

**WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT
2022-2023 ADOPTED BUDGET**



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PREFACE:

**UNDERSTANDING THE
BUDGET DOCUMENT**



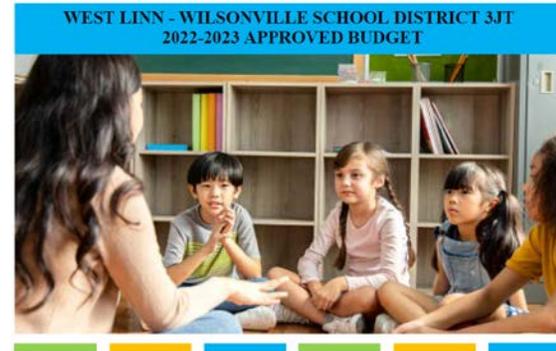
WEST LINN –WILSONVILLE SCHOOL DISTRICT

UNDERSTANDING THE WLWV SCHOOL DISTRICT BUDGET FISCAL YEAR 2022-2023

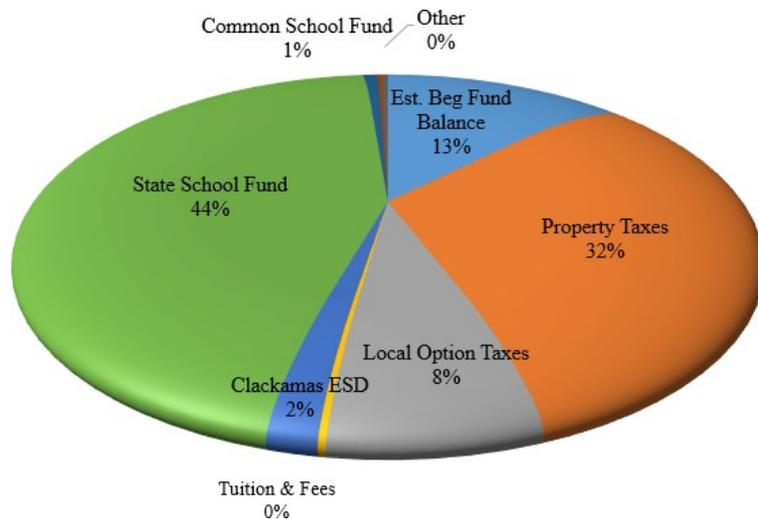
School budgets are not easy to read or understand. In response, we have produced this document to provide an easy-to-understand summary of the WLWV School District budget and to answer the questions we hear most often about our General Fund Budget:

- 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.

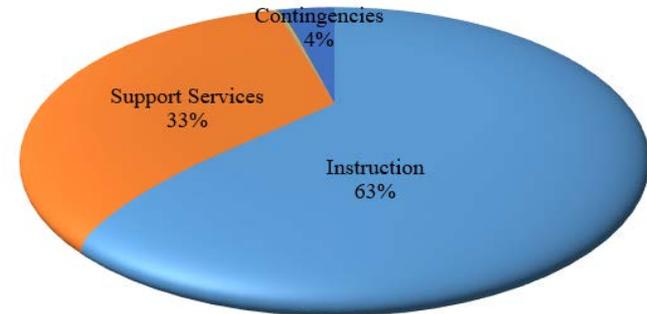
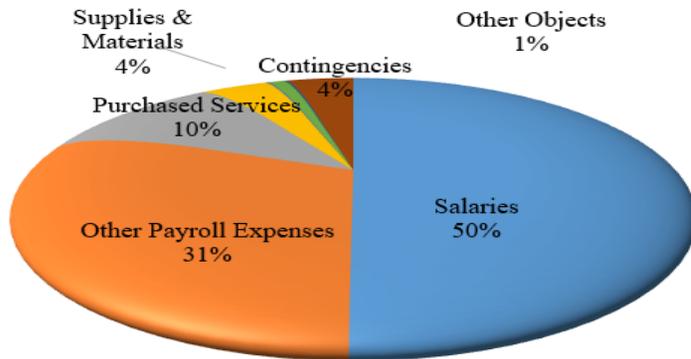
In the 2022-23 Budget Document, SSF makes up 44%, Permanent Property Taxes make up 32%, Local Option Taxes makes up 8%, CESD makes up 2%, and Estimate Beginning Fund Balance makes up an approximate 13% of the total revenue (please see pie chart for more detail information).

Local Option Taxes 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	Approved Budget 2022-23	
	\$ Amount	%
Salaries	66,743,403	50%
Other Payroll Expenses	40,736,010	31%
Purchased Services	13,693,643	10%
Supplies & Materials	5,041,173	4%
Capital Outlay	150,000	0%
Other Objects	1,299,905	1%
Transfer	185,000	0%
Contingencies	5,169,415	4%
TOTAL ALL FUNDS	\$ 133,018,549	100%

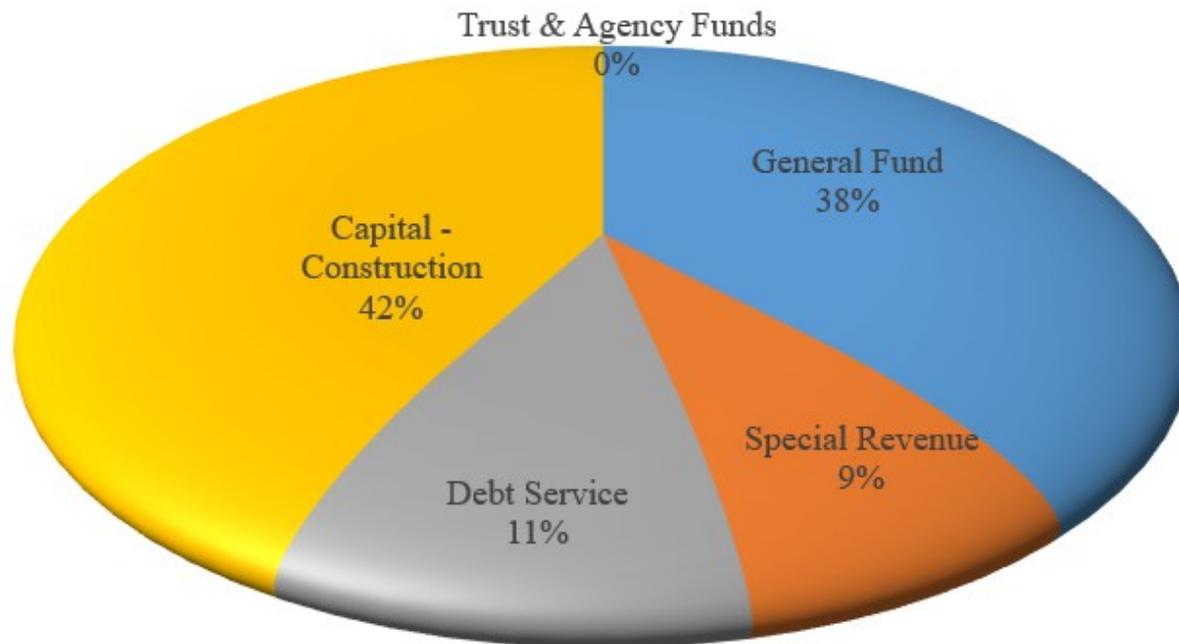
General Fund Requirements by Functions	Approved Budget 2022-23	
	\$ Amount	%
Instruction	83,285,841	63%
Support Services	44,051,844	33%
Enterprise & Community Services	326,449	0%
Transfers	185,000	0%
Contingencies	5,169,415	4%
TOTAL ALL FUNDS	\$ 133,018,549	100%



The largest share of the WLWV School District General Fund budget supports direct instruction, including classroom teachers and special education. Central Support and Administration include central office functions such as the Department of Operations, the Business Office, Human Resources, Information Technology, 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 beside General Fund: 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, and 3) **Capital Project Funds** for the construction or renovation of school facilities, acquisition of technology, and other capital purchases.

FUND	Approved Budget 2022-23		2021-22 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	133,018,549	38%	123,733,388	45%	9,285,161
Special Revenue	29,940,176	9%	33,391,413	12%	(3,451,237)
Debt Service	39,481,039	11%	33,100,644	12%	6,380,395
Capital - Construction	147,220,540	42%	84,570,630	31%	62,649,910
Trust & Agency Funds	-	0%	290,622	0%	(290,622)
TOTAL ALL FUNDS	\$ 349,660,304	100%	\$ 275,086,697	100%	\$ 74,573,607



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 2022-23 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.
- 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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

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

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill
Executive Director

The West Linn-Wilsonville School District has been awarded the Distinguished Budget Presentation Award for our July 1, 2021 Budget!

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

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

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

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

2022-2023 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 2022-2023 in accordance with ORS 294.391.

The proposed general fund budget of \$133,018,549.00 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.

2022-2023 State Budget Allocation for School Districts

The West Linn-Wilsonville School District 2022-2023 budget proposal is based on a \$9.299 billion State School Fund biennium. While \$9.299 is an increase from the past biennium (\$9.0 billion), it does not adequately 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 insurance costs, increases in materials and utilities costs, and the national rise in inflation (Consumer Price Index).

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.

Federal/State Grants, Services, Donations: Special Revenue Fund

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 in graduation rates through the 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 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 three 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 achieve our goals. These key investment strategies are identified and implemented because they exemplify the quality of learning, 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, the question emerges annual District Goals and a District Work Plan that identifies and outlines actions, strategies, and measurable outcomes to align and allocate resources toward 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 students in their first year of high school.
- Student participation in AP courses and dual credit classes at our high schools
- Oregon Department of Education School Report Cards
- Oregon State Assessments (SBAC, OAKS, ELPA21) that provide academic benchmark data aligned to college and career readiness
- District Interim and Formative Assessments that provide academic growth data – These types of assessments (standardized, curriculum-based measures, tests, grades, etc.) provide valuable information to help students monitor their 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 2022-2023 school year, we have made the following working assumptions:

Revenue for 2022-2023:

- State revenue of \$9.299 billion for the biennium
- 49% of the biennial allocation in 2021-2022 and 51% in 2022-2023
- ADM projected at approximately 9,121 students; ADM (weighted) projected at approximately 10,373
- Utilization of Regional ESD funds appropriated to the District
- Carry-over of approximately \$16,751,629 of our 2021-2022 ending fund balance
- Projected Local Option revenue of \$10,890,257
- High School Success Grant of \$2.5 million
- Student Investment Account Grant of \$7.2 million
- The addition of an Educator Recruitment and Retention Grant of \$1.13 million

Expenditures:

- Increased personnel costs to honor negotiated contracts include increases in cost of living (COLA) and health insurance.
- Increased cost in PACE insurance (10-15% increase)
- Increased costs for utilities, transportation, materials, supplies, and purchased services for all buildings and adjusting for expansion across the District.

Challenges with the Current State Funding Level of \$9.299 billion:

- \$9.299 billion from the state does not adequately fund the “roll-up” costs of the current operation and staffing from the 2021-2022 school year into the 2022-2023 school year. It absolutely does not provide enough funding to offset PACE insurance increases, transportation increases, and payroll/benefits increases for the school district.

Maintaining School Year and Targeted Support for Students:

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

Reduction Plan

While the District has estimated a budget that reflects current enrollment numbers and an estimate of payroll costs with COLA factored in, it is possible that either of these two significant streams of revenue and expense could be less or more than estimated based on enrollment and payroll factors.

If the District realizes impacts in either of these areas that negatively affect the budget, the following reductions *may* be made:

Reduction Area	Estimated Savings
Personnel: Reduce licensed staff by 15 FTE	\$1.9 million
Personnel: Reduce classified staff by 54 hours	\$630,000
Personnel: Reduce administrative staff by 2 FTE	\$250,000
Materials/Resources: Reduce school budgets by 5-10%	\$150,000
Materials/Resources: Reduce district office/operations budgets by 5-10%	\$350,000

Recognition of Our Community

- I wish to recognize the leadership of our School Board members. We appreciate your volunteer service, which includes countless hours meeting with patrons and 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 the 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 of 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 work on a daily basis. Our teachers and staff seek out professional learning that addresses race and equity reform, research-based best practices, and high-leverage instructional strategies that “move the dial” in eliminating opportunity and achievement gaps. At 98% (Wilsonville HS) and 97% (West Linn HS) in 2020-2021, 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 open our new Riverside High School, add a new auditorium to Wilsonville High School, expand the stadium and parking at West Linn High School, upgrade safety, security and technology at all schools, and attend to districtwide improvements. These are significant contributions, and we would not be able to provide the level of service and learning to students without this support.

In Closing

This budget message is presented with appreciation to state legislators who passed the HSS and SIA grants that provide targeted resources for essential programs, a new funding resource through the Educator Recruitment and Retention Grant, and the second allocation of funding for Summer Academic Programs.

However, there remains fiscal conservatism this year with our school budget as we continue to operate at high levels within an inadequate State School Fund allocation. I hold a spirit of optimism that our state and elected representatives will recognize the increases in CPI and COLA nationally and statewide impact school districts and should therefore prioritize an appropriated increase to the 2023-2025 biennium budget that reflects this reality.

As a last word, I am proud and humbled to serve the West Linn-Wilsonville School District and to bring forward a budget that supports the mission and goals of this school district as we LEAD FORWARD.

Respectfully,

Kathy Ludwig, D.Ed.
Superintendent

OVERVIEW OF WLWV SCHOOL DISTRICT



The West Linn-Wilsonville School District covers 42 square miles in the south metropolitan area of Portland, Oregon. The District includes two towns, West Linn and Wilsonville, and a rural area of Clackamas County. The District is a K-12 public school system with approximately 9,400 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?"

SCHOOL BOARD GOALS

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

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

VISION THEMES

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

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



BUDGET PREPARATION



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

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

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

BASIS OF BUDGETING

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

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



SUMMARY OF SIGNIFICANT BUDGETING POLICIES

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

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

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



FUND FINANCIAL STATEMENTS

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

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

STATE SCHOOL FUND GRANTS & PROPERTY TAX REVENUES

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

State School Fund (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 daily. The ADMw is an adjusted number to compensate for the high costs of educating specific groups of students, such as English Language Learners, special education, pregnant or parenting, income at or below poverty, and students in foster care.

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



BUDGET DEVELOPMENT PROCESS & TIMELINE

Budget Process

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

Budget Hearing

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

Adopted budget

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

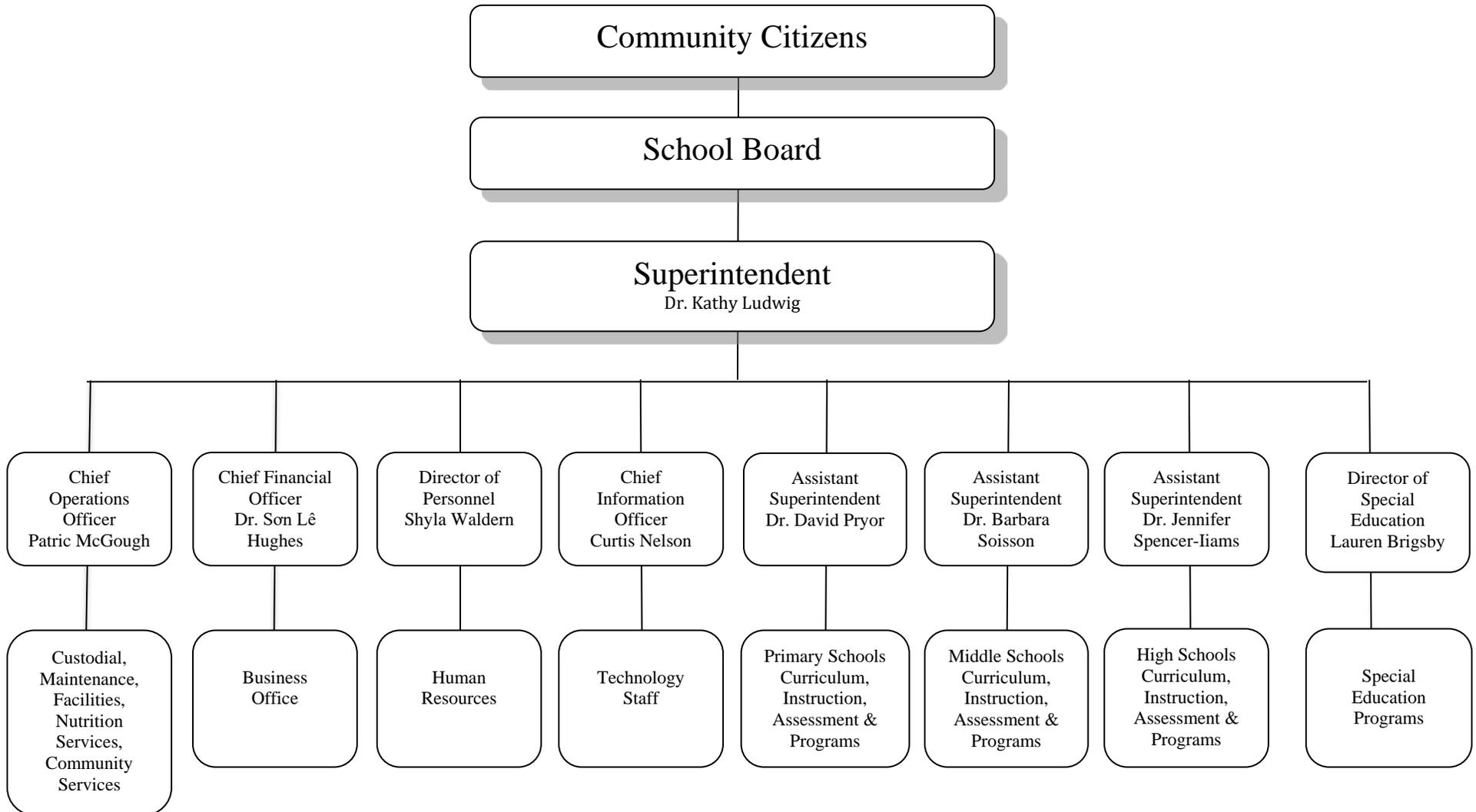


SECTION II:

ORGANIZATIONAL SECTION

WEST LINN-WILSONVILLE SCHOOL DISTRICT 3JT

Organizational Chart



BOARD & BUDGET COMMITTEE MEMBERS

<u>Position</u>	<u>Board Members</u>	<u>Committee Appointees</u>
1	Ms. Chelsea King, Board Chair	Ms. Mini Aga
2	Ms. Christy Thompson, Board Vice Chair	Ms. Hui Xie
3	Mr. Louis Taylor	Ms. Emily Teixeira
4	Ms. Kirsten Wyatt	Ms. Ginger Fitch
5	Ms. Kelly Sloop	Mr. Ahsan Ahmed

The budget committee shall:

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

ORS 294.336-406



Chelsea King
Board Chair
 Position 2
 Term Expires
 6/30/2023



Christy Thompson
Vice Chair
 Position 4
 Term Expires
 6/30/2023



Louis Taylor
Board Member
 Position 1
 Term Expires
 6/30/2025



Kirsten Wyatt
Board Member
 Position 3
 Term Expires
 6/30/2025



Kelly Sloop
Board Member
 Position 5
 Term Expires
 6/30/2025

BUDGET CALENDAR

	<u>DATE</u>	<u>ACTIVITY</u>
Budget Planning	Nov 1, 2021	REGULAR SCHOOL BOARD MEETING Board reviews draft 2022-23 Budget Calendar Board announces Budget Committee vacancy
	Dec 6, 2021	REGULAR SCHOOL BOARD MEETING Board approves 2022-23 budget calendar Board appoints Budget Committee members
	March 16, 2022	Work Session with Budget Committee members
	March 30, 2022	Work Session with Budget Committee members (if needed)
Budget	April 14, 2022	Publish first notice of Budget Committee Meeting (5 to 30 days before the meeting)
	April 21, 2022	Publish second notice Budget Committee Meeting on District website (5 to 30 days before the meeting)
	May 2, 2022	REGULAR SCHOOL BOARD BUDGET MEETING Budget Committee in attendance <u>Proposed Budget:</u> Superintendent delivers 2022-23 Proposed Budget Message and Presentation
	May 16, 2022	1st OFFICIAL BUDGET COMMITTEE MEETING Budget Committee presents 2022-23 Proposed Budget Report to Board <u>Approved Budget:</u> Board as Budget Committee approves 2022-23 Proposed Budget
	May 18, 2022	2nd BUDGET COMMITTEE MEETING (if needed)
	May 25, 2022	Publish Notice of Public Hearing and Budget Summary (ORS 294.438) (5 to 30 days before the meeting)
	June 06, 2022	REGULAR BOARD MEETING <u>Adopted Budget:</u> Board conducts a public hearing and adopts the budget, makes appropriations, and imposes taxes.
	July 15, 2022	Submit Tax Certification Documentations File budget information with County Recorder and Designated Agencies
	Aug 31, 2022	Submission of electronic budget to the Oregon Department of Education

BUDGET ASSUMPTIONS

Salary Assumptions:	2021-2022 Adopted Budget	2022-2023 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	2021-2022 Adopted Budget	2022-2023 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	10.73% T1/2, and 7.46% for OPSRP due to Side Account
Social Security	6%	6%
Workers compensation	Range of .38% to 3.99%	Range of .38% to 3.99%
Unemployment compensation	.15%	.15%
Health benefits:		
Classified	\$1,423 per month	TBD
Licensed	\$1,874.51 per month	TBD
Administrator	100%	100%

Revenue Assumptions	2021-2022 Adopted Budget	2022-2023 Proposed
Tuition , Fees and Miscellaneous	0% increase	0% increase
Local Option Property Taxes	3% increase	3% increase
Enrollment	9,400 ADMr, 11,000 ADMw	9,121 ADMr, 10,373 ADMw

Expenditure Assumptions	2021-2022 Adopted Budget	2022-2023 Proposed
Services and Supplies	3% increase	5% increase
Transportation	2.5 % increase	10.63 % increase
Insurance and Fees	20% increase	10-15% increase

FINANCIAL POLICIES

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

DESCRIPTIONS & CLASSIFICATIONS

FUND DESCRIPTIONS & DEFINITIONS

Fund Type	Fund Purpose	Budget Funds
100 General Fund	The primary day-to-day operating fund	100 - General Fund
200 Special Revenue Funds	Dedicated revenues include Federal, State, and Local Grants and Private Donations.	200-Special Revenue Funds
300 Debt Service Funds	Accounts for the payment of principal and interest on particular long-term debt.	300 – GO Bonds Debt Service 320 – PERS UAL Debt Service
400 Capital Project Funds	Resources and expenditures are used to finance technology acquisition or construction or renovation of capital facilities.	418 – OSCIM 419 – GO Bond Series 2019 425 – GO Bond Series 2014

CLASSIFICATION OF REVENUES & EXPENDITURES

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

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

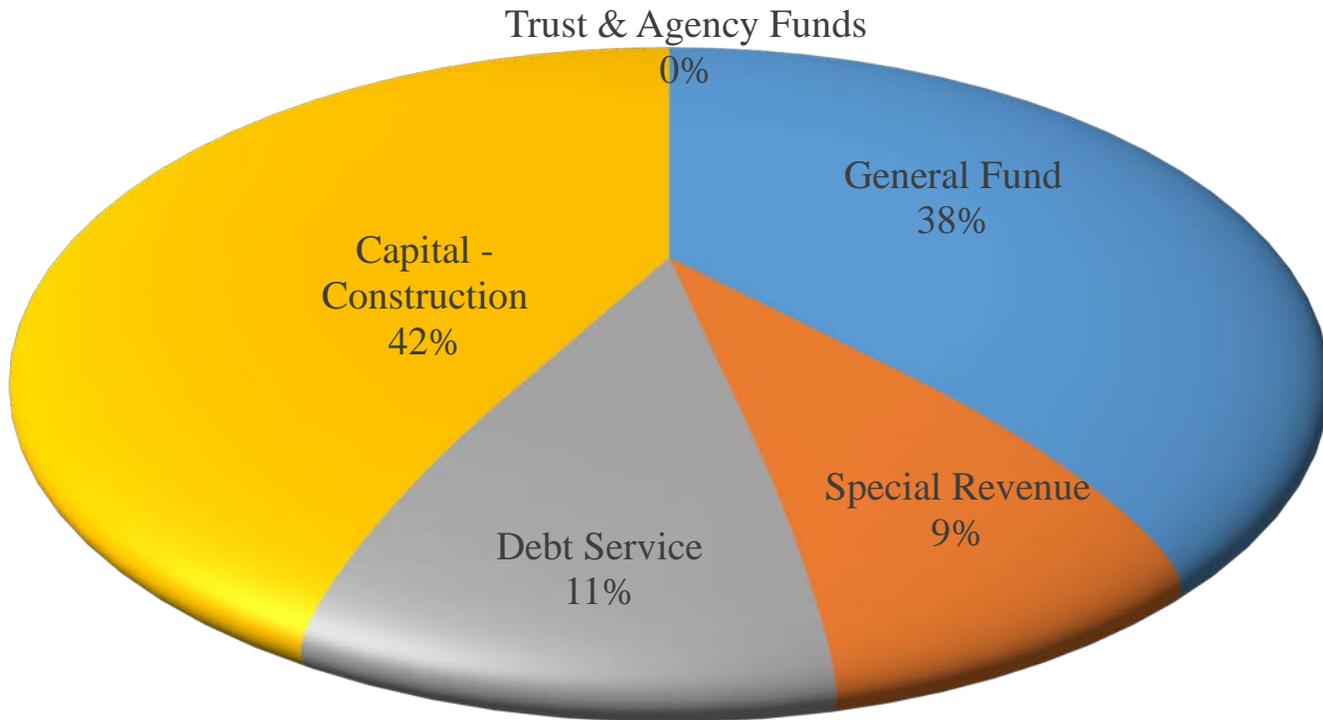
SECTION III:

FINANCIAL SECTION

DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2022-2023

FUND	Approved Budget 2022-23		2021-22 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	133,018,549	38%	123,733,388	45%	9,285,161
Special Revenue	29,940,176	9%	33,391,413	12%	(3,451,237)
Debt Service	39,481,039	11%	33,100,644	12%	6,380,395
Capital - Construction	147,220,540	42%	84,570,630	31%	62,649,910
Trust & Agency Funds	-	0%	290,622	0%	(290,622)
TOTAL ALL FUNDS	\$ 349,660,304	100%	\$ 275,086,697	100%	\$ 74,573,607



FINANCIAL SECTION:

III-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

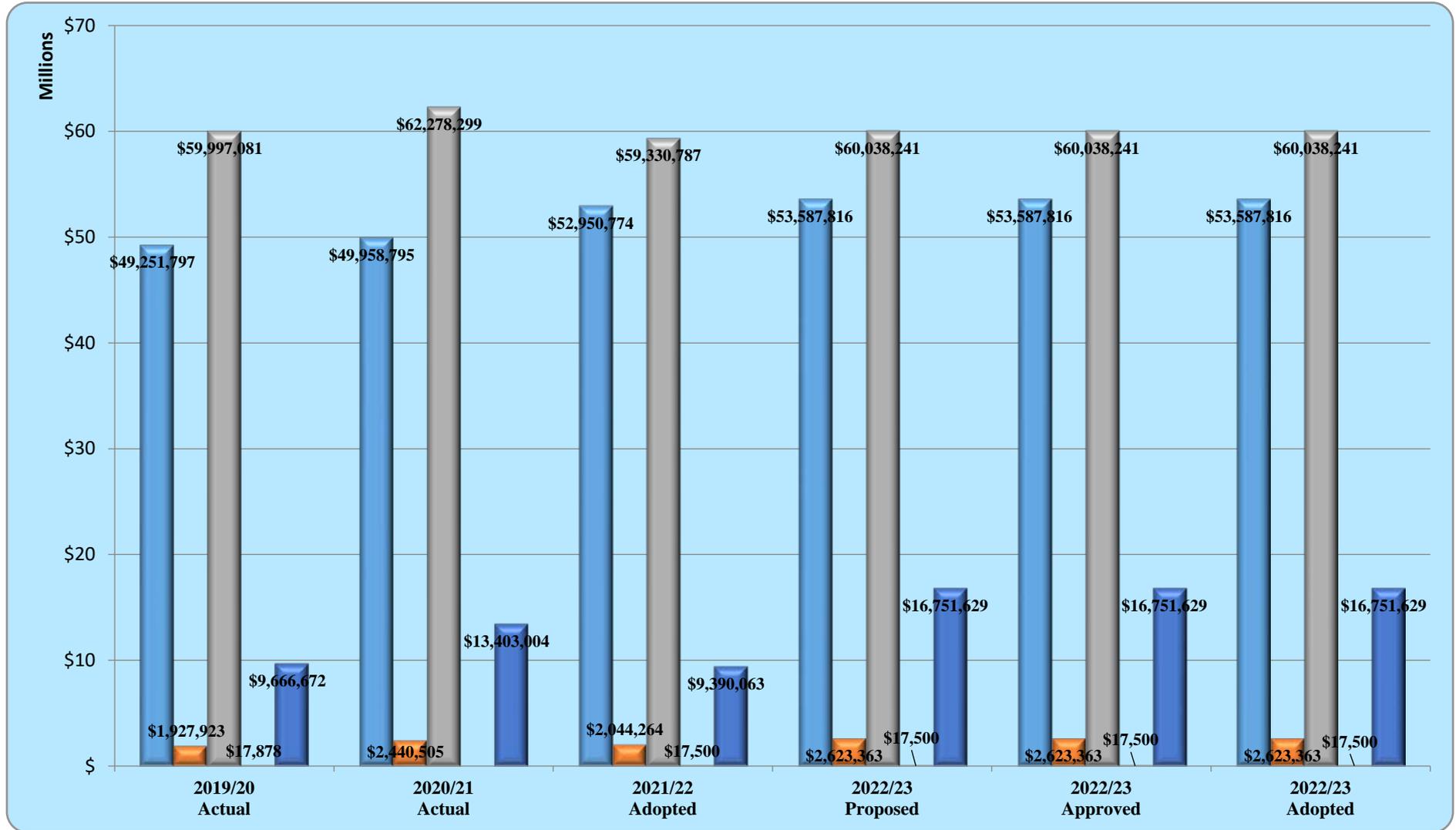
Fiscal Year 2022-2023

REVENUE	AMOUNT	PERCENTAGE
<i>Estimate Beginning Fund Balance</i>	\$ 16,751,629	12.59%
Property Taxes	41,905,344	31.50%
Federal Forest Fees	17,500	0.01%
Common School Fund	970,197	0.73%
County School Fund	1,217	0.00%
Local Option Taxes	10,890,257	8.19%
Tuition & Fees	397,995	0.30%
Interest	110,919	0.08%
Building Rental	60,984	0.05%
Clackamas ESD	2,622,146	1.97%
State School Fund	58,715,308	44.14%
Un-Restricted Grant	352,736	0.27%
Others	222,317	0.17%
Total Revenue	\$ 133,018,549	100.00%
EXPENDITURES		
Salaries	66,743,403	52.20%
Associated Payroll Costs	40,736,010	31.86%
Purchased Services	13,693,643	10.71%
Supplies and Materials	5,041,173	3.94%
Capital Outlay	150,000	0.12%
Other Dues and Professional Fees	1,299,905	1.02%
Pay back inter-fund 294 Loan	150,000	0.12%
Transfers to ODE for Nutrition Services	35,000	0.03%
Total Expenditures	\$ 127,849,134	100.00%
REVENUE - EXPENDITURES	5,169,415	3.89%
<i>Minus Contingency</i>	<i>(1,000,000)</i>	
EST. ENDING FUND BALANCE FY2022-23	\$ 4,169,415	3.13%

West Linn - Wilsonville School District 3JT

General Fund Resources by Object

Total: \$133,018,549



Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted	%
	\$	\$	\$	\$	\$	\$	
1000 - Revenue from Local Sources	49,251,797	49,958,795	52,950,774	53,587,816	53,587,816	53,587,816	40.3
2000 - Revenue From Intermediate Sources	1,927,923	2,440,505	2,044,264	2,623,363	2,623,363	2,623,363	2.0
3000 - Revenue From State Sources	59,997,081	62,278,299	59,330,787	60,038,241	60,038,241	60,038,241	45.1
4000 - Revenue From Federal Sources	17,878	-	17,500	17,500	17,500	17,500	0.01
5000 - Other Sources	9,666,672	13,403,004	9,390,063	16,751,629	16,751,629	16,751,629	12.6
Total Object:	120,861,351	128,080,604	123,733,388	133,018,549	133,018,549	133,018,549	100.0

West Linn - Wilsonville School District 3JT

General Fund Resources by Function/Object

100 - General Fund

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$	\$	\$	\$	\$
1000 - Revenue from Local Sources						
1111 - Current Year's Taxes	37,516,991	38,803,716	40,593,248	41,655,560	41,655,560	41,655,560
1112 - Prior Years Taxes	201,241	579,639	217,742	249,784	249,784	249,784
1121 - Current Year's Taxes-Local Option	8,923,525	9,502,187	9,619,709	10,782,941	10,782,941	10,782,941
1122 - Prior Years' Taxes-Local Option	404,888	134,954	427,676	60,279	60,279	60,279
1123 - Penalty & Interest - Local Option	23,351	27,805	25,173	9,361	9,361	9,361
1190 - Penalties and Interest on Taxes	117,314	116,439	59,000	37,676	37,676	37,676
1310 - Regular Day School Tuition	254,252	250	381,222	151,662	151,662	151,662
1330 - Summer School Tuition	65,994	-	70,000	-	-	-
1510 - Interest On Investments	846,302	358,284	430,000	110,919	110,919	110,919
1530 - Gain Or Loss On Sale of Investments	26,544	(42,239)	-	-	-	-
1700 - Extracurricular Activities	11,425	-	11,425	-	-	-
1705 - Enrichment Fees	63,460	(413)	88,689	-	-	-
1706 - Crest	2,276	59	4,597	-	-	-
1707 - Crest Field Trips	49,939	-	61,213	48,000	48,000	48,000
1710 - Admissions	57,932	-	61,109	16,987	16,987	16,987
1741 - HS Activity Fees	194,432	-	381,437	137,109	137,109	137,109
1742 - MS Activity Fees	33,439	8,814	42,291	24,237	24,237	24,237
1745 - Crest Center Fees	2,821	-	2,821	-	-	-
1790 - Middle School Musical	-	-	-	8,000	8,000	8,000
1791 - Strings	-	-	-	12,000	12,000	12,000
1911 - Rental of Buildings	95,073	27,968	88,422	60,984	60,984	60,984
1920 - Contributions, Donations fr Private Source	1,235	70,770	-	-	-	-
1960 - Recovery of Prior Years' Expenditures	16,092	8,972	-	-	-	-
1990 - Miscellaneous	342,539	361,532	385,000	222,317	222,317	222,317
1993 - Student Fees	733	57	-	-	-	-
Total Object:	49,251,797	49,958,795	52,950,774	53,587,816	53,587,816	53,587,816
2000 - Revenue From Intermediate Sources						
2101 - County School Fund	1,123	956	1,000	1,217	1,217	1,217
2102 - General Education Service District Funds	1,926,800	2,392,935	2,043,264	1,939,142	1,939,142	1,939,142
2190 - ESD Handicapped- Thru Co.	-	-	-	683,004	683,004	683,004
2199 - Other Intermediate Sources	-	46,615	-	-	-	-
Total Object:	1,927,923	2,440,505	2,044,264	2,623,363	2,623,363	2,623,363

