701 - Migrant Grant Thru ESD	1,035	1,028	5,000	5,000	5,000	5,000
<i>Total Function:</i>	<i>1,035</i>	<i>1,028</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>
<i>Total Resources:</i>	<i>1,035</i>	<i>1,028</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>
Requirements						
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.						
1000 - Instruction						
0133 - Additional Pay - Licensed	-	-	-	3,204	3,204	3,204
0210 - PERS	-	-	-	873	873	873
0213 - PERS UAL Contribution	-	-	-	224	224	224
0220 - Social Security	-	-	-	245	245	245
0231 - Workers Compensation	-	-	-	13	13	13
0232 - Unemployment Compensation	-	-	-	1	1	1
0340 - Travel Expenses	100	-	500	440	440	440
0411 - Varied - Other Supplies	-	1,028	4,500	-	-	-
<i>Total Function:</i>	<i>100</i>	<i>1,028</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>
<i>Total Requirements:</i>	<i>100</i>	<i>1,028</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>
<i>Total Fund:</i>	<i>(935)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

West Linn - Wilsonville School District 3JT

Special Revenue 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. For 2021-22 we expect to receive authorization for the reimbursement of expenditures for projects at Inza Wood Middle School, Athey Creek Middle School, Bolton Primary School, Cedaroak Park and Stafford Primary Schools.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
3299 - Other Restricted Grants-In-Aid	175,529	177,998	180,000	200,000	200,000	200,000
5400 - Beginning Fund Balance	666,294	841,822	1,020,000	1,375,000	1,375,000	1,375,000
Total Function:	841,822	1,019,820	1,200,000	1,575,000	1,575,000	1,575,000
Total Resources:	841,822	1,019,820	1,200,000	1,575,000	1,575,000	1,575,000
Requirements						
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.						
5000 - Other Uses						
0710 - Fund Modifications	-	-	1,200,000	375,000	375,000	375,000
0810 - Planned Reserve	-	-	-	1,200,000	1,200,000	1,200,000
Total Function:	-	-	1,200,000	1,575,000	1,575,000	1,575,000
Total Requirements:	-	-	1,200,000	1,575,000	1,575,000	1,575,000
Total Fund:	(841,822)	(1,019,820)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$44,746
247 - C-TEC
Total: \$44,746

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.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
Account Type - Function - Object	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
2202 - Restricted Revenue	-	-	43,000		-		-		-	
4520 - C-TEC	39,194	45,092	-		44,746		44,746		44,746	
5400 - Beginning Fund Balance	13,776	-	-		-		-		-	
Total Function:	52,969	45,092	43,000		44,746		44,746		44,746	
Total Resources:	52,969	45,092	43,000		44,746		44,746		44,746	
Requirements										
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.										
1000 - Instruction										
0112 - Classified Salaries	20,381	21,137	22,608	0.62	23,869	0.62	23,869	0.62	23,869	0.62
0210 - PERS	3,919	5,242	5,606		5,499		5,499		5,499	
0213 - PERS UAL Contribution	1,457	1,113	1,583		1,671		1,671		1,671	
0220 - Social Security	1,349	1,377	1,730		1,826		1,826		1,826	
0231 - Workers Compensation	71	71	66		69		69		69	
0232 - Unemployment Compensation	-	-	8		8		8		8	
0241 - Medical Dental Insurance	9,699	13,184	7,769		8,354		8,354		8,354	
0341 - Travel, Local in District	1,459	1,486	1,700		1,734		1,734		1,734	
0416 - Student Support Expenses	858	1,483	1,930		1,716		1,716		1,716	
Total Function:	39,194	45,092	43,000	0.62	44,746	0.62	44,746	0.62	44,746	0.62
Total Requirements:	39,194	45,092	43,000	0.62	44,746	0.62	44,746	0.62	44,746	0.62
Total Fund:	(13,776)	-	-	0.62	-	0.62	-	0.62	-	0.62

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

Account Type - Function - Object	2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
Resources						
<u>0000 - Undesignated</u>						
1990 - Miscellaneous	-	-	500,000		1,000,000	
2199 - Other Intermediate Sources	-	-	750,000		1,000,000	
3299 - Other Restricted Grants-In-Aid	-	-	1,000,000		2,000,000	
4501 - Restricted Rev fr Fed Through State	-	-	1,000,000		2,000,000	
Total Function:	-	-	3,250,000		6,000,000	
Total Resources:	-	-	3,250,000		6,000,000	
Requirements						
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.						
<u>1000 - Instruction</u>						
0390 - Other Gen Pro & Tech SVCS	-	-	1,625,000		3,000,000	
Total Function:	-	-	1,625,000		3,000,000	
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.						
<u>2000 - Support Services</u>						
0390 - Other Gen Pro & Tech SVCS	-	-	1,625,000		3,000,000	
Total Function:	-	-	1,625,000		3,000,000	
Total Requirements:	-	-	3,250,000		6,000,000	
Total Fund:	-	-	-		-	

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$40,000
251 - Carl Perkins
Total: \$40,000

This is an Intergovernmental Agreement with Clackamas Education Service District to integrate new technical skill curriculum to improve alignment to industry standards as measured by increasing performance on Perkins Performance Measure. Proposed budget is an estimate, as the award for 2021-22 is unknown at the time of budget creation.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1900 - Other Revenue From Local Sources	-	19,651	-	-	-	-
4506 - Vocational Ed	29,090	39,691	35,000	40,000	40,000	40,000
Total Function:	29,090	59,342	35,000	40,000	40,000	40,000
Total Resources:	29,090	59,342	35,000	40,000	40,000	40,000
Requirements						
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.						
1000 - Instruction						
0312 - Instructional Program Improvement	1,100	-	-	-	-	-
0340 - Travel Expenses	2,073	641	856	-	-	-
0411 - Varied - Other Supplies	-	2,310	5,289	10,500	10,500	10,500
0460 - Non-Consumable Supplies	22,917	19,234	26,076	29,500	29,500	29,500
0470 - Computer Software	3,000	-	-	-	-	-
0480 - Computer Hardware	-	37,005	2,779	-	-	-
0642 - Other Dues & Fees	-	153	-	-	-	-
Total Function:	29,090	59,342	35,000	40,000	40,000	40,000
Total Requirements:	29,090	59,342	35,000	40,000	40,000	40,000
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$38,894
252 - Title IV-A
Total: \$38,894

Every Student Succeeds Act (ESSA), commonly known as Title IV, is intended to improve students' academic achievement by increasing the capacity of State and Local Educational Agencies to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to improve the academic achievement and digital literacy of all students. The award for 2021-22 is based on preliminary estimates from Oregon Department of Education.

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
4501 - Restricted Rev fr Fed Through State	49,874	23,298	24,645	38,894	38,894	38,894
Total Function:	49,874	23,298	24,645	38,894	38,894	38,894
Total Resources:	49,874	23,298	24,645	38,894	38,894	38,894
Requirements						
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.						
2000 - Support Services						
0111 - Licensed Salaries	31,565	15,535	-	-	-	-
0113 - Administrators	-	-	16,891	0.13	20,989	0.15
0123 - Temporary-Licensed	2,100	-	-	-	-	-
0210 - PERS	6,812	3,785	2,150	5,043	5,043	5,043
0213 - PERS UAL Contribution	2,407	783	1,100	1,532	1,532	1,532
0220 - Social Security	2,523	1,137	1,202	1,675	1,675	1,675
0231 - Workers Compensation	92	45	50	63	63	63
0232 - Unemployment Compensation	-	-	(4)	8	8	8
0241 - Medical Dental Insurance	3,890	2,013	1	1,968	1,968	1,968
0341 - Travel, Local in District	-	-	1,400	900	900	900
0411 - Varied - Other Supplies	483	-	1,855	6,716	6,716	6,716
Total Function:	49,874	23,298	24,645	0.13	38,894	0.15
Total Requirements:	49,874	23,298	24,645	0.13	38,894	0.15
Total Fund:	-	-	-	0.13	-	0.15

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$282,888
253 - Title IA
Total: \$282,888

This program provides financial assistance through State and Local Education Agencies and schools with high numbers or high percentages of families experiencing poverty to help ensure that all children meet challenging state academic standards. The award for 2021-22 is based on a preliminary estimate from Oregon Department of Education.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
Account Type - Function - Object	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
4501 - Restricted Rev fr Fed Through State	541,989	519,937	566,584		282,888		282,888		282,888	
Total Function:	541,989	519,937	566,584		282,888		282,888		282,888	
Total Resources:	541,989	519,937	566,584		282,888		282,888		282,888	
Requirements										
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.										
1000 - Instruction										
0111 - Licensed Salaries	310,307	303,637	304,295	2.40	162,172	2.00	162,172	2.00	162,172	2.00
0112 - Classified Salaries	18,548	21,716	22,990	0.88	4,889	0.13	4,889	0.13	4,889	0.13
0121 - Substitutes - Licensed Salaries	11,796	5,731	15,000		7,700		7,700		7,700	
0122 - Substitutes - Classified Salaries	230	98	-		-		-		-	
0133 - Additional Pay - Licensed	3,475	414	-		-		-		-	
0134 - Additional Pay - Classified	-	43	-		-		-		-	
0210 - PERS	68,698	72,121	92,347		41,989		41,989		41,989	
0213 - PERS UAL Contribution	24,622	17,352	23,961		12,233		12,233		12,233	
0220 - Social Security	25,524	24,955	26,186		13,369		13,369		13,369	
0231 - Workers Compensation	1,008	994	1,135		515		515		515	
0232 - Unemployment Compensation	-	-	119		62		62		62	
0241 - Medical Dental Insurance	72,193	70,087	73,551		37,951		37,951		37,951	
0312 - Instructional Program Improvement	5,250	-	-		-		-		-	
0319 - Other Instructional, Pro & Tech Svcs	-	146	2,000		1,008		1,008		1,008	
0340 - Travel Expenses	104	1,592	2,000		1,000		1,000		1,000	
0411 - Varied - Other Supplies	235	1,051	3,000		-		-		-	
Total Function:	541,989	519,937	566,584	3.28	282,888	2.13	282,888	2.13	282,888	2.13
Total Requirements:	541,989	519,937	566,584	3.28	282,888	2.13	282,888	2.13	282,888	2.13
Total Fund:	-	-	-	3.28	-	2.13	-	2.13	-	2.13

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$1,326,099
254 - IDEA
Total: \$1,326,099

***IDEA Part B, Section 611 - Formula:** This program provides formula grants to assist them all in meeting the costs of providing special education and related services to children with disabilities. The award for 2021-22 is based on preliminary estimates from Oregon Department of Education.

***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 2020-21 is unknown at the time of budget creation.

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

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

***IDEA Extended Assessment:** This program provides formula grants to assist in meeting the costs of providing special education and related services to children with the most significant cognitive disabilities.