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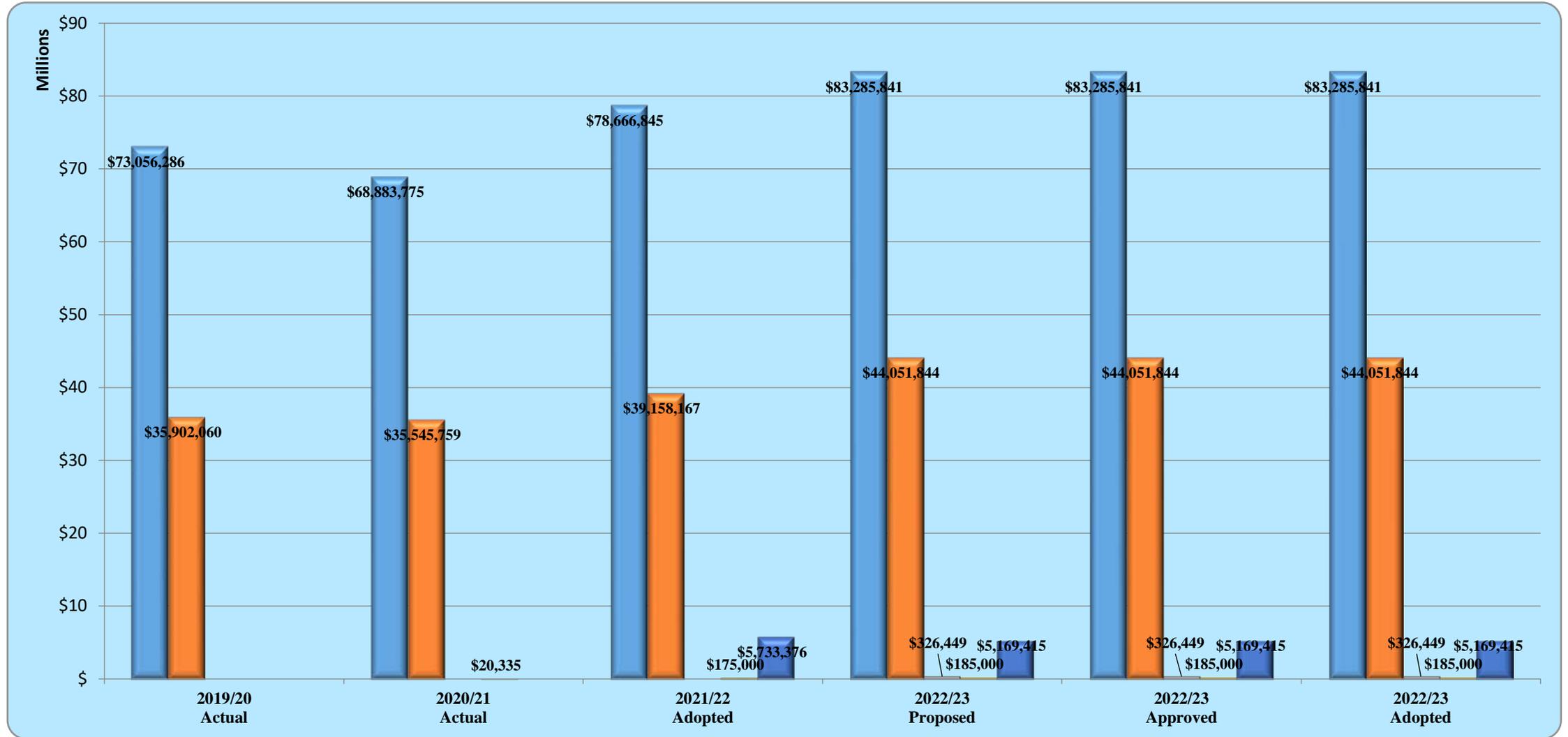
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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
3000 - Revenue From State Sources						
3101 - State School Fund	58,649,872	60,186,478	57,987,207	58,715,308	58,715,308	58,715,308
3103 - Common School Fund	901,046	949,152	990,688	970,197	970,197	970,197
3199 - Other Unrestricted Grants-In-Aid	446,163	1,037,669	352,892	352,736	352,736	352,736
3299 - Other Restricted Grants-In-Aid	-	105,000	-	-	-	-
Total Object:	59,997,081	62,278,299	59,330,787	60,038,241	60,038,241	60,038,241
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	-	-	17,500	17,500	17,500	17,500
Total Object:	17,878	-	17,500	17,500	17,500	17,500
5000 - Other Sources						
5150 - Loan Receipts	-	1,500,000	-	-	-	-
5400 - Beginning Fund Balance	9,666,672	11,903,004	9,390,063	16,751,629	16,751,629	16,751,629
Total Object:	9,666,672	13,403,004	9,390,063	16,751,629	16,751,629	16,751,629
Total Fund:	120,861,351	128,080,604	123,733,388	133,018,549	133,018,549	133,018,549

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function

Total: \$133,018,549

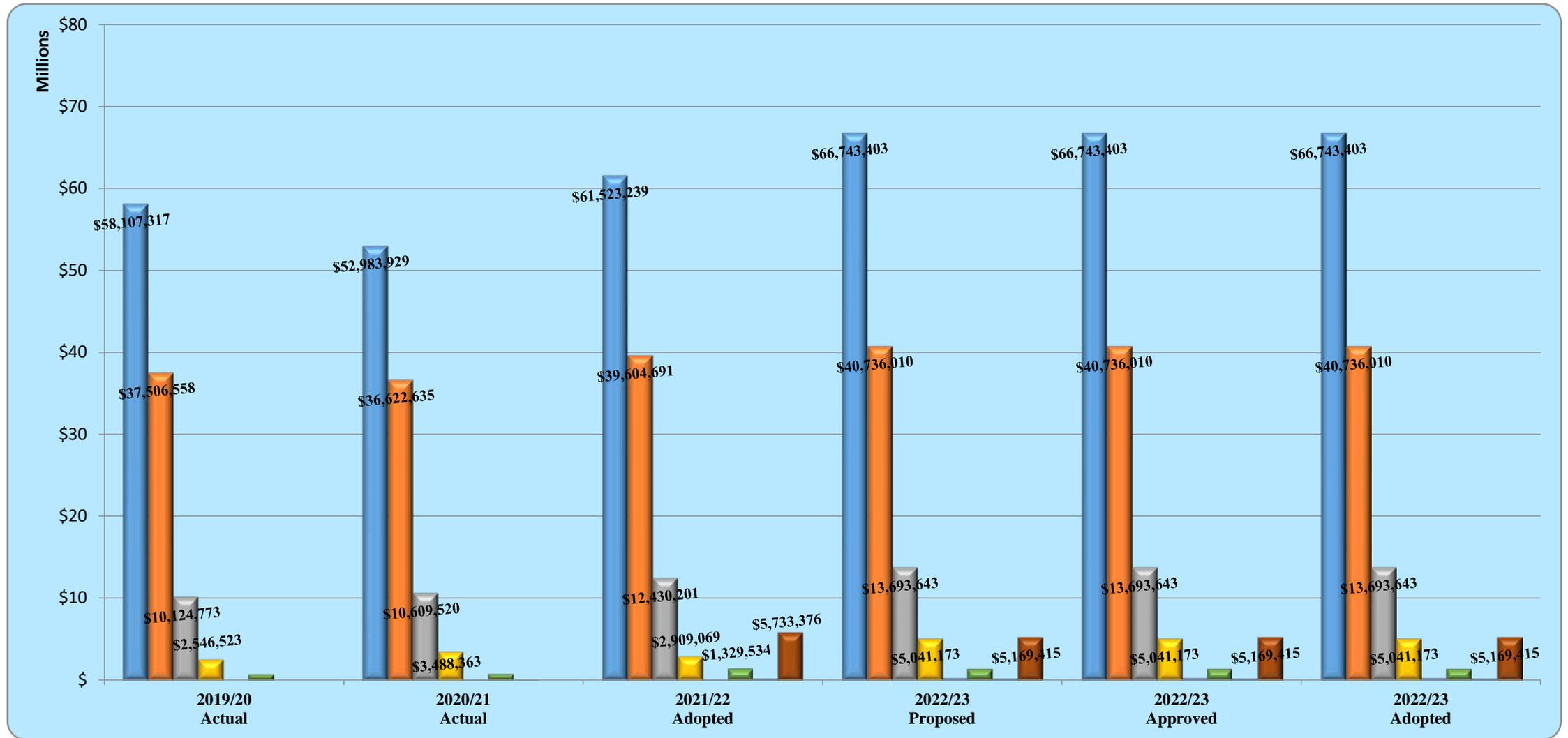


Function	2019/20	2020/21	2021/22	2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
1000 - Instruction	73,056,654	68,883,775	78,666,845	83,285,841	641.94	83,285,841	652.20	83,285,841	652.20
2000 - Support Services	35,902,060	35,545,759	39,158,167	44,051,844	204.54	44,051,844	220.26	44,051,844	220.26
3000 - Enterprise and Community Services.	-	-	-	326,449	3.00	326,449	3.00	326,449	3.00
5000 - Other Uses	-	20,335	175,000	185,000		185,000		185,000	
6000 - Contingencies	-	-	5,733,376	5,169,415		5,169,415		5,169,415	
Total Function:	108,958,714	104,449,869	123,733,388	133,018,549	846.48	133,018,549	875.47	133,018,549	875.47

West Linn - Wilsonville School District 3JT

General Fund Requirements by Object

Total: \$133,018,549



Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries	58,107,317	52,983,929	61,523,239	846.48	66,743,403	875.47	66,743,403	875.47	66,743,403	875.47
0200 - Associated Payroll Costs	37,506,558	36,622,635	39,604,691		40,736,010		40,736,010		40,736,010	
0300 - Purchased Services	10,124,773	10,609,520	12,430,201		13,693,643		13,693,643		13,693,643	
0400 - Supplies and Materials	2,546,891	3,488,363	2,909,069		5,041,173		5,041,173		5,041,173	
0500 - Capital Outlay	-	7,375	28,278		150,000		150,000		150,000	
0600 - Other Objects	673,175	717,713	1,329,534		1,299,905		1,299,905		1,299,905	
0700 - Transfers	-	20,335	175,000		185,000		185,000		185,000	
0800 - Other Uses of Funds	-	-	5,733,376		5,169,415		5,169,415		5,169,415	
Total Object:	108,958,714	104,449,869	123,733,388	846.48	133,018,549	875.47	133,018,549	875.47	133,018,549	875.47

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1111 - Elementary, K-5

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

Major Object - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	14,490,388	13,496,038	14,311,971	182.00	15,196,939	187.80	15,196,939	187.80	15,196,939	187.80
0112 - Classified Salaries	1,647,328	1,602,175	1,774,341	66.76	2,223,697	72.26	2,223,697	72.26	2,223,697	72.26
0113 - Administrators	-	3,153	-		-		-		-	
0121 - Substitutes - Licensed Salaries	412,625	273,577	605,239		605,239		605,239		605,239	
0122 - Substitutes - Classified Salaries	65,087	32,030	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	49,808	14,184	44,388		44,388		44,388		44,388	
0132 - Classified Overtime	181	126	39,972		39,972		39,972		39,972	
0133 - Additional Pay - Licensed	22,448	97,224	102,046		102,046		102,046		102,046	
0134 - Additional Pay - Classified	9,605	28,980	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		-		-		-	
Total Object:	16,697,469	15,547,487	17,372,022	248.76	18,661,346	260.06	18,661,346	260.06	18,661,346	260.06
0200 - Associated Payroll Costs										
0210 - PERS	4,186,112	4,006,650	4,199,425		2,580,603		2,580,603		2,580,603	
0213 - PERS UAL Contribution	867,184	1,101,545	1,216,017		1,306,303		1,306,303		1,306,303	
0220 - Social Security	1,232,861	1,152,196	1,328,996		1,427,606		1,427,606		1,427,606	
0231 - Workers Compensation	50,331	53,439	52,098		71,140		71,140		71,140	
0232 - Unemployment Compensation	-	-	6,103		6,528		6,528		6,528	
0241 - Medical Dental Insurance	4,201,974	3,472,434	4,112,009		5,848,814		5,848,814		5,848,814	
0270 - Post Retirement Health Benefit	-	387,250	-		-		-		-	
Total Object:	10,538,461	10,173,515	10,914,648		11,240,994		11,240,994		11,240,994	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	507	5,000	2,000		2,000		2,000		2,000	
0322 - Repair and Maintenance Services	20,808	18,979	23,719		22,900		22,900		22,900	
0340 - Travel Expenses	-	-	-		950		950		950	
0341 - Travel, Local In District	162	650	650		-		-		-	
0342 - Travel, Out of District	-	85	200		-		-		-	
0355 - Printing & Binding	18,317	10,020	23,452		18,850		18,850		18,850	
0390 - Other Gen Pro & Tech SVCS	12,295	-	3,300		-		-		-	
Total Object:	52,090	34,735	53,321		44,700		44,700		44,700	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	254,258	181,124	375,624		357,523		357,523		357,523	
0420 - Textbooks	10,667	570,759	42,955		46,698		46,698		46,698	
0421 - Textbooks - District	-	-	14,000		45,000		45,000		45,000	
0430 - Library Books	1,508	1,548	-		-		-		-	
0440 - Periodicals	11,245	4,237	8,570		7,900		7,900		7,900	
0460 - Non-Consumable Supplies	7,002	9,635	6,524		3,400		3,400		3,400	
0470 - Computer Software	7,556	2,098	4,287		11,000		11,000		11,000	
0480 - Computer Hardware	3,923	415	3,950		-		-		-	
Total Object:	296,157	769,816	455,910		471,521		471,521		471,521	

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Major Object - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
0600 - Other Objects						
0642 - Other Dues & Fees	-	-	-		800	800
<i>Total Object:</i>	-	-	-		800	800
<i>Total Function:</i>	27,584,178	26,525,552	28,795,901	248.76	30,419,361	260.06
					30,419,361	260.06
					30,419,361	260.06

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1113 - Elementary Extracurricular

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0123 - Temporary-Licensed	-	-	-	1,350	1,350	1,350
0124 - Temporary - Classified	-	-	-	10,350	10,350	10,350
Total Object:	-	-	-	11,700	11,700	11,700
0200 - Associated Payroll Costs						
0210 - PERS	-	-	-	1,957	1,957	1,957
0213 - PERS UAL Contribution	-	-	-	819	819	819
0220 - Social Security	-	-	-	895	895	895
0231 - Workers Compensation	-	-	-	47	47	47
0232 - Unemployment Compensation	-	-	-	4	4	4
Total Object:	-	-	-	3,722	3,722	3,722
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	-	-	-	1,500	1,500	1,500
Total Object:	-	-	-	1,500	1,500	1,500
Total Function:	-	-	-	16,922	16,922	16,922

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1121 - Middle School Programs

Middle School programs provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle 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	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	7,385,059	7,750,278	8,232,015	109.35	9,005,247	115.80	9,005,247	115.80	9,005,247	115.80
0112 - Classified Salaries	235,431	241,162	263,776	8.38	359,454	11.00	359,454	11.00	359,454	11.00
0113 - Administrators	-	9,695	-		-		-		-	
0121 - Substitutes - Licensed Salaries	209,900	148,364	530,948		530,948		530,948		530,948	
0122 - Substitutes - Classified Salaries	4,127	3,016	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	5,217	-		-		-		-	
0132 - Classified Overtime	145	90	4,671		4,671		4,671		4,671	
0133 - Additional Pay - Licensed	17,239	71,218	60,095		60,095		60,095		60,095	
0134 - Additional Pay - Classified	6,405	8,024	4,620		4,620		4,620		4,620	
Total Object:	7,858,305	8,237,065	9,211,643	117.73	10,080,553	126.80	10,080,553	126.80	10,080,553	126.80
0200 - Associated Payroll Costs										
0210 - PERS	2,007,879	2,115,730	2,230,907		1,390,538		1,390,538		1,390,538	
0213 - PERS UAL Contribution	407,476	579,209	644,809		705,646		705,646		705,646	
0220 - Social Security	587,303	612,627	704,699		771,165		771,165		771,165	
0231 - Workers Compensation	23,543	27,904	27,491		38,438		38,438		38,438	
0232 - Unemployment Compensation	-	-	3,239		3,523		3,523		3,523	
0241 - Medical Dental Insurance	2,021,511	1,921,125	2,089,928		3,058,312		3,058,312		3,058,312	
0270 - Post Retirement Health Benefit	-	135,133	-		-		-		-	
Total Object:	5,047,712	5,391,727	5,701,073		5,967,622		5,967,622		5,967,622	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	3,119	545	2,686		9,087		9,087		9,087	
0322 - Repair and Maintenance Services	21,614	10,100	25,011		24,700		24,700		24,700	
0324 - Rentals	4,263	4,727	1,120		2,100		2,100		2,100	
0340 - Travel Expenses	(110)	-	-		550		550		550	
0341 - Travel, Local In District	178	27	800		-		-		-	
0342 - Travel, Out of District	123	-	-		-		-		-	
0355 - Printing & Binding	9,681	4,114	10,464		10,000		10,000		10,000	
Total Object:	38,867	19,513	40,081		46,437		46,437		46,437	
0400 - Supplies and Materials										
0410 - Consumable Supplies and Materials	-	667	-		-		-		-	
0411 - Varied - Other Supplies	133,770	99,403	180,160		183,462		183,462		183,462	
0420 - Textbooks	1,264	319,249	10,544		11,600		11,600		11,600	
0421 - Textbooks - District	15,402	12,499	27,684		24,000		24,000		24,000	
0440 - Periodicals	2,829	272	1,907		500		500		500	
0460 - Non-Consumable Supplies	3,766	3,092	7,114		3,050		3,050		3,050	
0470 - Computer Software	279	4,197	3,461		7,800		7,800		7,800	
0480 - Computer Hardware	7,211	5,237	7,000		4,500		4,500		4,500	
Total Object:	164,521	444,616	237,870		234,912		234,912		234,912	
0500 - Capital Outlay										
0550 - Depreciable Technology	-	7,375	-		-		-		-	
Total Object:	-	7,375	-		-		-		-	

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Major Object - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
0600 - Other Objects						
0641 - Professional Membership Dues	661	521	600		600	600
0642 - Other Dues & Fees	1,422	123	1,808		2,950	2,950
<i>Total Object:</i>	<i>2,083</i>	<i>644</i>	<i>2,408</i>		<i>3,550</i>	<i>3,550</i>
<i>Total Function:</i>	<i>13,111,487</i>	<i>14,100,940</i>	<i>15,193,075</i>	<i>117.73</i>	<i>16,333,074</i>	<i>126.80</i>
					<i>16,333,074</i>	<i>126.80</i>
						<i>16,333,074</i>
						<i>126.80</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1122 - Middle School Extracurricular

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0121 - Substitutes - Licensed Salaries	2,060	-	1,750	1,750	1,750	1,750
0123 - Temporary-Licensed	-	-	16,748	21,578	21,578	21,578
0124 - Temporary - Classified	875	-	443	17,923	17,923	17,923
0131 - Extra Duty Compensation	166,392	9,351	186,099	186,099	186,099	186,099
0133 - Additional Pay - Licensed	22,963	4,213	-	-	-	-
0134 - Additional Pay - Classified	1,488	1,088	-	-	-	-
Total Object:	193,779	14,651	205,040	227,350	227,350	227,350
0200 - Associated Payroll Costs						
0210 - PERS	48,537	13,992	55,874	38,036	38,036	38,036
0213 - PERS UAL Contribution	11,537	4,127	14,353	15,915	15,915	15,915
0220 - Social Security	14,574	4,454	15,686	17,393	17,393	17,393
0231 - Workers Compensation	581	204	820	909	909	909
0232 - Unemployment Compensation	-	-	71	79	79	79
0241 - Medical Dental Insurance	-	17	-	-	-	-
Total Object:	75,228	22,794	86,804	72,332	72,332	72,332
0300 - Purchased Services						
0319 - Other Instructional, Pro & Tech Svcs	6,210	-	4,565	9,020	9,020	9,020
0322 - Repair and Maintenance Services	-	-	811	1,000	1,000	1,000
0324 - Rentals	-	-	-	3,620	3,620	3,620
0342 - Travel, Out of District	-	-	2,296	-	-	-
0390 - Other Gen Pro & Tech SVCS	4,600	-	1,435	-	-	-
Total Object:	10,810	-	9,107	13,640	13,640	13,640
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	7,040	448	5,969	4,763	4,763	4,763
0412 - Athletic Supplies	212	345	3,597	6,871	6,871	6,871
0460 - Non-Consumable Supplies	158	406	500	250	250	250
Total Object:	7,410	1,199	10,066	11,884	11,884	11,884
0600 - Other Objects						
0642 - Other Dues & Fees	5,030	40	3,752	1,500	1,500	1,500
Total Object:	5,030	40	3,752	1,500	1,500	1,500
Total Function:	292,257	38,683	314,769	326,706	326,706	326,706

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1131 - High School Programs

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	8,644,813	8,553,928	9,342,121	118.60	10,533,555	127.93	10,533,555	127.93	10,533,555	127.93
0112 - Classified Salaries	128,762	124,555	155,586	4.30	164,274	4.25	164,274	4.25	164,274	4.25
0113 - Administrators	-	9,695	-		-		-		-	
0121 - Substitutes - Licensed Salaries	217,019	221,434	663,617		663,617		663,617		663,617	
0122 - Substitutes - Classified Salaries	446	1,547	3,136		3,136		3,136		3,136	
0123 - Temporary-Licensed	3,483	210	136,095		136,095		136,095		136,095	
0124 - Temporary - Classified	-	500	3,687		3,687		3,687		3,687	
0132 - Classified Overtime	-	-	2,369		2,369		2,369		2,369	
0133 - Additional Pay - Licensed	189,303	155,097	177,670		177,670		177,670		177,670	
0134 - Additional Pay - Classified	217	894	2,344		2,344		2,344		2,344	
Total Object:	9,184,042	9,067,860	10,486,625	122.90	11,686,747	132.18	11,686,747	132.18	11,686,747	132.18
0200 - Associated Payroll Costs										
0210 - PERS	2,387,192	2,432,585	2,544,448		1,600,815		1,600,815		1,600,815	
0213 - PERS UAL Contribution	477,592	641,372	734,056		818,195		818,195		818,195	
0220 - Social Security	682,370	678,307	802,246		894,158		894,158		894,158	
0231 - Workers Compensation	27,239	30,764	31,489		44,594		44,594		44,594	
0232 - Unemployment Compensation	71,746	221,001	3,687		4,083		4,083		4,083	
0241 - Medical Dental Insurance	2,226,014	1,934,075	2,202,096		3,235,807		3,235,807		3,235,807	
0270 - Post Retirement Health Benefit	-	234,611	-		-		-		-	
Total Object:	5,872,154	6,172,714	6,318,022		6,597,652		6,597,652		6,597,652	
0300 - Purchased Services										
0316 - Data Processing Services	656	-	1,239		-		-		-	
0319 - Other Instructional, Pro & Tech Svcs	3,172	7,450	7,069		9,500		9,500		9,500	
0322 - Repair and Maintenance Services	27,159	12,331	45,775		40,162		40,162		40,162	
0340 - Travel Expenses	-	512	-		200		200		200	
0341 - Travel, Local In District	574	50	888		1,560		1,560		1,560	
0342 - Travel, Out of District	2,990	102	182		500		500		500	
0353 - Postage	153	1,210	207		1,200		1,200		1,200	
0355 - Printing & Binding	5,353	1,833	1,485		1,970		1,970		1,970	
0371 - Tuition Payments to Other Districts Within Tl	64,109	29,959	25,410		33,582		33,582		33,582	
0390 - Other Gen Pro & Tech SVCS	4,497	-	1,542		-		-		-	
Total Object:	108,663	53,448	83,797		88,674		88,674		88,674	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	188,636	125,018	152,445		1,152,577		1,152,577		1,152,577	
0419 - HS Graduation Expense	48,903	52,420	30,495		39,048		39,048		39,048	
0420 - Textbooks	27,967	351,792	27,785		42,540		42,540		42,540	
0421 - Textbooks - District	-	298	-		20,000		20,000		20,000	
0440 - Periodicals	35	750	714		1,365		1,365		1,365	
0460 - Non-Consumable Supplies	21,386	10,605	7,142		16,318		16,318		16,318	
0470 - Computer Software	2,055	6,387	3,745		2,600		2,600		2,600	
0480 - Computer Hardware	6,184	10,446	2,474		-		-		-	
Total Object:	295,167	557,714	224,800		1,274,448		1,274,448		1,274,448	

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Major Object - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23		
	Actual	Actual	Adopted	Proposed	Approved	Adopted		
	\$	\$	\$	FTE	\$	FTE	\$	FTE
0600 - Other Objects								
0641 - Professional Membership Dues	-	330	-		-		-	
0642 - Other Dues & Fees	4,848	2,089	7,639		3,400		3,400	
<i>Total Object:</i>	4,848	2,419	7,639		3,400		3,400	
<i>Total Function:</i>	15,464,874	15,854,155	17,120,883	122.90	19,650,921	132.18	19,650,921	132.18

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1132 - High School Extracurricular

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

Major Object - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	84,945	51,032	72,967	2.00	85,681	2.00	85,681	2.00	85,681	2.00
0121 - Substitutes - Licensed Salaries	4,384	2,272	11,645		11,645		11,645		11,645	
0122 - Substitutes - Classified Salaries	-	-	1,764		1,764		1,764		1,764	
0123 - Temporary-Licensed	956	1,681	34,393		34,393		34,393		34,393	
0124 - Temporary - Classified	24,473	20,091	2,074		2,074		2,074		2,074	
0131 - Extra Duty Compensation	1,244,546	289,539	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	37,069	43,429	-		-		-		-	
0134 - Additional Pay - Classified	34,551	22,925	1,318		1,318		1,318		1,318	
Total Object:	1,431,007	430,969	1,298,377	2.00	1,311,091	2.00	1,311,091	2.00	1,311,091	2.00
0200 - Associated Payroll Costs										
0210 - PERS	216,820	163,830	348,649		216,544		216,544		216,544	
0213 - PERS UAL Contribution	73,089	80,487	90,887		91,777		91,777		91,777	
0220 - Social Security	107,722	87,411	99,326		100,298		100,298		100,298	
0231 - Workers Compensation	4,496	4,038	5,114		5,228		5,228		5,228	
0232 - Unemployment Compensation	-	-	454		459		459		459	
0241 - Medical Dental Insurance	31,436	29,279	30,196		34,612		34,612		34,612	
0270 - Post Retirement Health Benefit	-	798	-		-		-		-	
Total Object:	433,562	365,843	574,626		448,918		448,918		448,918	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	-	50	-		-		-		-	
0319 - Other Instructional, Pro & Tech Svcs	168,439	154,582	165,216		128,000		128,000		128,000	
0322 - Repair and Maintenance Services	15,591	21,094	20,481		23,500		23,500		23,500	
0324 - Rentals	4,144	840	3,691		5,000		5,000		5,000	
0340 - Travel Expenses	39	-	1,500		-		-		-	
0341 - Travel, Local In District	11	-	1,145		-		-		-	
0342 - Travel, Out of District	(25,773)	1,879	6,257		35,000		35,000		35,000	
0355 - Printing & Binding	469	38	124		1,000		1,000		1,000	
0359 - Other Communication Services	-	-	-		600		600		600	
0390 - Other Gen Pro & Tech SVCS	3,792	236	1,044		-		-		-	
0392 - Background/Helpcounter/Fingerprinting Fees	-	59	-		1,090		1,090		1,090	
Total Object:	166,712	178,779	199,458		194,190		194,190		194,190	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	19,520	15,347	53,041		16,400		16,400		16,400	
0412 - Athletic Supplies	77,850	42,222	79,244		100,006		100,006		100,006	
0413 - Supplies for Equipment Repair	-	313	-		-		-		-	
0460 - Non-Consumable Supplies	2,188	(10)	8,130		1,000		1,000		1,000	
0470 - Computer Software	3,405	1,500	1,112		6,000		6,000		6,000	
0480 - Computer Hardware	498	-	363		-		-		-	
Total Object:	103,461	59,371	141,890		123,406		123,406		123,406	
0600 - Other Objects										
0642 - Other Dues & Fees	49,606	16,697	45,722		48,421		48,421		48,421	
Total Object:	49,606	16,697	45,722		48,421		48,421		48,421	
Total Function:	2,184,348	1,051,660	2,260,073	2.00	2,126,026	2.00	2,126,026	2.00	2,126,026	2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1140 - Pre-Kindergarten Programs

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	236,375	-	165,928	2.90	185,335	2.70	185,335	2.70	185,335	2.70
0112 - Classified Salaries	71,153	-	49,523	1.98	64,127	2.36	64,127	2.36	64,127	2.36
0121 - Substitutes - Licensed Salaries	3,946	-	-		-		-		-	
0122 - Substitutes - Classified Salaries	921	-	-		-		-		-	
0133 - Additional Pay - Licensed	2,002	406	-		-		-		-	
0134 - Additional Pay - Classified	643	264	-		-		-		-	
Total Object:	315,039	670	215,451	4.88	249,462	5.06	249,462	5.06	249,462	5.06
0200 - Associated Payroll Costs										
0210 - PERS	60,316	101	49,641		21,042		21,042		21,042	
0213 - PERS UAL Contribution	16,638	47	15,082		17,463		17,463		17,463	
0220 - Social Security	23,283	51	16,482		19,086		19,086		19,086	
0231 - Workers Compensation	983	2	625		949		949		949	
0232 - Unemployment Compensation	-	-	75		89		89		89	
0241 - Medical Dental Insurance	10,799	-	27,180		43,730		43,730		43,730	
Total Object:	112,018	201	109,085		102,359		102,359		102,359	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	4,520	116	1,767		2,900		2,900		2,900	
Total Object:	4,520	116	1,767		2,900		2,900		2,900	
Total Function:	431,578	986	326,303	4.88	354,721	5.06	354,721	5.06	354,721	5.06

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1210 - Talented and Gifted

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

Major Object - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	75,094	78,344	78,850	0.90	92,822	1.00	92,822	1.00	92,822	1.00
0112 - Classified Salaries	31,334	32,563	-		-		-		-	
0121 - Substitutes - Licensed Salaries	-	-	4,454		4,454		4,454		4,454	
0122 - Substitutes - Classified Salaries	-	-	1,716		1,716		1,716		1,716	
0123 - Temporary-Licensed	415	5,338	12,015		12,015		12,015		12,015	
0124 - Temporary - Classified	144,125	600	40,029		40,029		40,029		40,029	
0132 - Classified Overtime	-	3,878	541		541		541		541	
0133 - Additional Pay - Licensed	13,082	1,526	423		423		423		423	
0134 - Additional Pay - Classified	14,737	12,873	535		535		535		535	
0138 - World Language Letter of Agreement	400	-	-		-		-		-	
0139 - Chinese Instructor Letter of Agreement	-	705	-		-		-		-	
Total Object:	279,186	135,826	138,563	0.90	152,535	1.00	152,535	1.00	152,535	1.00
0200 - Associated Payroll Costs										
0210 - PERS	40,874	37,179	35,258		23,687		23,687		23,687	
0213 - PERS UAL Contribution	14,388	9,501	9,700		10,679		10,679		10,679	
0220 - Social Security	22,836	9,794	10,600		11,669		11,669		11,669	
0231 - Workers Compensation	949	461	467		590		590		590	
0232 - Unemployment Compensation	-	-	48		51		51		51	
0241 - Medical Dental Insurance	35,300	28,000	14,635		24,939		24,939		24,939	
0270 - Post Retirement Health Benefit	-	3,853	-		-		-		-	
Total Object:	114,346	88,789	70,708		71,615		71,615		71,615	
0300 - Purchased Services										
0311 - Instruction Services	4,496	-	-		-		-		-	
0312 - Instructional Program Improvement	35	-	2,000		2,000		2,000		2,000	
0319 - Other Instructional, Pro & Tech Svcs	34,225	-	-		-		-		-	
0390 - Other Gen Pro & Tech SVCS	2,292	-	-		1,000		1,000		1,000	
Total Object:	41,048	-	2,000		3,000		3,000		3,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	23,466	-	8,033		15,900		15,900		15,900	
0415 - Testing Materials	-	-	200		200		200		200	
Total Object:	23,466	-	8,233		16,100		16,100		16,100	
Total Function:	458,046	224,615	219,504	0.90	243,250	1.00	243,250	1.00	243,250	1.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1221 - Intensive Support for Students with Disabilities

Programs for students with disabilities, who require more intensive supports. These supports may include services for academic, behavioral, or daily living goals. The Disabled Child Program used to be budgeted and recorded under Special Revenue Fund 291. This program has been moved to the General Fund because it is part of Intensive Support for Students with Disabilities.