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
4508 - PI 101-476 IDEA	1,335,042	1,318,247	1,606,960		1,326,099		1,326,099		1,326,099	
Total Function:	1,335,042	1,318,247	1,606,960		1,326,099		1,326,099		1,326,099	
Total Resources:	1,335,042	1,318,247	1,606,960		1,326,099		1,326,099		1,326,099	
Requirements										
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.										
1000 - Instruction										
0111 - Licensed Salaries	551,169	428,997	632,372	9.00	350,790	5.00	350,790	5.00	350,790	5.00
0121 - Substitutes - Licensed Salaries	11,768	7,959	11,899		90,000		90,000		90,000	
0131 - Extra Duty Compensation	10,450	-	8,250		-		-		-	
0133 - Additional Pay - Licensed	876	1,405	470		-		-		-	
0210 - PERS	124,269	108,202	173,680		110,520		110,520		110,520	
0213 - PERS UAL Contribution	40,582	23,341	45,763		30,854		30,854		30,854	
0220 - Social Security	42,928	33,092	50,014		33,721		33,721		33,721	
0231 - Workers Compensation	1,580	1,353	1,918		1,376		1,376		1,376	
0232 - Unemployment Compensation	-	-	228		154		154		154	
0241 - Medical Dental Insurance	152,253	134,020	160,920		90,600		90,600		90,600	
0341 - Travel, Local in District	780	-	780		-		-		-	
0411 - Varied - Other Supplies	-	-	20,157		-		-		-	
Total Function:	936,656	738,369	1,106,451	9.00	708,015	5.00	708,015	5.00	708,015	5.00
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.										
2000 - Support Services										
0111 - Licensed Salaries	172,417	266,975	285,895	3.60	303,883	3.60	303,883	3.60	303,883	3.60
0121 - Substitutes - Licensed Salaries	991	-	-		-		-		-	
0123 - Temporary-Licensed	65,403	74,801	775		47,772		47,772		47,772	
0124 - Temporary - Classified	8,970	-	-		40,000		40,000		40,000	
0133 - Additional Pay - Licensed	8,660	22,954	5,000		-		-		-	
0134 - Additional Pay - Classified	-	5,442	1,700		-		-		-	
0210 - PERS	53,737	89,854	75,537		94,292		94,292		94,292	
0213 - PERS UAL Contribution	18,400	19,905	20,646		27,526		27,526		27,526	

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Account Type - Function - Object	2018/19	2019/20	2020/21	2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE
0220 - Social Security	19,430	27,439	22,562	30,083		30,083		30,083	
0231 - Workers Compensation	728	1,096	864	1,237		1,237		1,237	
0232 - Unemployment Compensation	(0)	-	102	136		136		136	
0241 - Medical Dental Insurance	43,309	68,360	64,368	65,232		65,232		65,232	
0341 - Travel, Local in District	780	1,560	1,560	1,560		1,560		1,560	
0355 - Printing & Binding	1,263	-	-	-		-		-	
0411 - Varied - Other Supplies	4,298	1,168	21,000	6,363		6,363		6,363	
0470 - Computer Software	-	324	500	-		-		-	
Total Function:	398,385	579,878	500,509	618,084	3.60	618,084	3.60	618,084	3.60
Total Requirements:	1,335,042	1,318,247	1,606,960	1,326,099	8.60	1,326,099	8.60	1,326,099	8.60
Total Fund:	-	-	-	-	12.60	-	8.60	-	8.60

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$44,817

255 - ESSA Partnerships

Total: \$44,817

This program provides financial assistance to schools with high numbers or high percentages of families experiencing poverty to help ensure that all children meet challenging state standards.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
Account Type - Function - Object	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
4501 - Restricted Rev fr Fed Through State	-	92,616	67,605		44,817		44,817		44,817	
Total Function:	-	92,616	67,605		44,817		44,817		44,817	
Total Resources:	-	92,616	67,605		44,817		44,817		44,817	
Requirements										
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.										
1000 - Instruction										
0111 - Licensed Salaries	-	33,840	40,396	0.50	27,452	0.33	27,452	0.33	27,452	0.33
0210 - PERS	-	9,101	12,220		7,179		7,179		7,179	
0213 - PERS UAL Contribution	-	1,427	2,828		1,922		1,922		1,922	
0220 - Social Security	-	2,302	3,090		2,100		2,100		2,100	
0231 - Workers Compensation	-	90	117		80		80		80	
0232 - Unemployment Compensation	-	-	14		10		10		10	
0241 - Medical Dental Insurance	-	741	8,940		5,980		5,980		5,980	
0411 - Varied - Other Supplies	-	-	-		94		94		94	
Total Function:	-	47,500	67,605	0.50	44,817	0.33	44,817	0.33	44,817	0.33
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.										
2000 - Support Services										
0113 - Administrators	-	29,328	-		-		-		-	
0210 - PERS	-	7,224	-		-		-		-	
0213 - PERS UAL Contribution	-	2,039	-		-		-		-	
0220 - Social Security	-	2,217	-		-		-		-	
0231 - Workers Compensation	-	2,302	-		-		-		-	
0241 - Medical Dental Insurance	-	2,008	-		-		-		-	
Total Function:	-	45,116	-		-		-		-	
Total Requirements:	-	92,616	67,605	0.50	44,817	0.33	44,817	0.33	44,817	0.33
Total Fund:	-	-	-	0.50	-	0.33	-	0.33	-	0.33

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$70,000

256 - Chinese Language & Culture

Total: \$70,000

This fund supplements our Chinese language and instruction program through a grant matching donation from Portland State University.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1200 - Rev fr Local Gov Other Than Districts	-	-	-	70,000	70,000	70,000
Total Function:	-	-	-	70,000	70,000	70,000
Total Resources:	-	-	-	70,000	70,000	70,000
Requirements						
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.						
1000 - Instruction						
0111 - Licensed Salaries	-	-	-	40,095 0.75	40,095 0.75	40,095 0.75
0210 - PERS	-	-	-	9,238	9,238	9,238
0213 - PERS UAL Contribution	-	-	-	2,807	2,807	2,807
0220 - Social Security	-	-	-	3,067	3,067	3,067
0231 - Workers Compensation	-	-	-	116	116	116
0232 - Unemployment Compensation	-	-	-	14	14	14
0241 - Medical Dental Insurance	-	-	-	13,590	13,590	13,590
0411 - Varied - Other Supplies	-	-	-	1,073	1,073	1,073
Total Function:	-	-	-	70,000 0.75	70,000 0.75	70,000 0.75
Total Requirements:	-	-	-	70,000 0.75	70,000 0.75	70,000 0.75
Total Fund:	-	-	-	- 0.75	- 0.75	- 0.75

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$128,713

263 - Title IIA Teacher Quality

Total: \$128,713

The purpose of this program is to increase academic achievement by improving teacher and principal quality. The award for 2021-22 is based on preliminary estimates from Oregon Department of Education.

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
4519 - Title IIA	114,477	155,613	143,048	128,713	128,713	128,713
Total Function:	114,477	155,613	143,048	128,713	128,713	128,713
Total Resources:	114,477	155,613	143,048	128,713	128,713	128,713
Requirements						
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.						
2000 - Support Services						
0111 - Licensed Salaries	72,019	98,251	-	-	-	-
0113 - Administrators	-	-	99,848	0.75	83,957	0.60
0210 - PERS	15,722	25,560	20,053	20,173	20,173	20,173
0213 - PERS UAL Contribution	5,600	5,513	6,050	6,129	6,129	6,129
0220 - Social Security	5,869	7,694	6,610	6,698	6,698	6,698
0231 - Workers Compensation	213	300	238	254	254	254
0232 - Unemployment Compensation	-	-	35	31	31	31
0241 - Medical Dental Insurance	8,753	11,997	26,324	7,871	7,871	7,871
0341 - Travel, Local in District	4,800	4,800	-	3,600	3,600	3,600
0351 - Telephone	1,500	1,500	-	-	-	-
Total Function:	114,477	155,613	159,158	0.75	128,713	0.60
6000 - Contingencies						
0810 - Planned Reserve	-	-	(16,110)	-	-	-
Total Function:	-	-	(16,110)	-	-	-
Total Requirements:	114,477	155,613	143,048	0.75	128,713	0.60
Total Fund:	-	-	-	0.75	-	0.60

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$210,034

266 - Youth Transition Program

Total: \$210,034

Youth Transition Program (YTP) is an intergovernmental agreement between WLWV School District and State of Oregon, Department of Human Services, Vocational Rehabilitation. The purpose of the program is to assist students with disabilities to successfully transition from high school to employment, post-secondary education or training and to create the provision of Pre-Employment Transition Services within the district for potentially eligible students with disabilities. 2021-22 is the start of a two-year agreement. The 2021-22 Proposed budget is an estimate.

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
4703 - YTP Federal Funds	151,056	170,012	163,505		210,034		210,034		210,034	
Total Function:	151,056	170,012	163,505		210,034		210,034		210,034	
Total Resources:	151,056	170,012	163,505		210,034		210,034		210,034	
Requirements										
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.										
1000 - Instruction										
0112 - Classified Salaries	79,125	97,995	89,493	1.88	111,573	2.33	111,573	2.33	111,573	2.33
0134 - Additional Pay - Classified	5,400	4,964	-		-		-		-	
0210 - PERS	19,762	24,462	24,525		26,875		26,875		26,875	
0213 - PERS UAL Contribution	6,665	5,513	7,455		7,810		7,810		7,810	
0220 - Social Security	6,481	7,188	8,148		8,535		8,535		8,535	
0231 - Workers Compensation	295	326	309		324		324		324	
0232 - Unemployment Compensation	-	-	36		39		39		39	
0241 - Medical Dental Insurance	23,158	26,749	30,087		40,119		40,119		40,119	
0340 - Travel Expenses	1,125	2,484	-		2,000		2,000		2,000	
0341 - Travel, Local in District	6,000	-	-		6,000		6,000		6,000	
0342 - Travel, Out of District	-	254	-		-		-		-	
0351 - Telephone	2,700	-	2,700		1,938		1,938		1,938	
0411 - Varied - Other Supplies	344	77	752		4,821		4,821		4,821	
Total Function:	151,056	170,012	163,505	1.88	210,034	2.33	210,034	2.33	210,034	2.33
Total Requirements:	151,056	170,012	163,505	1.88	210,034	2.33	210,034	2.33	210,034	2.33
Total Fund:	-	-	-	1.88	-	2.33	-	2.33	-	2.33

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$40,000

267 - Title III

Total: \$40,000

This program is designed to support English Language Development (ELD) for students whose native language is not English. The award for 2021-22 is based on preliminary estimates from Oregon Department of Education.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4514 - Title III	46,365	14,990	43,655	40,000	40,000	40,000
Total Function:	46,365	14,990	43,655	40,000	40,000	40,000
Total Resources:	46,365	14,990	43,655	40,000	40,000	40,000
Requirements						
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.						
<u>2000 - Support Services</u>						
0111 - Licensed Salaries	27,847	-	-	-	-	-
0123 - Temporary-Licensed	604	-	-	-	-	-
0132 - Classified Overtime	-	297	-	-	-	-
0133 - Additional Pay - Licensed	945	-	-	-	-	-
0134 - Additional Pay - Classified	-	606	-	-	-	-
0210 - PERS	5,672	198	-	-	-	-
0213 - PERS UAL Contribution	2,101	-	-	-	-	-
0220 - Social Security	2,192	68	-	-	-	-
0231 - Workers Compensation	74	8	-	-	-	-
0241 - Medical Dental Insurance	6,901	-	-	-	-	-
0312 - Instructional Program Improvement	-	12,550	36,000	36,000	36,000	36,000
0411 - Varied - Other Supplies	29	1,263	7,655	4,000	4,000	4,000
Total Function:	46,365	14,990	43,655	40,000	40,000	40,000
Total Requirements:	46,365	14,990	43,655	40,000	40,000	40,000
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$2,625,420

270 - High School Success - Measure 98

Total: \$2,625,420

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. In 2021-22 we will be hiring a consultant to work with staff, administration, and parents about equitable grading practices for all high school students. Proposed budget is an estimate, as the award for 2021-22 is unknown at the time of budget creation.

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
3299 - Other Restricted Grants-In-Aid	1,905,212	2,304,709	1,588,460		2,563,045		2,563,045		2,563,045	
5400 - Beginning Fund Balance	-	(9,730)	10,000		62,375		62,375		62,375	
Total Function:	1,905,212	2,294,979	1,598,460		2,625,420		2,625,420		2,625,420	
Total Resources:	1,905,212	2,294,979	1,598,460		2,625,420		2,625,420		2,625,420	
Requirements										
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.										
1000 - Instruction										
0111 - Licensed Salaries	854,977	1,036,428	632,772	9.28	1,355,202	17.80	1,355,202	17.80	1,355,202	17.80
0113 - Administrators	114,029	95,119	-		-		-		-	
0121 - Substitutes - Licensed Salaries	6,789	11,450	78,000		82,000		82,000		82,000	
0123 - Temporary-Licensed	6,598	-	-		-		-		-	
0133 - Additional Pay - Licensed	10,179	27,370	75,000		45,000		45,000		45,000	
0134 - Additional Pay - Classified	639	2,040	-		-		-		-	
0210 - PERS	199,709	295,025	212,914		352,341		352,341		352,341	
0213 - PERS UAL Contribution	71,122	61,774	28,408		103,754		103,754		103,754	
0220 - Social Security	72,860	87,983	31,047		113,389		113,389		113,389	
0231 - Workers Compensation	3,051	1,347	1,101		4,438		4,438		4,438	
0232 - Unemployment Compensation	-	-	131		521		521		521	
0241 - Medical Dental Insurance	250,943	270,867	165,837		305,805		305,805		305,805	
0270 - Post Retirement Health Benefit	-	-	-		19,309		19,309		19,309	
0319 - Other Instructional, Pro & Tech Svcs	29,900	17,350	3,389		-		-		-	
0341 - Travel, Local in District	4,200	4,200	-		-		-		-	
0411 - Varied - Other Supplies	2,265	4,946	2,994		-		-		-	
0470 - Computer Software	3,188	-	5,890		-		-		-	
Total Function:	1,630,449	1,915,900	1,237,483	9.28	2,381,759	17.80	2,381,759	17.80	2,381,759	17.80
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.										
2000 - Support Services										
0111 - Licensed Salaries	170,419	218,860	209,009	3.00	141,621	2.00	141,621	2.00	141,621	2.00
0123 - Temporary-Licensed	7,963	-	-		7,000		7,000		7,000	
0133 - Additional Pay - Licensed	-	1,376	10,676		-		-		-	
0210 - PERS	29,350	53,889	54,743		34,537		34,537		34,537	
0213 - PERS UAL Contribution	12,762	11,543	15,377		10,403		10,403		10,403	

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Account Type - Function - Object	2018/19	2019/20	2020/21	2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE
0220 - Social Security	13,028	15,529	16,806	11,370		11,370		11,370	
0231 - Workers Compensation	552	661	649	438		438		438	
0232 - Unemployment Compensation	-	-	77	52		52		52	
0241 - Medical Dental Insurance	36,039	65,395	53,640	36,240		36,240		36,240	
0312 - Instructional Program Improvement	3,125	-	-	-		-		-	
0319 - Other Instructional, Pro & Tech Svcs	10,000	100	-	-		-		-	
0340 - Travel Expenses	-	11,525	-	2,000		2,000		2,000	
0411 - Varied - Other Supplies	1,255	200	-	-		-		-	
Total Function:	284,493	379,079	360,977	243,661	2.00	243,661	2.00	243,661	2.00
Total Requirements:	1,914,942	2,294,979	1,598,460	2,625,420	19.80	2,625,420	19.80	2,625,420	19.80
Total Fund:	9,730	-	-	-	19.80	-	19.80	-	19.80

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$6,130,831

271 - Student Investment Account

Total: \$6,130,831

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. The award for 2021-22 is based on preliminary estimates from Oregon Department of Education. Funded according to ADMw, Oregon Department of Education has allocated \$6.13M to WLWV School District for 2021-22.