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	1,312,977	1,155,799	1,314,377	17.50	1,415,854	18.00	1,415,854	18.00	1,415,854	18.00
0112 - Classified Salaries	1,133,117	795,562	1,075,468	43.21	1,133,851	38.19	1,133,851	38.19	1,133,851	38.19
0121 - Substitutes - Licensed Salaries	68,421	17,807	59,898		59,898		59,898		59,898	
0122 - Substitutes - Classified Salaries	34,612	9,994	30,231		60,231		60,231		60,231	
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	21,949	21,739	3,506		3,506		3,506		3,506	
0132 - Classified Overtime	45	-	22,841		42,841		42,841		42,841	
0133 - Additional Pay - Licensed	17,241	16,311	13,914		13,914		13,914		13,914	
0134 - Additional Pay - Classified	26,156	13,887	22,599		22,599		22,599		22,599	
Total Object:	2,614,623	2,031,098	2,590,391	60.71	2,800,251	56.19	2,800,251	56.19	2,800,251	56.19
0200 - Associated Payroll Costs										
0210 - PERS	589,560	487,832	576,589		378,416		378,416		378,416	
0213 - PERS UAL Contribution	135,616	142,144	181,491		196,178		196,178		196,178	
0220 - Social Security	184,769	143,286	198,347		214,403		214,403		214,403	
0231 - Workers Compensation	8,257	7,148	7,741		10,692		10,692		10,692	
0232 - Unemployment Compensation	-	-	906		985		985		985	
0241 - Medical Dental Insurance	834,456	583,711	880,795		1,102,283		1,102,283		1,102,283	
0270 - Post Retirement Health Benefit	-	44,969	-		-		-		-	
Total Object:	1,752,659	1,409,091	1,845,869		1,902,957		1,902,957		1,902,957	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	1,392	-	10,737		14,000		14,000		14,000	
0340 - Travel Expenses	-	-	-		500		500		500	
0341 - Travel, Local In District	2,340	3,120	5,990		2,340		2,340		2,340	
0371 - Tuition Payments to Other Districts Within Tl	442,906	385,475	412,764		412,764		412,764		412,764	
Total Object:	446,638	388,595	429,491		429,604		429,604		429,604	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	9,775	835	12,105		10,134		10,134		10,134	
0470 - Computer Software	25,484	11,900	35,113		29,778		29,778		29,778	
Total Object:	35,259	12,735	47,218		39,912		39,912		39,912	
Total Function:	4,849,179	3,841,519	4,912,969	60.71	5,172,724	56.19	5,172,724	56.19	5,172,724	56.19

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1226 - Home Instruction

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0123 - Temporary-Licensed	-	-	6,794	6,794	6,794	6,794
0124 - Temporary - Classified	-	-	535	535	535	535
0133 - Additional Pay - Licensed	356	-	-	-	-	-
Total Object:	356	-	7,329	7,329	7,329	7,329
0200 - Associated Payroll Costs						
0210 - PERS	88	-	1,998	1,226	1,226	1,226
0213 - PERS UAL Contribution	7	-	514	514	514	514
0220 - Social Security	27	-	561	561	561	561
0231 - Workers Compensation	1	-	29	29	29	29
0232 - Unemployment Compensation	-	-	2	2	2	2
Total Object:	124	-	3,104	2,332	2,332	2,332
0300 - Purchased Services						
0319 - Other Instructional, Pro & Tech Svcs	-	-	513	500	500	500
Total Object:	-	-	513	500	500	500
0400 - Supplies and Materials						
0440 - Periodicals	30	-	-	-	-	-
Total Object:	30	-	-	-	-	-
Total Function:	509	-	10,946	10,161	10,161	10,161

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1227 - Extended School Year Programs

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

Major Object - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0131 - Extra Duty Compensation	-	-	6,625	6,625	6,625	6,625
0133 - Additional Pay - Licensed	-	324	3,421	3,421	3,421	3,421
0134 - Additional Pay - Classified	112	2,508	-	-	-	-
Total Object:	112	2,832	10,046	10,046	10,046	10,046
0200 - Associated Payroll Costs						
0210 - PERS	28	697	2,738	1,681	1,681	1,681
0213 - PERS UAL Contribution	8	198	703	703	703	703
0220 - Social Security	9	215	769	769	769	769
0231 - Workers Compensation	0	9	40	40	40	40
0232 - Unemployment Compensation	-	-	4	4	4	4
Total Object:	45	1,120	4,254	3,197	3,197	3,197
0300 - Purchased Services						
0373 - Tuition Payments to Private Schools	-	-	1,603	7,350	7,350	7,350
Total Object:	-	-	1,603	7,350	7,350	7,350
Total Function:	157	3,952	15,903	20,593	20,593	20,593

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1250 - Support for Students with Disabilities

Special education services including specially designed instruction, teaching individual students and small groups, co-planning with general education teachers, co-teaching, case-management, consultation, collaboration, documentation, and communication to provide access to the general education curriculum for qualified students.

Major Object - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	1,888,836	1,270,268	1,861,073	26.67	1,756,188	22.67	1,756,188	22.67	1,756,188	22.67
0112 - Classified Salaries	644,366	596,923	731,612	28.58	745,496	25.10	745,496	25.10	745,496	25.10
0121 - Substitutes - Licensed Salaries	86,951	25,208	91,597		109,597		109,597		109,597	
0122 - Substitutes - Classified Salaries	19,916	7,321	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	203	-	4,755		4,755		4,755		4,755	
0133 - Additional Pay - Licensed	8,678	18,295	3,144		3,144		3,144		3,144	
0134 - Additional Pay - Classified	12,301	16,087	4,242		4,242		4,242		4,242	
Total Object:	2,661,252	1,934,102	2,716,636	55.25	2,643,635	47.77	2,643,635	47.77	2,643,635	47.77
0200 - Associated Payroll Costs										
0210 - PERS	654,735	476,144	640,646		353,986		353,986		353,986	
0213 - PERS UAL Contribution	137,870	135,545	190,164		185,055		185,055		185,055	
0220 - Social Security	191,525	139,587	207,826		202,241		202,241		202,241	
0231 - Workers Compensation	8,281	6,782	8,014		10,068		10,068		10,068	
0232 - Unemployment Compensation	-	-	958		931		931		931	
0241 - Medical Dental Insurance	728,758	526,981	860,880		1,001,112		1,001,112		1,001,112	
0270 - Post Retirement Health Benefit	-	19,329	-		-		-		-	
Total Object:	1,721,168	1,304,367	1,908,488		1,753,393		1,753,393		1,753,393	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	54,866	57,514	-		150,000		150,000		150,000	
Total Object:	54,866	57,514	-		150,000		150,000		150,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	10,672	10,260	12,182		19,257		19,257		19,257	
0420 - Textbooks	367	9,205	997		13,897		13,897		13,897	
0440 - Periodicals	63	91	200		-		-		-	
0460 - Non-Consumable Supplies	505	423	200		200		200		200	
0470 - Computer Software	786	17,881	122		17,588		17,588		17,588	
0480 - Computer Hardware	449	-	-		-		-		-	
Total Object:	12,841	37,860	13,701		50,942		50,942		50,942	
Total Function:	4,450,128	3,333,843	4,638,825	55.25	4,597,970	47.77	4,597,970	47.77	4,597,970	47.77

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1260 - Early Childhood Evaluation

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

Major Object - Object	2019/20	2020/21	2021/22	2022/23		2022/23		2022/23		
	Actual	Actual	Adopted	Proposed	Proposed	Approved	Approved	Adopted	Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0111 - Licensed Salaries	162,806	165,167	173,262	2.00	182,768	2.00	182,768	2.00	182,768	2.00
0112 - Classified Salaries	41,434	42,928	46,357	1.00	50,141	1.00	50,141	1.00	50,141	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	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	5,698	5,869	5,014		5,014		5,014		5,014	
0132 - Classified Overtime	-	-	666		666		666		666	
0133 - Additional Pay - Licensed	-	1,979	950		950		950		950	
0134 - Additional Pay - Classified	-	-	659		659		659		659	
Total Object:	212,798	215,943	236,554	3.00	249,844	3.00	249,844	3.00	249,844	3.00
0200 - Associated Payroll Costs										
0210 - PERS	61,585	63,221	60,806		40,290		40,290		40,290	
0213 - PERS UAL Contribution	11,244	15,171	16,613		17,544		17,544		17,544	
0220 - Social Security	15,710	15,994	18,156		19,173		19,173		19,173	
0231 - Workers Compensation	637	723	706		956		956		956	
0232 - Unemployment Compensation	-	-	83		89		89		89	
0241 - Medical Dental Insurance	54,854	38,608	51,338		67,178		67,178		67,178	
0270 - Post Retirement Health Benefit	-	16,091	-		-		-		-	
Total Object:	144,030	149,808	147,702		145,230		145,230		145,230	
0300 - Purchased Services										
0340 - Travel Expenses	686	-	500		-		-		-	
0341 - Travel, Local In District	780	780	500		780		780		780	
Total Object:	1,466	780	1,000		780		780		780	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	1,036	4,642	4,000		4,000		4,000		4,000	
0470 - Computer Software	350	407	-		2,000		2,000		2,000	
Total Object:	1,386	5,049	4,000		6,000		6,000		6,000	
Total Function:	359,680	371,579	389,256	3.00	401,854	3.00	401,854	3.00	401,854	3.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1272 - Title IA/D

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	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	15,227	-	129,939	1.50	-		-		-	
0121 - Substitutes - Licensed Salaries	1,315	-	-		-		-		-	
Total Object:	16,542	-	129,939	1.50	-		-		-	
0200 - Associated Payroll Costs										
0210 - PERS	4,018	-	31,338		-		-		-	
0213 - PERS UAL Contribution	858	-	9,096		-		-		-	
0220 - Social Security	1,246	-	9,940		-		-		-	
0231 - Workers Compensation	49	-	377		-		-		-	
0232 - Unemployment Compensation	-	-	46		-		-		-	
0241 - Medical Dental Insurance	2,207	-	27,180		-		-		-	
Total Object:	8,378	-	77,977		-		-		-	
Total Function:	24,920	-	207,916	1.50	-		-		-	

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1283 - District Alternative Programs

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

Major Object - Object	2019/20	2020/21	2021/22	2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries									
0111 - Licensed Salaries	430,374	286,425	398,880	-	4.80	-	-	-	-
0112 - Classified Salaries	17,574	-	18,514	-	0.75	-	-	-	-
0121 - Substitutes - Licensed Salaries	8,353	7,377	18,565	-	-	-	-	-	-
0122 - Substitutes - Classified Salaries	16	-	663	-	-	-	-	-	-
0123 - Temporary-Licensed	-	-	6,935	-	-	-	-	-	-
0124 - Temporary - Classified	-	-	780	-	-	-	-	-	-
0132 - Classified Overtime	-	-	501	-	-	-	-	-	-
0133 - Additional Pay - Licensed	446	5,498	3,513	-	-	-	-	-	-
0134 - Additional Pay - Classified	62	-	496	-	-	-	-	-	-
Total Object:	456,825	299,300	448,847	-	5.55	-	-	-	-
0200 - Associated Payroll Costs									
0210 - PERS	116,135	84,504	111,997	-	-	-	-	-	-
0213 - PERS UAL Contribution	23,987	22,391	31,420	-	-	-	-	-	-
0220 - Social Security	33,246	23,691	34,337	-	-	-	-	-	-
0231 - Workers Compensation	1,366	1,066	1,337	-	-	-	-	-	-
0232 - Unemployment Compensation	-	-	158	-	-	-	-	-	-
0241 - Medical Dental Insurance	100,702	70,537	97,042	-	-	-	-	-	-
Total Object:	275,436	202,188	276,291	-	-	-	-	-	-
0300 - Purchased Services									
0319 - Other Instructional, Pro & Tech Svcs	-	40	-	-	-	-	-	-	-
0322 - Repair and Maintenance Services	430	597	700	-	-	-	-	-	-
0324 - Rentals	1,620	(405)	1,750	-	-	-	-	-	-
0355 - Printing & Binding	-	42	150	-	-	-	-	-	-
0371 - Tuition Payments to Other Districts Within TI	13,747	-	7,500	-	-	-	-	-	-
0390 - Other Gen Pro & Tech SVCS	2,000	3,081	3,500	-	-	-	-	-	-
Total Object:	17,797	3,354	13,600	-	-	-	-	-	-
0400 - Supplies and Materials									
0411 - Varied - Other Supplies	14,135	6,643	10,250	-	-	-	-	-	-
0415 - Testing Materials	590	1,689	400	-	-	-	-	-	-
0419 - HS Graduation Expense	9,940	12,156	1,000	-	-	-	-	-	-
0420 - Textbooks	154	126	500	-	-	-	-	-	-
0460 - Non-Consumable Supplies	417	(319)	800	-	-	-	-	-	-
0470 - Computer Software	1,632	1,511	-	-	-	-	-	-	-
0480 - Computer Hardware	75	104	-	-	-	-	-	-	-
Total Object:	26,942	21,909	12,950	-	-	-	-	-	-
0600 - Other Objects									
0642 - Other Dues & Fees	194	100	1,000	-	-	-	-	-	-
Total Object:	194	100	1,000	-	-	-	-	-	-
Total Function:	777,194	526,852	752,688	-	5.55	-	-	-	-

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1288 - Charter Schools

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0360 - Charter School Payments	1,025,218	1,061,298	1,069,954	1,111,990	1,111,990	1,111,990
0390 - Other Gen Pro & Tech SVCS	-	11,340	-	-	-	-
Total Object:	1,025,218	1,072,638	1,069,954	1,111,990	1,111,990	1,111,990
Total Function:	1,025,218	1,072,638	1,069,954	1,111,990	1,111,990	1,111,990

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1291 - English Language Learner Programs

Instructional activities designed to improve the English Language skills of students who do not speak English as their native language. Emphasis of the program is to enable these students to become competent in the 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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	787,776	921,373	970,186	13.55	1,092,436	13.55	1,092,436	13.55	1,092,436	13.55
0121 - Substitutes - Licensed Salaries	24,802	15,228	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	
0132 - Classified Overtime	-	-	588		588		588		588	
0133 - Additional Pay - Licensed	2,965	1,535	4,534		4,534		4,534		4,534	
0134 - Additional Pay - Classified	-	-	582		582		582		582	
Total Object:	815,542	938,136	1,016,781	13.55	1,139,031	13.55	1,139,031	13.55	1,139,031	13.55
0200 - Associated Payroll Costs										
0210 - PERS	192,764	220,051	233,911		148,180		148,180		148,180	
0213 - PERS UAL Contribution	42,420	65,670	71,170		79,729		79,729		79,729	
0220 - Social Security	62,218	70,409	77,786		87,140		87,140		87,140	
0231 - Workers Compensation	2,450	3,166	3,000		4,336		4,336		4,336	
0232 - Unemployment Compensation	-	-	357		400		400		400	
0241 - Medical Dental Insurance	204,671	197,717	245,526		337,883		337,883		337,883	
0270 - Post Retirement Health Benefit	-	23,088	-		-		-		-	
Total Object:	504,523	580,101	631,750		657,668		657,668		657,668	
0300 - Purchased Services										
0341 - Travel, Local In District	-	14	-		-		-		-	
Total Object:	-	14	-		-		-		-	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	3,404	2,365	3,150		2,250		2,250		2,250	
0420 - Textbooks	59	23	-		750		750		750	
Total Object:	3,463	2,387	3,150		3,000		3,000		3,000	
Total Function:	1,323,529	1,520,639	1,651,681	13.55	1,799,699	13.55	1,799,699	13.55	1,799,699	13.55

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1299 - Other Programs

With emphasis on research and inquiry, STEM (Science, Technology Engineering and Math) programs provide learning and enrichment experiences for K-12 students for the purpose of applying skills and exploring interests in science. Programs operate during the school year and in the summer. These programs include 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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	53,933	58,384	62,543	1.00	68,652	1.00	68,652	1.00	68,652	1.00
0112 - Classified Salaries	213,367	150,591	199,050	4.23	193,450	3.60	193,450	3.60	193,450	3.60
0121 - Substitutes - Licensed Salaries	-	17,911	2,762		2,762		2,762		2,762	
0122 - Substitutes - Classified Salaries	-	-	2,296		2,296		2,296		2,296	
0123 - Temporary-Licensed	-	-	2,991		1,091		1,091		1,091	
0124 - Temporary - Classified	28,287	-	33,882		3,910		3,910		3,910	
0131 - Extra Duty Compensation	9,392	-	9,500		4,500		4,500		4,500	
0132 - Classified Overtime	-	-	1,734		1,734		1,734		1,734	
0133 - Additional Pay - Licensed	24,903	688	8,474		6,974		6,974		6,974	
0134 - Additional Pay - Classified	500	4,964	1,716		1,716		1,716		1,716	
Total Object:	330,381	232,538	324,948	5.23	287,085	4.60	287,085	4.60	287,085	4.60
0200 - Associated Payroll Costs										
0210 - PERS	81,307	59,827	79,483		41,871		41,871		41,871	
0213 - PERS UAL Contribution	16,760	16,278	22,747		20,166		20,166		20,166	
0220 - Social Security	24,555	17,635	24,860		22,040		22,040		22,040	
0231 - Workers Compensation	1,054	813	1,013		1,101		1,101		1,101	
0232 - Unemployment Compensation	-	-	113		100		100		100	
0241 - Medical Dental Insurance	34,363	9,308	73,480		83,323		83,323		83,323	
Total Object:	158,038	103,861	201,696		168,601		168,601		168,601	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	-	25	-		-		-		-	
0324 - Rentals	3,665	-	4,500		5,500		5,500		5,500	
0340 - Travel Expenses	654	-	3,500		3,500		3,500		3,500	
0341 - Travel, Local In District	1,905	-	-		1,000		1,000		1,000	
0342 - Travel, Out of District	286	901	7,200		7,200		7,200		7,200	
0390 - Other Gen Pro & Tech SVCS	-	620	-		-		-		-	
Total Object:	6,510	1,546	15,200		17,200		17,200		17,200	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	18,109	21,885	33,308		30,850		30,850		30,850	
0420 - Textbooks	-	-	-		250		250		250	
0440 - Periodicals	-	-	90		90		90		90	
0470 - Computer Software	-	407	-		120		120		120	
Total Object:	18,109	22,293	33,398		31,310		31,310		31,310	
0600 - Other Objects										
0642 - Other Dues & Fees	2,480	880	1,065		2,275		2,275		2,275	
Total Object:	2,480	880	1,065		2,275		2,275		2,275	
Total Function:	515,519	361,118	576,307	5.23	506,471	4.60	506,471	4.60	506,471	4.60

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object

1400 - Summer School Programs

Instructional activities carried on during the period between the end of the regular school term and the beginning of the next regular school term. Classes are a combination of remedial support and enrichment learning activities.

Major Object - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0123 - Temporary-Licensed	3,675	-	65,785	65,785	65,785	65,785
0124 - Temporary - Classified	16,578	-	24,275	24,275	24,275	24,275
0133 - Additional Pay - Licensed	100,314	36,839	52,492	52,492	52,492	52,492
0134 - Additional Pay - Classified	7,791	721	2,610	2,610	2,610	2,610
Total Object:	128,358	37,560	145,162	145,162	145,162	145,162
0200 - Associated Payroll Costs						
0210 - PERS	27,777	9,851	39,556	24,285	24,285	24,285
0213 - PERS UAL Contribution	8,973	2,629	10,162	10,162	10,162	10,162
0220 - Social Security	9,808	2,851	11,106	11,106	11,106	11,106
0231 - Workers Compensation	398	115	581	581	581	581
0232 - Unemployment Compensation	-	-	51	51	51	51
0241 - Medical Dental Insurance	-	570	-	-	-	-
0270 - Post Retirement Health Benefit	-	543	-	-	-	-
Total Object:	46,956	16,559	61,456	46,185	46,185	46,185
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	4,388	104	2,051	2,051	2,051	2,051
Total Object:	4,388	104	2,051	2,051	2,051	2,051
Total Function:	179,702	54,224	208,669	193,398	193,398	193,398

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2113 - Social Work Services

Social Work Services provides for connecting students to mental health services, case work and group work for students and parents, and advocacy for change in circumstances surrounding the individual student as related to the student`s social and learning obstacles. Staff were moved to the Student Investment Act (SIA) grant.

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0111 - Licensed Salaries	111,242	1,000	-	-	-	-
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	2,077	140	712	712	712	712
Total Object:	113,319	1,140	6,502	6,502	6,502	6,502
0200 - Associated Payroll Costs						
0210 - PERS	30,561	341	1,772	1,088	1,088	1,088
0213 - PERS UAL Contribution	5,971	80	455	455	455	455
0220 - Social Security	8,467	87	497	497	497	497
0231 - Workers Compensation	335	4	26	26	26	26
0232 - Unemployment Compensation	-	-	2	2	2	2
0241 - Medical Dental Insurance	29,220	-	-	-	-	-
Total Object:	74,554	512	2,752	2,068	2,068	2,068
0300 - Purchased Services						
0319 - Other Instructional, Pro & Tech Svcs	-	100	-	-	-	-
0340 - Travel Expenses	726	-	812	812	812	812
Total Object:	726	100	812	812	812	812
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	953	550	1,000	1,000	1,000	1,000
Total Object:	953	550	1,000	1,000	1,000	1,000
0600 - Other Objects						
0641 - Professional Membership Dues	-	-	-	340	340	340
Total Object:	-	-	-	340	340	340
Total Function:	189,552	2,302	11,066	10,722	10,722	10,722

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2122 - Counseling Services

School Counseling services include working directly with students as well as proactively planning for school systems that support all learners in schools. School counselors help all students in academic achievement, college/career planning, and social-emotional development while working to remove barriers to access for all students.

Major Object - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	1,341,760	1,000,903	1,228,225	16.50	714,366	9.00	714,366	9.00	714,366	9.00
0112 - Classified Salaries	125,126	138,801	144,135	4.00	155,049	4.00	155,049	4.00	155,049	4.00
0121 - Substitutes - Licensed Salaries	1,315	1,304	51,427		51,427		51,427		51,427	
0122 - Substitutes - Classified Salaries	415	-	3,534		3,534		3,534		3,534	
0123 - Temporary-Licensed	-	210	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	3,468	10,202	8,823		8,823		8,823		8,823	
0134 - Additional Pay - Classified	680	-	2,642		2,642		2,642		2,642	
Total Object:	1,473,139	1,151,420	1,465,918	20.50	962,973	13.00	962,973	13.00	962,973	13.00
0200 - Associated Payroll Costs										
0210 - PERS	373,158	290,181	346,521		129,543		129,543		129,543	
0213 - PERS UAL Contribution	77,662	80,599	102,614		67,409		67,409		67,409	
0220 - Social Security	107,599	81,444	112,142		73,667		73,667		73,667	
0231 - Workers Compensation	4,437	3,916	4,350		3,674		3,674		3,674	
0232 - Unemployment Compensation	-	-	517		339		339		339	
0241 - Medical Dental Insurance	397,673	235,166	359,372		293,646		293,646		293,646	
0270 - Post Retirement Health Benefit	-	84,958	-		-		-		-	
Total Object:	960,529	776,265	925,516		568,278		568,278		568,278	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	-	-	185		2,000		2,000		2,000	
Total Object:	-	-	185		2,000		2,000		2,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	4,801	(1,808)	8,936		12,900		12,900		12,900	
0416 - Student Support Expenses	170	4	500		-		-		-	
0430 - Library Books	1,376	359	956		850		850		850	
0460 - Non-Consumable Supplies	1,565	-	-		-		-		-	
Total Object:	7,913	(1,445)	10,392		13,750		13,750		13,750	
0600 - Other Objects										
0641 - Professional Membership Dues	733	-	-		-		-		-	
0642 - Other Dues & Fees	144	129	129		-		-		-	
Total Object:	877	129	129		-		-		-	
Total Function:	2,442,457	1,926,369	2,402,140	20.50	1,547,001	13.00	1,547,001	13.00	1,547,001	13.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2130 - Health Services

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	237,371	235,055	117,373	2.00	285,565	4.00	285,565	4.00	285,565	4.00
0112 - Classified Salaries	38,549	72,474	40,702	1.00	182,776	5.50	182,776	5.50	182,776	5.50
0121 - Substitutes - Licensed Salaries	-	-	8,302		8,302		8,302		8,302	
0122 - Substitutes - Classified Salaries	-	-	882		882		882		882	
0123 - Temporary-Licensed	-	-	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	1,314	521	1,424		1,424		1,424		1,424	
0134 - Additional Pay - Classified	-	562	659		659		659		659	
Total Object:	277,235	308,613	174,323	3.00	484,589	9.50	484,589	9.50	484,589	9.50
0200 - Associated Payroll Costs										
0210 - PERS	70,435	69,662	38,944		58,332		58,332		58,332	
0213 - PERS UAL Contribution	14,931	22,781	12,552		33,920		33,920		33,920	
0220 - Social Security	20,452	22,699	13,719		37,070		37,070		37,070	
0231 - Workers Compensation	867	1,130	538		1,847		1,847		1,847	
0232 - Unemployment Compensation	-	-	63		170		170		170	
0241 - Medical Dental Insurance	93,820	62,568	51,338		194,686		194,686		194,686	
0270 - Post Retirement Health Benefit	-	19,309	-		-		-		-	
Total Object:	200,504	198,150	117,154		326,025		326,025		326,025	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	56,513	41,292	10,000		-		-		-	
0340 - Travel Expenses	-	-	-		2,150		2,150		2,150	
0341 - Travel, Local In District	9,693	10,000	-		7,850		7,850		7,850	
0390 - Other Gen Pro & Tech SVCS	59	-	-		-		-		-	
Total Object:	66,265	51,292	10,000		10,000		10,000		10,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	10,215	7,572	12,436		12,436		12,436		12,436	
Total Object:	10,215	7,572	12,436		12,436		12,436		12,436	
0600 - Other Objects										
0641 - Professional Membership Dues	1,057	917	2,205		2,205		2,205		2,205	
Total Object:	1,057	917	2,205		2,205		2,205		2,205	
Total Function:	555,276	566,544	316,118	3.00	835,255	9.50	835,255	9.50	835,255	9.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

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.

Major Object - Object	2019/20	2020/21	2021/22	2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries									
0111 - Licensed Salaries	334,708	232,547	252,499	174,238	2.00	174,238	2.00	174,238	2.00
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	192	2,293	1,898	1,898		1,898		1,898	
Total Object:	358,900	258,839	269,829	191,568	2.00	191,568	2.00	191,568	2.00
0200 - Associated Payroll Costs									
0210 - PERS	79,938	67,222	68,500	29,458		29,458		29,458	
0213 - PERS UAL Contribution	17,390	18,119	18,888	13,410		13,410		13,410	
0220 - Social Security	26,975	19,294	20,643	14,656		14,656		14,656	
0231 - Workers Compensation	1,064	855	801	731		731		731	
0232 - Unemployment Compensation	-	-	95	67		67		67	
0241 - Medical Dental Insurance	92,054	58,030	54,360	49,872		49,872		49,872	
Total Object:	217,420	163,520	163,287	108,194		108,194		108,194	
0300 - Purchased Services									
0319 - Other Instructional, Pro & Tech Svcs	-	-	4,000	4,000		4,000		4,000	
0340 - Travel Expenses	845	88	600	600		600		600	
0390 - Other Gen Pro & Tech SVCS	59	-	-	-		-		-	
Total Object:	904	88	4,600	4,600		4,600		4,600	
0400 - Supplies and Materials									
0411 - Varied - Other Supplies	4,264	803	5,270	5,270		5,270		5,270	
0470 - Computer Software	487	2,232	3,084	3,084		3,084		3,084	
Total Object:	4,752	3,035	8,354	8,354		8,354		8,354	
Total Function:	581,975	425,482	446,070	312,716	3.00	312,716	2.00	312,716	2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2150 - Speech Pathology & Audiology Services

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

Major Object - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	605,991	602,076	623,799	8.50	650,472	8.50	650,472	8.50	650,472	8.50
0121 - Substitutes - Licensed Salaries	5,486	-	24,341		24,341		24,341		24,341	
0123 - Temporary-Licensed	-	-	9,610		9,610		9,610		9,610	
0133 - Additional Pay - Licensed	1,564	3,916	5,175		5,175		5,175		5,175	
Total Object:	613,041	605,992	662,925	8.50	689,598	8.50	689,598	8.50	689,598	8.50
0200 - Associated Payroll Costs										
0210 - PERS	138,989	147,172	154,102		97,205		97,205		97,205	
0213 - PERS UAL Contribution	31,880	42,419	46,404		48,272		48,272		48,272	
0220 - Social Security	44,883	42,911	50,716		52,756		52,756		52,756	
0231 - Workers Compensation	1,825	2,035	1,966		2,628		2,628		2,628	
0232 - Unemployment Compensation	-	-	232		241		241		241	
0241 - Medical Dental Insurance	172,706	118,725	154,020		211,956		211,956		211,956	
0270 - Post Retirement Health Benefit	-	38,562	-		-		-		-	
Total Object:	390,283	391,824	407,440		413,058		413,058		413,058	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	-	22	-		500		500		500	
0322 - Repair and Maintenance Services	37	645	1,646		1,646		1,646		1,646	
0340 - Travel Expenses	149	-	403		-		-		-	
Total Object:	186	667	2,049		2,146		2,146		2,146	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	1,388	606	4,494		4,494		4,494		4,494	
0460 - Non-Consumable Supplies	-	1,670	2,748		2,748		2,748		2,748	
0470 - Computer Software	2,487	5,770	11,315		11,315		11,315		11,315	
Total Object:	3,875	8,045	18,557		18,557		18,557		18,557	
Total Function:	1,007,385	1,006,528	1,090,971	8.50	1,123,359	8.50	1,123,359	8.50	1,123,359	8.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2160 - Motor Team

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	53,911	58,362	62,517	1.00	153,789	2.00	153,789	2.00	153,789	2.00
0123 - Temporary-Licensed	998	-	15,705		15,705		15,705		15,705	
0133 - Additional Pay - Licensed	-	70	-		-		-		-	
Total Object:	54,909	58,432	78,222	1.00	169,494	2.00	169,494	2.00	169,494	2.00
0200 - Associated Payroll Costs										
0210 - PERS	13,564	14,685	18,864		26,295		26,295		26,295	
0213 - PERS UAL Contribution	2,928	4,145	5,530		11,951		11,951		11,951	
0220 - Social Security	4,260	4,530	6,043		13,061		13,061		13,061	
0231 - Workers Compensation	169	202	247		652		652		652	
0232 - Unemployment Compensation	-	-	27		59		59		59	
0241 - Medical Dental Insurance	17,886	17,933	18,120		49,872		49,872		49,872	
Total Object:	38,807	41,494	48,831		101,890		101,890		101,890	
0300 - Purchased Services										
0340 - Travel Expenses	1,099	541	2,762		2,762		2,762		2,762	
0341 - Travel, Local In District	780	780	780		1,248		1,248		1,248	
Total Object:	1,879	1,321	3,542		4,010		4,010		4,010	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	881	886	2,300		2,300		2,300		2,300	
0470 - Computer Software	62	229	-		-		-		-	
Total Object:	943	1,115	2,300		2,300		2,300		2,300	
Total Function:	96,538	102,362	132,895	1.00	277,694	2.00	277,694	2.00	277,694	2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2190 - Director of Student Support Services

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	85,439	99,611	94,726	2.00	102,451	2.00	102,451	2.00	102,451	2.00
0113 - Administrators	147,348	274,194	285,661	2.00	395,142	3.00	395,142	3.00	395,142	3.00
0122 - Substitutes - Classified Salaries	-	-	1,767		1,767		1,767		1,767	
0123 - Temporary-Licensed	-	-	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	
0133 - Additional Pay - Licensed	-	314	-		-		-		-	
0134 - Additional Pay - Classified	-	50	1,321		1,321		1,321		1,321	
Total Object:	232,787	374,169	387,347	4.00	504,553	5.00	504,553	5.00	504,553	5.00
0200 - Associated Payroll Costs										
0210 - PERS	65,085	107,319	98,513		71,255		71,255		71,255	
0213 - PERS UAL Contribution	12,769	26,864	27,785		36,075		36,075		36,075	
0220 - Social Security	16,898	27,808	30,367		39,423		39,423		39,423	
0231 - Workers Compensation	734	1,271	1,158		1,960		1,960		1,960	
0232 - Unemployment Compensation	-	-	139		180		180		180	
0241 - Medical Dental Insurance	49,321	85,012	79,091		153,093		153,093		153,093	
Total Object:	144,806	248,274	237,053		301,986		301,986		301,986	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	24,073	8,713	6,000		-		-		-	
0322 - Repair and Maintenance Services	1,614	949	4,098		4,098		4,098		4,098	
0340 - Travel Expenses	4,804	2,333	5,500		3,300		3,300		3,300	
0341 - Travel, Local In District	10,500	10,662	10,500		10,800		10,800		10,800	
0342 - Travel, Out of District	10,359	1,201	839		13,287		13,287		13,287	
0355 - Printing & Binding	869	-	374		500		500		500	
0382 - Legal Services	-	7,725	7,000		-		-		-	
0390 - Other Gen Pro & Tech SVCS	59	-	-		-		-		-	
0392 - Background/Helpcounter/Fingerprinting Fees	-	59	-		-		-		-	
Total Object:	52,277	31,642	34,311		31,985		31,985		31,985	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	10,105	474	12,658		9,309		9,309		9,309	
0440 - Periodicals	-	-	-		300		300		300	
0470 - Computer Software	6,843	5,393	5,116		5,633		5,633		5,633	
Total Object:	16,948	5,867	17,774		15,242		15,242		15,242	
0600 - Other Objects										
0641 - Professional Membership Dues	2,214	2,829	4,211		4,211		4,211		4,211	
0642 - Other Dues & Fees	-	3	-		-		-		-	
Total Object:	2,214	2,832	4,211		4,211		4,211		4,211	
Total Function:	449,032	662,783	680,696	4.00	857,977	5.00	857,977	5.00	857,977	5.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2210 - Improvement of Instruction Services

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

Major Object - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	95,160	25,927	49,541	0.55	194,781	2.05	194,781	2.05	194,781	2.05
0112 - Classified Salaries	47,306	38,896	49,182	1.00	51,653	1.00	51,653	1.00	51,653	1.00
0113 - Administrators	424,224	412,288	446,209	2.75	474,692	2.75	474,692	2.75	474,692	2.75
0121 - Substitutes - Licensed Salaries	13,811	947	1,389		-		-		-	
0122 - Substitutes - Classified Salaries	-	-	1,103		-		-		-	
0123 - Temporary-Licensed	1,200	175	548		-		-		-	
0124 - Temporary - Classified	-	-	1,297		-		-		-	
0131 - Extra Duty Compensation	-	1,467	-		-		-		-	
0132 - Classified Overtime	-	-	833		-		-		-	
0133 - Additional Pay - Licensed	131,795	104,898	238		9,600		9,600		9,600	
0134 - Additional Pay - Classified	264	2,819	825		-		-		-	
Total Object:	713,760	587,416	551,165	4.30	730,726	5.80	730,726	5.80	730,726	5.80
0200 - Associated Payroll Costs										
0210 - PERS	211,939	179,234	140,958		124,678		124,678		124,678	
0213 - PERS UAL Contribution	40,384	43,341	40,114		52,915		52,915		52,915	
0220 - Social Security	52,752	43,508	43,840		57,828		57,828		57,828	
0231 - Workers Compensation	2,173	1,998	1,669		2,875		2,875		2,875	
0232 - Unemployment Compensation	-	-	200		264		264		264	
0241 - Medical Dental Insurance	105,466	92,455	100,110		177,032		177,032		177,032	
0270 - Post Retirement Health Benefit	-	71	-		-		-		-	
Total Object:	412,713	360,606	326,891		415,592		415,592		415,592	
0300 - Purchased Services										
0312 - Instructional Program Improvement	4,414	2,560	5,000		-		-		-	
0319 - Other Instructional, Pro & Tech Svcs	8,400	1,938	80,000		-		-		-	
0322 - Repair and Maintenance Services	1,367	844	500		1,500		1,500		1,500	
0340 - Travel Expenses	68	1,125	4,800		8,725		8,725		8,725	
0341 - Travel, Local In District	33,962	25,169	34,425		25,700		25,700		25,700	
0342 - Travel, Out of District	3,647	-	-		10,000		10,000		10,000	
0353 - Postage	-	32	-		-		-		-	
0355 - Printing & Binding	-	-	1,000		-		-		-	
Total Object:	51,857	31,669	125,725		45,925		45,925		45,925	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	8,125	14,155	5,000		50,000		50,000		50,000	
0415 - Testing Materials	-	-	8,890		-		-		-	
0420 - Textbooks	-	61,158	-		487,000		487,000		487,000	
0421 - Textbooks - District	-	6,000	-		-		-		-	
0440 - Periodicals	158	613	-		-		-		-	
0470 - Computer Software	-	198,175	-		80,500		80,500		80,500	
Total Object:	8,283	280,102	13,890		617,500		617,500		617,500	
0600 - Other Objects										
0642 - Other Dues & Fees	750	35	-		-		-		-	
Total Object:	750	35	-		-		-		-	
Total Function:	1,187,363	1,259,827	1,017,671	4.30	1,809,743	5.80	1,809,743	5.80	1,809,743	5.80

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2218 - Professional Development - Classified

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

Major Object - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0312 - Instructional Program Improvement	5,259	99	10,000	20,000	20,000	20,000
0342 - Travel, Out of District	15	-	-	-	-	-
Total Object:	5,274	99	10,000	20,000	20,000	20,000
Total Function:	5,274	99	10,000	20,000	20,000	20,000

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2219 - Professional Development - Licensed

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

Major Object - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0121 - Substitutes - Licensed Salaries	17,006	1,893	32,234	15,653	15,653	15,653
0123 - Temporary-Licensed	-	-	-	13,500	13,500	13,500
Total Object:	17,006	1,893	32,234	29,153	29,153	29,153
0200 - Associated Payroll Costs						
0210 - PERS	2,698	432	8,784	4,877	4,877	4,877
0213 - PERS UAL Contribution	684	133	2,256	2,041	2,041	2,041
0220 - Social Security	1,301	145	2,466	2,230	2,230	2,230
0231 - Workers Compensation	55	7	129	117	117	117
0232 - Unemployment Compensation	-	-	11	10	10	10
Total Object:	4,738	717	13,646	9,275	9,275	9,275
0300 - Purchased Services						
0312 - Instructional Program Improvement	39,787	16,761	79,235	79,235	79,235	79,235
0319 - Other Instructional, Pro & Tech Svcs	-	(87)	888	-	-	-
0342 - Travel, Out of District	9,675	-	18,000	18,000	18,000	18,000
Total Object:	49,462	16,674	98,123	97,235	97,235	97,235
Total Function:	71,206	19,284	144,003	135,663	135,663	135,663

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2222 - Library/Media Center

Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials; and instruction of students in the use of media center materials and equipment, reading and research skills, digital citizenship, and support of all content area learning. This fund, in addition to the Student Investment Act, helps the District staff full-time Librarians.