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
3299 - Other Restricted Grants-In-Aid	-	-	4,000,000		6,130,831		6,130,831		6,130,831	
Total Function:	-	-	4,000,000		6,130,831		6,130,831		6,130,831	
Total Resources:	-	-	4,000,000		6,130,831		6,130,831		6,130,831	
Requirements										
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.										
1000 - Instruction										
0111 - Licensed Salaries	-	-	1,163,940	20.00	2,396,695	36.00	2,396,695	36.00	2,396,695	36.00
0112 - Classified Salaries	-	-	199,746	7.56	87,151	1.81	87,151	1.81	87,151	1.81
0121 - Substitutes - Licensed Salaries	-	-	275,000		240,000		240,000		240,000	
0210 - PERS	-	-	413,134		639,153		639,153		639,153	
0213 - PERS UAL Contribution	-	-	114,705		190,724		190,724		190,724	
0220 - Social Security	-	-	125,357		208,434		208,434		208,434	
0231 - Workers Compensation	-	-	5,053		8,165		8,165		8,165	
0232 - Unemployment Compensation	-	-	574		959		959		959	
0241 - Medical Dental Insurance	-	-	451,200		691,092		691,092		691,092	
0341 - Travel, Local in District	-	-	-		780		780		780	
0411 - Varied - Other Supplies	-	-	31,887		38,150		38,150		38,150	
0421 - Textbooks - District	-	-	-		2,000		2,000		2,000	
Total Function:	-	-	2,780,596	27.56	4,503,303	37.81	4,503,303	37.81	4,503,303	37.81
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.										
2000 - Support Services										
0111 - Licensed Salaries	-	-	418,265	5.50	818,620	11.50	818,620	11.50	818,620	11.50
0113 - Administrators	-	-	135,131	1.00	-		-		-	
0121 - Substitutes - Licensed Salaries	-	-	200,000		190,000		190,000		190,000	
0210 - PERS	-	-	194,576		250,649		250,649		250,649	
0213 - PERS UAL Contribution	-	-	53,166		71,132		71,132		71,132	
0220 - Social Security	-	-	58,099		77,733		77,733		77,733	
0231 - Workers Compensation	-	-	2,482		3,156		3,156		3,156	
0232 - Unemployment Compensation	-	-	267		358		358		358	
0241 - Medical Dental Insurance	-	-	151,318		208,380		208,380		208,380	
0341 - Travel, Local in District	-	-	6,100		7,500		7,500		7,500	
Total Function:	-	-	1,219,404	6.50	1,627,528	11.50	1,627,528	11.50	1,627,528	11.50
Total Requirements:	-	-	4,000,000	34.06	6,130,831	49.31	6,130,831	49.31	6,130,831	49.31
Total Fund:	-	-	-	34.06	-	49.31	-	49.31	-	49.31

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$683,004

291 - Disabled Child
Total: \$683,004

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

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
2190 - ESD Handicapped- Thru Co.	646,699	655,134	646,699		683,004		683,004		683,004	
5400 - Beginning Fund Balance	335,338	296,720	-		-		-		-	
Total Function:	982,037	951,855	646,699		683,004		683,004		683,004	
Total Resources:	982,037	951,855	646,699		683,004		683,004		683,004	
Requirements										
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.										
1000 - Instruction										
0111 - Licensed Salaries	147,151	158,956	110,791	1.00	168,090	2.00	168,090	2.00	168,090	2.00
0112 - Classified Salaries	57,110	59,697	43,347	2.25	65,964	2.25	65,964	2.25	65,964	2.25
0121 - Substitutes - Licensed Salaries	1,826	752	18,000		18,000		18,000		18,000	
0122 - Substitutes - Classified Salaries	1,158	610	30,000		30,000		30,000		30,000	
0131 - Extra Duty Compensation	4,918	-	18,000		-		-		-	
0132 - Classified Overtime	-	12	36,000		20,000		20,000		20,000	
0133 - Additional Pay - Licensed	394	174	36,000		-		-		-	
0134 - Additional Pay - Classified	1,801	1,105	9,000		-		-		-	
0210 - PERS	47,191	56,512	77,341		75,950		75,950		75,950	
0213 - PERS UAL Contribution	15,382	11,689	22,484		21,198		21,198		21,198	
0220 - Social Security	15,384	15,900	24,574		23,168		23,168		23,168	
0231 - Workers Compensation	662	681	944		952		952		952	
0232 - Unemployment Compensation	-	-	113		105		105		105	
0241 - Medical Dental Insurance	69,621	71,822	45,960		66,438		66,438		66,438	
0341 - Travel, Local in District	780	780	-		780		780		780	
0371 - Tuition Payments to Other Districts Within	13,253	8,404	1,959		-		-		-	
0411 - Varied - Other Supplies	-	-	6,285		2,550		2,550		2,550	
Total Function:	376,632	387,094	480,798	3.25	493,195	4.25	493,195	4.25	493,195	4.25
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.										
2000 - Support Services										
0111 - Licensed Salaries	60,660	64,300	66,929	1.00	-		-		-	
0113 - Administrators	124,618	129,035	-		132,080	1.00	132,080	1.00	132,080	1.00
0133 - Additional Pay - Licensed	-	425	-		-		-		-	

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Account Type - Function - Object	2018/19	2019/20	2020/21	2021/22		2021/22		2021/22		
	Actual	Actual	Adopted	Proposed	Proposed	Approved	Approved	Adopted	Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0210 - PERS	40,744	48,295	17,219		31,261		31,261		31,261	
0213 - PERS UAL Contribution	13,684	10,464	4,860		9,498		9,498		9,498	
0220 - Social Security	14,373	14,974	5,311		10,380		10,380		10,380	
0231 - Workers Compensation	510	585	201		393		393		393	
0232 - Unemployment Compensation	-	-	24		47		47		47	
0241 - Medical Dental Insurance	47,998	50,336	58,972		-		-		-	
0341 - Travel, Local in District	6,100	6,100	6,100		3,600		3,600		3,600	
0411 - Varied - Other Supplies	-	-	6,285		2,550		2,550		2,550	
Total Function:	308,685	324,514	165,901	1.00	189,809	1.00	189,809	1.00	189,809	1.00
Total Requirements:	685,317	711,608	646,699	4.25	683,004	5.25	683,004	5.25	683,004	5.25
Total Fund:	(296,720)	(240,247)	-	4.25	-	5.25	-	5.25	-	5.25

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$4,600,000
294 - Land
Total: \$4,600,000

This fund is set up to receive and expense funds for the purposes of buying and selling real property within the District.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE
Resources						
0000 - Undesignated						
1510 - Interest on Investments	529	105,529	70,000	70,000	70,000	70,000
1960 - Recovery of Prior Years' Expenditures	-	391	-	-	-	-
5300 - Sale or Loss of Fixed Assets	339,145	5,560,895	-	-	-	-
5400 - Beginning Fund Balance	473,002	325,759	5,960,606	5,960,606	5,960,606	5,960,606
Total Function:	812,676	5,992,574	6,030,606	6,030,606	6,030,606	6,030,606
Total Resources:	812,676	5,992,574	6,030,606	6,030,606	6,030,606	6,030,606
Requirements						
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.						
2000 - Support Services						
0390 - Other Gen Pro & Tech SVCS	17,415	1,282	-	300,000	300,000	300,000
0642 - Other Dues & Fees	-	103	-	300,000	300,000	300,000
Total Function:	17,415	1,385	-	600,000	600,000	600,000
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.						
4000 - Facilities Acquisition and Construction						
0510 - Land Acquisition	469,502	-	2,400,000	4,000,000	4,000,000	4,000,000
Total Function:	469,502	-	2,400,000	4,000,000	4,000,000	4,000,000
6000 - Contingencies						
0810 - Planned Reserve	-	-	3,630,606	1,430,606	1,430,606	1,430,606
Total Function:	-	-	3,630,606	1,430,606	1,430,606	1,430,606
Total Requirements:	486,917	1,385	6,030,606	6,030,606	6,030,606	6,030,606
Total Fund:	(325,759)	(5,991,188)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$2,921,000
295 - Student Body
Total: \$2,921,000

This fund accounts for the athletics and activities of the schools' student body funds. The actual amounts are not known until the end of the fiscal year. The 2021-22 Proposed budget is an estimate.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1700 - Extracurricular Activities	-	3,146,893	1,387,500	3,237,000	3,237,000	3,237,000
5400 - Beginning Fund Balance	-	1,115,120	1,067,250	1,267,250	1,267,250	1,267,250
Total Function:	-	4,262,014	2,454,750	4,504,250	4,504,250	4,504,250
Total Resources:	-	4,262,014	2,454,750	4,504,250	4,504,250	4,504,250
Requirements						
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.						
1000 - Instruction						
0411 - Varied - Other Supplies	-	2,844,025	1,125,750	2,921,000	2,921,000	2,921,000
Total Function:	-	2,844,025	1,125,750	2,921,000	2,921,000	2,921,000
6000 - Contingencies						
0810 - Planned Reserve	-	-	1,329,000	1,583,250	1,583,250	1,583,250
Total Function:	-	-	1,329,000	1,583,250	1,583,250	1,583,250
Total Requirements:	-	2,844,025	2,454,750	4,504,250	4,504,250	4,504,250
Total Fund:	-	(1,417,989)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$2,156,766

297 - Nutrition Services

Total: \$2,156,766

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

Account Type - Function - Object	2018/19	2019/20	2020/21		2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
1612 - Lunch	965,029	721,677	967,866		967,866		967,866		967,866	
1631 - Catering	8,480	18,803	16,898		16,898		16,898		16,898	
1632 - Vendor Rebates	12,034	18,270	9,966		9,966		9,966		9,966	
1635 - Facility Use/Kitchenstaff	2,208	4,824	3,010		3,010		3,010		3,010	
1960 - Recovery of Prior Years' Expenditures	-	181	-		-		-		-	
1990 - Miscellaneous	(56,138)	-	-		-		-		-	
3102 - State School Fund - School Lunch Match	19,361	20,335	25,000		25,000		25,000		25,000	
3299 - Other Restricted Grants-In-Aid	35,243	57,262	35,887		35,887		35,887		35,887	
4504 - School Nutrition Program - Breakfast	101,244	109,555	45,522		50,322		50,322		50,322	
4505 - School Nutrition Program - Lunch	614,643	504,822	834,698		839,498		839,498		839,498	
4506 - Vocational Ed	5,540	-	-		-		-		-	
4910 - Commodities Revenue	165,463	183,092	138,517		143,319		143,319		143,319	
5200 - Interfund Transfers	-	-	25,000		25,000		25,000		25,000	
5400 - Beginning Fund Balance	39,351	(140,169)	40,000		40,000		40,000		40,000	
Total Function:	1,912,458	1,498,653	2,142,364		2,156,766		2,156,766		2,156,766	
Total Resources:	1,912,458	1,498,653	2,142,364		2,156,766		2,156,766		2,156,766	
Requirements										
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.										
3000 - Enterprise and Community Services.										
0112 - Classified Salaries	594,557	662,745	719,939	28.38	716,986	25.94	716,986	25.94	716,986	25.94
0114 - Managerial-Classified	83,417	86,423	90,570	1.00	95,081	1.00	95,081	1.00	95,081	1.00
0122 - Substitutes - Classified Salaries	-	358	5,015		-		-		-	
0132 - Classified Overtime	1,729	10,749	660		-		-		-	
0134 - Additional Pay - Classified	47,736	44,750	9,755		-		-		-	
0210 - PERS	133,041	188,380	216,270		190,376		190,376		190,376	
0213 - PERS UAL Contribution	52,765	43,069	60,949		57,705		57,705		57,705	
0220 - Social Security	52,584	58,410	66,611		63,067		63,067		63,067	
0231 - Workers Compensation	11,785	12,851	16,538		13,332		13,332		13,332	
0232 - Unemployment Compensation	-	-	304		288		288		288	
0241 - Medical Dental Insurance	192,628	198,245	252,101		272,769		272,769		272,769	
0322 - Repair and Maintenance Services	329	-	-		-		-		-	
0341 - Travel, Local in District	11,747	12,242	10,918		12,609		12,609		12,609	