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0111 - Licensed Salaries	422,692	121,308	472,658	5.50	534,574	6.00	534,574	6.00	534,574	6.00
0112 - Classified Salaries	303,357	299,773	353,224	11.75	342,553	10.25	342,553	10.25	342,553	10.25
0121 - Substitutes - Licensed Salaries	2,067	6,896	15,864		15,864		15,864		15,864	
0122 - Substitutes - Classified Salaries	12,382	1,320	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	-	25	7,344		7,344		7,344		7,344	
0133 - Additional Pay - Licensed	882	2,623	2,549		2,549		2,549		2,549	
0134 - Additional Pay - Classified	1,179	5,904	7,270		7,270		7,270		7,270	
Total Object:	742,560	437,850	885,932	17.25	937,177	16.25	937,177	16.25	937,177	16.25
0200 - Associated Payroll Costs										
0210 - PERS	193,896	115,218	211,874		135,375		135,375		135,375	
0213 - PERS UAL Contribution	38,825	30,650	62,015		65,605		65,605		65,605	
0220 - Social Security	53,654	30,300	67,775		71,695		71,695		71,695	
0231 - Workers Compensation	2,316	1,573	2,635		3,574		3,574		3,574	
0232 - Unemployment Compensation	-	-	314		332		332		332	
0241 - Medical Dental Insurance	221,109	161,493	246,218		326,557		326,557		326,557	
Total Object:	509,799	339,234	590,831		603,138		603,138		603,138	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	-	(5)	123		100		100		100	
Total Object:	-	(5)	123		100		100		100	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	8,870	422	8,484		6,900		6,900		6,900	
0430 - Library Books	57,011	3,440	32,344		56,030		56,030		56,030	
0440 - Periodicals	2,188	10	2,635		2,800		2,800		2,800	
0460 - Non-Consumable Supplies	-	-	-		250		250		250	
0470 - Computer Software	1,005	58	2,610		500		500		500	
Total Object:	69,073	3,930	46,073		66,480		66,480		66,480	
Total Function:	1,321,433	781,008	1,522,959	17.25	1,606,895	16.25	1,606,895	16.25	1,606,895	16.25

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2223 - Multimedia Services

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0322 - Repair and Maintenance Services	4,029	1,077	3,112	6,215	6,215	6,215
Total Object:	4,029	1,077	3,112	6,215	6,215	6,215
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	11,091	7,201	8,695	9,850	9,850	9,850
0430 - Library Books	-	192	-	-	-	-
0460 - Non-Consumable Supplies	2,498	1,952	800	2,000	2,000	2,000
0470 - Computer Software	2,000	148	2,281	2,150	2,150	2,150
0480 - Computer Hardware	2,188	-	5,000	500	500	500
Total Object:	17,777	9,493	16,776	14,500	14,500	14,500
Total Function:	21,806	10,570	19,888	20,715	20,715	20,715

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2230 - Assessment and Testing

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.

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0400 - Supplies and Materials						
0415 - Testing Materials	105,580	102,128	150,000	150,000	150,000	150,000
<i>Total Object:</i>	<i>105,580</i>	<i>102,128</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>
<i>Total Function:</i>	<i>105,580</i>	<i>102,128</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2240 - Instructional Staff Development

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0200 - Associated Payroll Costs						
0249 - Tuition Reimbursement	360,961	340,708	363,800	414,000	414,000	414,000
Total Object:	360,961	340,708	363,800	414,000	414,000	414,000
Total Function:	360,961	340,708	363,800	414,000	414,000	414,000

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2310 - Board of Education

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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0134 - Additional Pay - Classified	1,890	-	27,575	-	-	-
Total Object:	1,890	-	27,575	-	-	-
0200 - Associated Payroll Costs						
0210 - PERS	293	-	7,514	-	-	-
0213 - PERS UAL Contribution	122	-	1,930	-	-	-
0220 - Social Security	145	-	2,109	-	-	-
0231 - Workers Compensation	6	-	110	-	-	-
0232 - Unemployment Compensation	-	-	10	-	-	-
Total Object:	566	-	11,673	-	-	-
0300 - Purchased Services						
0318 - Prof. & Improvement Costs Non-Instructional	1,500	220	5,000	2,500	2,500	2,500
0319 - Other Instructional, Pro & Tech Svcs	850	4,529	5,000	2,500	2,500	2,500
0342 - Travel, Out of District	682	-	1,500	1,500	1,500	1,500
0354 - Advertising	4,389	4,218	-	-	-	-
0355 - Printing & Binding	464	1,098	1,000	500	500	500
0381 - Audit Services	51,650	40,455	41,500	45,000	45,000	45,000
0382 - Legal Services	60,257	104,259	69,000	172,450	172,450	172,450
0388 - Election Services	17,208	6,861	4,000	4,000	4,000	4,000
0390 - Other Gen Pro & Tech SVCS	25	379	-	500	500	500
Total Object:	137,025	162,019	127,000	228,950	228,950	228,950
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	16,121	4,143	2,500	3,000	3,000	3,000
0440 - Periodicals	3,088	-	2,000	-	-	-
0470 - Computer Software	-	2,083	5,225	-	-	-
Total Object:	19,209	6,226	9,725	3,000	3,000	3,000
0600 - Other Objects						
0641 - Professional Membership Dues	21,000	15,022	25,000	5,000	5,000	5,000
0642 - Other Dues & Fees	480	-	-	25,000	25,000	25,000
Total Object:	21,480	15,022	25,000	30,000	30,000	30,000
Total Function:	180,170	183,268	200,973	261,950	261,950	261,950

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2320 - Executive Administration

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

Major Object - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	69,949	73,306	76,238	1.00	80,051	1.00	80,051	1.00	80,051	1.00
0113 - Administrators	191,358	198,205	187,149	1.00	196,406	1.00	196,406	1.00	196,406	1.00
0134 - Additional Pay - Classified	8,400	8,400	-		-		-		-	
Total Object:	269,707	279,911	263,387	2.00	276,457	2.00	276,457	2.00	276,457	2.00
0200 - Associated Payroll Costs										
0210 - PERS	84,242	87,327	72,955		48,258		48,258		48,258	
0213 - PERS UAL Contribution	14,593	20,208	19,529		20,192		20,192		20,192	
0220 - Social Security	17,115	18,041	21,342		22,067		22,067		22,067	
0231 - Workers Compensation	798	926	809		1,096		1,096		1,096	
0232 - Unemployment Compensation	-	-	98		101		101		101	
0241 - Medical Dental Insurance	54,642	57,218	57,412		78,987		78,987		78,987	
Total Object:	171,389	183,720	172,145		170,701		170,701		170,701	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	6,039	1,084	1,500		5,000		5,000		5,000	
0319 - Other Instructional, Pro & Tech Svcs	-	-	-		15,000		15,000		15,000	
0322 - Repair and Maintenance Services	1,367	844	1,500		500		500		500	
0324 - Rentals	-	-	-		15,000		15,000		15,000	
0340 - Travel Expenses	175	229	1,000		3,600		3,600		3,600	
0341 - Travel, Local In District	15,600	15,600	-		12,000		12,000		12,000	
0342 - Travel, Out of District	1,395	99	-		-		-		-	
0354 - Advertising	150	-	-		-		-		-	
0355 - Printing & Binding	2,515	-	2,500		1,000		1,000		1,000	
0390 - Other Gen Pro & Tech SVCS	5,000	10,450	15,000		1,000		1,000		1,000	
Total Object:	32,240	28,306	21,500		53,100		53,100		53,100	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	57,471	20,873	43,000		25,000		25,000		25,000	
0420 - Textbooks	-	-	-		25,000		25,000		25,000	
0440 - Periodicals	10,147	328	9,600		1,500		1,500		1,500	
Total Object:	67,618	21,201	52,600		51,500		51,500		51,500	
0600 - Other Objects										
0641 - Professional Membership Dues	2,001	23,346	23,300		16,224		16,224		16,224	
0642 - Other Dues & Fees	878	878	597		1,600		1,600		1,600	
Total Object:	2,879	24,224	23,897		17,824		17,824		17,824	
Total Function:	543,832	537,362	533,529	2.00	569,582	2.00	569,582	2.00	569,582	2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2410 - Office of The Principal

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. 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	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	812,943	799,994	772,133	20.45	937,862	22.81	937,862	22.81	937,862	22.81
0113 - Administrators	3,267,518	3,439,866	3,464,850	26.00	3,710,001	26.50	3,710,001	26.50	3,710,001	26.50
0121 - Substitutes - Licensed Salaries	12,136	-	-		-		-		-	
0122 - Substitutes - Classified Salaries	7,462	23	20,919		20,919		20,919		20,919	
0124 - Temporary - Classified	-	980	24,595		24,595		24,595		24,595	
0132 - Classified Overtime	1,245	648	15,799		15,799		15,799		15,799	
0133 - Additional Pay - Licensed	220	150	-		-		-		-	
0134 - Additional Pay - Classified	2,214	5,203	15,633		15,633		15,633		15,633	
Total Object:	4,103,738	4,246,865	4,313,929	46.45	4,724,809	49.31	4,724,809	49.31	4,724,809	49.31
0200 - Associated Payroll Costs										
0210 - PERS	1,109,043	1,167,276	1,062,927		706,332		706,332		706,332	
0213 - PERS UAL Contribution	219,458	304,565	307,716		336,709		336,709		336,709	
0220 - Social Security	315,662	327,355	336,294		367,967		367,967		367,967	
0231 - Workers Compensation	12,433	14,374	13,557		19,175		19,175		19,175	
0232 - Unemployment Compensation	-	-	1,531		1,684		1,684		1,684	
0241 - Medical Dental Insurance	985,551	1,027,775	993,980		1,435,876		1,435,876		1,435,876	
Total Object:	2,642,146	2,841,344	2,716,005		2,867,743		2,867,743		2,867,743	
0300 - Purchased Services										
0312 - Instructional Program Improvement	5,195	1,877	1,500		10,000		10,000		10,000	
0319 - Other Instructional, Pro & Tech Svcs	13,499	7,324	45,108		73,451		73,451		73,451	
0322 - Repair and Maintenance Services	374	634	-		600		600		600	
0324 - Rentals	-	-	159		-		-		-	
0340 - Travel Expenses	5,143	6,627	7,119		9,600		9,600		9,600	
0341 - Travel, Local In District	81,869	84,459	9,052		85,320		85,320		85,320	
0342 - Travel, Out of District	1,964	1,504	3,083		-		-		-	
0353 - Postage	154	336	400		400		400		400	
0355 - Printing & Binding	332	502	115		-		-		-	
0390 - Other Gen Pro & Tech SVCS	787	969	242		-		-		-	
Total Object:	109,316	104,232	66,778		179,371		179,371		179,371	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	65,554	76,332	102,679		80,600		80,600		80,600	
0420 - Textbooks	-	-	-		800		800		800	
0440 - Periodicals	467	147	-		-		-		-	
0460 - Non-Consumable Supplies	8,412	15,277	2,559		-		-		-	
0470 - Computer Software	825	5,849	2,640		-		-		-	
0480 - Computer Hardware	2,766	654	1,000		-		-		-	
Total Object:	78,024	98,259	108,878		81,400		81,400		81,400	
0600 - Other Objects										
0641 - Professional Membership Dues	1,714	2,197	1,641		2,839		2,839		2,839	
0642 - Other Dues & Fees	4,369	2,400	2,667		250		250		250	
Total Object:	6,083	4,597	4,308		3,089		3,089		3,089	
Total Function:	6,939,307	7,295,297	7,209,898	46.45	7,856,412	49.31	7,856,412	49.31	7,856,412	49.31

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2510 - Direction of Business Support Services

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0114 - Managerial-Classified	135,473	140,832	146,917	1.00	-		-		-	
0134 - Additional Pay - Classified	575	-	-		-		-		-	
Total Object:	136,048	140,832	146,917	1.00	-		-		-	
0200 - Associated Payroll Costs										
0210 - PERS	42,109	44,418	39,988		-		-		-	
0213 - PERS UAL Contribution	7,270	10,278	10,704		-		-		-	
0220 - Social Security	10,614	10,898	11,698		-		-		-	
0231 - Workers Compensation	412	471	443		-		-		-	
0232 - Unemployment Compensation	-	-	54		-		-		-	
0241 - Medical Dental Insurance	25,112	27,833	28,328		-		-		-	
Total Object:	85,518	93,898	91,215		-		-		-	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	1,700	-	3,468		-		-		-	
0341 - Travel, Local In District	3,300	6,000	9,000		-		-		-	
0342 - Travel, Out of District	1,198	-	5,895		-		-		-	
0354 - Advertising	-	402	-		-		-		-	
0390 - Other Gen Pro & Tech SVCS	-	-	6,885		-		-		-	
Total Object:	6,198	6,402	25,248		-		-		-	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	82	-	-		-		-		-	
0460 - Non-Consumable Supplies	60	-	2,550		-		-		-	
Total Object:	142	-	2,550		-		-		-	
0600 - Other Objects										
0641 - Professional Membership Dues	-	500	1,500		-		-		-	
0642 - Other Dues & Fees	961	1,780	3,570		-		-		-	
0651 - Liability Insurance	(2,500)	-	-		-		-		-	
Total Object:	(1,539)	2,280	5,070		-		-		-	
Total Function:	226,367	243,412	271,000	1.00	-		-		-	

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2520 - Fiscal Services

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

Major Object - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	267,794	222,360	243,931	4.00	387,499	6.00	387,499	6.00	387,499	6.00
0114 - Managerial-Classified	84,609	69,786	70,000	1.00	237,806	2.00	237,806	2.00	237,806	2.00
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	-	34	2,669		2,669		2,669		2,669	
0134 - Additional Pay - Classified	-	-	2,641		2,641		2,641		2,641	
Total Object:	352,403	292,180	326,930	5.00	638,304	8.00	638,304	8.00	638,304	8.00
0200 - Associated Payroll Costs										
0210 - PERS	78,545	79,153	77,795		77,877		77,877		77,877	
0213 - PERS UAL Contribution	18,442	20,861	22,885		45,101		45,101		45,101	
0220 - Social Security	27,039	22,469	25,010		49,289		49,289		49,289	
0231 - Workers Compensation	1,104	1,031	961		2,450		2,450		2,450	
0232 - Unemployment Compensation	-	-	116		227		227		227	
0241 - Medical Dental Insurance	134,656	107,638	94,163		293,760		293,760		293,760	
Total Object:	259,785	231,152	220,930		468,704		468,704		468,704	
0300 - Purchased Services										
0316 - Data Processing Services	550	550	1,100		1,100		1,100		1,100	
0318 - Prof. & Improvement Costs Non-Instructional	-	2,320	5,000		7,500		7,500		7,500	
0319 - Other Instructional, Pro & Tech Svcs	110	4,374	25,500		25,500		25,500		25,500	
0322 - Repair and Maintenance Services	4,779	3,435	6,630		6,630		6,630		6,630	
0340 - Travel Expenses	919	200	3,060		-		-		-	
0341 - Travel, Local In District	1,500	30	-		6,000		6,000		6,000	
0342 - Travel, Out of District	-	234	-		6,072		6,072		6,072	
0355 - Printing & Binding	878	752	1,530		1,062		1,062		1,062	
0390 - Other Gen Pro & Tech SVCS	31,755	2,000	35,700		50,700		50,700		50,700	
Total Object:	40,491	13,894	78,520		104,564		104,564		104,564	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	5,851	3,427	11,120		7,620		7,620		7,620	
0460 - Non-Consumable Supplies	8,107	2,911	10,200		12,750		12,750		12,750	
0470 - Computer Software	51,104	8,969	2,500		32,028		32,028		32,028	
0480 - Computer Hardware	688	2,629	-		2,629		2,629		2,629	
Total Object:	65,749	17,935	23,820		55,027		55,027		55,027	
0600 - Other Objects										
0641 - Professional Membership Dues	3,195	200	2,550		4,050		4,050		4,050	
0642 - Other Dues & Fees	85,061	34,217	67,196		63,757		63,757		63,757	
0651 - Liability Insurance	481,492	608,115	1,129,916		1,104,586		1,104,586		1,104,586	
0655 - Judgements and Settlements Against The Dist	-	-	-		5,000		5,000		5,000	
Total Object:	569,748	642,532	1,199,662		1,177,393		1,177,393		1,177,393	
Total Function:	1,288,176	1,197,694	1,849,862	5.00	2,443,992	8.00	2,443,992	8.00	2,443,992	8.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2541 - Service Area: Direction, Operations & Maintenance

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0112 - Classified Salaries	60,123	111,279	116,164 2.00	77,479 1.50	77,479 1.50	77,479 1.50
0114 - Managerial-Classified	284,775	287,483	300,483 2.50	344,639 2.80	344,639 2.80	344,639 2.80
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	897	705	659	659	659	659
Total Object:	345,794	399,467	419,891 4.50	425,362 4.30	425,362 4.30	425,362 4.30
0200 - Associated Payroll Costs						
0210 - PERS	115,621	124,044	113,780	71,642	71,642	71,642
0213 - PERS UAL Contribution	20,163	29,222	30,652	31,036	31,036	31,036
0220 - Social Security	28,803	31,024	33,498	33,917	33,917	33,917
0231 - Workers Compensation	1,131	1,381	1,274	3,899	3,899	3,899
0232 - Unemployment Compensation	-	-	154	155	155	155
0241 - Medical Dental Insurance	85,454	102,349	106,327	136,540	136,540	136,540
Total Object:	251,171	288,020	285,685	277,189	277,189	277,189
0300 - Purchased Services						
0322 - Repair and Maintenance Services	948	544	547	1,000	1,000	1,000
0324 - Rentals	-	-	102	-	-	-
0340 - Travel Expenses	-	-	-	12,852	12,852	12,852
0341 - Travel, Local In District	31,973	18,000	30,852	18,000	18,000	18,000
0342 - Travel, Out of District	1,495	300	733	389	389	389
0390 - Other Gen Pro & Tech SVCS	-	-	21,363	-	-	-
Total Object:	34,415	18,844	53,597	32,241	32,241	32,241
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	368	5,901	2,110	2,110	2,110	2,110
0440 - Periodicals	378	369	516	-	-	-
Total Object:	746	6,270	2,626	2,110	2,110	2,110
0600 - Other Objects						
0641 - Professional Membership Dues	105	385	409	500	500	500
Total Object:	105	385	409	500	500	500
Total Function:	632,232	712,986	762,208 4.50	737,402 4.30	737,402 4.30	737,402 4.30

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2542 - Care and Upkeep of Buildings Services

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	2,003,618	1,952,320	1,976,235	46.50	2,430,779	52.00	2,430,779	52.00	2,430,779	52.00
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	111,141	15,541	31,694		31,694		31,694		31,694	
0134 - Additional Pay - Classified	45,747	15,791	31,361		31,361		31,361		31,361	
Total Object:	2,160,307	1,983,652	2,130,572	46.50	2,585,116	52.00	2,585,116	52.00	2,585,116	52.00
0200 - Associated Payroll Costs										
0210 - PERS	543,696	520,247	511,002		350,913		350,913		350,913	
0213 - PERS UAL Contribution	111,964	142,177	149,142		180,957		180,957		180,957	
0220 - Social Security	158,818	150,654	162,987		197,769		197,769		197,769	
0231 - Workers Compensation	41,428	49,028	49,032		63,979		63,979		63,979	
0232 - Unemployment Compensation	-	-	743		905		905		905	
0241 - Medical Dental Insurance	672,145	686,674	702,057		899,903		899,903		899,903	
Total Object:	1,528,051	1,548,780	1,574,963		1,694,426		1,694,426		1,694,426	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	185,818	194,676	268,602		268,602		268,602		268,602	
0324 - Rentals	132,647	132,050	167,065		169,986		169,986		169,986	
0325 - Electricity	1,033,500	1,009,798	1,167,946		1,313,327		1,313,327		1,313,327	
0326 - Heating/Cooling Fuel	305,727	379,180	385,842		418,817		418,817		418,817	
0327 - Water & Sewage	414,568	285,200	439,457		454,941		454,941		454,941	
0328 - Garbage	59,449	32,105	53,877		69,654		69,654		69,654	
0340 - Travel Expenses	-	-	122		960		960		960	
0341 - Travel, Local In District	629	306	379		-		-		-	
0351 - Telephone	15,468	11,603	15,877		-		-		-	
0389 - Other Non-Instructional Prof. & Technical Se	1,744	2,549	1,507		2,318		2,318		2,318	
0390 - Other Gen Pro & Tech SVCS	371,415	301,452	372,382		301,551		301,551		301,551	
Total Object:	2,520,964	2,348,919	2,873,056		3,000,156		3,000,156		3,000,156	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	243,229	200,084	188,648		205,152		205,152		205,152	
0414 - Maintenance Supplies	231,837	178,085	224,283		248,264		248,264		248,264	
0460 - Non-Consumable Supplies	32,651	9,766	38,348		84,757		84,757		84,757	
0470 - Computer Software	6,923	10,269	15,581		10,275		10,275		10,275	
Total Object:	514,639	398,205	466,860		548,448		548,448		548,448	
Total Function:	6,723,961	6,279,555	7,045,451	46.50	7,828,146	52.00	7,828,146	52.00	7,828,146	52.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2543 - Care and Upkeep of Grounds

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0318 - Prof. & Improvement Costs Non-Instructional	58	-	-	-	-	-
0322 - Repair and Maintenance Services	28,417	66,552	29,196	66,552	66,552	66,552
0324 - Rentals	-	4,138	784	4,138	4,138	4,138
0340 - Travel Expenses	-	-	-	150	150	150
0341 - Travel, Local In District	1,798	2,203	2,785	-	-	-
0342 - Travel, Out of District	506	-	337	-	-	-
0390 - Other Gen Pro & Tech SVCS	119,423	183,616	78,331	140,000	140,000	140,000
Total Object:	150,202	256,509	111,433	210,840	210,840	210,840
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	12,232	5,356	15,801	24,457	24,457	24,457
0414 - Maintenance Supplies	20,536	34,358	38,555	35,714	35,714	35,714
0460 - Non-Consumable Supplies	2,802	990	9,038	8,000	8,000	8,000
Total Object:	35,570	40,703	63,394	68,171	68,171	68,171
0600 - Other Objects						
0642 - Other Dues & Fees	720	200	569	600	600	600
Total Object:	720	200	569	600	600	600
Total Function:	186,492	297,412	175,396	279,611	279,611	279,611

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2544 - Maintenance (District Wide)

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

Major Object - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	1,290,866	1,214,467	1,149,373	19.39	1,572,151	22.00	1,572,151	22.00	1,572,151	22.00
0122 - Substitutes - Classified Salaries	-	-	16,783		16,783		16,783		16,783	
0124 - Temporary - Classified	-	17,485	19,735		19,735		19,735		19,735	
0132 - Classified Overtime	60,090	47,216	12,678		12,678		12,678		12,678	
0134 - Additional Pay - Classified	60,039	39,262	12,544		12,544		12,544		12,544	
Total Object:	1,410,995	1,318,430	1,211,113	19.39	1,633,891	22.00	1,633,891	22.00	1,633,891	22.00
0200 - Associated Payroll Costs										
0210 - PERS	366,310	339,278	288,568		229,743		229,743		229,743	
0213 - PERS UAL Contribution	74,093	92,636	84,778		114,375		114,375		114,375	
0220 - Social Security	103,891	98,466	92,653		124,994		124,994		124,994	
0231 - Workers Compensation	26,850	30,982	26,537		40,712		40,712		40,712	
0232 - Unemployment Compensation	-	-	420		568		568		568	
0241 - Medical Dental Insurance	296,718	281,875	281,830		380,727		380,727		380,727	
Total Object:	867,863	843,238	774,786		891,119		891,119		891,119	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	1,828	1,999	1,271		1,800		1,800		1,800	
0322 - Repair and Maintenance Services	227	660	680		800		800		800	
0340 - Travel Expenses	-	-	-		200		200		200	
0341 - Travel, Local In District	21	185	198		-		-		-	
0342 - Travel, Out of District	1,790	-	564		500		500		500	
0351 - Telephone	9,877	10,950	11,226		-		-		-	
0390 - Other Gen Pro & Tech SVCS	2,555	3,670	4,703		-		-		-	
Total Object:	16,299	17,464	18,642		3,300		3,300		3,300	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	753	-	584		-		-		-	
0414 - Maintenance Supplies	2,194	16,492	13,741		9,600		9,600		9,600	
0460 - Non-Consumable Supplies	-	-	813		-		-		-	
0470 - Computer Software	350	350	244		-		-		-	
Total Object:	3,297	16,842	15,382		9,600		9,600		9,600	
0600 - Other Objects										
0642 - Other Dues & Fees	425	-	188		350		350		350	
Total Object:	425	-	188		350		350		350	
Total Function:	2,298,878	2,195,974	2,020,111	19.39	2,538,260	22.00	2,538,260	22.00	2,538,260	22.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2545 - Care and Upkeep of Vehicles

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

Major Object - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0322 - Repair and Maintenance Services	34,361	59,966	43,247	51,607	51,607	51,607
0324 - Rentals	318	-	240	600	600	600
0390 - Other Gen Pro & Tech SVCS	1,272	684	1,024	-	-	-
Total Object:	35,951	60,650	44,511	52,207	52,207	52,207
0400 - Supplies and Materials						
0411 - Varied - Other Supplies	63,894	69,053	75,657	90,000	90,000	90,000
0414 - Maintenance Supplies	7,084	2,387	5,899	2,500	2,500	2,500
Total Object:	70,978	71,440	81,556	92,500	92,500	92,500
0500 - Capital Outlay						
0542 - Replacement Equipment	-	-	28,278	150,000	150,000	150,000
Total Object:	-	-	28,278	150,000	150,000	150,000
Total Function:	106,929	132,090	154,345	294,707	294,707	294,707

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2546 - Security Services (Buildings)

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

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0390 - Other Gen Pro & Tech SVCS	170,920	43,298	170,000	174,250	174,250	174,250
<i>Total Object:</i>	<i>170,920</i>	<i>43,298</i>	<i>170,000</i>	<i>174,250</i>	<i>174,250</i>	<i>174,250</i>
<i>Total Function:</i>	<i>170,920</i>	<i>43,298</i>	<i>170,000</i>	<i>174,250</i>	<i>174,250</i>	<i>174,250</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2552 - Vehicle Operation Services

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	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0321 - Cleaning Services	-	6,646	-	-	-	-
0331 - SSF Reimbursable Student Transportation	3,043,359	4,517,835	3,941,590	4,360,581	4,360,581	4,360,581
0334 - Outdoor School Transportation	-	-	15,606	17,265	17,265	17,265
0336 - Athletics & Activities Transportation	125,792	118,220	179,617	198,710	198,710	198,710
0338 - Field Trips	130,305	20,155	312,036	345,201	345,201	345,201
0385 - Management Services	-	-	43,406	48,020	48,020	48,020
0392 - Background/Helpcounter/Fingerprinting Fees	-	826	-	-	-	-
Total Object:	3,299,455	4,663,682	4,492,255	4,969,777	4,969,777	4,969,777
Total Function:	3,299,455	4,663,682	4,492,255	4,969,777	4,969,777	4,969,777

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2558 - Special Education Transportation Services

Activities concerned with providing transportation to students served by special education who need specialized transportation. Funds First Student, Inc. to drive buses, provide attendant services, fuel, supplies, and equipment on dedicated special education routes. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort. Optional- for district use.