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Account Type - Function - Object	2018/19	2019/20	2020/21	2021/22		2021/22		2021/22		
	Actual	Actual	Adopted	Proposed	Proposed	Approved	Approved	Adopted	Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0390 - Other Gen Pro & Tech SVCS	10,429	14,043	14,056		14,056		14,056		14,056	
0411 - Varied - Other Supplies	5,506	31,187	33,207		40,568		40,568		40,568	
0450 - Food - Nutrition Services ONLY	836,184	694,363	605,717		640,175		640,175		640,175	
0460 - Non-Consumable Supplies	90	-	-		-		-		-	
0470 - Computer Software	8,650	8,650	8,651		8,651		8,651		8,651	
0480 - Computer Hardware	2,737	6,782	6,985		6,985		6,985		6,985	
0541 - Initial and Additional Equipment	-	5,711	10,000		10,000		10,000		10,000	
0642 - Other Dues & Fees	6,714	17,023	14,118		14,118		14,118		14,118	
Total Function:	2,052,627	2,095,983	2,142,364	29.38	2,156,766	26.94	2,156,766	26.94	2,156,766	26.94
Total Requirements:	2,052,627	2,095,983	2,142,364	29.38	2,156,766	26.94	2,156,766	26.94	2,156,766	26.94
Total Fund:	140,169	597,330	-	29.38	-	26.94	-	26.94	-	26.94

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$246,825

298 - Community Services

Total: \$246,825

This fund is set up for the collection of revenues and expenditures for Community Services.

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
1635 - Facility Use/Kitchenstaff	(60)	-	-		-		-		-	
1911 - Rental of Buildings	306,090	220,876	218,410		246,825		246,825		246,825	
5400 - Beginning Fund Balance	124,761	165,867	216,000		-		-		-	
Total Function:	430,791	386,742	434,410		246,825		246,825		246,825	
Total Resources:	430,791	386,742	434,410		246,825		246,825		246,825	
Requirements										
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.										
3000 - Enterprise and Community Services.										
0112 - Classified Salaries	87,111	90,442	96,334	2.00	73,773	1.50	73,773	1.50	73,773	1.50
0114 - Managerial-Classified	56,250	68,887	70,573	1.00	81,120	1.00	81,120	1.00	81,120	1.00
0123 - Temporary-Licensed	3,319	-	1,485		1,485		1,485		1,485	
0124 - Temporary - Classified	9,208	4,723	-		-		-		-	
0133 - Additional Pay - Licensed	-	3,500	6,456		-		-		-	
0134 - Additional Pay - Classified	-	2,836	-		-		-		-	
0210 - PERS	25,148	44,178	46,553		37,966		37,966		37,966	
0213 - PERS UAL Contribution	11,079	8,753	12,345		11,051		11,051		11,051	
0220 - Social Security	10,664	11,930	13,491		12,077		12,077		12,077	
0231 - Workers Compensation	471	542	521		460		460		460	
0232 - Unemployment Compensation	-	-	62		56		56		56	
0241 - Medical Dental Insurance	55,117	58,916	63,178		22,647		22,647		22,647	
0319 - Other Instructional, Pro & Tech Svcs	3,922	4,314	11,255		-		-		-	
0322 - Repair and Maintenance Services	383	289	800		-		-		-	
0340 - Travel Expenses	-	147	-		-		-		-	
0341 - Travel, Local in District	1,250	1,500	1,500		1,500		1,500		1,500	
0390 - Other Gen Pro & Tech SVCS	-	444	-		-		-		-	
0411 - Varied - Other Supplies	961	232	1,125		4,690		4,690		4,690	
0440 - Periodicals	43	-	-		-		-		-	
0470 - Computer Software	-	-	3,500		-		-		-	
Total Function:	264,924	301,632	329,178	3.00	246,825	2.50	246,825	2.50	246,825	2.50
6000 - Contingencies										
0810 - Planned Reserve	-	-	105,232		-		-		-	
Total Function:	-	-	105,232		-		-		-	
Total Requirements:	264,924	301,632	434,410	3.00	246,825	2.50	246,825	2.50	246,825	2.50
Total Fund:	(165,867)	(85,110)	-	3.00	-	2.50	-	2.50	-	2.50

West Linn - Wilsonville School District 3JT

Special Revenue Funds
Total: \$290,000

299 - Outdoor School
Total: \$290,000

This is an intergovernmental agreement between the District and Oregon State University for the reimbursement of Outdoor School expenditures. The appropriations are not known until the end of the fiscal year. The 2021-22 Proposed budget is an estimate.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1744 - Outdoor School Fees	112,000	155	-	-	-	-
3299 - Other Restricted Grants-In-Aid	205,835	190,752	290,000	290,000	290,000	290,000
Total Function:	317,834	190,907	290,000	290,000	290,000	290,000
Total Resources:	317,834	190,907	290,000	290,000	290,000	290,000
Requirements						
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.						
<u>1000 - Instruction</u>						
0123 - Temporary-Licensed	100	-	-	-	-	-
0131 - Extra Duty Compensation	44,884	65	57,474	57,474	57,474	57,474
0210 - PERS	9,274	-	15,663	15,663	15,663	15,663
0213 - PERS UAL Contribution	3,215	-	4,023	4,023	4,023	4,023
0220 - Social Security	3,349	-	4,398	4,398	4,398	4,398
0231 - Workers Compensation	135	-	230	230	230	230
0232 - Unemployment Compensation	-	-	20	20	20	20
0324 - Rentals	246,287	181,566	184,242	184,242	184,242	184,242
0360 - Charter School Payments	-	9,276	15,000	15,000	15,000	15,000
0411 - Varied - Other Supplies	3,974	-	-	-	-	-
Total Function:	311,217	190,907	281,050	281,050	281,050	281,050
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.						
<u>2000 - Support Services</u>						
0338 - Field Trips	6,617	-	8,950	8,950	8,950	8,950
Total Function:	6,617	-	8,950	8,950	8,950	8,950
Total Requirements:	317,834	190,907	290,000	290,000	290,000	290,000
Total Fund:	-	-	-	-	-	-

FINANCIAL SECTION:

C. DEBT SERVICE FUNDS

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

GENERAL OBLIGATION BOND DEBT SERVICE FUND 300

This fund is used for the accumulation of resources and payment of General Obligation(GO) fund principal and interest. Primary resources in these funds are property taxes and earnings on investments. For the fiscal year 2021-2022 Budget Year, \$27,054,301.00 is comprised of five series below:

1. 2003A = \$13,830,000.00 (principal)
2. Series 2015 = \$4,027,000.00 (interest)
3. Series 2019 GO = 20,000.00 (principal)
4. Series 2020B = \$7,506,250.00 (\$5,410,000.00 principal and \$2,096,250.00 interest)
5. Series 2020C = \$1,671,051.00 (interest)

OUTSTANDING BONDS	OLD DEBT	2020 DEBT	ALL DEBT
Series 2003A	\$13,830,000		\$13,830,000
Series 2015	\$ 4,027,000		\$ 4,027,000
Series 2019	\$ 20,000		\$ 20,000
Series 2020B		\$7,506,250	\$ 7,506,250
Series 2020C		\$1,671,051	\$ 1,671,051
TOTAL 2022 DEBT SERVICE	\$17,877,000	\$9,177,301	\$27,054,301
Minus 2021 Excess Levy			\$(3,177,750)
Interest Earned on \$3,177,750			\$(4,821)
Minus Waiver Fees from US Bank			\$(2,980)
TOTAL NEEDED			\$23,868,750
County Collection Rate			94%
Taxes to be Levied			\$25,392,287

Projected 2022 Assessed Value	\$9,339,088,934.00
Projected 2022 Bond Levy Rate	\$25,392,287/\$9,339,088,934 = \$2.7189
Actual 2021 Bond Levy Rate	\$30,204,461/\$9,067,076,635 = \$3.3234
2021-2022 Average Bond Levy	= \$2.9766



Account Statement - Transaction Summary

For the Month Ending **March 31, 2021**

WEST LINN-WILSONVILLE SCHL DIST #3J - Series 2015 2020-21 Tax Rate Overage - 6302

Oregon LGIP

Opening Balance	3,180,950.30
Purchases	1,620.98
Redemptions	0.00
<hr/>	
Closing Balance	\$3,182,571.28
Dividends	1,620.98

Asset Summary

	March 31, 2021	February 28, 2021
Oregon LGIP	3,182,571.28	3,180,950.30
<hr/>		
Total	\$3,182,571.28	\$3,180,950.30



Account Statement

For the Month Ending **March 31, 2021**

WEST LINN-WILSONVILLE SCHL DIST #3J - Series 2015 2020-21 Tax Rate Overage - 6302

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Balance
Oregon LGIP					
Opening Balance					3,180,950.30
03/31/21	04/01/21	Accrual Income Div Reinvestment - Distributions	1.00	1,620.98	3,182,571.28
Closing Balance					3,182,571.28

	Month of March	Fiscal YTD July-March		
Opening Balance	3,180,950.30	0.00	Closing Balance	3,182,571.28
Purchases	1,620.98	3,182,571.28	Average Monthly Balance	3,181,002.59
Redemptions	0.00	0.00	Monthly Distribution Yield	0.60%
Closing Balance	3,182,571.28	3,182,571.28		
Dividends	1,620.98	4,821.28		

West Linn - Wilsonville School District 3JT

Debt Service Funds

Total: \$28,577,838

300 - Debt Service Funds

Total: \$28,577,838

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. For the 21/22 Budget Year, \$28,781,171.00 is comprised of five series: 1) 2003A = \$13,830,000.00 (principal); 2) Series 2015 = \$4,027,000.00 (interest); 3) Series 2019 GO = 20,000.00 (principal); 4) Series 2020B = \$7,506,250.00 (\$5,410,000 principal / \$2,096,250.00 interest); 5) Series 2020C = \$1,671,051.00.00 (interest).