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0331 - SSF Reimbursable Student Transportation	928,434	495,616	1,559,763	1,725,566	1,725,566	1,725,566
Total Object:	928,434	495,616	1,559,763	1,725,566	1,725,566	1,725,566
Total Function:	928,434	495,616	1,559,763	1,725,566	1,725,566	1,725,566

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2573 - Warehousing and Distribution

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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	93,843	85,130	76,601	1.99	103,131	2.00	103,131	2.00	103,131	2.00
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	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:	97,276	85,130	83,101	1.99	109,631	2.00	109,631	2.00	109,631	2.00
0200 - Associated Payroll Costs										
0210 - PERS	19,297	20,965	19,420		14,969		14,969		14,969	
0213 - PERS UAL Contribution	4,979	5,918	5,817		7,674		7,674		7,674	
0220 - Social Security	7,539	6,900	6,357		8,386		8,386		8,386	
0231 - Workers Compensation	2,402	2,043	1,903		2,955		2,955		2,955	
0232 - Unemployment Compensation	-	-	29		38		38		38	
0241 - Medical Dental Insurance	21,903	24,787	30,196		34,612		34,612		34,612	
Total Object:	56,120	60,613	63,722		68,634		68,634		68,634	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	1,190	1,348	1,808		1,000		1,000		1,000	
0353 - Postage	37,852	50,867	60,567		60,000		60,000		60,000	
Total Object:	39,042	52,215	62,375		61,000		61,000		61,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	152	929	801		500		500		500	
Total Object:	152	929	801		500		500		500	
Total Function:	192,590	198,887	209,999	1.99	239,765	2.00	239,765	2.00	239,765	2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2620 - Planning, Research, Development & Evaluation Services

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

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services						
0390 - Other Gen Pro & Tech SVCS	-	4,130	-	-	-	-
Total Object:	-	4,130	-	-	-	-
Total Function:	-	4,130	-	-	-	-

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2630 - Information & Communication Services

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	96,266	85,355	-		61,950	1.00	61,950	1.00	61,950	1.00
0114 - Managerial-Classified	-	-	107,640	0.90	125,580	1.00	125,580	1.00	125,580	1.00
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:	96,266	85,355	110,884	0.90	190,774	2.00	190,774	2.00	190,774	2.00
0200 - Associated Payroll Costs										
0210 - PERS	21,452	27,067	27,066		27,400		27,400		27,400	
0213 - PERS UAL Contribution	5,153	7,640	8,182		14,195		14,195		14,195	
0220 - Social Security	7,713	8,350	8,941		15,512		15,512		15,512	
0231 - Workers Compensation	298	354	343		771		771		771	
0232 - Unemployment Compensation	-	-	41		71		71		71	
0241 - Medical Dental Insurance	23,247	23,086	23,477		78,987		78,987		78,987	
Total Object:	57,864	66,496	68,050		136,936		136,936		136,936	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	-	-	-		50,000		50,000		50,000	
0341 - Travel, Local In District	4,800	6,000	-		12,000		12,000		12,000	
0353 - Postage	470	-	-		-		-		-	
0354 - Advertising	-	300	2,500		25,000		25,000		25,000	
0355 - Printing & Binding	-	-	5,000		-		-		-	
Total Object:	5,270	6,300	7,500		87,000		87,000		87,000	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	4,153	3,965	2,500		3,000		3,000		3,000	
0470 - Computer Software	60	-	-		-		-		-	
0480 - Computer Hardware	-	-	-		5,000		5,000		5,000	
Total Object:	4,213	3,965	2,500		8,000		8,000		8,000	
0600 - Other Objects										
0642 - Other Dues & Fees	85	-	-		347		347		347	
Total Object:	85	-	-		347		347		347	
Total Function:	163,698	162,117	188,934	0.90	423,057	2.00	423,057	2.00	423,057	2.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2640 - Human Resources

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	178,006	166,695	173,247	3.00	263,368	4.00	263,368	4.00	263,368	4.00
0114 - Managerial-Classified	140,180	134,523	140,400	1.00	152,250	1.00	152,250	1.00	152,250	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:	319,113	301,218	323,392	4.00	425,363	5.00	425,363	5.00	425,363	5.00
0200 - Associated Payroll Costs										
0210 - PERS	73,888	66,018	74,109		49,266		49,266		49,266	
0213 - PERS UAL Contribution	17,182	21,506	23,057		30,195		30,195		30,195	
0220 - Social Security	24,274	23,250	25,199		32,998		32,998		32,998	
0231 - Workers Compensation	972	1,024	967		1,640		1,640		1,640	
0232 - Unemployment Compensation	46,579	81,731	115		151		151		151	
0241 - Medical Dental Insurance	81,442	89,104	106,971		175,280		175,280		175,280	
Total Object:	244,336	282,632	230,418		289,530		289,530		289,530	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	46,627	57,276	65,000		62,465		62,465		62,465	
0322 - Repair and Maintenance Services	1,554	844	1,469		1,640		1,640		1,640	
0340 - Travel Expenses	53	772	200		2,000		2,000		2,000	
0341 - Travel, Local In District	9,275	6,043	7,000		6,000		6,000		6,000	
0342 - Travel, Out of District	(54)	-	600		-		-		-	
0354 - Advertising	3,194	1,945	2,500		2,500		2,500		2,500	
0355 - Printing & Binding	1,223	3,408	3,500		7,000		7,000		7,000	
0390 - Other Gen Pro & Tech SVCS	(2,412)	-	-		-		-		-	
0392 - Background/Helpcounter/Fingerprinting Fees	22,095	4,765	25,000		25,000		25,000		25,000	
Total Object:	81,553	75,053	105,269		106,605		106,605		106,605	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	9,502	6,591	12,500		12,500		12,500		12,500	
0440 - Periodicals	-	-	500		-		-		-	
0470 - Computer Software	-	-	-		2,838		2,838		2,838	
Total Object:	9,502	6,591	13,000		15,338		15,338		15,338	
0600 - Other Objects										
0641 - Professional Membership Dues	330	724	1,000		1,500		1,500		1,500	
Total Object:	330	724	1,000		1,500		1,500		1,500	
Total Function:	654,835	666,218	673,079	4.00	838,336	5.00	838,336	5.00	838,336	5.00

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2660 - Technology Services

Activities concerned with aspects of technology that involve district-wide computing and data management. Support services, shared with the Clackamas ESD, are provided for the major integrated systems of student 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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0100 - Salaries										
0112 - Classified Salaries	511,082	458,972	533,569	9.95	614,564	10.30	614,564	10.30	614,564	10.30
0114 - Managerial-Classified	82,277	117,326	158,804	1.30	173,082	1.30	173,082	1.30	173,082	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	2,261	457	8,005		8,005		8,005		8,005	
0134 - Additional Pay - Classified	2,090	4,134	7,921		7,921		7,921		7,921	
Total Object:	597,710	580,889	731,358	11.25	826,631	11.60	826,631	11.60	826,631	11.60
0200 - Associated Payroll Costs										
0210 - PERS	180,182	167,360	180,169		122,819		122,819		122,819	
0213 - PERS UAL Contribution	36,043	46,694	53,198		59,822		59,822		59,822	
0220 - Social Security	51,497	50,120	58,139		65,376		65,376		65,376	
0231 - Workers Compensation	2,055	2,259	2,247		3,256		3,256		3,256	
0232 - Unemployment Compensation	-	-	269		300		300		300	
0241 - Medical Dental Insurance	150,354	152,154	213,185		293,934		293,934		293,934	
Total Object:	420,130	418,586	507,207		545,507		545,507		545,507	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instructional	90	750	-		-		-		-	
0319 - Other Instructional, Pro & Tech Svcs	12,740	9,376	13,000		9,982		9,982		9,982	
0322 - Repair and Maintenance Services	29,274	16,487	19,418		19,418		19,418		19,418	
0341 - Travel, Local In District	23,893	18,491	18,040		18,100		18,100		18,100	
0342 - Travel, Out of District	223	-	-		510		510		510	
0351 - Telephone	233,570	242,199	323,989		297,573		297,573		297,573	
0355 - Printing & Binding	5,762	6,582	6,000		6,000		6,000		6,000	
Total Object:	305,550	293,884	380,447		351,583		351,583		351,583	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	9,235	2,218	5,747		4,000		4,000		4,000	
0470 - Computer Software	413,600	441,266	559,074		885,574		885,574		885,574	
0480 - Computer Hardware	8,821	752	5,000		-		-		-	
Total Object:	431,657	444,236	569,821		889,574		889,574		889,574	
0600 - Other Objects										
0641 - Professional Membership Dues	865	-	1,000		1,000		1,000		1,000	
0642 - Other Dues & Fees	2,856	3,054	300		300		300		300	
Total Object:	3,721	3,054	1,300		1,300		1,300		1,300	
Total Function:	1,758,769	1,740,649	2,190,133	11.25	2,614,595	11.60	2,614,595	11.60	2,614,595	11.60

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2680 - Interpretation and Translation Services

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	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0124 - Temporary - Classified	1,173	1,453	5,152	3,000	3,000	3,000
0133 - Additional Pay - Licensed	1,013	166	-	-	-	-
0134 - Additional Pay - Classified	8,074	9,910	6,582	10,000	10,000	10,000
Total Object:	10,259	11,529	11,734	13,000	13,000	13,000
0200 - Associated Payroll Costs						
0210 - PERS	1,994	2,054	3,198	2,175	2,175	2,175
0213 - PERS UAL Contribution	516	807	821	910	910	910
0220 - Social Security	760	844	898	995	995	995
0231 - Workers Compensation	33	42	47	52	52	52
0232 - Unemployment Compensation	-	-	4	5	5	5
0241 - Medical Dental Insurance	-	567	-	-	-	-
Total Object:	3,304	4,315	4,968	4,137	4,137	4,137
0300 - Purchased Services						
0319 - Other Instructional, Pro & Tech Svcs	5,149	11,405	20,600	15,000	15,000	15,000
Total Object:	5,149	11,405	20,600	15,000	15,000	15,000
Total Function:	18,711	27,249	37,302	32,137	32,137	32,137

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

2700 - Supplemental Retirement Services

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0100 - Salaries						
0116 - Supplemental Retirement Stipends	397,060	347,465	351,375	351,375	351,375	351,375
Total Object:	397,060	347,465	351,375	351,375	351,375	351,375
0200 - Associated Payroll Costs						
0213 - PERS UAL Contribution	175	97	-	-	-	-
0220 - Social Security	30,365	26,423	26,880	26,880	26,880	26,880
0241 - Medical Dental Insurance	617	1	-	-	-	-
0270 - Post Retirement Health Benefit	760,884	887,726	724,304	724,304	724,304	724,304
Total Object:	792,041	914,246	751,184	751,184	751,184	751,184
Total Function:	1,189,101	1,261,711	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

3310 - Direction of Community Services

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

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed		2022/23 Approved		2022/23 Adopted		
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	-	-	-		77,479	1.50	77,479	1.50	77,479	1.50
0114 - Managerial-Classified	-	-	-		68,250	1.00	68,250	1.00	68,250	1.00
Total Object:	-	-	-		145,729	2.50	145,729	2.50	145,729	2.50
0200 - Associated Payroll Costs										
0210 - PERS	-	-	-		19,817		19,817		19,817	
0213 - PERS UAL Contribution	-	-	-		10,307		10,307		10,307	
0220 - Social Security	-	-	-		11,263		11,263		11,263	
0231 - Workers Compensation	-	-	-		559		559		559	
0232 - Unemployment Compensation	-	-	-		51		51		51	
0241 - Medical Dental Insurance	-	-	-		65,453		65,453		65,453	
Total Object:	-	-	-		107,450		107,450		107,450	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	-	-	-		340		340		340	
0341 - Travel, Local In District	-	-	-		1,500		1,500		1,500	
Total Object:	-	-	-		1,840		1,840		1,840	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	-	-	-		1,000		1,000		1,000	
0470 - Computer Software	-	-	-		20,000		20,000		20,000	
Total Object:	-	-	-		21,000		21,000		21,000	
Total Function:	-	-	-		276,019	2.50	276,019	2.50	276,019	2.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

3360 - Family Empowerment Center

The Family Empowerment Center works with families to provide resources such as classes, clothing, school supplies, and connections to community support services.

Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed		2022/23 Approved		2022/23 Adopted		
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries										
0112 - Classified Salaries	-	-	-		22,461	0.50	22,461	0.50	22,461	0.50
0133 - Additional Pay - Licensed	-	-	-		5,000		5,000		5,000	
Total Object:	-	-	-		27,461	0.50	27,461	0.50	27,461	0.50
0200 - Associated Payroll Costs										
0210 - PERS	-	-	-		3,861		3,861		3,861	
0213 - PERS UAL Contribution	-	-	-		1,922		1,922		1,922	
0220 - Social Security	-	-	-		2,101		2,101		2,101	
0231 - Workers Compensation	-	-	-		105		105		105	
0232 - Unemployment Compensation	-	-	-		10		10		10	
0241 - Medical Dental Insurance	-	-	-		6,470		6,470		6,470	
Total Object:	-	-	-		14,469		14,469		14,469	
0300 - Purchased Services										
0319 - Other Instructional, Pro & Tech Svcs	-	-	-		1,500		1,500		1,500	
0340 - Travel Expenses	-	-	-		500		500		500	
0353 - Postage	-	-	-		300		300		300	
0354 - Advertising	-	-	-		300		300		300	
0355 - Printing & Binding	-	-	-		600		600		600	
Total Object:	-	-	-		3,200		3,200		3,200	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	-	-	-		5,000		5,000		5,000	
Total Object:	-	-	-		5,000		5,000		5,000	
0600 - Other Objects										
0642 - Other Dues & Fees	-	-	-		300		300		300	
Total Object:	-	-	-		300		300		300	
Total Function:	-	-	-		50,430	0.50	50,430	0.50	50,430	0.50

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

5100 - Debt Service

This object category does not represent a purchase. This transfer represents \$150,000 annual payment for the 20-21 \$1.5M Land Interfund Loan.

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0700 - Transfers						
0790 - Other Transfers	-	-	-	-	150,000	150,000
<i>Total Object:</i>	-	-	-	-	<i>150,000</i>	<i>150,000</i>
<i>Total Function:</i>	-	-	-	-	<i>150,000</i>	<i>150,000</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

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. This budget represents \$35,000 to support Nutrition Services. _____

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0700 - Transfers						
0711 - Transfers	-	20,335	175,000	185,000	35,000	35,000
<i>Total Object:</i>	-	<i>20,335</i>	<i>175,000</i>	<i>185,000</i>	<i>35,000</i>	<i>35,000</i>
<i>Total Function:</i>	-	<i>20,335</i>	<i>175,000</i>	<i>185,000</i>	<i>35,000</i>	<i>35,000</i>

West Linn - Wilsonville School District 3JT

General Fund Requirements by Function/Object.1

6110 - Operating Contingency

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Contingency is simply a placeholder for an unplanned event and takes board action to move budget to the appropriation in which the expense will occur. Use with object 810 only.

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0800 - Other Uses of Funds						
0810 - Planned Reserve	-	-	5,733,376	5,169,415	5,169,415	5,169,415
<i>Total Object:</i>	-	-	<i>5,733,376</i>	<i>5,169,415</i>	<i>5,169,415</i>	<i>5,169,415</i>
<i>Total Function:</i>	-	-	<i>5,733,376</i>	<i>5,169,415</i>	<i>5,169,415</i>	<i>5,169,415</i>

FINANCIAL SECTION:

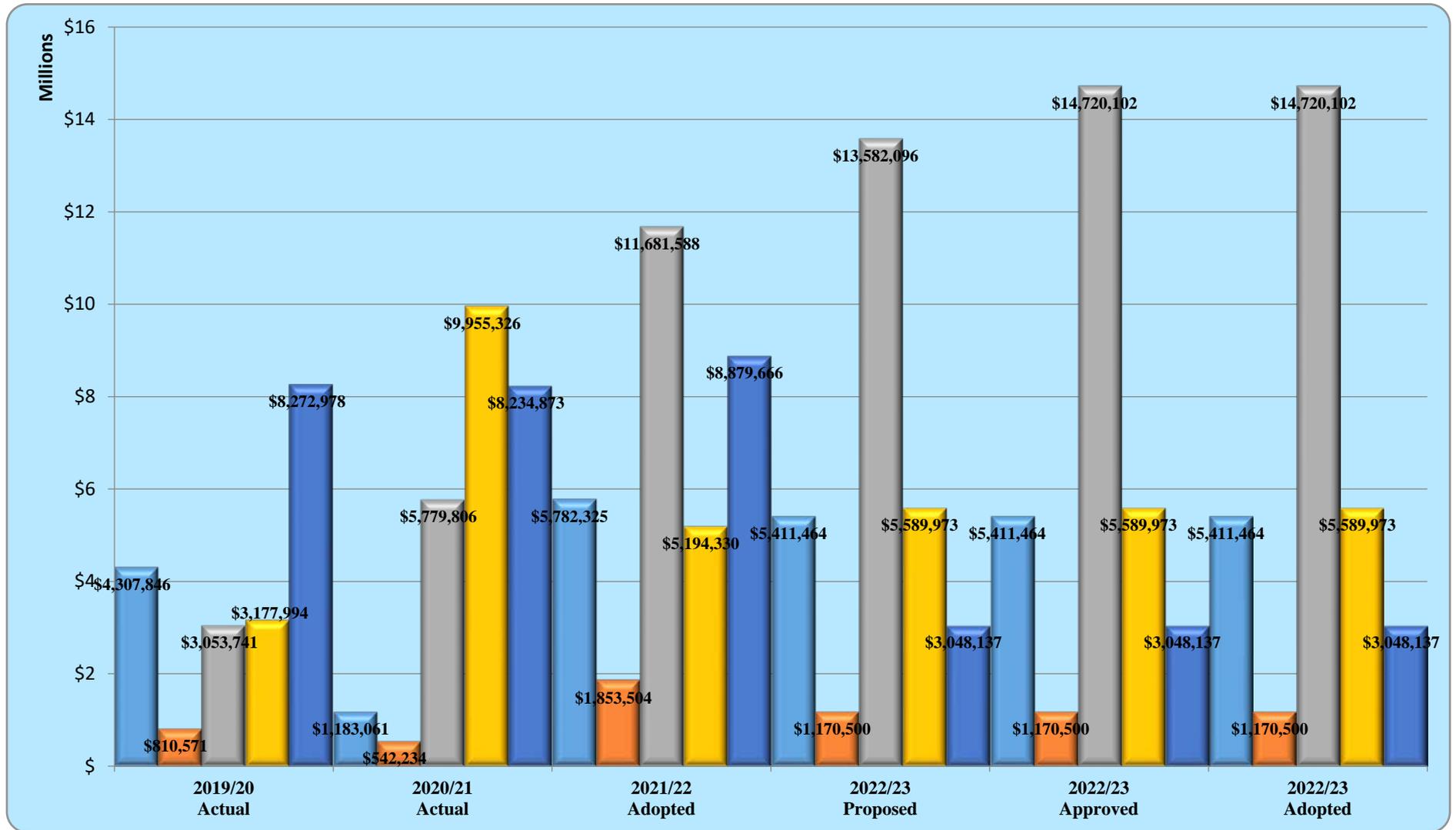
III-B. SPECIAL REVENUE FUNDS

A special revenue fund is an account established to collect funding that must be used for a specific purpose. Special revenue funds require an extra level of accountability and transparency to taxpayers to show 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: \$29,940,176

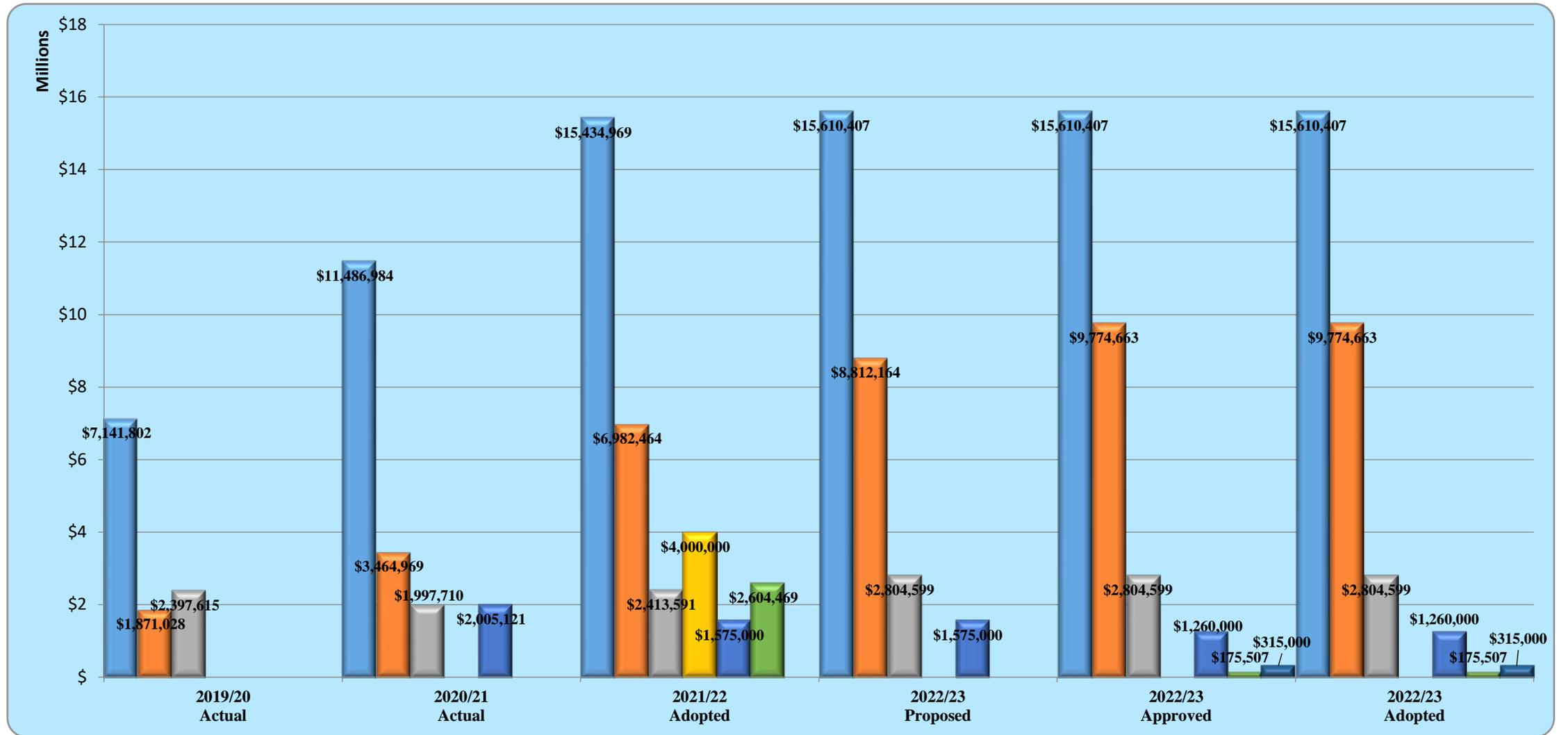


Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted	%
	\$	\$	\$	\$	\$	\$	
1000 - Revenue from Local Sources	4,307,846	1,183,061	5,782,325	5,411,464	5,411,464	5,411,464	18.1
2000 - Revenue From Intermediate Sources	810,571	542,234	1,853,504	1,170,500	1,170,500	1,170,500	3.9
3000 - Revenue From State Sources	3,053,741	5,779,806	11,681,588	13,582,096	14,720,102	14,720,102	49.2
4000 - Revenue From Federal Sources	3,177,994	9,955,326	5,194,330	5,589,973	5,589,973	5,589,973	18.7
5000 - Other Sources	8,272,978	8,234,873	8,879,666	3,048,137	3,048,137	3,048,137	10.2
Total Object:	19,623,131	25,695,300	33,391,413	28,802,170	29,940,176	29,940,176	100.0

West Linn - Wilsonville School District 3JT

Special Revenue Requirements by Function

Total: \$29,940,176

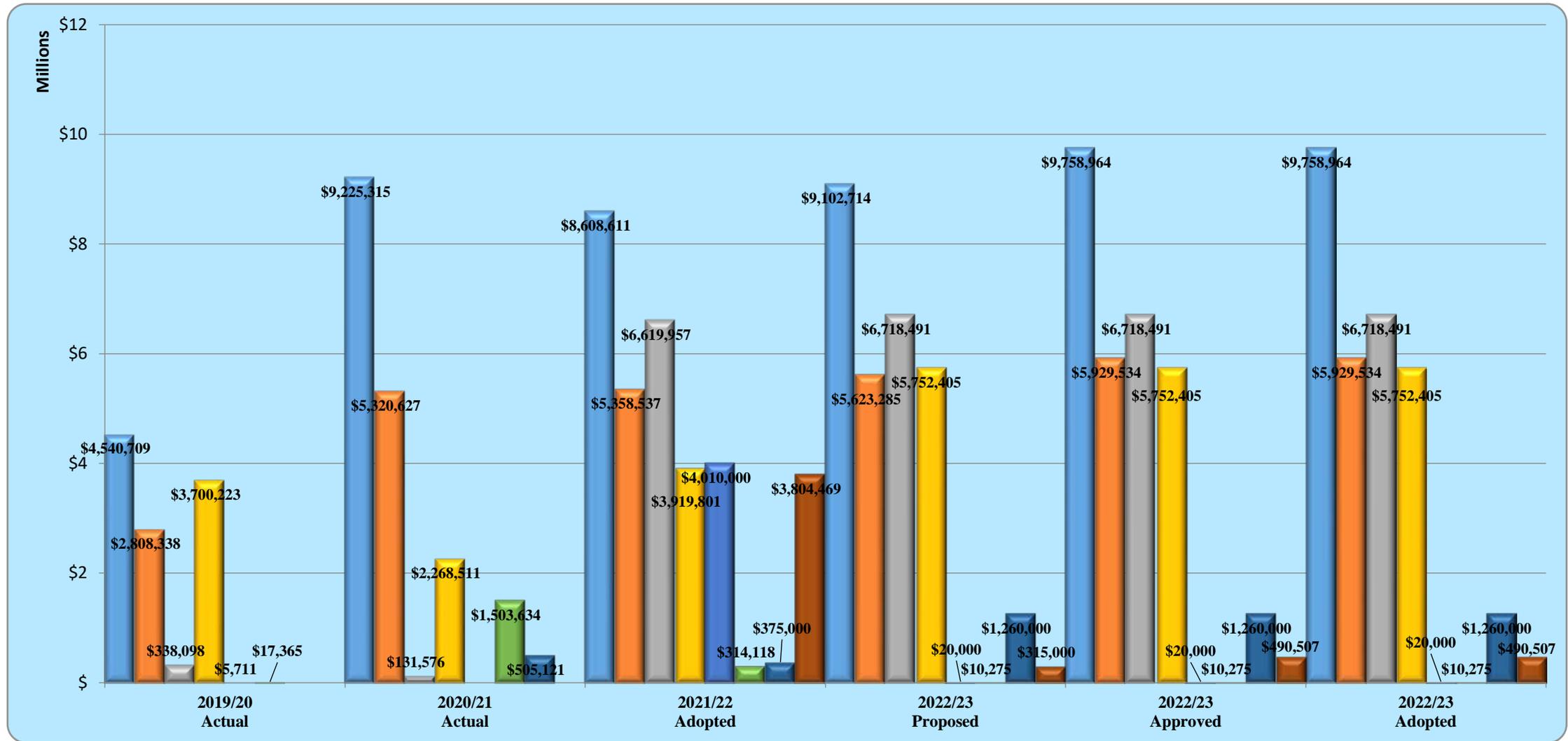


Function	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction	7,141,802	11,486,984	15,434,969	72.02	15,610,407	56.12	15,610,407	56.12	15,610,407	56.12
2000 - Support Services	1,871,028	3,464,969	6,982,464	22.95	8,812,164	37.90	9,774,663	39.90	9,774,663	39.90
3000 - Enterprise and Community Services	2,397,615	1,997,710	2,413,591	29.44	2,804,599	32.88	2,804,599	32.88	2,804,599	32.88
4000 - Facilities Acquisition and Construction	-	-	4,000,000	-	-	-	-	-	-	-
5000 - Other Uses	-	2,005,121	1,575,000	-	1,575,000	-	1,260,000	-	1,260,000	-
6000 - Contingencies	-	-	2,604,469	-	-	-	175,507	-	175,507	-
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-	-	315,000	-	315,000	-
Total Function:	11,410,444	18,954,785	33,010,493	124.41	28,802,170	126.89	29,940,176	128.89	29,940,176	128.89

West Linn - Wilsonville School District 3JT

Special Revenue Requirements by Object

Total: \$29,940,176



Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$	\$	\$	\$
0100 - Salaries	4,540,709	9,225,315	8,608,611	9,102,714	9,758,964	9,758,964
0200 - Associated Payroll Costs	2,808,338	5,320,627	5,358,537	5,623,285	5,929,534	5,929,534
0300 - Purchased Services	338,098	131,576	6,619,957	6,718,491	6,718,491	6,718,491
0400 - Supplies and Materials	3,700,223	2,268,511	3,919,801	5,752,405	5,752,405	5,752,405
0500 - Capital Outlay	5,711	-	4,010,000	20,000	20,000	20,000
0600 - Other Objects	17,365	1,503,634	314,118	10,275	10,275	10,275
0700 - Transfers	-	505,121	375,000	1,260,000	1,260,000	1,260,000
0800 - Other Uses of Funds	-	-	3,804,469	315,000	490,507	490,507
Total Object:	11,410,444	18,954,785	33,010,493	28,802,170	29,940,176	29,940,176

West Linn - Wilsonville School District 3JT

Special Revenue Funds

Total: \$170,500

201 - Columbia Regional - Autism

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

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
2202 - Restricted Revenue	155,437	170,500	170,500		170,500		170,500		170,500	
Total Function:	155,437	170,500	170,500		170,500		170,500		170,500	
Total Resources:	155,437	170,500	170,500		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	97,900	41,041	90,074	1.00	95,014	1.00	95,014	1.00	95,014	1.00
0121 - Substitutes - Licensed Salaries	-	-	7,600		4,784		4,784		4,784	
0131 - Extra Duty Compensation	-	2,260	-		-		-		-	
0133 - Additional Pay - Licensed	631	1,129	-		-		-		-	
0210 - PERS	23,899	27,382	25,829		16,827		16,827		16,827	
0213 - PERS UAL Contribution	116	6,481	6,892		7,041		7,041		7,041	
0220 - Social Security	7,275	7,494	7,531		7,694		7,694		7,694	
0231 - Workers Compensation	257	307	293		383		383		383	
0232 - Unemployment Compensation	-	-	35		36		36		36	
0241 - Medical Dental Insurance	20,136	19,342	18,120		23,700		23,700		23,700	
0340 - Travel Expenses	1,106	-	-		-		-		-	
0341 - Travel, Local In District	780	780	-		780		780		780	
0342 - Travel, Out of District	2,455	1,827	2,500		2,500		2,500		2,500	
0411 - Varied - Other Supplies	881	1,822	11,626		11,741		11,741		11,741	
Total Function:	155,437	109,865	170,500	1.00	170,500	1.00	170,500	1.00	170,500	1.00
Total Requirements:	155,437	109,865	170,500	1.00	170,500	1.00	170,500	1.00	170,500	1.00
Total Fund:	-	(60,635)	-	1.00	-	1.00	-	1.00	-	1.00

West Linn - Wilsonville School District 3JT

Special Revenue Funds.1

Total: \$160,350

209 - Donations

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.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1920 - Contributions, Donations fr Private Source	8,004	400	11,665	1,665	1,665	1,665
1991 - Music and Arts Partners	13,052	2,293	59,250	59,250	59,250	59,250
5400 - Beginning Fund Balance	50,417	54,898	99,435	99,435	99,435	99,435
Total Function:	71,473	57,591	170,350	160,350	160,350	160,350
Total Resources:	71,473	57,591	170,350	160,350	160,350	160,350
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.						
1000 - Instruction						
0319 - Other Instructional, Pro & Tech Svcs	165	-	-	-	-	-
0322 - Repair and Maintenance Services	350	-	-	-	-	-
0411 - Varied - Other Supplies	15,975	6,624	160,350	160,350	160,350	160,350
0420 - Textbooks	-	28	-	-	-	-
0470 - Computer Software	-	79	-	-	-	-
0641 - Professional Membership Dues	85	-	-	-	-	-
Total Function:	16,575	6,730	160,350	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.						
3000 - Enterprise and Community Services.						
0355 - Printing & Binding	-	79	500	-	-	-
0411 - Varied - Other Supplies	-	695	7,500	-	-	-
0460 - Non-Consumable Supplies	-	419	2,000	-	-	-
Total Function:	-	1,193	10,000	-	-	-
Total Requirements:	16,575	7,924	170,350	160,350	160,350	160,350
Total Fund:	(54,898)	(49,667)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds Superintendent's Scholarship

Total: \$298,452

211 - Graduating Seniors Scholarship Fund

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

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

Superintendent's Scholarship	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1920 - Contributions, Donations fr Private Source	-	-	-	25,000	25,000	25,000
5400 - Beginning Fund Balance	-	-	-	5,830	5,830	5,830
Total Function:	-	-	-	30,830	30,830	30,830
Total Resources:	-	-	-	30,830	30,830	30,830
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						
0374 - Other Tuition - Scholarships	-	-	-	30,830	30,830	30,830
Total Function:	-	-	-	30,830	30,830	30,830
Total Requirements:	-	-	-	30,830	30,830	30,830
Total Fund:	-	-	-	-	-	-

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

Maxine Buxman Scholarship	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1510 - Interest On Investments	-	-	-	2,000	2,000	2,000
5400 - Beginning Fund Balance	-	-	-	265,622	265,622	265,622
Total Function:	-	-	-	267,622	267,622	267,622
Total Resources:	-	-	-	267,622	267,622	267,622
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						
0374 - Other Tuition - Scholarships	-	-	-	267,622	267,622	267,622
Total Function:	-	-	-	267,622	267,622	267,622
Total Requirements:	-	-	-	267,622	267,622	267,622
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

220 - Elem & Secondary School Emer Ed Relief Round 1

Fund 220 - Elementary and Secondary School Emergency Education Relief Fund (ESSER) - This was the first round of funds designed for online learning. Of the 450,797 received, WWLWV School District used \$380,722 for digital learning, including online curriculum, Zoom licenses, and the purchase of wireless hotspots for our students and staff. The remaining \$70,000 on Personal Protective equipment (PPE). This fund is fully expended and closed.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4501 - Restricted Rev FR Fed Through State	-	450,798	-	-	-	-
Total Function:	-	450,798	-	-	-	-
Total Resources:	-	450,798	-	-	-	-
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>						
0420 - Textbooks	-	380,736	-	-	-	-
Total Function:	-	380,736	-	-	-	-
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>						
0319 - Other Instructional, Pro & Tech Svcs	-	61	-	-	-	-
0411 - Varied - Other Supplies	-	70,000	-	-	-	-
Total Function:	-	70,061	-	-	-	-
Total Requirements:	-	450,798	-	-	-	-
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$436,825

230 - Medicaid Administration

Medicaid Administrative Claiming is an intergovernmental agreement with Multnomah Education Service District to provide Medicaid Services to low-income children and children with disabilities. Proposed budget is an estimate, as the award for 2022-23 is unknown at the time of budget creation.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
3199 - Other Unrestricted Grants-In-Aid	283,799	167,740	436,825	436,825	436,825	436,825
5400 - Beginning Fund Balance	57,925	765	50,000	-	-	-
Total Function:	341,723	168,505	486,825	436,825	436,825	436,825
Total Resources:	341,723	168,505	486,825	436,825	436,825	436,825
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	198,224	276,668	295,250 4.10	224,202 3.10	224,202 3.10	224,202 3.10
0133 - Additional Pay - Licensed	632	2,440	-	-	-	-
0210 - PERS	53,046	71,974	69,623	33,119	33,119	33,119
0213 - PERS UAL Contribution	9,945	20,297	20,876	15,727	15,727	15,727
0220 - Social Security	14,570	20,962	22,814	17,188	17,188	17,188
0231 - Workers Compensation	595	974	865	854	854	854
0232 - Unemployment Compensation	-	-	105	78	78	78
0241 - Medical Dental Insurance	36,033	52,378	74,292	73,470	73,470	73,470
0270 - Post Retirement Health Benefit	-	9,654	-	18,000	18,000	18,000
0319 - Other Instructional, Pro & Tech Svcs	24,946	4,504	-	50,000	50,000	50,000
0340 - Travel Expenses	-	-	-	1,219	1,219	1,219
0341 - Travel, Local In District	2,968	2,968	3,000	2,968	2,968	2,968
Total Function:	340,959	462,817	486,825 4.10	436,825 3.10	436,825 3.10	436,825 3.10
Total Requirements:	340,959	462,817	486,825 4.10	436,825 3.10	436,825 3.10	436,825 3.10
Total Fund:	(765)	294,312	- 4.10	- 3.10	- 3.10	- 3.10

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

232 - Middle School Musical & Primary Strings Program

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

*Primary Strings Program: 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. This program has moved to the General Fund and these funds are now budgeted within the General Fund Function 1113-Elementary School Extracurricular activities.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1790 - Middle School Musical	7,945	2,960	43,420	-	-	-
1791 - Strings	15,096	(20)	46,425	-	-	-
Total Function:	23,040	2,940	89,845	-	-	-
Total Resources:	23,040	2,940	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.						
<u>1000 - Instruction</u>						
0124 - Temporary - Classified	2,619	-	27,000	-	-	-
0131 - Extra Duty Compensation	-	-	27,000	-	-	-
0133 - Additional Pay - Licensed	2,275	-	-	-	-	-
0134 - Additional Pay - Classified	10,856	4,875	-	-	-	-
0210 - PERS	3,581	1,308	14,716	-	-	-
0213 - PERS UAL Contribution	487	341	3,780	-	-	-
0220 - Social Security	1,128	358	4,132	-	-	-
0231 - Workers Compensation	52	17	216	-	-	-
0232 - Unemployment Compensation	-	-	18	-	-	-
0319 - Other Instructional, Pro & Tech Svcs	-	2,450	3,000	-	-	-
0324 - Rentals	-	-	3,760	-	-	-
0411 - Varied - Other Supplies	2,043	1,625	6,223	-	-	-
Total Function:	23,040	10,974	89,845	-	-	-
Total Requirements:	23,040	10,974	89,845	-	-	-
Total Fund:	-	8,034	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$5,000

241 - Title I-C Summer Migrant

The purpose of this award is to ensure that migrant children fully benefit from the same free public education provided to other children. Proposed budget is an estimate, as the award for 2022-23 is unknown at the time of budget creation.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
4701 - Migrant Grant Thru ESD	1,028	9,907	5,000	5,000	5,000	5,000
Total Function:	1,028	9,907	5,000	5,000	5,000	5,000
Total Resources:	1,028	9,907	5,000	5,000	5,000	5,000
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						
0132 - Classified Overtime	-	102	-	-	-	-
0133 - Additional Pay - Licensed	-	573	3,204	3,458	3,458	3,458
0134 - Additional Pay - Classified	-	294	-	-	-	-
0210 - PERS	-	231	873	579	579	579
0213 - PERS UAL Contribution	-	68	224	242	242	242
0220 - Social Security	-	71	245	265	265	265
0231 - Workers Compensation	-	3	13	14	14	14
0232 - Unemployment Compensation	-	-	1	1	1	1
0332 - SSF Non-Reimbursable Student Transporta	-	8,420	-	-	-	-
0340 - Travel Expenses	-	-	440	441	441	441
0411 - Varied - Other Supplies	1,028	146	-	-	-	-
Total Function:	1,028	9,907	5,000	5,000	5,000	5,000
Total Requirements:	1,028	9,907	5,000	5,000	5,000	5,000
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$1,575,000

242 - Utility Grant

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

Account Type - Function - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	\$	\$	\$
Resources						
<u>0000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	177,998	195,676	200,000	200,000	200,000	200,000
5200 - Interfund Transfers	-	-	-	-	1,260,000	1,260,000
5400 - Beginning Fund Balance	841,822	1,019,820	1,375,000	1,375,000	115,000	115,000
Total Function:	1,019,820	1,215,496	1,575,000	1,575,000	1,575,000	1,575,000
Total Resources:	1,019,820	1,215,496	1,575,000	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.						
<u>5000 - Other Uses</u>						
0710 - Fund Modifications	-	505,121	375,000	1,260,000	1,260,000	1,260,000
0810 - Planned Reserve	-	-	1,200,000	315,000	-	-
Total Function:	-	505,121	1,575,000	1,575,000	1,260,000	1,260,000
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	-	-	-	-	315,000	315,000
Total Function:	-	-	-	-	315,000	315,000
Total Requirements:	-	505,121	1,575,000	1,575,000	1,575,000	1,575,000
Total Fund:	(1,019,820)	(710,375)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$46,983

247 - C-TEC

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

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
4520 - C-Tec	45,092	54,683	44,746		46,983		46,983		46,983	
Total Function:	45,092	54,683	44,746		46,983		46,983		46,983	
Total Resources:	45,092	54,683	44,746		46,983		46,983		46,983	
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	21,137	26,851	23,869	0.62	26,699	0.62	26,699	0.62	26,699	0.62
0210 - PERS	5,242	6,645	5,499		3,594		3,594		3,594	
0213 - PERS UAL Contribution	1,113	1,876	1,671		1,869		1,869		1,869	
0220 - Social Security	1,377	1,684	1,826		2,042		2,042		2,042	
0231 - Workers Compensation	71	98	69		101		101		101	
0232 - Unemployment Compensation	-	-	8		9		9		9	
0241 - Medical Dental Insurance	13,184	12,261	8,354		10,207		10,207		10,207	
0341 - Travel, Local In District	1,486	142	1,734		-		-		-	
0411 - Varied - Other Supplies	-	1,458	-		2,462		2,462		2,462	
0416 - Student Support Expenses	1,483	2,032	1,716		-		-		-	
Total Function:	45,092	53,045	44,746	0.62	46,983	0.62	46,983	0.62	46,983	0.62
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										
0411 - Varied - Other Supplies	-	1,638	-		-		-		-	
Total Function:	-	1,638	-		-		-		-	
Total Requirements:	45,092	54,683	44,746	0.62	46,983	0.62	46,983	0.62	46,983	0.62
Total Fund:	-	-	-	0.62	-	0.62	-	0.62	-	0.62

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$6,000,000

250 - Internal Grants

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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1990 - Miscellaneous	-	-	1,000,000	1,000,000	1,000,000	1,000,000
2199 - Other Intermediate Sources	-	-	1,000,000	1,000,000	1,000,000	1,000,000
3299 - Other Restricted Grants-In-Aid	-	-	2,000,000	2,000,000	2,000,000	2,000,000
4501 - Restricted Rev FR Fed Through State	-	-	2,000,000	2,000,000	2,000,000	2,000,000
Total Function:	-	-	6,000,000	6,000,000	6,000,000	6,000,000
Total Resources:	-	-	6,000,000	6,000,000	6,000,000	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	-	-	3,000,000	3,000,000	3,000,000	3,000,000
Total Function:	-	-	3,000,000	3,000,000	3,000,000	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	-	-	3,000,000	3,000,000	3,000,000	3,000,000
Total Function:	-	-	3,000,000	3,000,000	3,000,000	3,000,000
Total Requirements:	-	-	6,000,000	6,000,000	6,000,000	6,000,000
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$40,000

251 - Carl Perkins

This is an Intergovernmental Agreement with Clackamas Education Service District to integrate new technical skill curriculum to improve alignment to industry standards as measured by increasing performance on Perkins Performance Measure. Proposed budget is an estimate, as the award for 2022-23 is unknown at the time of budget creation.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1900 - Other Revenue From Local Sources	19,651	-	-	-	-	-
4506 - Vocational Ed	39,691	43,284	40,000	40,000	40,000	40,000
Total Function:	59,342	43,284	40,000	40,000	40,000	40,000
Total Resources:	59,342	43,284	40,000	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.						
<u>1000 - Instruction</u>						
0340 - Travel Expenses	641	-	-	-	-	-
0411 - Varied - Other Supplies	2,310	8,151	10,500	10,500	10,500	10,500
0460 - Non-Consumable Supplies	19,234	38,674	29,500	29,500	29,500	29,500
0480 - Computer Hardware	37,005	-	-	-	-	-
0642 - Other Dues & Fees	153	-	-	-	-	-
Total Function:	59,342	46,825	40,000	40,000	40,000	40,000
Total Requirements:	59,342	46,825	40,000	40,000	40,000	40,000
Total Fund:	-	3,541	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

252 - Title IV-A

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

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4501 - Restricted Rev FR Fed Through State	23,298	28,195	38,894	-	-	-
Total Function:	23,298	28,195	38,894	-	-	-
Total Resources:	23,298	28,195	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.						
<u>2000 - Support Services</u>						
0111 - Licensed Salaries	15,535	-	-	-	-	-
0113 - Administrators	-	27,377	20,989	0.15	-	-
0210 - PERS	3,785	6,790	5,043	-	-	-
0213 - PERS UAL Contribution	783	1,917	1,532	-	-	-
0220 - Social Security	1,137	2,090	1,675	-	-	-
0231 - Workers Compensation	45	85	63	-	-	-
0232 - Unemployment Compensation	-	-	8	-	-	-
0241 - Medical Dental Insurance	2,013	1,895	1,968	-	-	-
0341 - Travel, Local In District	-	169	900	-	-	-
0411 - Varied - Other Supplies	-	-	6,716	-	-	-
Total Function:	23,298	40,323	38,894	0.15	-	-
Total Requirements:	23,298	40,323	38,894	0.15	-	-
Total Fund:	-	12,128	-	0.15	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$278,240

253 - Title IA

This program provides financial assistance through State and Local Education Agencies and schools with high numbers or high percentages of families experiencing poverty to help ensure that all children meet challenging state academic standards. The award for 2022-23 is based on a preliminary estimate from Oregon Department of Education.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
4501 - Restricted Rev FR Fed Through State	519,937	613,911	282,888	278,240	278,240	278,240
Total Function:	519,937	613,911	282,888	278,240	278,240	278,240
Total Resources:	519,937	613,911	282,888	278,240	278,240	278,240
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	303,637	277,108	162,172 2.00	135,211 1.50	135,211 1.50	135,211 1.50
0112 - Classified Salaries	21,716	70,855	4,889 0.13	9,740 0.26	9,740 0.26	9,740 0.26
0121 - Substitutes - Licensed Salaries	5,731	663	7,700	7,700	7,700	7,700
0122 - Substitutes - Classified Salaries	98	31	-	-	-	-
0133 - Additional Pay - Licensed	414	2,148	-	-	-	-
0134 - Additional Pay - Classified	43	1,407	-	-	-	-
0210 - PERS	72,121	88,587	41,989	22,354	22,354	22,354
0213 - PERS UAL Contribution	17,352	24,693	12,233	10,685	10,685	10,685
0220 - Social Security	24,955	25,593	13,369	11,678	11,678	11,678
0231 - Workers Compensation	994	1,206	515	581	581	581
0232 - Unemployment Compensation	-	-	62	52	52	52
0241 - Medical Dental Insurance	70,087	56,411	37,951	39,734	39,734	39,734
0319 - Other Instructional, Pro & Tech Svcs	146	-	1,008	1,008	1,008	1,008
0340 - Travel Expenses	1,592	-	1,000	1,000	1,000	1,000
0411 - Varied - Other Supplies	1,051	4,268	-	38,497	38,497	38,497
Total Function:	519,937	552,967	282,888 2.13	278,240 1.76	278,240 1.76	278,240 1.76
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						
0112 - Classified Salaries	-	21,110	-	-	-	-
0210 - PERS	-	5,203	-	-	-	-
0213 - PERS UAL Contribution	-	1,478	-	-	-	-
0220 - Social Security	-	1,378	-	-	-	-
0231 - Workers Compensation	-	78	-	-	-	-
0241 - Medical Dental Insurance	-	11,536	-	-	-	-
Total Function:	-	40,783	-	-	-	-
Total Requirements:	519,937	593,750	282,888 2.13	278,240 1.76	278,240 1.76	278,240 1.76
Total Fund:	-	(20,162)	- 2.13	- 1.76	- 1.76	- 1.76

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$1,326,099

254 - IDEA

*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 2022-23 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 2022-23 is unknown at the time of budget creation

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	FTE	2022/23 Proposed	FTE	2022/23 Approved	FTE	2022/23 Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
0000 - Undesignated										
4508 - PL 101-476 IDEA	1,318,247	1,311,215	1,326,099		1,326,099		1,326,099		1,326,099	
Total Function:	1,318,247	1,311,215	1,326,099		1,326,099		1,326,099		1,326,099	
Total Resources:	1,318,247	1,311,215	1,326,099		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	428,997	394,108	350,790	5.00	203,654	3.00	203,654	3.00	203,654	3.00
0121 - Substitutes - Licensed Salaries	7,959	3,859	90,000		-		-		-	
0131 - Extra Duty Compensation	-	5,869	-		15,000		15,000		15,000	
0133 - Additional Pay - Licensed	1,405	3,559	-		6,481		6,481		6,481	
0210 - PERS	108,202	122,494	110,520		31,006		31,006		31,006	
0213 - PERS UAL Contribution	23,341	31,636	30,854		15,760		15,760		15,760	
0220 - Social Security	33,092	33,082	33,721		17,223		17,223		17,223	
0231 - Workers Compensation	1,353	1,524	1,376		860		860		860	
0232 - Unemployment Compensation	-	-	154		79		79		79	
0241 - Medical Dental Insurance	134,020	112,357	90,600		71,100		71,100		71,100	
0270 - Post Retirement Health Benefit	-	12,841	-		6,452		6,452		6,452	
0341 - Travel, Local In District	-	780	-		-		-		-	
Total Function:	738,369	722,109	708,015	5.00	367,615	3.00	367,615	3.00	367,615	3.00
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	266,975	289,897	303,883	3.60	446,670	4.80	446,670	4.80	446,670	4.80
0123 - Temporary-Licensed	74,801	75,764	47,772		95,079		95,079		95,079	
0124 - Temporary - Classified	-	-	40,000		60,000		60,000		60,000	
0133 - Additional Pay - Licensed	22,954	411	-		30,019		30,019		30,019	
0134 - Additional Pay - Classified	5,442	-	-		15,000		15,000		15,000	
0210 - PERS	89,854	94,613	94,292		96,916		96,916		96,916	
0213 - PERS UAL Contribution	19,905	25,787	27,526		45,383		45,383		45,383	
0220 - Social Security	27,439	26,631	30,083		49,598		49,598		49,598	

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Account Type - Function - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0231 - Workers Compensation	1,096	1,223	1,237		2,503		2,503		2,503	
0232 - Unemployment Compensation	-	-	136		228		228		228	
0241 - Medical Dental Insurance	68,360	50,389	65,232		113,760		113,760		113,760	
0270 - Post Retirement Health Benefit	-	19,376	-		1,507		1,507		1,507	
0341 - Travel, Local In District	1,560	1,560	1,560		1,560		1,560		1,560	
0351 - Telephone	-	750	-		-		-		-	
0411 - Varied - Other Supplies	1,168	9,671	6,363		261		261		261	
0470 - Computer Software	324	-	-		-		-		-	
Total Function:	579,878	596,072	618,084	3.60	958,484	4.80	958,484	4.80	958,484	4.80
Total Requirements:	1,318,247	1,318,181	1,326,099	8.60	1,326,099	7.80	1,326,099	7.80	1,326,099	7.80
Total Fund:	-	6,966	-	8.60	-	7.80	-	7.80	-	7.80

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

255 - ESSA Partnerships

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. We are no longer receiving federal funding for this program.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
4501 - Restricted Rev FR Fed Through State	92,616	67,890	44,817	-	-	-
Total Function:	92,616	67,890	44,817	-	-	-
Total Resources:	92,616	67,890	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	57,068	27,452 0.33	-	-	-
0133 - Additional Pay - Licensed	-	2,938	-	-	-	-
0210 - PERS	9,101	17,109	7,179	-	-	-
0213 - PERS UAL Contribution	1,427	4,056	1,922	-	-	-
0220 - Social Security	2,302	4,433	2,100	-	-	-
0231 - Workers Compensation	90	194	80	-	-	-
0232 - Unemployment Compensation	-	-	10	-	-	-
0241 - Medical Dental Insurance	741	144	5,980	-	-	-
0411 - Varied - Other Supplies	-	-	94	-	-	-
Total Function:	47,500	85,942	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	-	-	-	-	-
0133 - Additional Pay - Licensed	-	322	-	-	-	-
0210 - PERS	7,224	85	-	-	-	-
0213 - PERS UAL Contribution	2,039	23	-	-	-	-
0220 - Social Security	2,217	25	-	-	-	-
0231 - Workers Compensation	2,302	1	-	-	-	-
0241 - Medical Dental Insurance	2,008	-	-	-	-	-
Total Function:	45,116	456	-	-	-	-
Total Requirements:	92,616	86,398	44,817 0.33	-	-	-
Total Fund:	-	18,508	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

256 - Chinese Language & Culture

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

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1200 - Rev FR Local Gov Other Than Districts	-	60,000	70,000	-	-	-
Total Function:	-	60,000	70,000	-	-	-
Total Resources:	-	60,000	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.						
<u>1000 - Instruction</u>						
0111 - Licensed Salaries	-	49,908	40,095 0.75	-	-	-
0133 - Additional Pay - Licensed	-	3,723	-	-	-	-
0210 - PERS	-	13,135	9,238	-	-	-
0213 - PERS UAL Contribution	-	3,754	2,807	-	-	-
0220 - Social Security	-	4,103	3,067	-	-	-
0231 - Workers Compensation	-	186	116	-	-	-
0232 - Unemployment Compensation	-	-	14	-	-	-
0241 - Medical Dental Insurance	-	1,976	13,590	-	-	-
0411 - Varied - Other Supplies	-	-	1,073	-	-	-
Total Function:	-	76,785	70,000 0.75	-	-	-
Total Requirements:	-	76,785	70,000 0.75	-	-	-
Total Fund:	-	16,785	- 0.75	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$1,138,006

260 - Retention Grant

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

Address high need specialties and workforce shortage areas for both classified and licensed staff; Build on existing efforts which address root causes of workforce attrition while responding to urgent needs; and Diversify the workforce, as well as ensure every educator and staff member can meet the academic and well-being needs of students, particularly students from historically and persistently underserved groups. The allocation below is for budget purposes only. The detailed spending plan will be determined later.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	-	-	-	1,138,006	1,138,006
Total Function:	-	-	-	-	1,138,006	1,138,006
Total Resources:	-	-	-	-	1,138,006	1,138,006
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	-	-	-	-	-	2.00
0133 - Additional Pay - Licensed	-	-	-	-	405,651	405,651
0134 - Additional Pay - Classified	-	-	-	-	250,599	250,599
0210 - PERS	-	-	-	-	133,413	133,413
0213 - PERS UAL Contribution	-	-	-	-	58,224	58,224
0220 - Social Security	-	-	-	-	63,629	63,629
0231 - Workers Compensation	-	-	-	-	3,291	3,291
0232 - Unemployment Compensation	-	-	-	-	292	292
0241 - Medical Dental Insurance	-	-	-	-	47,400	47,400
Total Function:	-	-	-	-	962,499	2.00
<u>6000 - Contingencies</u>						
0810 - Planned Reserve	-	-	-	-	175,507	175,507
Total Function:	-	-	-	-	175,507	175,507
Total Requirements:	-	-	-	-	1,138,006	2.00
Total Fund:	-	-	-	-	-	2.00

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$128,713

263 - Title II-A Teacher Quality

The purpose of this program is to increase academic achievement by improving teacher and principal quality. The funding from Title IV, intended to improve students' academic achievement by increasing the capacity of State and Local Educational Agencies to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to improve the academic achievement and digital literacy of all students, has been consolidated with Title II-A Fund 252 per ODE's recommendation and approval. The award for 2022-23 is based on preliminary estimates from the Oregon Department of Education.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
4519 - Title II-A	155,613	94,538	128,713	128,713	128,713	128,713
Total Function:	155,613	94,538	128,713	128,713	128,713	128,713
Total Resources:	155,613	94,538	128,713	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	98,251	-	-	-	-	-
0113 - Administrators	-	90,168	83,957	0.60	-	-
0133 - Additional Pay - Licensed	-	-	-	95,000	95,000	95,000
0210 - PERS	25,560	23,118	20,173	15,894	15,894	15,894
0213 - PERS UAL Contribution	5,513	6,583	6,129	6,650	6,650	6,650
0220 - Social Security	7,694	7,195	6,698	7,268	7,268	7,268
0231 - Workers Compensation	300	305	254	380	380	380
0232 - Unemployment Compensation	-	-	31	33	33	33
0241 - Medical Dental Insurance	11,997	9,382	7,871	-	-	-
0341 - Travel, Local In District	4,800	-	3,600	-	-	-
0351 - Telephone	1,500	-	-	-	-	-
0411 - Varied - Other Supplies	-	-	-	3,488	3,488	3,488
Total Function:	155,613	136,751	128,713	0.60	128,713	128,713
Total Requirements:	155,613	136,751	128,713	0.60	128,713	128,713
Total Fund:	-	42,213	-	0.60	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$209,034

266 - Youth Transition Program

Youth Transition Program (YTP) is an intergovernmental agreement between WLWV School District and State of Oregon, Department of Human Services, Vocational Rehabilitation. The purpose of the program is to assist students with disabilities to successfully transition from high school to employment, post-secondary education or training and to create the provision of Pre-Employment Transition Services within the district for potentially eligible students with disabilities. 2021-22 is the start of a two-year agreement. The 2022-23 Proposed budget is an estimate.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
4703 - YTP Federal Funds	170,012	163,127	210,034	209,034	209,034	209,034
Total Function:	170,012	163,127	210,034	209,034	209,034	209,034
Total Resources:	170,012	163,127	210,034	209,034	209,034	209,034
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	97,995	84,272	111,573 2.33	122,857 2.40	122,857 2.40	122,857 2.40
0134 - Additional Pay - Classified	4,964	3,530	-	-	-	-
0210 - PERS	24,462	23,003	26,875	17,880	17,880	17,880
0213 - PERS UAL Contribution	5,513	6,146	7,810	8,599	8,599	8,599
0220 - Social Security	7,188	6,539	8,535	9,398	9,398	9,398
0231 - Workers Compensation	326	309	324	467	467	467
0232 - Unemployment Compensation	-	-	39	42	42	42
0241 - Medical Dental Insurance	26,749	32,634	40,119	45,117	45,117	45,117
0340 - Travel Expenses	2,484	62	2,000	4,674	4,674	4,674
0341 - Travel, Local In District	-	-	6,000	-	-	-
0342 - Travel, Out of District	254	-	-	-	-	-
0351 - Telephone	-	-	1,938	-	-	-
0411 - Varied - Other Supplies	77	504	4,821	-	-	-
Total Function:	170,012	156,998	210,034 2.33	209,034 2.40	209,034 2.40	209,034 2.40
Total Requirements:	170,012	156,998	210,034 2.33	209,034 2.40	209,034 2.40	209,034 2.40
Total Fund:	-	(6,129)	- 2.33	- 2.40	- 2.40	- 2.40

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$55,000

267 - Title III

This program is designed to support English Language Development (ELD) for students whose native language is not English. The award for 2022-23 is based on preliminary estimates from Oregon Department of Education.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4514 - Title III	14,990	114,951	40,000	55,000	55,000	55,000
Total Function:	14,990	114,951	40,000	55,000	55,000	55,000
Total Resources:	14,990	114,951	40,000	55,000	55,000	55,000
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	-	21,606	-	-	-	-
0132 - Classified Overtime	297	-	-	-	-	-
0133 - Additional Pay - Licensed	-	3,448	-	-	-	-
0134 - Additional Pay - Classified	606	-	-	-	-	-
0210 - PERS	198	6,265	-	-	-	-
0213 - PERS UAL Contribution	-	1,754	-	-	-	-
0220 - Social Security	68	1,885	-	-	-	-
0231 - Workers Compensation	8	83	-	-	-	-
0241 - Medical Dental Insurance	-	4,153	-	-	-	-
0270 - Post Retirement Health Benefit	-	24	-	-	-	-
0312 - Instructional Program Improvement	12,550	6,665	36,000	50,000	50,000	50,000
0342 - Travel, Out of District	-	7,150	-	-	-	-
0411 - Varied - Other Supplies	1,263	1,963	4,000	5,000	5,000	5,000
0421 - Textbooks - District	-	17,743	-	-	-	-
Total Function:	14,990	72,738	40,000	55,000	55,000	55,000
Total Requirements:	14,990	72,738	40,000	55,000	55,000	55,000
Total Fund:	-	(42,213)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$2,563,045

270 - High School Success - Measure 98

The purpose of this program is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career. Proposed budget is an estimate, as the award for 2022-23 is unknown at the time of budget creation.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
3299 - Other Restricted Grants-In-Aid	2,304,709	2,694,349	2,563,045	2,563,045	2,563,045	2,563,045
5400 - Beginning Fund Balance	(9,730)	-	62,375	-	-	-
Total Function:	2,294,979	2,694,349	2,625,420	2,563,045	2,563,045	2,563,045
Total Resources:	2,294,979	2,694,349	2,625,420	2,563,045	2,563,045	2,563,045
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	1,036,428	1,278,745	1,355,202 17.80	1,394,622 17.40	1,394,622 17.40	1,394,622 17.40
0112 - Classified Salaries	-	-	-	37,312 0.63	37,312 0.63	37,312 0.63
0113 - Administrators	95,119	(487)	-	-	-	-
0121 - Substitutes - Licensed Salaries	11,450	7,377	82,000	-	-	-
0131 - Extra Duty Compensation	-	6,147	-	-	-	-
0133 - Additional Pay - Licensed	27,370	27,667	45,000	60,000	60,000	60,000
0134 - Additional Pay - Classified	2,040	-	-	-	-	-
0210 - PERS	295,025	335,044	352,341	209,883	209,883	209,883
0213 - PERS UAL Contribution	61,774	92,395	103,754	104,436	104,436	104,436
0220 - Social Security	87,983	98,985	113,389	114,132	114,132	114,132
0231 - Workers Compensation	1,347	4,434	4,438	5,677	5,677	5,677
0232 - Unemployment Compensation	-	-	521	519	519	519
0241 - Medical Dental Insurance	270,867	284,930	305,805	411,277	411,277	411,277
0270 - Post Retirement Health Benefit	-	19,309	19,309	19,309	19,309	19,309
0319 - Other Instructional, Pro & Tech Svcs	17,350	-	-	54,954	54,954	54,954
0341 - Travel, Local In District	4,200	-	-	-	-	-
0411 - Varied - Other Supplies	4,946	12,966	-	-	-	-
Total Function:	1,915,900	2,167,512	2,381,759 17.80	2,412,121 18.03	2,412,121 18.03	2,412,121 18.03
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	218,860	303,298	141,621 2.00	95,014 1.00	95,014 1.00	95,014 1.00
0123 - Temporary-Licensed	-	-	7,000	-	-	-
0133 - Additional Pay - Licensed	1,376	3,567	-	-	-	-
0210 - PERS	53,889	77,626	34,537	15,896	15,896	15,896
0213 - PERS UAL Contribution	11,543	21,481	10,403	6,651	6,651	6,651

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Account Type - Function - Object	2019/20	2020/21	2021/22	2022/23		2022/23		2022/23		
	Actual	Actual	Adopted	Proposed	Proposed	Approved	Approved	Adopted	Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0220 - Social Security	15,529	22,886	11,370		7,269		7,269		7,269	
0231 - Workers Compensation	661	1,034	438		361		361		361	
0232 - Unemployment Compensation	-	-	52		33		33		33	
0241 - Medical Dental Insurance	65,395	74,489	36,240		23,700		23,700		23,700	
0312 - Instructional Program Improvement	-	7,500	-		-		-		-	
0319 - Other Instructional, Pro & Tech Svcs	100	-	-		-		-		-	
0340 - Travel Expenses	11,525	1,700	2,000		2,000		2,000		2,000	
0411 - Varied - Other Supplies	200	-	-		-		-		-	
Total Function:	379,079	513,582	243,661	2.00	150,924	1.00	150,924	1.00	150,924	1.00
Total Requirements:	2,294,979	2,681,095	2,625,420	19.80	2,563,045	19.03	2,563,045	19.03	2,563,045	19.03
Total Fund:	-	(13,255)	-	19.80	-	19.03	-	19.03	-	19.03

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$7,255,674

271 - Student Investment Account

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

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	2,410,012	6,130,831	7,255,674	7,255,674	7,255,674
Total Function:	-	2,410,012	6,130,831	7,255,674	7,255,674	7,255,674
Total Resources:	-	2,410,012	6,130,831	7,255,674	7,255,674	7,255,674
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>						
0111 - Licensed Salaries	-	773,151	2,396,695 36.00	1,956,072 28.50	1,956,072 28.50	1,956,072 28.50
0112 - Classified Salaries	-	52,000	87,151 1.81	35,053 0.81	35,053 0.81	35,053 0.81
0113 - Administrators	-	102,309	-	-	-	-
0121 - Substitutes - Licensed Salaries	-	10,651	260,000	-	-	-
0133 - Additional Pay - Licensed	-	315	-	-	-	-
0210 - PERS	-	229,424	644,603	255,021	255,021	255,021
0213 - PERS UAL Contribution	-	65,744	192,124	139,435	139,435	139,435
0220 - Social Security	-	68,490	209,964	152,382	152,382	152,382
0231 - Workers Compensation	-	3,199	8,245	7,567	7,567	7,567
0232 - Unemployment Compensation	-	-	966	698	698	698
0241 - Medical Dental Insurance	-	235,449	691,092	687,748	687,748	687,748
0270 - Post Retirement Health Benefit	-	32,161	-	100,498	100,498	100,498
0341 - Travel, Local In District	-	795	780	780	780	780
0411 - Varied - Other Supplies	-	-	38,150	26,421	26,421	26,421
0421 - Textbooks - District	-	1,702	2,000	-	-	-
Total Function:	-	1,575,392	4,531,770 37.81	3,361,675 29.31	3,361,675 29.31	3,361,675 29.31
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	-	475,127	818,620 11.50	2,251,515 29.00	2,251,515 29.00	2,251,515 29.00
0121 - Substitutes - Licensed Salaries	-	-	190,000	-	-	-
0133 - Additional Pay - Licensed	-	2,954	-	-	-	-
0210 - PERS	-	126,305	250,649	301,649	301,649	301,649

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Account Type - Function - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0213 - PERS UAL Contribution	-	33,640	71,132		157,610		157,610		157,610	
0220 - Social Security	-	34,999	77,733		172,241		172,241		172,241	
0231 - Workers Compensation	-	1,621	3,156		8,556		8,556		8,556	
0232 - Unemployment Compensation	-	-	358		790		790		790	
0241 - Medical Dental Insurance	-	76,549	208,380		687,300		687,300		687,300	
0270 - Post Retirement Health Benefit	-	19,309	-		190,155		190,155		190,155	
0341 - Travel, Local In District	-	2,500	7,500		5,000		5,000		5,000	
0470 - Computer Software	-	23,000	-		-		-		-	
Total Function:	-	796,003	1,627,528	11.50	3,774,816	29.00	3,774,816	29.00	3,774,816	29.00
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	-	-	-		61,950	1.00	61,950	1.00	61,950	1.00
0210 - PERS	-	-	-		10,364		10,364		10,364	
0213 - PERS UAL Contribution	-	-	-		4,337		4,337		4,337	
0220 - Social Security	-	-	-		4,739		4,739		4,739	
0231 - Workers Compensation	-	-	-		235		235		235	
0232 - Unemployment Compensation	-	-	-		22		22		22	
0241 - Medical Dental Insurance	-	-	-		37,536		37,536		37,536	
Total Function:	-	-	-		119,183	1.00	119,183	1.00	119,183	1.00
Total Requirements:	-	2,371,395	6,159,298	49.31	7,255,674	59.31	7,255,674	59.31	7,255,674	59.31
Total Fund:	-	(38,618)	28,467	49.31	-	59.31	-	59.31	-	59.31

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

272 - Elem & Secondary Sch Emerg Relief (ESSER) Round II

Fund 272 - Elementary and Secondary School Emergency Education Relief Fund (ESSER) - In December 2020, an additional \$54B for ESSER II was allocated through the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Of the \$1.7 million received, the District used a portion of this funding for digital learning, including online curriculum, FLVS license, Personal Protective equipment (PPE), disinfecting supplies, and the purchase of wireless hotspots for our students and staff. The remaining balance was used to staff full-time Health Assistants and long-term Substitutes. This fund is fully expended and closed.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
4501 - Restricted Rev FR Fed Through State	-	1,772,767	-	-	-	-
Total Function:	-	1,772,767	-	-	-	-
Total Resources:	-	1,772,767	-	-	-	-
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>						
0121 - Substitutes - Licensed Salaries	-	211,525	-	-	-	-
0210 - PERS	-	10,776	-	-	-	-
0213 - PERS UAL Contribution	-	14,807	-	-	-	-
0220 - Social Security	-	16,182	-	-	-	-
0231 - Workers Compensation	-	751	-	-	-	-
0480 - Computer Hardware	-	54,000	-	-	-	-
Total Function:	-	308,040	-	-	-	-
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>						
0112 - Classified Salaries	-	102,310	-	-	-	-
0134 - Additional Pay - Classified	-	4,124	-	-	-	-
0210 - PERS	-	10,599	-	-	-	-
0213 - PERS UAL Contribution	-	7,450	-	-	-	-
0220 - Social Security	-	7,189	-	-	-	-
0231 - Workers Compensation	-	391	-	-	-	-
0241 - Medical Dental Insurance	-	37,187	-	-	-	-
Total Function:	-	169,250	-	-	-	-
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>						
0112 - Classified Salaries	-	456,937	-	-	-	-
0114 - Managerial-Classified	-	70,340	-	-	-	-
0122 - Substitutes - Classified Salaries	-	5,250	-	-	-	-
0132 - Classified Overtime	-	2,879	-	-	-	-
0134 - Additional Pay - Classified	-	50,819	-	-	-	-
0210 - PERS	-	146,227	-	-	-	-

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Account Type - Function - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0213 - PERS UAL Contribution	-	41,329	-	-	-	-
0220 - Social Security	-	42,478	-	-	-	-
0231 - Workers Compensation	-	11,165	-	-	-	-
0241 - Medical Dental Insurance	-	155,640	-	-	-	-
0341 - Travel, Local In District	-	7,429	-	-	-	-
0411 - Varied - Other Supplies	-	54,977	-	-	-	-
0450 - Food - Nutrition Services ONLY	-	246,496	-	-	-	-
0642 - Other Dues & Fees	-	3,510	-	-	-	-
Total Function:	-	1,295,477	-	-	-	-
Total Requirements:	-	1,772,767	-	-	-	-
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

273 - Comprehensive Distance Learning (CDL)

In 2020-21, ODE provided each district with one-time funds to support Comprehensive Distance Learning during COVID. This fund is fully expended and closed.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
3299 - Other Restricted Grants-In-Aid	-	192,952	-	-	-	-
Total Function:	-	192,952	-	-	-	-
Total Resources:	-	192,952	-	-	-	-
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						
0113 - Administrators	-	13,766	-	-	-	-
0210 - PERS	-	3,216	-	-	-	-
0213 - PERS UAL Contribution	-	928	-	-	-	-
0220 - Social Security	-	1,015	-	-	-	-
0231 - Workers Compensation	-	42	-	-	-	-
0241 - Medical Dental Insurance	-	4	-	-	-	-
Total Function:	-	18,971	-	-	-	-
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	-	2,915	-	-	-	-
0133 - Additional Pay - Licensed	-	118,424	-	-	-	-
0210 - PERS	-	31,630	-	-	-	-
0213 - PERS UAL Contribution	-	8,490	-	-	-	-
0220 - Social Security	-	8,933	-	-	-	-
0231 - Workers Compensation	-	390	-	-	-	-
0241 - Medical Dental Insurance	-	2,100	-	-	-	-
0270 - Post Retirement Health Benefit	-	349	-	-	-	-
0319 - Other Instructional, Pro & Tech Svcs	-	750	-	-	-	-
Total Function:	-	173,981	-	-	-	-
Total Requirements:	-	192,952	-	-	-	-
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