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1111 - Current Year's Taxes	22,779,903	24,782,124	29,056,691	25,392,287	25,392,287	25,392,287
1112 - Prior Years Taxes	804,210	320,829	1,026,952	-	-	-
1190 - Penalties and Interest on Taxes	99,885	103,104	120,818	-	-	-
1510 - Interest on Investments	-	-	-	7,801	7,801	7,801
5400 - Beginning Fund Balance	(143,463)	668,750	-	3,177,750	3,177,750	3,177,750
Total Function:	23,540,535	25,874,807	30,204,461	28,577,838	28,577,838	28,577,838
Total Resources:	23,540,535	25,874,807	30,204,461	28,577,838	28,577,838	28,577,838
Requirements						
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.						
5000 - Other Uses						
0610 - Redemption of Principal	9,116,753	12,013,221	18,695,000	19,260,000	19,260,000	19,260,000
0620 - Interest	13,755,032	13,234,016	11,509,461	7,794,301	7,794,301	7,794,301
Total Function:	22,871,785	25,247,236	30,204,461	27,054,301	27,054,301	27,054,301
6000 - Contingencies						
0810 - Planned Reserve	-	-	-	1,523,537	1,523,537	1,523,537
Total Function:	-	-	-	1,523,537	1,523,537	1,523,537
Total Requirements:	22,871,785	25,247,236	30,204,461	28,577,838	28,577,838	28,577,838
Total Fund:	(668,750)	(627,570)	-	-	-	-

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

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

Future Limited Tax Pension Obligation bond maturities are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY2021- 2022	3,025,000	1,497,806	4,522,806
FY2022- 2023	3,415,000	1,332,248	4,747,248
FY2023- 2024	3,835,000	1,143,467	4,978,467
FY2024- 2025	4,290,000	931,468	5,221,468
FY2025- 2026	4,785,000	694,317	5,479,317
FY2026- 2027	5,310,000	429,802	5,739,802
FY2027- 2028	2,465,000	136,265	2,601,265
	<u>\$ 27,125,000</u>	<u>\$ 6,165,373</u>	<u>\$ 33,290,373</u>

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

West Linn - Wilsonville School District 3JT

Debt Service Funds
Total: \$4,522,806
320 - PERS UAL
Total: \$4,522,806

Public Employees Retirement System - Unfunded Actuarial Liability: On March 1, 2014, the District issued \$42,180,000 of limited tax pension obligation bonds to finance its portion of the unfunded actuarial liability (UAL) with the State of Oregon Public Employees Retirement System (PERS). Payments on this pension obligation bonds are made by the Debt Service Fund from revenue charges to other funds.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE
Resources						
0000 - Undesignated						
1510 - Interest on Investments	50,281	41,961	-	1,250	1,250	1,250
1970 - Services Provided Other Funds	4,697,492	3,292,700	4,307,329	4,521,556	4,521,556	4,521,556
5400 - Beginning Fund Balance	1,314,284	2,156,801	-	-	-	-
Total Function:	6,062,057	5,491,462	4,307,329	4,522,806	4,522,806	4,522,806
Total Resources:	6,062,057	5,491,462	4,307,329	4,522,806	4,522,806	4,522,806
Requirements						
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.						
5000 - Other Uses						
0610 - Redemption of Principal	2,030,000	2,335,000	2,665,000	3,025,000	3,025,000	3,025,000
0621 - Regular Interest	1,875,235	1,767,108	1,642,329	1,497,806	1,497,806	1,497,806
0642 - Other Dues & Fees	21	11	-	-	-	-
Total Function:	3,905,256	4,102,118	4,307,329	4,522,806	4,522,806	4,522,806
Total Requirements:	3,905,256	4,102,118	4,307,329	4,522,806	4,522,806	4,522,806
Total Fund:	(2,156,801)	(1,389,343)	-	-	-	-

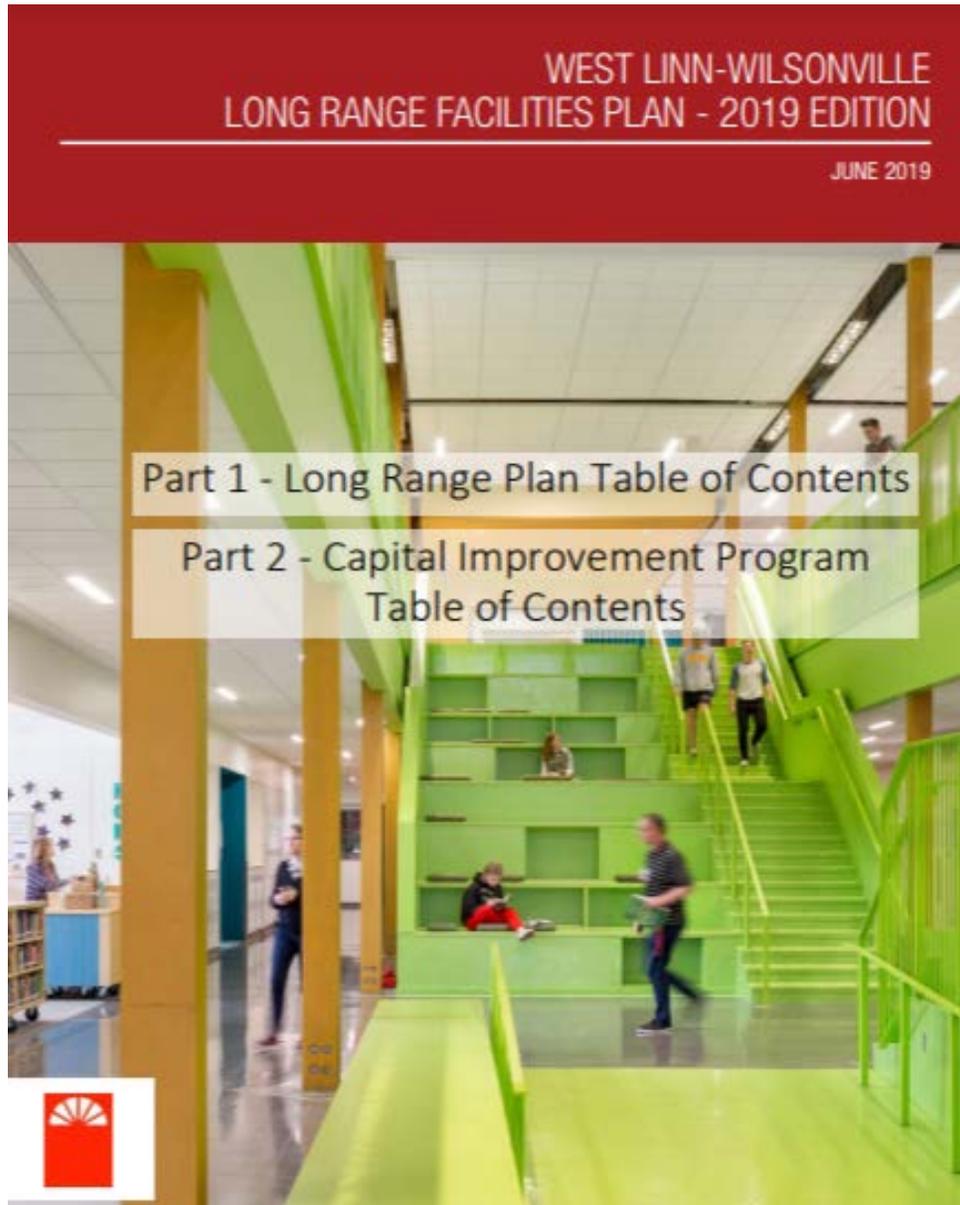
FINANCIAL SECTION:

D. CAPITAL PROJECT FUNDS

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

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.wlww.k12.or.us/cms/lib/OR01001812/Centricity/Domain/100/WLWV_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.wlww.k12.or.us/Page/9156>

West Linn - Wilsonville School District 3JT

Capital Projects Funds
Total: \$7,192,506
418 - OSCIM
Total: \$7,192,506

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

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	-	7,192,506	7,192,506	7,192,506	7,192,506
<i>Total Function:</i>	-	-	7,192,506	7,192,506	7,192,506	7,192,506
<i>Total Resources:</i>	-	-	7,192,506	7,192,506	7,192,506	7,192,506
Requirements						
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.						
<u>4000 - Facilities Acquisition and Construction</u>						
0522 - Building Construction	-	-	7,192,506	7,192,506	7,192,506	7,192,506
<i>Total Function:</i>	-	-	7,192,506	7,192,506	7,192,506	7,192,506
<i>Total Requirements:</i>	-	-	7,192,506	7,192,506	7,192,506	7,192,506
<i>Total Fund:</i>	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Capital Projects Funds
Total: \$75,164,114
419 - 2019 Bond
Total: \$75,164,114

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. The West Linn-Wilsonville School District sold \$147.9 million of the district's General Obligation (GO) Bond Series 2020 authorization on February 12, 2020. The remaining \$58.9 million of the \$206.8 million bond measure will be sold at a future date to complete the remaining capital projects outlined in the bond measure.

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	FTE	2021/22 Proposed	FTE	2021/22 Approved	FTE	2021/22 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
1510 - Interest on Investments	-	1,246,062	-		-		-		-	
1530 - Gain or Loss on Sale of Investments	-	(12,250)	-		-		-		-	
5110 - Bond Proceeds	-	147,876,716	158,160,344		74,789,114		74,789,114		74,789,114	
5120 - Bond Premium	-	11,148,048	-		-		-		-	
5200 - Interfund Transfers	-	-	600,000		375,000		375,000		375,000	
Total Function:	-	160,258,576	158,760,344		75,164,114		75,164,114		75,164,114	
Total Resources:	-	160,258,576	158,760,344		75,164,114		75,164,114		75,164,114	
Requirements										
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.										
4000 - Facilities Acquisition and Construction										
0112 - Classified Salaries	-	28,499	577,800	7.88	391,254	6.10	391,254	6.10	391,254	6.10
0113 - Administrators	-	17,820	77,162	0.50	81,246	0.50	81,246	0.50	81,246	0.50
0114 - Managerial-Classified	-	15,573	203,714	2.00	312,022	2.30	312,022	2.30	312,022	2.30
0210 - PERS	-	15,609	231,697		189,603		189,603		189,603	
0213 - PERS UAL Contribution	-	3,801	65,401		55,487		55,487		55,487	
0220 - Social Security	-	4,148	71,471		60,636		60,636		60,636	
0231 - Workers Compensation	-	166	2,705		2,300		2,300		2,300	
0232 - Unemployment Compensation	-	-	326		274		274		274	
0241 - Medical Dental Insurance	-	12,765	279,940		192,876		192,876		192,876	
0323 - Property Insurance	-	-	10,000		305,000		305,000		305,000	
0324 - Rentals	-	2,651	-		-		-		-	
0328 - Garbage	-	91	-		-		-		-	
0341 - Travel, Local in District	-	-	69,096		9,000		9,000		9,000	
0354 - Advertising	-	38,665	16,000		8,000		8,000		8,000	
0355 - Printing & Binding	-	6,955	30,000		23,500		23,500		23,500	
0382 - Legal Services	-	86	75,000		80,000		80,000		80,000	
0383 - Architect/Engineering Services	-	1,721,292	840,000		567,500		567,500		567,500	
0385 - Management Services	-	133,769	9,479,942		5,120,000		5,120,000		5,120,000	
0389 - Other Non-Instructional Prof. & Technical S	-	192	3,815,000		2,085,000		2,085,000		2,085,000	
0390 - Other Gen Pro & Tech SVCS	-	86,171	2,285,000		3,441,000		3,441,000		3,441,000	
0411 - Varied - Other Supplies	-	3,795	15,000		15,584		15,584		15,584	
0460 - Non-Consumable Supplies	-	420	20,000		575,000		575,000		575,000	
0470 - Computer Software	-	318,110	200,000		350,000		350,000		350,000	
0480 - Computer Hardware	-	677,857	1,000,000		3,000,000		3,000,000		3,000,000	
0522 - Building Construction	-	200,431	2,800,000		53,300,000		53,300,000		53,300,000	
0530 - Improvements Other Than Buildings	-	808,236	702,000		5,000,000		5,000,000		5,000,000	
0550 - Depreciable Technology	-	37,179	-		-		-		-	
0642 - Other Dues & Fees	-	0	-		-		-		-	

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Account Type - Function - Object	2018/19	2019/20	2020/21	2021/22		2021/22		2021/22		
	Actual	Actual	Adopted	Proposed	Approved	Approved	Adopted	Adopted	Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Total Function:	-	4,134,280	22,867,254	10.38	75,165,282	8.90	75,165,282	8.90	75,165,282	8.90
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.										
5000 - Other Uses										
0640 - Dues and Fees	-	831,338	-		-		-		-	
Total Function:	-	831,338	-		-		-		-	
6000 - Contingencies										
0810 - Planned Reserve	-	-	-		(1,168)		(1,168)		(1,168)	
Total Function:	-	-	-		(1,168)		(1,168)		(1,168)	
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.										
7000 - Unappropriated Ending Fund Balance										
0820 - Reserved for Next Year	-	-	135,893,090		-		-		-	
Total Function:	-	-	135,893,090		-		-		-	
Total Requirements:	-	4,965,618	158,760,344	10.38	75,164,114	8.90	75,164,114	8.90	75,164,114	8.90
Total Fund:	-	(155,292,957)	-	10.38	-	8.90	-	8.90	-	8.90