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

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

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
4501 - Restricted Rev FR Fed Through State	-	3,984,176	-	-	-	-
Total Function:	-	3,984,176	-	-	-	-
Total Resources:	-	3,984,176	-	-	-	-
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	-	1,646,201	-	-	-	-
0121 - Substitutes - Licensed Salaries	-	6,927	-	-	-	-
0131 - Extra Duty Compensation	-	806,453	-	-	-	-
0133 - Additional Pay - Licensed	-	6,005	-	-	-	-
0210 - PERS	-	435,586	-	-	-	-
0213 - PERS UAL Contribution	-	116,140	-	-	-	-
0220 - Social Security	-	123,190	-	-	-	-
0231 - Workers Compensation	-	5,541	-	-	-	-
0241 - Medical Dental Insurance	-	298,149	-	-	-	-
0270 - Post Retirement Health Benefit	-	76,834	-	-	-	-
0359 - Other Communication Services	-	26,067	-	-	-	-
0411 - Varied - Other Supplies	-	686	-	-	-	-
0480 - Computer Hardware	-	35,001	-	-	-	-
Total Function:	-	3,582,779	-	-	-	-
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	-	81,469	-	-	-	-
0131 - Extra Duty Compensation	-	9,889	-	-	-	-
0133 - Additional Pay - Licensed	-	989	-	-	-	-
0210 - PERS	-	20,211	-	-	-	-
0213 - PERS UAL Contribution	-	5,772	-	-	-	-
0220 - Social Security	-	5,710	-	-	-	-
0231 - Workers Compensation	-	274	-	-	-	-
0241 - Medical Dental Insurance	-	19,125	-	-	-	-
0319 - Other Instructional, Pro & Tech Svcs	-	381	-	-	-	-
0411 - Varied - Other Supplies	-	3,533	-	-	-	-
Total Function:	-	147,352	-	-	-	-

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	-	70,339	-	-	-	-
0114 - Managerial-Classified	-	75,300	-	-	-	-
0134 - Additional Pay - Classified	-	705	-	-	-	-
0210 - PERS	-	38,887	-	-	-	-
0213 - PERS UAL Contribution	-	10,244	-	-	-	-
0220 - Social Security	-	10,655	-	-	-	-
0231 - Workers Compensation	-	505	-	-	-	-
0241 - Medical Dental Insurance	-	43,881	-	-	-	-
0322 - Repair and Maintenance Services	-	70	-	-	-	-
0411 - Varied - Other Supplies	-	674	-	-	-	-
Total Function:	-	251,260	-	-	-	-
Total Requirements:	-	3,981,390	-	-	-	-
Total Fund:	-	(2,786)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$773,592

275 - Summer Grant Program Funding

In 2021, Oregon legislature provided \$200 million to support credit earning and enrichment opportunities for students in grades K-12. For 2022 summer programs, the funding is split into two purposes: (1) engaging high school students in credit earning opportunities and (2) engage K-8 students in enrichment activities. The focus of this grant is to prioritize students experiencing disabilities and other student communities who have been historically underserved.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	-	-	773,592	773,592	773,592
Total Function:	-	-	-	773,592	773,592	773,592
Total Resources:	-	-	-	773,592	773,592	773,592
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	-	4,708	-	34,427	34,427	34,427
0124 - Temporary - Classified	-	167	-	1,218	1,218	1,218
0131 - Extra Duty Compensation	-	700	-	5,119	5,119	5,119
0133 - Additional Pay - Licensed	-	54,236	-	412,641	412,641	412,641
0134 - Additional Pay - Classified	-	11,157	-	81,592	81,592	81,592
0210 - PERS	-	15,539	-	89,505	89,505	89,505
0213 - PERS UAL Contribution	-	4,918	-	37,451	37,451	37,451
0220 - Social Security	-	5,397	-	40,927	40,927	40,927
0231 - Workers Compensation	-	243	-	2,142	2,142	2,142
0232 - Unemployment Compensation	-	-	-	187	187	187
0390 - Other Gen Pro & Tech SVCS	-	140	-	1,024	1,024	1,024
0411 - Varied - Other Supplies	-	8,574	-	67,359	67,359	67,359
Total Function:	-	105,777	-	773,592	773,592	773,592
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>						
0132 - Classified Overtime	-	56	-	-	-	-
0134 - Additional Pay - Classified	-	1,911	-	-	-	-
0210 - PERS	-	453	-	-	-	-
0213 - PERS UAL Contribution	-	138	-	-	-	-
0220 - Social Security	-	145	-	-	-	-
0231 - Workers Compensation	-	50	-	-	-	-
Total Function:	-	2,753	-	-	-	-
Total Requirements:	-	108,530	-	773,592	773,592	773,592
Total Fund:	-	108,530	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

291 - Disabled Child

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

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
2190 - ESD Handicapped- Thru Co.	655,134	371,734	683,004	-	-	-
5400 - Beginning Fund Balance	296,720	240,247	-	-	-	-
Total Function:	951,855	611,980	683,004	-	-	-
Total Resources:	951,855	611,980	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.						
<u>1000 - Instruction</u>						
0111 - Licensed Salaries	158,956	161,341	168,090 2.00	-	-	-
0112 - Classified Salaries	59,697	63,387	65,964 2.25	-	-	-
0121 - Substitutes - Licensed Salaries	752	-	18,000	-	-	-
0122 - Substitutes - Classified Salaries	610	53	30,000	-	-	-
0132 - Classified Overtime	12	-	20,000	-	-	-
0133 - Additional Pay - Licensed	174	1,095	-	-	-	-
0134 - Additional Pay - Classified	1,105	1,131	-	-	-	-
0210 - PERS	56,512	61,141	75,950	-	-	-
0213 - PERS UAL Contribution	11,689	15,945	21,198	-	-	-
0220 - Social Security	15,900	16,346	23,168	-	-	-
0231 - Workers Compensation	681	784	952	-	-	-
0232 - Unemployment Compensation	-	-	105	-	-	-
0241 - Medical Dental Insurance	71,822	76,509	66,438	-	-	-
0341 - Travel, Local In District	780	780	780	-	-	-
0371 - Tuition Payments to Other Districts Within	8,404	-	-	-	-	-
0411 - Varied - Other Supplies	-	46	2,550	-	-	-
Total Function:	387,094	398,557	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.						
<u>2000 - Support Services</u>						
0111 - Licensed Salaries	64,300	-	-	-	-	-
0113 - Administrators	129,035	127,000	132,080 1.00	-	-	-
0133 - Additional Pay - Licensed	425	-	-	-	-	-

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Account Type - Function - Object	2019/20	2020/21	2021/22	2022/23		2022/23		2022/23		
	Actual	Actual	Adopted	Proposed	Proposed	Approved	Approved	Adopted	Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0210 - PERS	48,295	32,389	31,261		-		-		-	
0213 - PERS UAL Contribution	10,464	9,142	9,498		-		-		-	
0220 - Social Security	14,974	10,003	10,380		-		-		-	
0231 - Workers Compensation	585	421	393		-		-		-	
0232 - Unemployment Compensation	-	-	47		-		-		-	
0241 - Medical Dental Insurance	50,336	19,770	-		-		-		-	
0341 - Travel, Local In District	6,100	3,600	3,600		-		-		-	
0411 - Varied - Other Supplies	-	-	2,550		-		-		-	
Total Function:	324,514	202,325	189,809	1.00	-		-		-	
Total Requirements:	711,608	600,882	683,004	5.25	-		-		-	
Total Fund:	(240,247)	(11,099)	-	5.25	-		-		-	

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

294 - Land

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

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1510 - Interest On Investments	105,529	38,900	70,000	-	-	-
1960 - Recovery of Prior Years' Expenditures	391	-	-	-	-	-
5300 - Sale Or Loss of Fixed Assets	5,560,895	-	-	-	-	-
5400 - Beginning Fund Balance	325,759	5,991,188	5,960,606	-	-	-
Total Function:	5,992,574	6,030,088	6,030,606	-	-	-
Total Resources:	5,992,574	6,030,088	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.						
<u>2000 - Support Services</u>						
0390 - Other Gen Pro & Tech SVCS	1,282	26,596	300,000	-	-	-
0642 - Other Dues & Fees	103	0	300,000	-	-	-
Total Function:	1,385	26,596	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.						
<u>4000 - Facilities Acquisition and Construction</u>						
0510 - Land Acquisition	-	-	4,000,000	-	-	-
Total Function:	-	-	4,000,000	-	-	-
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.						
<u>5000 - Other Uses</u>						
0610 - Redemption of Principal	-	1,500,000	-	-	-	-
Total Function:	-	1,500,000	-	-	-	-
<u>6000 - Contingencies</u>						
0810 - Planned Reserve	-	-	1,021,219	-	-	-
Total Function:	-	-	1,021,219	-	-	-
Total Requirements:	1,385	1,526,596	5,621,219	-	-	-
Total Fund:	(5,991,188)	(4,503,492)	(409,387)	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$4,504,247

295 - Student Body

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 2022-23 Proposed budget is an estimate.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1700 - Extracurricular Activities	3,146,893	1,028,016	3,237,000	3,236,997	3,236,997	3,236,997
5400 - Beginning Fund Balance	1,115,120	1,419,840	1,267,250	1,267,250	1,267,250	1,267,250
Total Function:	4,262,014	2,447,855	4,504,250	4,504,247	4,504,247	4,504,247
Total Resources:	4,262,014	2,447,855	4,504,250	4,504,247	4,504,247	4,504,247
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>						
0411 - Varied - Other Supplies	2,844,025	1,044,477	2,921,000	4,504,247	4,504,247	4,504,247
Total Function:	2,844,025	1,044,477	2,921,000	4,504,247	4,504,247	4,504,247
<u>6000 - Contingencies</u>						
0810 - Planned Reserve	-	-	1,583,250	-	-	-
Total Function:	-	-	1,583,250	-	-	-
Total Requirements:	2,844,025	1,044,477	4,504,250	4,504,247	4,504,247	4,504,247
Total Fund:	(1,417,989)	(1,403,379)	-	-	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$2,685,416

297 - Nutrition Services

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

Account Type - Function - Object	2019/20		2020/21		2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Actual	Adopted	Proposed	Proposed	Approved	Approved	Adopted	Adopted	Adopted	Adopted
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources												
0000 - Undesignated												
1612 - Lunch	721,677	(3,717)	967,866		1,064,653		1,064,653		1,064,653		1,064,653	
1631 - Catering	18,803	809	16,898		18,588		18,588		18,588		18,588	
1632 - Vendor Rebates	18,270	1,090	9,966		-		-		-		-	
1635 - Facility Use/Kitchenstaff	4,824	-	3,010		3,311		3,311		3,311		3,311	
1920 - Contributions, Donations fr Private Source	-	31,075	-		-		-		-		-	
1960 - Recovery of Prior Years' Expenditures	181	-	-		-		-		-		-	
3102 - State School Fund - School Lunch Match	20,335	-	25,000		27,500		27,500		27,500		27,500	
3299 - Other Restricted Grants-In-Aid	57,262	32,236	35,887		35,460		35,460		35,460		35,460	
4504 - School Nutrition Program - Breakfast	109,555	382,106	50,322		401,211		401,211		401,211		401,211	
4505 - School Nutrition Program - Lunch	504,822	863,779	839,498		906,968		906,968		906,968		906,968	
4910 - Commodities Revenue	183,092	-	143,319		192,725		192,725		192,725		192,725	
5200 - Interfund Transfers	-	20,335	25,000		35,000		35,000		35,000		35,000	
5400 - Beginning Fund Balance	(140,169)	(597,330)	40,000		-		-		-		-	
Total Function:	1,498,653	730,383	2,156,766		2,685,416		2,685,416		2,685,416		2,685,416	
Total Resources:	1,498,653	730,383	2,156,766		2,685,416		2,685,416		2,685,416		2,685,416	
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	662,745	116,420	716,986	25.94	922,302	30.88	922,302	30.88	922,302	30.88	922,302	30.88
0114 - Managerial-Classified	86,423	6,757	95,081	1.00	99,835	1.00	99,835	1.00	99,835	1.00	99,835	1.00
0122 - Substitutes - Classified Salaries	358	-	-		-		-		-		-	
0132 - Classified Overtime	10,749	-	-		-		-		-		-	
0134 - Additional Pay - Classified	44,750	1,551	-		-		-		-		-	
0210 - PERS	188,380	30,636	190,376		127,281		127,281		127,281		127,281	
0213 - PERS UAL Contribution	43,069	9,011	57,705		72,202		72,202		72,202		72,202	
0220 - Social Security	58,410	9,102	63,067		78,909		78,909		78,909		78,909	
0231 - Workers Compensation	12,851	2,863	13,332		17,901		17,901		17,901		17,901	
0232 - Unemployment Compensation	-	-	288		367		367		367		367	
0241 - Medical Dental Insurance	198,245	39,728	272,769		417,873		417,873		417,873		417,873	
0340 - Travel Expenses	-	-	-		3,310		3,310		3,310		3,310	

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Account Type - Function - Object	2019/20	2020/21	2021/22		2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
0341 - Travel, Local In District	12,242	1,816	12,609		9,300		9,300		9,300	
0390 - Other Gen Pro & Tech SVCS	14,043	6,465	14,056		19,330		19,330		19,330	
0411 - Varied - Other Supplies	31,187	3,671	40,568		9,027		9,027		9,027	
0450 - Food - Nutrition Services ONLY	694,363	182,691	640,175		843,904		843,904		843,904	
0470 - Computer Software	8,650	20,300	8,651		33,600		33,600		33,600	
0480 - Computer Hardware	6,782	-	6,985		-		-		-	
0541 - Initial and Additional Equipment	5,711	-	10,000		20,000		20,000		20,000	
0642 - Other Dues & Fees	17,023	124	14,118		10,275		10,275		10,275	
Total Function:	2,095,983	431,136	2,156,766	26.94	2,685,416	31.88	2,685,416	31.88	2,685,416	31.88
Total Requirements:	2,095,983	431,136	2,156,766	26.94	2,685,416	31.88	2,685,416	31.88	2,685,416	31.88
Total Fund:	597,330	(299,247)	-	26.94	-	31.88	-	31.88	-	31.88

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total:

298 - Community Services

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

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1911 - Rental of Buildings	220,876	21,255	246,825	-	-	-
5400 - Beginning Fund Balance	165,867	85,110	-	-	-	-
Total Function:	386,742	106,365	246,825	-	-	-
Total Resources:	386,742	106,365	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.						
<u>3000 - Enterprise and Community Services.</u>						
0112 - Classified Salaries	90,442	-	73,773	1.50	-	-
0114 - Managerial-Classified	68,887	-	81,120	1.00	-	-
0123 - Temporary-Licensed	-	-	1,485	-	-	-
0124 - Temporary - Classified	4,723	-	-	-	-	-
0133 - Additional Pay - Licensed	3,500	-	-	-	-	-
0134 - Additional Pay - Classified	2,836	-	-	-	-	-
0210 - PERS	44,178	279	37,966	-	-	-
0213 - PERS UAL Contribution	8,753	79	11,051	-	-	-
0220 - Social Security	11,930	86	12,077	-	-	-
0231 - Workers Compensation	542	3	460	-	-	-
0232 - Unemployment Compensation	-	-	56	-	-	-
0241 - Medical Dental Insurance	58,916	9,082	22,647	-	-	-
0319 - Other Instructional, Pro & Tech Svcs	4,314	4,703	-	-	-	-
0322 - Repair and Maintenance Services	289	474	-	-	-	-
0340 - Travel Expenses	147	-	-	-	-	-
0341 - Travel, Local In District	1,500	1,125	1,500	-	-	-
0390 - Other Gen Pro & Tech SVCS	444	-	-	-	-	-
0411 - Varied - Other Supplies	232	60	4,690	-	-	-
Total Function:	301,632	15,891	246,825	2.50	-	-
Total Requirements:	301,632	15,891	246,825	2.50	-	-
Total Fund:	(85,110)	(90,474)	-	2.50	-	-

West Linn - Wilsonville School District 3JT

Special Revenue Funds.3

Total: \$290,000

299 - Outdoor School

This is an intergovernmental agreement between the District and Oregon State University for the reimbursement of Outdoor School expenditures. The appropriations are not known until the end of the fiscal year. The 2022-23 Proposed budget is an estimate.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1744 - Outdoor School Fees	155	-	-	-	-	-
3299 - Other Restricted Grants-In-Aid	190,752	86,841	290,000	290,000	290,000	290,000
Total Function:	190,907	86,841	290,000	290,000	290,000	290,000
Total Resources:	190,907	86,841	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>						
0112 - Classified Salaries	-	13,475	-	-	-	-
0131 - Extra Duty Compensation	65	18,410	57,474	57,474	57,474	57,474
0210 - PERS	-	8,010	15,663	9,616	9,616	9,616
0213 - PERS UAL Contribution	-	2,232	4,023	4,023	4,023	4,023
0220 - Social Security	-	2,426	4,398	4,398	4,398	4,398
0231 - Workers Compensation	-	112	230	230	230	230
0232 - Unemployment Compensation	-	-	20	20	20	20
0241 - Medical Dental Insurance	-	232	-	-	-	-
0324 - Rentals	181,566	-	184,242	184,241	184,241	184,241
0355 - Printing & Binding	-	319	-	-	-	-
0360 - Charter School Payments	9,276	-	15,000	15,000	15,000	15,000
0411 - Varied - Other Supplies	-	27,381	-	6,048	6,048	6,048
Total Function:	190,907	72,597	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>						
0112 - Classified Salaries	-	7,997	-	-	-	-
0210 - PERS	-	2,419	-	-	-	-
0213 - PERS UAL Contribution	-	560	-	-	-	-
0220 - Social Security	-	588	-	-	-	-
0231 - Workers Compensation	-	29	-	-	-	-
0241 - Medical Dental Insurance	-	2,649	-	-	-	-
0338 - Field Trips	-	-	8,950	8,950	8,950	8,950
Total Function:	-	14,242	8,950	8,950	8,950	8,950
Total Requirements:	190,907	86,839	290,000	290,000	290,000	290,000
Total Fund:	-	(2)	-	-	-	-

FINANCIAL SECTION:

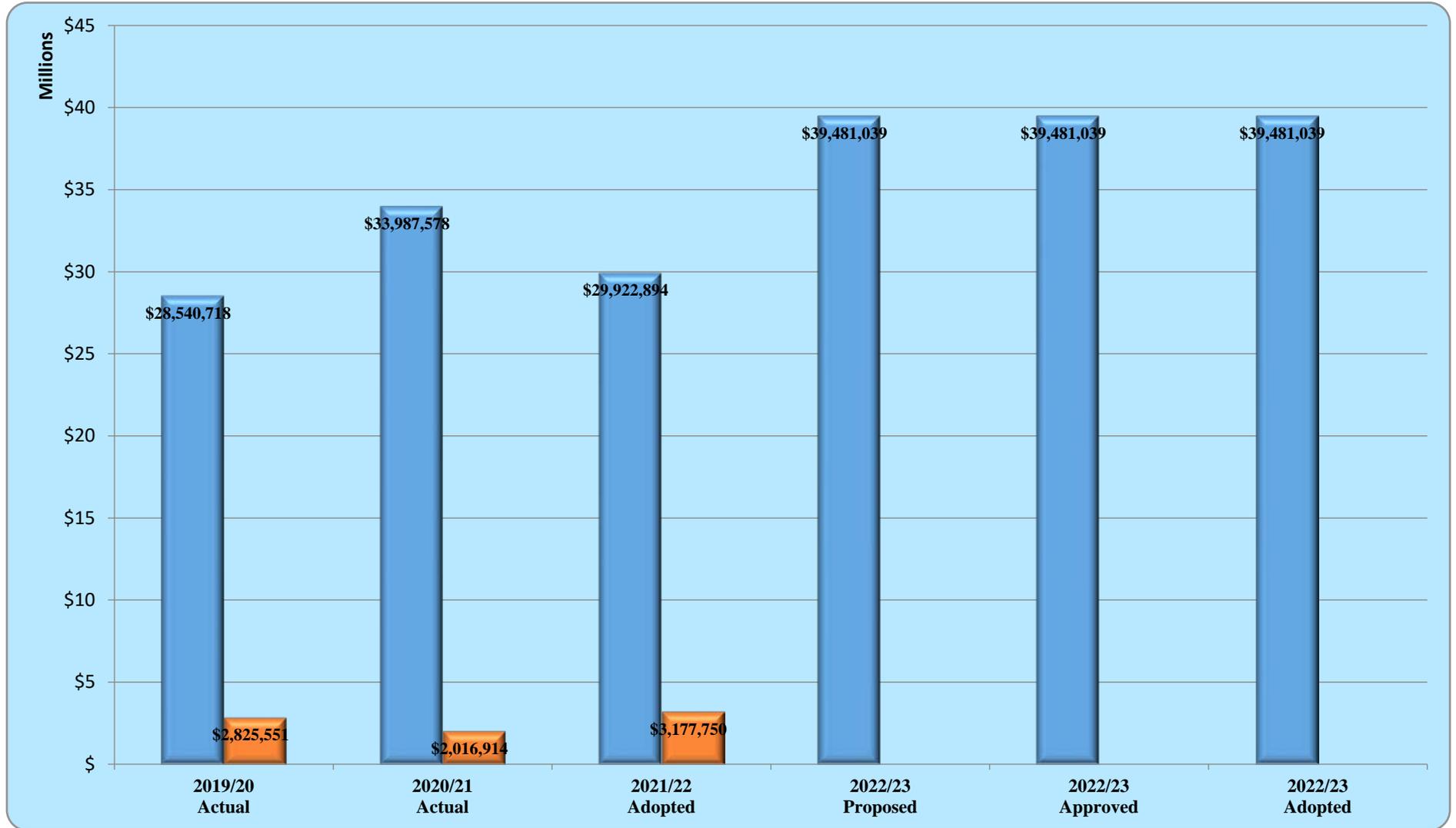
III-C. DEBT SERVICES FUNDS

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 support as voted by the public.

West Linn - Wilsonville School District 3JT

Debt Service Fund Resources by Object

Total: \$39,481,039

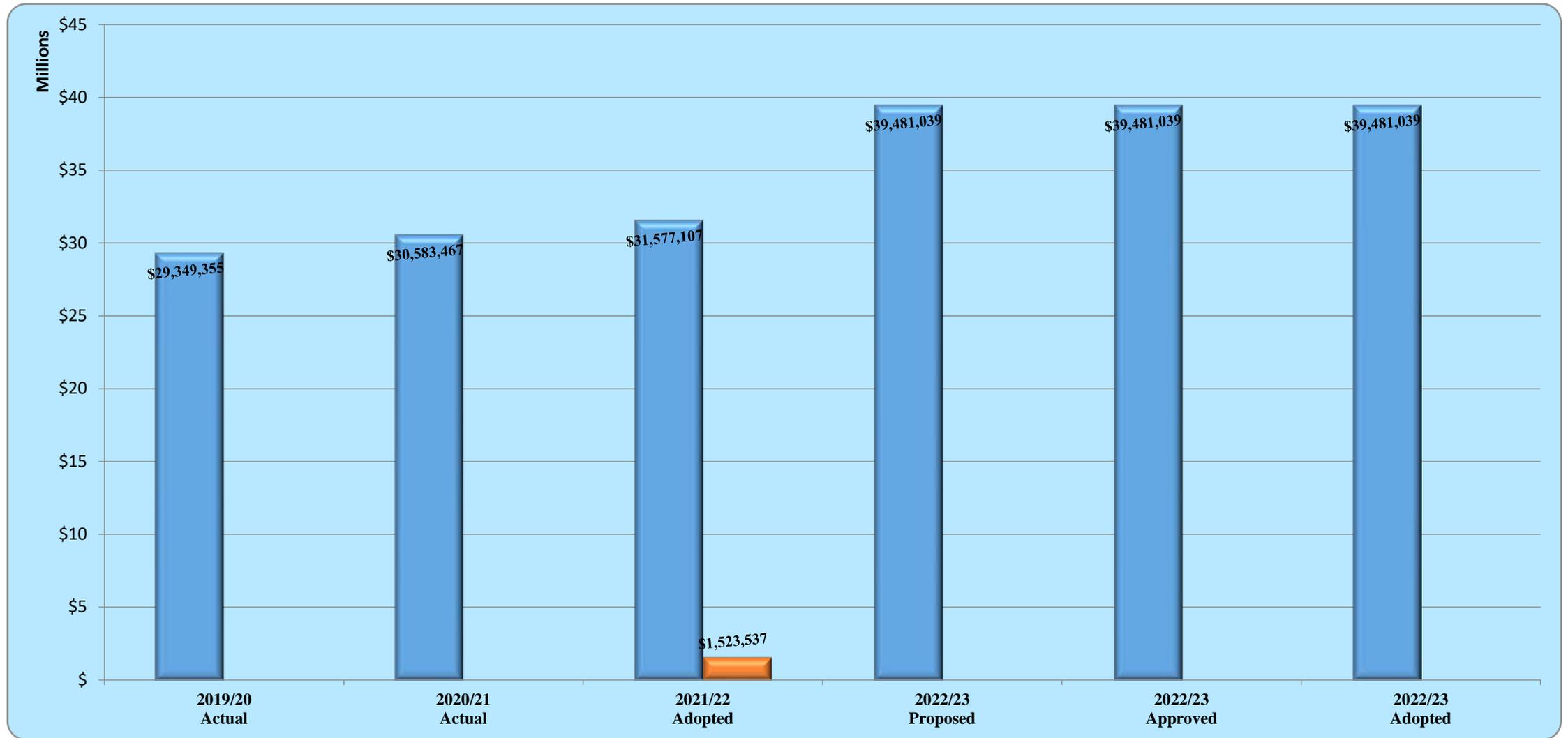


Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted	%
	\$	\$	\$	\$	\$	\$	
1000 - Revenue from Local Sources	28,540,718	33,987,578	29,922,894	39,481,039	39,481,039	39,481,039	100.0
5000 - Other Sources	2,825,551	2,016,914	3,177,750	-	-	-	
Total Object:	31,366,269	36,004,492	33,100,644	39,481,039	39,481,039	39,481,039	100.0

West Linn - Wilsonville School District 3JT

Debt Service Fund Requirements by Object

Total: \$39,481,039



Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	\$	\$	\$
0600 - Other Objects	29,349,355	30,583,467	31,577,107	39,481,039	39,481,039	39,481,039
0800 - Other Uses of Funds	-	-	1,523,537	-	-	-
Total Object:	29,349,355	30,583,467	33,100,644	39,481,039	39,481,039	39,481,039

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. The fiscal year 2022-2023 budget is comprised of five series below:

1. 2003A = \$14,385,000.00 (principal)
2. Series 2015 = \$4,027,000.00 (interest)
3. Series 2019 GO = 90,000.00 (principal)
4. Series 2020B = \$7,735,750.00 (\$5,910,000.00 principal and \$1,825,750.00 interest)
5. Series 2020C = \$1,671,051.00 (interest)

OUTSTANDING BONDS	OLD DEBT	2020 DEBT	ALL DEBT
Series 2003A	\$14,385,000.00		\$14,385,000.00
Series 2015	\$ 4,027,000.00		\$ 4,027,000.00
Series 2019	\$ 90,000.00		\$ 90,000.00
Series 2020B		\$7,735,750.00	\$ 7,735,750.00
Series 2020C		\$1,671,051.00	\$ 1,671,051.00
TOTAL 2022 DEBT SERVICE	\$18,502,000.00	\$9,406,801.00	\$27,908,801.00
County Collection Rate			97.00%
Taxes to be Levied			\$28,771,960.00

Please note:

Piper Sandler Projected 22-23 Assessed Value \$9,619,261,602.00

Projected 2022-23 Bond Levy Rate	\$28,771,960/\$9,619,261,602 = \$2.991/1,000.00
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Clackamas County 2021-22 Assessed Value \$8,656,815,563.00

2022-23 Estimated Growth in AV 4-4.5%	
Projected 2022-23 Bond Levy Rate at 4% AV Growth	\$28,771,960/\$9,003,088,185.52 = \$3.1958/1,000.00
Projected 2022-23 Bond Levy Rate at 4.5% AV Growth	\$28,771,960/\$9,046,372,263.34 = \$3.1805/1,000.00

West Linn - Wilsonville School District 3JT

Debt Service Funds

Total: \$28,771,960

300 - Debt Service Funds

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. The 2022-23 Budget is comprised of five series: 1) 2003A = \$14,385,000 (principal); 2) Series 2015 = \$4,027,000.00 (interest); 3) Series 2019 GO = \$90,000.00 (principal); 4) Series 2020B = \$7,735,750 (\$5,910,000 principal / \$1,825,750 interest); 5) Series 2020C = \$1,671,051.00.00 (interest).

Account Type - Function - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
Resources						
<u>0000 - Undesignated</u>						
1111 - Current Year's Taxes	24,782,124	29,063,738	25,392,287		28,328,981	28,328,981
1112 - Prior Years Taxes	320,829	370,146	-		361,330	361,330
1190 - Penalties and Interest On Taxes	103,104	82,867	-		81,649	81,649
1510 - Interest On Investments	-	-	7,801		-	-
5400 - Beginning Fund Balance	668,750	627,570	3,177,750		-	-
Total Function:	25,874,807	30,144,321	28,577,838		28,771,960	28,771,960
Total Resources:	25,874,807	30,144,321	28,577,838		28,771,960	28,771,960
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.						
<u>5000 - Other Uses</u>						
0610 - Redemption of Principal	12,013,221	17,619,996	19,260,000		21,015,464	21,015,464
0620 - Interest	13,234,016	8,656,140	7,794,301		7,756,496	7,756,496
Total Function:	25,247,236	26,276,137	27,054,301		28,771,960	28,771,960
<u>6000 - Contingencies</u>						
0810 - Planned Reserve	-	-	1,523,537		-	-
Total Function:	-	-	1,523,537		-	-
Total Requirements:	25,247,236	26,276,137	28,577,838		28,771,960	28,771,960
Total Fund:	(627,570)	(3,868,184)	-		-	-

**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).

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

Payments on the Series 2004 and Series 2021A 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 for Series 2004:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 24,100,000</u>	<u>\$ 4,667,567</u>	<u>\$ 28,767,567</u>

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

Fiscal Year Ending June 30	Principal	Interest	Total
FY2022- 2023	3,645,000	2,316,829	5,961,829
FY2023- 2024	3,820,000	2,305,457	6,125,457
FY2024- 2025	4,050,000	2,282,842	6,332,842
FY2025- 2026	4,300,000	2,247,445	6,547,445
FY2026- 2027	4,570,000	2,199,973	6,769,973
FY2027- 2028	4,865,000	2,137,821	7,002,821
FY2028- 2029	5,175,000	2,063,387	7,238,387
FY2029- 2030	5,510,000	1,975,049	7,485,049
FY2030- 2031	5,865,000	1,875,484	7,740,484
FY2031- 2032	6,240,000	1,764,811	8,004,811
FY2032- 2033	6,640,000	1,637,702	8,277,702
FY2033- 2034	7,065,000	1,491,158	8,556,158
FY2034- 2035	7,525,000	1,324,635	8,849,635
FY2035- 2036	8,010,000	1,139,746	9,149,746
FY2036- 2037	8,525,000	936,533	9,461,533
FY2037- 2038	9,095,000	689,734	9,784,734
FY2038- 2039	9,690,000	426,434	10,116,434
FY2039- 2040	5,040,000	145,908	5,185,908
	<u>\$ 109,630,000</u>	<u>\$ 28,960,947</u>	<u>\$ 138,590,947</u>

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

West Linn - Wilsonville School District 3JT

Debt Service Funds
Total: \$10,709,079
320 - PERS UAL

Public Employees Retirement System - Unfunded Actuarial Liability: In fiscal year 2014, the District issued \$42,180,000 and in fiscal year 2021, the District issued \$111,672,804 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.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1510 - Interest On Investments	41,961	15,739	1,250	9,000	9,000	9,000
1970 - Services Provided Other Funds	3,292,700	4,455,089	4,521,556	10,700,079	10,700,079	10,700,079
5400 - Beginning Fund Balance	2,156,801	1,389,343	-	-	-	-
Total Function:	5,491,462	5,860,171	4,522,806	10,709,079	10,709,079	10,709,079
Total Resources:	5,491,462	5,860,171	4,522,806	10,709,079	10,709,079	10,709,079
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.						
<u>5000 - Other Uses</u>						
0610 - Redemption of Principal	2,335,000	2,665,000	3,025,000	7,060,000	7,060,000	7,060,000
0621 - Regular Interest	1,767,108	1,642,329	1,497,806	3,649,077	3,649,077	3,649,077
0642 - Other Dues & Fees	11	1	-	2	2	2
Total Function:	4,102,118	4,307,330	4,522,806	10,709,079	10,709,079	10,709,079
Total Requirements:	4,102,118	4,307,330	4,522,806	10,709,079	10,709,079	10,709,079
Total Fund:	(1,389,343)	(1,552,841)	-	-	-	-