West Linn - Wilsonville School District 3JT

Capital Projects Funds
Total: \$609,000
425 - 2014 Bond
Total: \$609,000

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

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1510 - Interest on Investments	121,900	74,185	-	-	-	-
1530 - Gain or Loss on Sale of Investments	(11,921)	-	-	-	-	-
1990 - Miscellaneous	40,002	-	-	-	-	-
5110 - Bond Proceeds	-	80,787,366	-	-	-	-
5200 - Interfund Transfers	-	-	600,000	-	-	-
5400 - Beginning Fund Balance	11,097,621	3,146,444	2,500,000	609,000	609,000	609,000
Total Function:	11,247,602	84,007,995	3,100,000	609,000	609,000	609,000
Total Resources:	11,247,602	84,007,995	3,100,000	609,000	609,000	609,000
Requirements						
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.						
4000 - Facilities Acquisition and Construction						
0112 - Classified Salaries	142,445	291,049	37,277	0.78	-	-
0114 - Managerial-Classified	227,827	303,270	-	-	-	-
0124 - Temporary - Classified	288	26,016	-	-	-	-
0132 - Classified Overtime	-	152	-	-	-	-
0133 - Additional Pay - Licensed	11,047	-	-	-	-	-
0134 - Additional Pay - Classified	472	-	-	-	-	-
0210 - PERS	78,792	159,383	9,533	-	-	-
0213 - PERS UAL Contribution	27,383	34,031	2,691	-	-	-
0220 - Social Security	26,802	45,561	2,940	-	-	-
0231 - Workers Compensation	1,054	2,083	111	-	-	-
0232 - Unemployment Compensation	-	-	13	-	-	-
0241 - Medical Dental Insurance	99,673	148,449	10,881	-	-	-
0324 - Rentals	417	765	-	-	-	-
0328 - Garbage	749	-	-	-	-	-
0341 - Travel, Local in District	1,983	18,071	500	500	500	500
0342 - Travel, Out of District	1,765	11,271	-	500	500	500
0351 - Telephone	2,311	2,229	3,400	500	500	500
0354 - Advertising	254	2,104	2,000	500	500	500
0355 - Printing & Binding	9,005	16,269	2,000	500	500	500
0382 - Legal Services	22,798	942	500	500	500	500
0383 - Architect/Engineering Services	579,616	287,794	266,000	25,000	25,000	25,000
0385 - Management Services	145,388	139,518	250,000	75,000	75,000	75,000
0389 - Other Non-Instructional Prof. & Technical S	(84,240)	3,846	25,000	5,000	5,000	5,000
0390 - Other Gen Pro & Tech SVCS	519,046	170,205	40,000	25,000	25,000	25,000
0411 - Varied - Other Supplies	38,655	1,761	4,000	1,000	1,000	1,000

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Account Type - Function - Object	2018/19	2019/20	2020/21	2021/22		2021/22		2021/22	
	Actual	Actual	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$			\$		\$	
0460 - Non-Consumable Supplies	322,443	48,075	50,000			5,000		5,000	
0470 - Computer Software	24,407	21,206	50,000			5,000		5,000	
0480 - Computer Hardware	266,291	583,518	170,000			60,000		60,000	
0522 - Building Construction	4,346,971	2,109,412	1,963,154			400,000		400,000	
0530 - Improvements Other Than Buildings	1,021,028	941,537	25,000			5,000		5,000	
0541 - Initial and Additional Equipment	97,721	102,477	185,000			-		-	
0550 - Depreciable Technology	176,131	48	-			-		-	
0642 - Other Dues & Fees	(7,363)	0	-			-		-	
Total Function:	8,101,158	5,471,042	3,100,000	0.78		609,000		609,000	
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.									
5000 - Other Uses									
0610 - Redemption of Principal	-	75,871,774	-			-		-	
0640 - Dues and Fees	-	476,150	-			-		-	
Total Function:	-	76,347,924	-			-		-	
Total Requirements:	8,101,158	81,818,966	3,100,000	0.78		609,000		609,000	
Total Fund:	(3,146,444)	(2,189,029)	-	0.78		-		-	

CONSTRUCTION EXCISE TAX

FUND 492

In 2007, the Oregon State Legislature passed, Senate Bill 1036 that helped Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows School Boards, in cooperation with Cities and Counties, to tax new residential and non-residential development. This tax required developers to share the cost of growth with school districts. School Districts may only spend Construction Excise Tax revenue on Capital Improvements, including:

- Land acquisition
- Construction, reconstruction or improvement of school facilities
- Costs to purchase and install equipment and furnishings or other tangible property that has a useful life of more than one year
- Architectural, engineering, legal or similar costs related to capital improvements

School districts may NOT spend construction excise tax funds on operating costs or costs of routine maintenance.

Here is how WLWV School District CET request should flow:

1. The idea and the need starts at the building or department level
2. The person bringing the need forward presents the facts to Assistant Superintendent
3. Assistant Superintendent reviews request and weighs against other competing projects
4. Assistant Superintendent fills out "CET Request Form" for selected project
5. Assistant Superintendent will meet with the CFO to discuss the selected project
6. The CFO will review the request based on the merits of the project and available funding
7. The CFO will present request to Superintendent
8. Upon approval by Superintendent and CFO, the request form will be forward to the Fiscal Accountant for coding and accounting process guidance to building or department staff
9. Fiscal Accountant will notify the Assistant Superintendent regarding the decision

Bidding Process: Projects MUST be compliant with Oregon Laws for purchases (10,000 -150,000 require 3 quotes, and 150,000 and over require formal written and advertised bid)

Projects are not allowed to exceed the approval amount. Any excess spending above the approved amount will be coded to the building budget.

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$1,649,380

492 - Construction Excise Tax

Total: \$1,649,380

Account Type - Function - Object	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1130 - Construction Excise Tax	632,076	418,776	350,000	350,000	350,000	350,000
1510 - Interest on Investments	86,538	28,112	25,000	5,000	5,000	5,000
5400 - Beginning Fund Balance	4,915,998	2,323,823	600,000	1,294,380	1,294,380	1,294,380
<i>Total Function:</i>	5,634,611	2,770,711	975,000	1,649,380	1,649,380	1,649,380
<i>Total Resources:</i>	5,634,611	2,770,711	975,000	1,649,380	1,649,380	1,649,380
Requirements						
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.						
4000 - Facilities Acquisition and Construction						
0322 - Repair and Maintenance Services	1,941	-	-	-	-	-
0324 - Rentals	-	266	-	-	-	-
0341 - Travel, Local in District	366	-	-	-	-	-
0355 - Printing & Binding	47	-	-	-	-	-
0383 - Architect/Engineering Services	20,273	-	100,000	100,000	100,000	100,000
0389 - Other Non-Instructional Prof. & Technical S	6,239	604	-	-	-	-
0390 - Other Gen Pro & Tech SVCS	-	255,182	-	255,000	255,000	255,000
0411 - Varied - Other Supplies	-	1,236	-	-	-	-
0414 - Maintenance Supplies	-	20,065	-	-	-	-
0420 - Textbooks	324,193	577,835	200,000	600,000	600,000	600,000
0430 - Library Books	-	20,000	-	100,000	100,000	100,000
0460 - Non-Consumable Supplies	169,796	32,003	-	35,000	35,000	35,000
0470 - Computer Software	34,500	57,000	-	60,000	60,000	60,000
0480 - Computer Hardware	7,137	40,986	-	41,000	41,000	41,000
0510 - Land Acquisition	587,235	-	-	-	-	-
0530 - Improvements Other Than Buildings	1,620,830	364	-	-	-	-
0541 - Initial and Additional Equipment	534,739	402,934	-	400,000	400,000	400,000
0550 - Depreciable Technology	-	20,157	-	-	-	-
0642 - Other Dues & Fees	3,491	8,809	-	58,380	58,380	58,380
<i>Total Function:</i>	3,310,787	1,437,441	300,000	1,649,380	1,649,380	1,649,380
6000 - Contingencies						
0810 - Planned Reserve	-	-	-	(119,879)	(119,879)	(119,879)
<i>Total Function:</i>	-	-	-	(119,879)	(119,879)	(119,879)
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.						
7000 - Unappropriated Ending Fund Balance						
0820 - Reserved for Next Year	-	-	675,000	119,879	119,879	119,879
<i>Total Function:</i>	-	-	675,000	119,879	119,879	119,879
<i>Total Requirements:</i>	3,310,787	1,437,441	975,000	1,649,380	1,649,380	1,649,380
<i>Total Fund:</i>	(2,323,823)	(1,333,270)	-	-	-	-

FINANCIAL SECTION:

E. TRUST FUNDS

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

West Linn - Wilsonville School District 3JT

Trust & Agency Funds

Total: \$290,622

701 - Maxine Buxman Scholarship

Total: \$265,622

This trust currently has a restriction that only interest be used for scholarships for West Linn High School students.

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1510 - Interest on Investments	6,486	5,648	4,205	2,000	2,000	2,000
5400 - Beginning Fund Balance	250,157	256,643	256,643	263,622	263,622	263,622
Total Function:	256,643	262,292	260,848	265,622	265,622	265,622
Total Resources:	256,643	262,292	260,848	265,622	265,622	265,622
Requirements						
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.						
<u>7000 - Unappropriated Ending Fund Balance</u>						
0820 - Reserved for Next Year	256,643	262,292	260,848	265,622	265,622	265,622
Total Function:	256,643	262,292	260,848	265,622	265,622	265,622
Total Requirements:	256,643	262,292	260,848	265,622	265,622	265,622
Total Fund:	-	-	-	-	-	-

702 - Superintendent Scholarship Fund

Total: \$25,000

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

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1920 - Contributions, Donations fr Private Source	-	6,830	350,000	25,000	25,000	25,000
Total Function:	-	6,830	350,000	25,000	25,000	25,000
Total Resources:	-	6,830	350,000	25,000	25,000	25,000
Requirements						
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.						
<u>2000 - Support Services</u>						
0374 - Other Tuition - Scholarships	-	11,000	110,000	25,000	25,000	25,000
Total Function:	-	11,000	110,000	25,000	25,000	25,000
<u>6000 - Contingencies</u>						
0810 - Planned Reserve	-	-	240,000	-	-	-
Total Function:	-	-	240,000	-	-	-
Total Requirements:	-	11,000	350,000	25,000	25,000	25,000
Total Fund:	-	4,170	-	-	-	-

SECTION IV:

INFORMATIONAL SECTION

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

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

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

FUNCTION 5200 TRANSFERS OF FUNDS

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

FUNCTION 6000 CONTINGENCIES

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

OBJECT 810 PLANNED RESERVE

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

STATE SCHOOL FUND GRANT

2021-2022

Based on \$9.299 Billion Budget with a 49/51 split as of 6/24/2021

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

2021-2022 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$40,869,990.00
Federal Forest Fees	=	\$17,500.00
Common School Fund	=	\$1,021,444.88
County School Fund	=	\$1,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$41,909,934.88

2021-2022 Experience Adjustment

District Average Teacher Experience	=	12.65
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.47

2021-2022 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$6,111,060.00
Transportation per ADMr Rank		42%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$4,277,742.00

2021-2022 Extended ADMw

2021-2022 ADMw 11,089.09

2020-2021 ADMw 10,537.16

Extended ADMw 11,089.09

2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.47 by \$25 then add \$4500 to the result = \$4,511.75
Then multiply \$4,511.75 by the Extended ADMw 11089.09 and then by the funding ratio 1.945579677405 = \$97,339,689.47

2021-2022 Total Formula Revenue

Add the General Purpose Grant \$97,339,689.47 to the Transportation Grant \$4,277,742.00 = \$101,617,431.47

2021-2022 State School Fund Grant

Subtract the Local Revenue \$41,909,934.88 from the Total Formula Revenue \$101,617,431.47 = \$59,707,496.60

2021-2022 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,778

Total Formula Revenue per Extended ADMw = \$9,164

Charter Schools Rate(ORS 338.155) = \$8,778

Payments

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

Clackamas County, West Linn-Wilsonville SD 3J

District ID: 1922

2021-2022 Extended ADMw

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

	2021-2022		2020-2021	
ADMr:	9,734.00 X 1.00 =	9,734.00	9,127.36 X 1.00 =	9,127.36
Students in ESL programs:	359.00 X 0.50 =	179.50	358.08 X 0.50 =	179.04
Students in Pregnant and Parenting Programs:	2.00 X 1.00 =	2.00	1.00 X 1.00 =	1.00
1100 IEP Students capped at 11% of District ADMr:	1,070.74 X 1.00 =	1,070.74	1,016.19 X 1.00 =	1,016.19
Students on IEP Above 11% of ADMr:	5.60 X 1.00 =	5.60	5.60 X 1.00 =	5.60
Students in Poverty:	372.00 X 0.25 =	93.00	367.54 X 0.25 =	91.89
Students in Foster Care and Neglected/Delinquent:	17.00 X 0.25 =	4.25	17.00 X 0.25 =	4.25
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2021-2022 ADMw	11,089.09	2020-2021 ADMw	10,425.32
	West Linn-Wilsonville SD 3J Extended ADMw		11,089.09	

Three Rivers Charter School: Charter ADMw for information only

	2021-2022		2020-2021	
ADMr:	0.00 X 1.00 =	0.00	110.72 X 1.00 =	110.72
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	4.46 X 0.25 =	1.12
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
	2021-2022 ADMw	0.00	2020-2021 ADMw	111.84

West Linn-Wilsonville SD 3J Extended ADMw 11,089.09

2021-22 BUDGET SURVEY RESULTS

There were 274 total responses representing all WLWV schools (except ATHS)

Please find the videos are on the budget homepage at: <https://www.youtube.com/watch?v=9kJ197t0Cac>

Question 1: Which investment strategies do you want to see continue as priorities in WLWV budgeting? Check all that apply (274 responses):

ANSWER CHOICES ▼	RESPONSES ▼
▼ Hiring quality staff and providing effective classroom support systems	55.84% 153
▼ Effective Class Size Ranges	51.82% 142
▼ Professional development for excellence in teaching	20.07% 55
▼ Full school year and full academic schedules	83.58% 229
▼ Preschool programs	7.66% 21
▼ Providing quality curriculum and curriculum support	38.32% 105
▼ Instructional strategies for students with diverse learning needs	25.91% 71
▼ Support for mental health and behavioral needs	35.77% 98
▼ School Equity Teams and district-wide equity initiatives	14.23% 39
▼ Measures of progress that inform classroom, school, and district	10.95% 30
▼ K-12 Access to rigorous coursework including AP & college-level courses	42.70% 117
▼ Providing enriched and comprehensive programming, including world and dual language programming, performing and visual arts, athletics, and activities	38.32% 105
▼ Expanded STEM and CTE Programs	25.18% 69
▼ Developing Robust Systems of Instructional Technology	10.58% 29
Total Respondents: 274	

Question 2: Are there any strategies or actions not listed? (87 responses)

- Full day instruction (44)
- Bring back full-time teachers for the online program (3)
- Create a hybrid model for next year (2)
- Invest in school safety and SROs (2)
- Cut social justice/DEI curriculum or funding (2)
- Invest in education related to the trades (2)
- Focus on advanced/gifted learners/TAG (2)
- Increase rigor of academics (2)
- Focus on real world education (2)
- Increase instructional time (2)
- Investigate a 4-day schedule to help with the budget (1)
- Focus on flexible and blended learning options (1)
- Make non-essential staff cuts (1)
- Individualized education (1)
- Add better college counselors or advisors (1)
- Increase recess time for K-5 students (1)
- Cut professional development (1)
- Increase volunteers to supplant increased costs (1)
- Increase access to the arts (1)
- Increase opportunities for sports (1)
- Add more paraeducators and support staff (1)
- Increase number of HS periods so that students have more electives (1)
- Increase staff diversity (1)
- Increase mental health resources and/or counselors (1)
- Increase and improve technology for students (1)

Question 3: What additional advice would you give District leaders and the Budget Committee as we balance the Budget for 2021-22? (130 responses):

- Full-time, every day instruction (79)
- Focus funding on improving curriculum and instructional time for core subjects (7)
- Eliminate funding tied to equity work (7)
- Prioritize smaller class sizes (4)
- Increase instructional time outside of the regular school day (3)
- Increase staff and/or funding for the WLWV K12 Online Academy (2)
- Focus funding on Special Education services and instructional time (2)
- Increase paradeducator/support staff (2)
- Prioritize teachers (2)
- Implement year-round school (1)
- Increase social interactions for students (1)
- Reduce administration costs (1)
- Implement dyslexia training for staff (1)
- Increase counseling supports (1)
- Prioritize the arts (1)
- Allocate funding for a hybrid option for students (1)
- Advocate for PERS reform (1)

What other concerns do you have regarding the Budget for 2021-22?

- All focus should be on full-time, every day instruction (38)
- Decrease or eliminate spending relating to equity and DEI (3)
- Reduce administrative costs (3)
- Prioritize hiring quality teachers (3)
- Increase mental health resources (2)
- Don't spend funds on gender-neutral restrooms (2)

- Concerns with the impact of loss of instruction (2)
- Prioritize smaller class sizes (2)
- Allocate funding to a hybrid learning option (2)
- Prioritize rigor (2)
- Prioritize special education funding (1)
- Concerned about PERS impact to budgeting (1)
- Need for more bond spending oversight (1)
- Cut any funding tied to social justice or sex education (1)
- Prioritize Para educators (1)
- Increase STEM opportunities, especially for younger students (1)
- Focus on recovery instruction/education (1)
- Increase outreach and support of non-families in the community (1)
- Dual language is requiring too much funding that can't be used for other students (1)
- Offer AM and PM preschool (1)
- Concerned that safety protocols will go away next year (1)



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

AFFIDAVIT OF PUBLICATION

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

**West Linn-Wilsonville School District
NOTICE: WEST LINN-WILSONVILLE BUDGET COMMITTEE VACANCIES
Ad#: 184036**

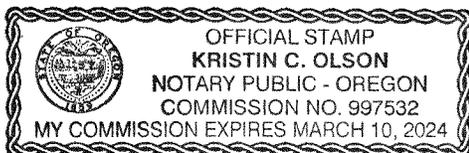
A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
11/18/2020, 11/19/2020

Charlotte Allsop
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 11/19/2020.

Kristin C. Olson
NOTARY PUBLIC FOR OREGON

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



NOTICE: WEST LINN-WILSONVILLE 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 Position No. 2. This position is serving three (3) years. The Board will review applications, and an appointment will be made at the December 07, 2020 Board Meeting.
The appointments will become effective immediately upon selection and terms end June 30, 2023. To be eligible for appointment, the candidate: 1. Must live in the West Linn-Wilsonville School District; 2. Cannot be an officer or employee of 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 our website at <http://www.wlww.k12.or.us/domain/110>. Applications must be received at the district office. "Attention: Kelly Douglas, Board Secretary" no later than 4 P.M. on Monday, November 30, 2020.
Publish Nov. 18, 19, 2020 WL/WS184036



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PO Box 22109 Portland, OR 97269-2169
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**West Linn-Wilsonville School District
NOTICE OF WEST LINN-WILSONVILLE
SCHOOL DISTRICT
BUDGET INFORMATION SESSION**

Ad#: 199192

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

04/21/2021, 04/22/2021

Charlotte Allsop

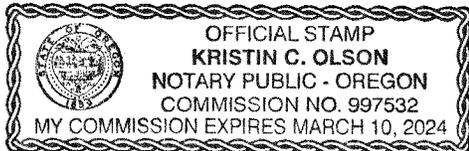
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/22/2021.

Kristin Olson

NOTARY PUBLIC FOR OREGON

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



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

West Linn-Wilsonville Superintendent Dr. Kathy Ludwig will present an online informational webinar outlining budget strategies, the district vision, and goals that are based on evolving state funding scenarios presented by the Legislature on April 21. This online presentation will be posted on the district website on April 21 at 1 p.m. The presentation can be found at <https://www.wlww.k12.or.us/Page/254>. The webinar will include a survey for community members to provide input.

Publish April 21, 2021

WL/WS199192



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**West Linn-Wilsonville School District
NOTICE OF WEST LINN-WILSONVILLE
SCHOOL DISTRICT
SUPERINTENDENT BUDGET MESSAGE May
3, 2021**

Ad#: 199477

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

04/21/2021, 04/22/2021

Charlotte Allsop

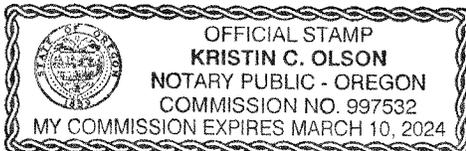
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/22/2021.

Kristin C. Olson

NOTARY PUBLIC FOR OREGON

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



**NOTICE OF WEST LINN-WILSONVILLE
SCHOOL DISTRICT
SUPERINTENDENT BUDGET MESSAGE
May 3, 2021**

A public meeting of the Budget Committee of the West Linn-Wilsonville School District 3Jt, Clackamas & Washington Counties, State of Oregon, regarding the fiscal year's budget for July 1, 2021, to June 30, 2022, will be held on Monday, May 3, 2021, at 6:00 p.m. during the Regular School Board meeting.

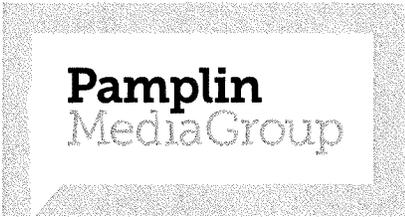
The purpose of the meeting is to receive the Budget Message from Superintendent Dr. Kathy Ludwig. The Budget Message presentation is a public meeting where deliberations by the Budget Committee will take place. A separate meeting of the Budget Committee will be held on May 17 to take public comment.

A copy of the 2021-22 Budget document may be inspected on May 3, 2021, on the West Linn-Wilsonville School District website: www.wlww.k12.or.us.

Please note that in light of the COVID-19 state-wide restrictions, and in keeping with the efforts of social distancing to reduce the spread of the coronavirus, West Linn-Wilsonville School Board meetings are being held virtually. The Board of Directors will conduct the meeting in person, but interested community members are asked to join virtually. The live stream link will be posted on the district website (www.wlww.k12.or.us) on May 3, 2021.

Publish April 21, 22, 2021

WL/WS199477



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**West Linn-Wilsonville School District
NOTICE OF WEST LINN-WILSONVILLE
SCHOOL DISTRICT
BUDGET COMMITTEE MEETINGS For the
2021-22 Annual Budget – According to
ORS 294-426**

Ad#: 199787

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

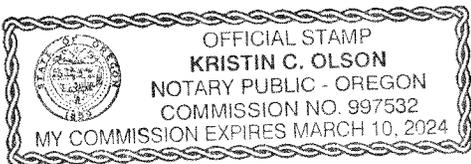
05/12/2021

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/12/2021.

NOTARY PUBLIC FOR OREGON

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



**NOTICE OF WEST LINN-WILSONVILLE SCHOOL
DISTRICT BUDGET COMMITTEE MEETINGS
For the 2021-22 Annual Budget –
According to ORS 294-426**

The WLWV School District Budget Committee will hold public meetings to discuss the Budget for fiscal year July 1, 2021 to June 30, 2022 on the following dates:

May 17, 2021: Budget Committee Public Meeting. Possible budget revision. Potential budget approval.

May 19, 2021: Additional meeting scheduled if needed. We will only meet if the budget has not been approved.

June 7, 2021: School Board Public Hearing. Possible budget adoption.

Due to state-wide restrictions and the efforts of social distancing to reduce the spread of the coronavirus, the West Linn-Wilsonville School Board Meeting will be conducted in person BUT LIMITED to only Board, Budget Committee Members and a few staff. Interested members of the public can join virtually through a livestream.

Public comment will not be taken live during the virtual meeting but will be accepted via email through 9:00 a.m. on the day of the meeting. Please email Board Secretary Kelly Douglas with relevant public comments at douglask@wlwv.k12.or.us. The email MUST INCLUDE NAME AND ADDRESS. *Please note: Comments submitted are subject to Public Records Requests.*

Publish May 12, 13, 2021

WL/WS199787



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E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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West Linn-Wilsonville School District Notice of Budget Hearing
Ad#: 203732

Notice of Budget Hearing
The West Linn-Wilsonville School District 3JT will hold a public budget hearing on Monday, June 7, beginning at 7 p.m.; 22210 SW Stafford Road, Tualatin, OR 97062. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the West Linn-Wilsonville School District Budget Committee. This is a public meeting. Interested community members are invited to join virtually. The approved budget, including a summary of the budget, can be accessed on the West Linn-Wilsonville School District website; <https://www.wlww.k12.or.us/Page/254>.
Publish May 26, 27, 2021 WL/WS203732

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

05/26/2021

Charlotte Allsop

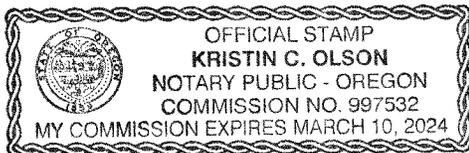
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/26/2021.

Kristin Olson

NOTARY PUBLIC FOR OREGON

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



**FORM
ED-1**

NOTICE OF BUDGET HEARING

A public meeting of the West Linn-Wilsonville School District 3Jt will be held on June 7, 2021 at 7:00 a.m. at p.m.
(Governing body) (Date)

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

budget for the fiscal year beginning July 1, 2021 as approved by the West Linn-Wilsonville School Dist. Budget Committee.
(District name)

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

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

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

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

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20 19–20 20	Adopted Budget This Year: 20 20–20 21	Approved Budget Next Year: 20 21–20 22
1. Beginning Fund Balance	20,929,060.00	22,796,455.00	23,589,481.00
2. Current Year Property Taxes, other than Local Option Taxes	62,924,289.00	70,401,835.00	66,212,328.00
3. Current Year Local Option Property Taxes	9,351,764.00	10,393,918.00	10,072,558.00
4. Other Revenue from Local Sources	9,830,287.00	10,459,027.00	12,753,107.00
5. Revenue from Intermediate Sources	2,738,494.00	3,442,899.00	3,897,768.00
6. Revenue from State Sources.....	63,031,936.00	76,759,740.00	78,204,881.00
7. Revenue from Federal Sources	3,195,873.00	5,345,646.00	5,211,830.00
8. Interfund Transfers.....	0.00	1,225,000.00	400,000.00
9. All Other Budget Resources	247,127,910.00	158,160,344.00	74,744,744.00
10. Total Resources	419,109,872.00	358,984,864.00	275,086,697.00

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries	63,330,405.00	69,744,152.00	70,852,002.00
12. Other Associated Payroll Costs.....	40,740,901.00	45,542,333.00	45,455,937.00
13. Purchased Services.....	13,371,099.00	33,700,061.00	31,202,158.00
14. Supplies & Materials.....	8,625,149.00	6,959,544.00	11,676,454.00
15. Capital Outlay	4,628,486.00	15,304,850.00	70,335,784.00
16. Other Objects (except debt service & interfund transfers).....	2,006,827.00	1,111,101.00	1,702,032.00
17. Debt Service*.....	105,221,128.00	34,511,790.00	31,576,837.00
18. Interfund Transfers*	0.00	1,225,000.00	550,000.00
19. Operating Contingency.....	0.00	14,057,095.00	9,947,232.00
20. Unappropriated Ending Fund Balance & Reserves	262,292.00	135,828,938.00	1,787,991.00
21. Total Requirements	238,186,287.00	358,984,864.00	275,086,697.00

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

Function			
FTE for Function			
1000 Instruction	80,198,088.00	88,929,985.00	94,073,347.00
FTE	753.09	707.29	713.96
2000 Support Services	37,784,088.00	45,100,754.00	46,167,631.00
FTE	245.63	232.31	228.49



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

Dr. Son Lê Hughes
 Chief Financial Officer

 Fiscal Accountant
 aliej@wlww.k12.or.us

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

Dr. Kathy Ludwig
 Superintendent

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

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

RESOLUTION No. 2020-30
Correcting RESOLUTION 2020-25 (signed & approved June 7, 2021)
RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS,
AND IMPOSING AND CATEGORIZING TAXES

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of West Linn-Wilsonville School District 3Jt, Clackamas County, Oregon, hereby adopts the budget for the fiscal year 2021-2022 in the total amount of \$275,086,697 for all funds now on file at the district administration building.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 01, 2021, and for the purposes shown below, are hereby appropriated:

General Fund

1000 Instruction	\$78,666,845.00
2000 Support Services	\$39,158,167.00
5200 Inter-fund Transfers	\$ 175,000.00
6000 Contingency	\$ 5,733,376.00
Total General Fund	\$123,733,388.00

Special Revenue Funds

1000 Instruction	\$15,406,502.00
2000 Support Services	\$ 6,982,464.00
3000 Enterprise & Community Services	\$ 2,413,591.00
4000 Land Acquisition	\$ 4,000,000.00
5200 Other Uses	\$ 1,575,000.00
6000 Contingency	\$ 3,013,856.00
Total Special Revenue Fund	\$33,391,413.00

Debt Service Fund – General Obligation

5100 Debt Service	\$28,577,838.00
Total Debt Service Fund General Obligation	\$28,577,838.00

Debt Service Fund – Pension Bond Series 2004

5100 Debt Service	\$ 4,522,806.00
Total Debt Service Fund Pension Bond	\$ 4,522,806.00

Capital Projects Fund

4000 Facilities Construction	\$84,570,630.00
Total Capital Projects Fund	\$84,570,630.00

Trust and Agency Fund

2000 Support Services	\$ 25,000.00
7000 Unappropriated Ending Fund Balance	\$265,622.00
Total Trust and Agency Fund	\$290,622.00

IMPOSING AND CATERGORIZING TAXES

BE RESOLVED that the Board of Directors of West Linn-Wilsonville School District 3Jt, Clackamas County, Oregon, hereby impose the taxes provided for the adopted budget at the rate of \$4.8684 per \$1,000 of assessed value for operations; and at the rate of \$1.50 per \$1,000 for local option levy operations; and in the amount of \$25,392,287.00 for payment of the bonded debt; and that these taxes are hereby imposed and categorized for the tax year 2021-2022 upon the assessed value of all taxable property within the District.

Imposing and Categorizing	Education Limitation	Excluded from Limitation
General Fund Permanent Tax Rate	\$4.8684/\$1,000.00	
General Fund Local Option Levy Rate	\$1.5000/\$1,000.00	
Debt Service Fund		\$25,392,287.00

The above resolution statements were approved and declared adopted on this 28th day of June 2021.

Ginger Fitch

Board Chair of Directors (Acting Chair)

Kelly Taylor
 Attest: District Clerk

SECTION V:

APPENDIX

Appendix A – Terminology

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

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

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

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

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

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

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

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

ACT: American College Test

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

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

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

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

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

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

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

APC: Associated Payroll Costs.

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

ASB: Associated Student Body

Appendix A – Terminology

ASBO: Association of School Business Officials International

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

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

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

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

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

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

BOLI: Bureau of Labor and Industries.

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

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

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

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

Appendix A – Terminology

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

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

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

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

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

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

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

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

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

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

CET: Construction Excise Tax

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

COLA: Cost of Living Adjustment

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

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

COSA: Confederation of Oregon School Administrators

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

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

Appendix A – Terminology

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

CSIP: Comprehensive School Improvement Plan

CTE: Career and Technical Education CTP: Community Transition Program

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

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

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

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

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

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

EESP: Energy Efficient Schools Program.

EIECSE: Early Intervention Early Childhood Special Education.

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

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

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

Appendix A – Terminology

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

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

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

ERC – Educational Resource Center.

ESD: Education Service District.

ESL: English as a Second Language.

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

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

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

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

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

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

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

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

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

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

Appendix A – Terminology

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

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GED: General Educational Development.

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

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

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

GFOA: Government Finance Officers Association

GO BOND: General Obligation Bond

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

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

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

HR: Human Resources Department
IA: Instructional Assistant

IDEA: Individuals with Disabilities Education Act

IEP: Individualized Education Plan

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

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

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

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

Appendix A – Terminology

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

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

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

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

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

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

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

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

ODE: Oregon Department of Education

OEA: Oregon Education Association

OEBC: Oregon Educators Benefit Board

OEIB: Oregon Education Investment Board

OESE: Office of Elementary and Secondary Education.

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

Appendix A – Terminology

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

OPSRP: Oregon Public Service Retirement Plan

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

OSBA: Oregon School Boards Association

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

PBAM: Program Budgeting and Accounting Manual.

PBIS: Positive Behavior Intervention and Support.

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

PERS UAL: PERS Unfunded Accrued Liability.

PERS: Public Employees Retirement System.

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

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

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

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

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

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

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

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

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

Appendix A – Terminology

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

RHIA: Retirement Health Insurance Account

SAT: Scholastic Aptitude Test

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

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

SPED: Special Education

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

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

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

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

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

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

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

T&A: Trust and Agency.

TAG: Talented and Gifted.

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

TIS: Technology and Information Services

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

Appendix A – Terminology

TOSA: Teacher on Special Assignment.

TRANSFERS: Amounts distributed from one fund to another fund.

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

UAAL: Unfunded Actuarial Accrued Liability.

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

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

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

ACCOUNTING DEFINITIONS

As Defined by Oregon Department of Education's 2010 Program Budgeting and Accounting Manual

Fund Classifications

<p>100 <u>General Fund.</u> Accounts for all financial resources of the district except those required to be accounted for in another fund.</p> <p>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.</p> <p>300 <u>Debt Service Funds.</u> Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.</p> <p>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).</p>	<p>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.</p> <p>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.</p> <p>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.</p>
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Revenue

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

<p>1000 <u>Revenue from Local Sources.</u></p> <p>1110 Ad Valorem Taxes Levied 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.</p> <p>1111 Current Year's Taxes.</p> <p>1112 Prior Year's Taxes.</p> <p>1113 County Tax Sales for Back Taxes.</p>	<p>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).</p> <p>1121 Current Year's Local Option Taxes.</p> <p>1122 Prior Year's Local Option Taxes.</p> <p>1123 Penalties and Interest on Local Option Taxes.</p>
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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	<p>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.</p> <p>1611 Breakfast. 1612 Lunch. 1613 Special Milk Program.</p>	1900	<p>Other Revenue from Local Sources. Other revenue from local sources which are not classified above.</p>
1620	<p>Daily Sales—Non Reimbursable Program. Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk.</p>	1910	<p>Rentals. Revenue from the rental of either real or personal property owned by the district.</p>
1630	<p>Special Functions. Money received from students, adults or organizations for the sale of food products and services considered special functions.</p>	1920	<p>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.</p>
1700	<p>Extracurricular Activities. Revenue from school-sponsored activities.</p>	1930	<p>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.</p>
1710	<p>Admissions. Revenue from patrons of a school-sponsored activity.</p>	1940	<p>Services Provided Other Local Education Agencies. Revenue from services provided other districts, other than for tuition and transportation services.</p>
1720	<p>Bookstore Sales. Revenue from sales by students or student-sponsored bookstores.</p>	1941	<p>Services Provided Other Districts Within the State.</p>
1730	<p>Student Organization Membership Dues & Fees. Revenue from students for memberships in school clubs/organizations.</p>	1942	<p>Services Provided Other Districts Outside the State.</p>
1740	<p>Fees. Revenue from students for fees such as lockers, towel fees, equipment fees, etc.</p>	1943	<p>Services Provided Other Charter Schools.</p>
1750	<p>Concessions.</p>	1950	<p>Textbook Sales and Rentals. Revenue from the rental or sale of textbooks.</p>
1760	<p>Club Fund Raising.</p>	1960	<p>Recovery of Prior Year's Expenditure.</p>
1790	<p>Other Extra Curricular Activities.</p>	1970	<p>Services Provided Other Funds. Services provided other funds, such as printing or data processing.</p>
1800	<p>Community Services Activities. Revenue from community services activities operated by a district.</p>	1980	<p>Fees Charged to Grants.</p>
		1990	<p>Miscellaneous. Revenue from local sources not provided for elsewhere. E-Rate and SB1149 Energy revenues are recorded in this revenue source.</p>

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.

<p>2570 Internal Services (Continued).</p> <p>2574 Printing, Publishing and Duplicating Services.</p> <p>2579 Other Internal Services.</p>	<p>2641 Service Area Direction.</p> <p>2642 Recruitment and Placement Services.</p> <p>2643 Staff Accounting Services.</p> <p>2645 Health Services.</p> <p>2649 Other Staff Services.</p>
<p>2600 Support Services—Central Activities. Activities other than general administration, which support each of the other instructional and supporting services programs.</p> <p>2610 Direction of Central Support Services.</p> <p>2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.</p> <p>2621 Service Area Direction.</p> <p>2622 Development Services.</p> <p>2623 Evaluation Services.</p> <p>2624 Planning Services.</p> <p>2625 Research Services.</p> <p>2626 Grant Writing.</p> <p>2627 Statistical Services.</p> <p>2629 Other Planning, Research, Development and Evaluation Services.</p>	<p>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.</p> <p>2661 Service Area Direction. 2662 Systems Analysis Services.</p> <p>2663 Programming Services.</p> <p>2664 Operations Services.</p> <p>2669 Other Technology Services.</p> <p>2670 Records Management Services.</p> <p>2680 Interpretation & Translation Services.</p> <p>2690 Other Support Services—Central.</p>
<p>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.</p> <p>2631 Service Area Direction.</p> <p>2632 Internal Information Services.</p> <p>2633 Public Information Services.</p> <p>2634 Management Information Services.</p> <p>2639 Other Information Services.</p>	<p>2700 Supplemental Retirement Program.</p> <p>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.</p> <p>3100 Food Services. Activities concerned with providing food to students and staff in a school or district.</p> <p>3110 Service Area Direction.</p> <p>3120 Food Preparation and Dispensing Services.</p> <p>3130 Food Delivery Services.</p> <p>3190 Other Food Services.</p>
<p>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.</p>	<p>3200 Other Enterprise Services.</p>

- 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.**