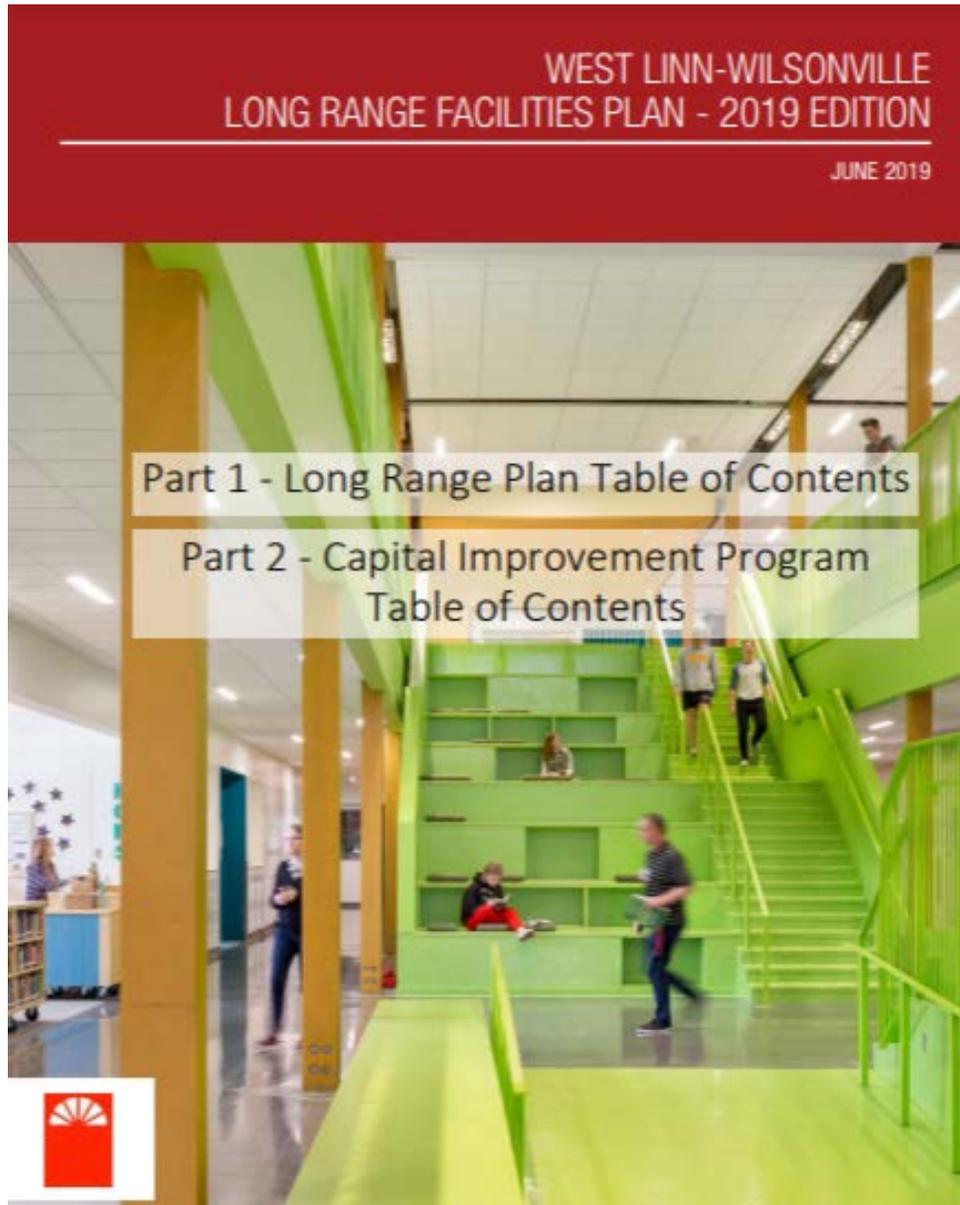
FINANCIAL SECTION:

III-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

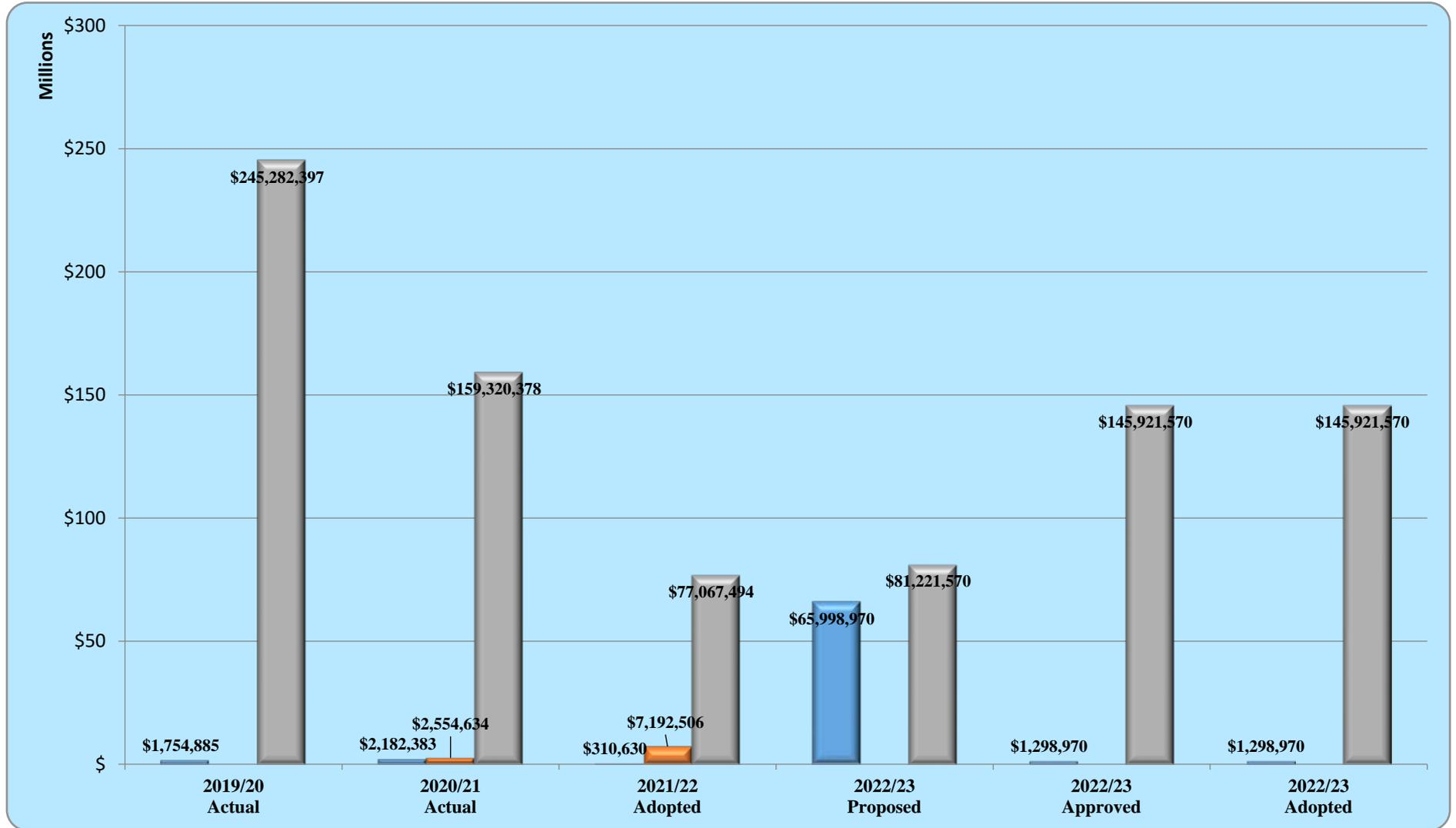
https://www.wlww.k12.or.us/cms/lib/OR01001812/Centricity/Domain/100/WLWV_LRFP_2019_FINAL%20LR%20Links.pdf

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 Fund Resources by Object

Total: \$147,220,540

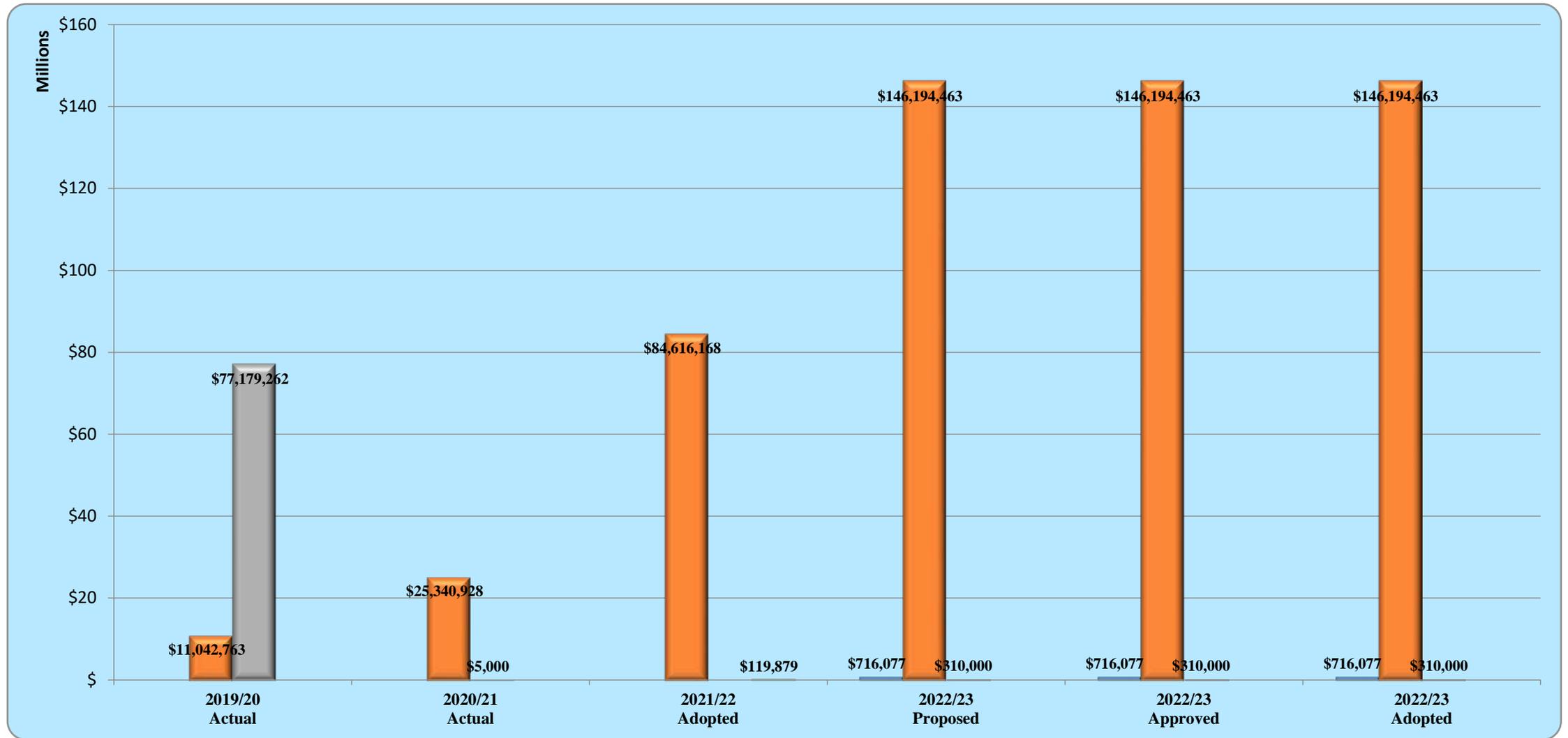


Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted	%
	\$	\$	\$	\$	\$	\$	
1000 - Revenue from Local Sources	1,754,885	2,182,383	310,630	65,998,970	1,298,970	1,298,970	0.9
3000 - Revenue From State Sources	-	2,554,634	7,192,506	-	-	-	
5000 - Other Sources	245,282,397	159,320,378	77,067,494	81,221,570	145,921,570	145,921,570	99.1
Total Object:	247,037,282	164,057,395	84,570,630	147,220,540	147,220,540	147,220,540	100.0

West Linn - Wilsonville School District 3JT

Capital Projects Fund Requirements by Function

Total: \$147,220,540

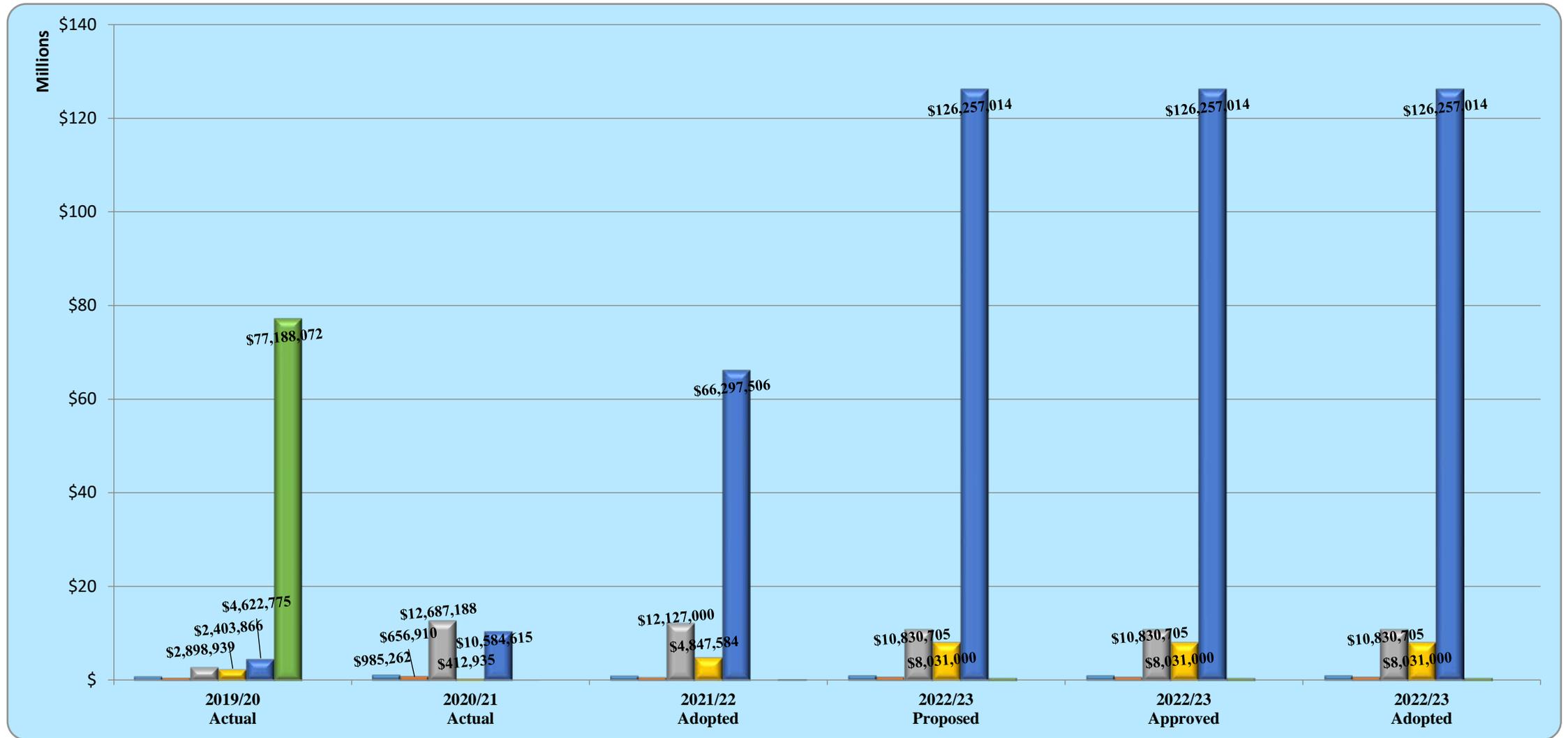


Function	2019/20	2020/21	2021/22	2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
2000 - Support Services	-	-	-	716,077	0.50	716,077	0.50	716,077	0.50
4000 - Facilities Acquisition and Construction	11,042,763	25,340,928	84,616,168	146,194,463	8.85	146,194,463	8.85	146,194,463	8.85
5000 - Other Uses	77,179,262	5,000	-	310,000	-	310,000	-	310,000	-
7000 - Unappropriated Ending Fund Balance	-	-	119,879	-	-	-	-	-	-
Total Function:	88,222,025	25,345,928	84,736,047	147,220,540	9.35	147,220,540	9.35	147,220,540	9.35

West Linn - Wilsonville School District 3JT

Capital Projects Fund Requirements by Object

Total: \$147,220,540



Object	2019/20	2020/21	2021/22	2022/23		2022/23		2022/23	
	Actual	Actual	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
0100 - Salaries	682,379	985,262	784,522	859,545	8.90	859,545	9.35	859,545	9.35
0200 - Associated Payroll Costs	425,995	656,910	501,176	552,276		552,276		552,276	
0300 - Purchased Services	2,898,939	12,687,188	12,127,000	10,830,705		10,830,705		10,830,705	
0400 - Supplies and Materials	2,403,866	412,935	4,847,584	8,031,000		8,031,000		8,031,000	
0500 - Capital Outlay	4,622,775	10,584,615	66,297,506	126,257,014		126,257,014		126,257,014	
0600 - Other Objects	77,188,072	19,018	58,380	690,000		690,000		690,000	
0800 - Other Uses of Funds	-	-	119,879	-		-		-	
Total Object:	88,222,025	25,345,928	84,736,047	147,220,540	8.90	147,220,540	9.35	147,220,540	9.35

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total:

418 - OSCIM

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.

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
3299 - Other Restricted Grants-In-Aid	-	-	7,192,506	-	-	-
<i>Total Function:</i>	-	-	7,192,506	-	-	-
<i>Total Resources:</i>	-	-	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	-	-	-
<i>Total Function:</i>	-	-	7,192,506	-	-	-
<i>Total Requirements:</i>	-	-	7,192,506	-	-	-
<i>Total Fund:</i>	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Capital Projects Funds
Total: \$77,396,351
419 - 2019 Bond

In November 2019, Capital Bond Measure 3-554 was approved by district voters. The \$206.8 million capital bond includes seven major projects spanning across the entire school district. 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	2019/20 Actual \$	2020/21 Actual \$	2021/22 Adopted \$	FTE	2022/23 Proposed \$	FTE	2022/23 Approved \$	FTE	2022/23 Adopted \$	FTE
Resources										
0000 - Undesignated										
1510 - Interest On Investments	1,246,062	2,325,542	-		628,970		628,970		628,970	
1530 - Gain Or Loss On Sale of Investments	(12,250)	(543,179)	-		-		-		-	
3299 - Other Restricted Grants-In-Aid	-	2,554,634	-		-		-		-	
5110 - Bond Proceeds	147,876,716	-	74,789,114		76,767,381		76,767,381		76,767,381	
5120 - Bond Premium	11,148,048	-	-		-		-		-	
5200 - Interfund Transfers	-	198,176	375,000		-		-		-	
5400 - Beginning Fund Balance	-	155,292,957	-		-		-		-	
Total Function:	160,258,576	159,828,130	75,164,114		77,396,351		77,396,351		77,396,351	
Total Resources:	160,258,576	159,828,130	75,164,114		77,396,351		77,396,351		77,396,351	
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										
0113 - Administrators	-	-	-		72,412	0.50	72,412	0.50	72,412	0.50
0210 - PERS	-	-	-		10,191		10,191		10,191	
0213 - PERS UAL Contribution	-	-	-		5,300		5,300		5,300	
0220 - Social Security	-	-	-		5,792		5,792		5,792	
0231 - Workers Compensation	-	-	-		288		288		288	
0232 - Unemployment Compensation	-	-	-		26		26		26	
0241 - Medical Dental Insurance	-	-	-		18,768		18,768		18,768	
0341 - Travel, Local In District	-	-	-		3,300		3,300		3,300	
Total Function:	-	-	-		116,077	0.50	116,077	0.50	116,077	0.50
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	566,673	391,254	6.10	469,441	6.70	469,441	6.70	469,441	6.70
0113 - Administrators	17,820	77,842	81,246	0.50	42,654	0.25	42,654	0.25	42,654	0.25
0114 - Managerial-Classified	15,573	322,792	312,022	2.30	275,038	1.90	275,038	1.90	275,038	1.90
0132 - Classified Overtime	-	895	-		-		-		-	
0133 - Additional Pay - Licensed	-	6,791	-		-		-		-	
0134 - Additional Pay - Classified	-	10,268	-		-		-		-	
0210 - PERS	15,609	249,901	189,603		114,927		114,927		114,927	
0213 - PERS UAL Contribution	3,801	69,451	55,487		55,582		55,582		55,582	
0220 - Social Security	4,148	74,364	60,636		60,742		60,742		60,742	
0231 - Workers Compensation	166	5,297	2,300		3,014		3,014		3,014	
0232 - Unemployment Compensation	-	-	274		279		279		279	
0241 - Medical Dental Insurance	12,765	257,897	192,876		277,367		277,367		277,367	
0318 - Prof. & Improvement Costs Non-Instructional	-	1,614	-		-		-		-	
0319 - Other Instructional, Pro & Tech Svcs	-	-	-		10,000		10,000		10,000	
0323 - Property Insurance	-	-	305,000		125,000		125,000		125,000	
0324 - Rentals	2,651	-	-		-		-		-	

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Account Type - Function - Object	2019/20	2020/21	2021/22	2022/23		2022/23		2022/23		
	Actual	Actual	Adopted	Proposed	Approved	Adopted				
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0328 - Garbage	91	1,278	-		-		-		-	
0340 - Travel Expenses	-	-	-		5,000		5,000		5,000	
0341 - Travel, Local In District	-	6,491	9,000		6,000		6,000		6,000	
0342 - Travel, Out of District	-	53	-		10,000		10,000		10,000	
0351 - Telephone	-	900	-		-		-		-	
0354 - Advertising	38,665	4,741	8,000		20,000		20,000		20,000	
0355 - Printing & Binding	6,955	40,998	23,500		30,000		30,000		30,000	
0382 - Legal Services	86	27,054	80,000		90,000		90,000		90,000	
0383 - Architect/Engineering Services	1,721,292	10,831,673	567,500		762,000		762,000		762,000	
0385 - Management Services	133,769	780,866	5,120,000		5,200,000		5,200,000		5,200,000	
0389 - Other Non-Instructional Prof. & Technical Se	192	673,244	2,085,000		1,050,000		1,050,000		1,050,000	
0390 - Other Gen Pro & Tech SVCS	86,171	152,498	3,441,000		2,270,000		2,270,000		2,270,000	
0411 - Varied - Other Supplies	3,795	32,024	15,584		260,000		260,000		260,000	
0414 - Maintenance Supplies	-	193	-		25,000		25,000		25,000	
0460 - Non-Consumable Supplies	420	4,989	575,000		2,850,000		2,850,000		2,850,000	
0470 - Computer Software	318,110	106,576	350,000		500,000		500,000		500,000	
0480 - Computer Hardware	677,857	123,331	3,000,000		3,500,000		3,500,000		3,500,000	
0522 - Building Construction	200,431	5,839,455	53,300,000		59,046,630		59,046,630		59,046,630	
0530 - Improvements Other Than Buildings	808,236	318,241	5,000,000		200,000		200,000		200,000	
0541 - Initial and Additional Equipment	-	-	-		11,600		11,600		11,600	
0550 - Depreciable Technology	37,179	3,744,683	-		-		-		-	
0642 - Other Dues & Fees	0	2	-		-		-		-	
Total Function:	4,134,280	24,333,075	75,165,282	8.90	77,270,274	8.85	77,270,274	8.85	77,270,274	8.85
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	5,000	-		10,000		10,000		10,000	
Total Function:	831,338	5,000	-		10,000		10,000		10,000	
Total Requirements:	4,965,618	24,338,075	75,165,282	8.90	77,396,351	9.35	77,396,351	9.35	77,396,351	9.35
Total Fund:	(155,292,957)	(135,490,055)	1,168	8.90	-	9.35	-	9.35	-	9.35

West Linn - Wilsonville School District 3JT

Capital Projects Funds
Total: \$66,573,500
425 - 2014 Bond

The 2014 Capital Bond was passed by West Linn-Wilsonville voters in November 2014. The total 2014 Capital Bond amount was \$98.9 million including premium. When 2022-23 Proposed Budget was in development, the district considered refinancing a portion (about \$65 million) of the 2014 Bond. At that time, the interest rate was low; however, interest rates have since increased. Therefore, the district will not complete this transaction in the Fall. Instead, the district anticipates selling the remainder of the 2019 Capital Bonds (\$58,923,284.00) in the Fall of 2022, so the bond office can begin constructing the new primary school in the Frog Pond area. For budget purposes, the Business Office will use the Board-approved allocation of \$65 million in Fund 425 to authorize the \$58,923,284.00 sale of the 2019 Capital Bonds that would otherwise have been reflected in Fund 419. This is allowable as both funds 425 and 419 are within the umbrella of the Capital Project Fund.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1510 - Interest On Investments	74,185	12,520	-	300,000	300,000	300,000
1960 - Recovery of Prior Years' Expenditures	-	(1,801)	-	-	-	-
1990 - Miscellaneous	-	4,729	-	-	-	-
5110 - Bond Proceeds	80,787,366	-	-	65,000,000	65,000,000	65,000,000
5200 - Interfund Transfers	-	306,946	-	-	-	-
5400 - Beginning Fund Balance	3,146,444	2,189,029	609,000	1,273,500	1,273,500	1,273,500
Total Function:	84,007,995	2,511,423	609,000	66,573,500	66,573,500	66,573,500
Total Resources:	84,007,995	2,511,423	609,000	66,573,500	66,573,500	66,573,500
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	291,049	-	-	-	-	-
0114 - Managerial-Classified	303,270	-	-	-	-	-
0124 - Temporary - Classified	26,016	-	-	-	-	-
0132 - Classified Overtime	152	-	-	-	-	-
0210 - PERS	159,383	-	-	-	-	-
0213 - PERS UAL Contribution	34,031	-	-	-	-	-
0220 - Social Security	45,561	-	-	-	-	-
0231 - Workers Compensation	2,083	-	-	-	-	-
0241 - Medical Dental Insurance	148,449	-	-	-	-	-
0318 - Prof. & Improvement Costs Non-Instruction	-	(835)	-	-	-	-
0324 - Rentals	765	6,102	-	-	-	-
0340 - Travel Expenses	-	-	-	1,000	1,000	1,000
0341 - Travel, Local In District	18,071	30	500	-	-	-
0342 - Travel, Out of District	11,271	-	500	-	-	-
0351 - Telephone	2,229	120	500	-	-	-
0354 - Advertising	2,104	-	500	1,000	1,000	1,000
0355 - Printing & Binding	16,269	1,268	500	5,000	5,000	5,000
0382 - Legal Services	942	-	500	20,000	20,000	20,000
0383 - Architect/Engineering Services	287,794	92,497	25,000	180,000	180,000	180,000
0385 - Management Services	139,518	54,685	75,000	250,000	250,000	250,000
0389 - Other Non-Instructional Prof. & Technical S	3,846	11,076	5,000	30,000	30,000	30,000
0390 - Other Gen Pro & Tech SVCS	170,205	215	25,000	20,500	20,500	20,500
0411 - Varied - Other Supplies	1,761	3,952	1,000	1,000	1,000	1,000

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Account Type - Function - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0460 - Non-Consumable Supplies	48,075	70,718	5,000	5,000	5,000	5,000
0470 - Computer Software	21,206	495	5,000	5,000	5,000	5,000
0480 - Computer Hardware	583,518	23,876	60,000	5,000	5,000	5,000
0522 - Building Construction	2,109,412	681,563	400,000	65,600,000	65,600,000	65,600,000
0530 - Improvements Other Than Buildings	941,537	673	5,000	150,000	150,000	150,000
0541 - Initial and Additional Equipment	102,477	-	-	-	-	-
0550 - Depreciable Technology	48	-	-	-	-	-
0642 - Other Dues & Fees	0	0	-	-	-	-
Total Function:	5,471,042	946,435	609,000	66,273,500	66,273,500	66,273,500
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	-	-	300,000	300,000	300,000
Total Function:	76,347,924	-	-	300,000	300,000	300,000
Total Requirements:	81,818,966	946,435	609,000	66,573,500	66,573,500	66,573,500
Total Fund:	(2,189,029)	(1,564,988)	-	-	-	-

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$1,448,784

470 - Capital Projects - Land

This fund is set up to receive and expense funds for the purposes of buying and selling real property within the District. Per auditor recommendation, this fund has been moved from Special Revenue Fund 294 to Capital Assets Fund 470.

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
<u>0000 - Undesignated</u>						
1510 - Interest On Investments	-	-	-	15,000	15,000	15,000
5150 - Loan Receipts	-	-	-	-	150,000	150,000
5400 - Beginning Fund Balance	-	-	-	1,433,784	1,283,784	1,283,784
Total Function:	-	-	-	1,448,784	1,448,784	1,448,784
Total Resources:	-	-	-	1,448,784	1,448,784	1,448,784
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>						
0390 - Other Gen Pro & Tech SVCS	-	-	-	300,000	300,000	300,000
0642 - Other Dues & Fees	-	-	-	300,000	300,000	300,000
Total Function:	-	-	-	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.						
<u>4000 - Facilities Acquisition and Construction</u>						
0510 - Land Acquisition	-	-	-	848,784	848,784	848,784
Total Function:	-	-	-	848,784	848,784	848,784
Total Requirements:	-	-	-	1,448,784	1,448,784	1,448,784
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

Capital Projects Funds

Total: \$1,801,905

492 - Construction Excise Tax

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

Account Type - Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
0000 - Undesignated						
1130 - Construction Excise Tax	418,776	375,383	305,630	350,000	350,000	350,000
1510 - Interest On Investments	28,112	9,190	5,000	5,000	5,000	5,000
5400 - Beginning Fund Balance	2,323,823	1,333,270	1,294,380	1,446,905	1,446,905	1,446,905
Total Function:	2,770,711	1,717,842	1,605,010	1,801,905	1,801,905	1,801,905
Total Resources:	2,770,711	1,717,842	1,605,010	1,801,905	1,801,905	1,801,905
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						
0324 - Rentals	266	-	-	-	-	-
0359 - Other Communication Services	-	620	-	-	-	-
0383 - Architect/Engineering Services	-	-	100,000	-	-	-
0389 - Other Non-Instructional Prof. & Technical S	604	-	-	-	-	-
0390 - Other Gen Pro & Tech SVCS	255,182	-	255,000	441,905	441,905	441,905
0411 - Varied - Other Supplies	1,236	-	-	-	-	-
0414 - Maintenance Supplies	20,065	-	-	-	-	-
0420 - Textbooks	577,835	18,339	600,000	600,000	600,000	600,000
0430 - Library Books	20,000	-	100,000	200,000	200,000	200,000
0460 - Non-Consumable Supplies	32,003	-	35,000	80,000	80,000	80,000
0470 - Computer Software	57,000	28,443	60,000	-	-	-
0480 - Computer Hardware	40,986	-	41,000	-	-	-
0530 - Improvements Other Than Buildings	364	-	-	-	-	-
0541 - Initial and Additional Equipment	402,934	-	400,000	400,000	400,000	400,000
0550 - Depreciable Technology	20,157	-	-	-	-	-
0642 - Other Dues & Fees	8,809	14,016	58,380	80,000	80,000	80,000
Total Function:	1,437,441	61,418	1,649,380	1,801,905	1,801,905	1,801,905
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	-	-	119,879	-	-	-
Total Function:	-	-	119,879	-	-	-
Total Requirements:	1,437,441	61,418	1,769,259	1,801,905	1,801,905	1,801,905
Total Fund:	(1,333,270)	(1,656,424)	164,249	-	-	-

FINANCIAL SECTION:

III-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:

701 - Maxine Buxman Scholarship

These funds were donated by the Maxine Buxman (a West Linn High School alumnus) Trust with instructions to fund scholarships for students of West Linn High School. This fund has moved to the Special Revenue Fund 211-Graduating Seniors Scholarship Fund.

Account Type - Function - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
Resources						
<u>0000 - Undesignated</u>						
1510 - Interest On Investments	5,648	2,086	2,000		-	-
5400 - Beginning Fund Balance	256,643	262,292	263,622		-	-
Total Function:	262,292	264,377	265,622		-	-
Total Resources:	262,292	264,377	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	-	-	265,622		-	-
Total Function:	-	-	265,622		-	-
Total Requirements:	-	-	265,622		-	-
Total Fund:	(262,292)	(264,377)	-		-	-

702 - Superintendent Scholarship Fund

This fund allocates scholarships for graduating seniors from all district high schools. This fund has moved to Special Revenue Fund 211-Graduating Seniors Scholarship Fund.

Account Type - Function - Object	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
Resources						
<u>0000 - Undesignated</u>						
1920 - Contributions, Donations fr Private Source	6,830	17,830	25,000		-	-
5400 - Beginning Fund Balance	-	(4,170)	-		-	-
Total Function:	6,830	13,660	25,000		-	-
Total Resources:	6,830	13,660	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	12,000	25,000		-	-
Total Function:	11,000	12,000	25,000		-	-
Total Requirements:	11,000	12,000	25,000		-	-
Total Fund:	4,170	(1,660)	-		-	-

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

2022-2023

Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

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

2022-2023 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$41,983,868.00
Federal Forest Fees	=	\$17,500.00
Common School Fund	=	\$996,332.36
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	=	\$42,998,700.36

2022-2023 Experience Adjustment

District Average Teacher Experience	=	13.19
State Average Teacher Experience	=	12.30
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.89

2022-2023 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	=	\$6,233,578.00
Transportation per ADMr Rank		44%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$4,363,504.60

2022-2023 Extended ADMw

2022-2023 ADMw 10,356.90	2021-2022 ADMw 10,385.64	Extended ADMw 10,385.64
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2022-2023 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.89 by \$25 then add \$4500 to the result = \$4,522.25
 Then multiply \$4,522.25 by the Extended ADMw 10385.6425 and then by the funding ratio 2.09059674947 = \$98,187,953.27

2022-2023 Total Formula Revenue

Add the General Purpose Grant \$98,187,953.27 to the Transportation Grant \$4,363,504.60 = \$102,551,457.87

2022-2023 State School Fund Grant

Subtract the Local Revenue \$42,998,700.36 from the Total Formula Revenue \$102,551,457.87 = \$59,552,757.51

2022-2023 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,454	Total Formula Revenue per Extended ADMw = \$9,874
Charter Schools Rate(ORS 338.155) = \$9,480	

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

2022-2023 Extended ADMw

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

	2022-2023		2021-2022	
ADMr:	9,111.00 X 1.00 =	9,111.00	8,995.10 X 1.00 =	8,995.10
Students in ESL programs:	312.00 X 0.50 =	156.00	385.97 X 0.50 =	192.99
Students in Pregnant and Parenting Programs:	2.00 X 1.00 =	2.00	0.00 X 1.00 =	0.00
988 IEP Students capped at 11% of District ADMr:	988.00 X 1.00 =	988.00	988.00 X 1.00 =	988.00
Students on IEP Above 11% of ADMr:	5.60 X 1.00 =	5.60	5.60 X 1.00 =	5.60
Students in Poverty:	360.19 X 0.25 =	90.05	355.61 X 0.25 =	88.90
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
	2022-2023 ADMw	10,356.90	2021-2022 ADMw	10,274.84
	West Linn-Wilsonville SD 3J Extended ADMw		10,385.64	

Three Rivers Charter School: Charter ADMw for information only

	2022-2023		2021-2022	
ADMr:	0.00 X 1.00 =	0.00	109.72 X 1.00 =	109.72
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	4.34 X 0.25 =	1.09
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
	2022-2023 ADMw	0.00	2021-2022 ADMw	110.81

West Linn-Wilsonville SD 3J Extended ADMw 10,385.64

2022-23 Budget Survey Results

On April 8, 2022, the District sent all West Linn-Wilsonville families and community members signed up for the district ListServ a budget summary video and an online survey asking for community input regarding the 2022-23 budget process. In the video, Superintendent Dr. Kathy Ludwig provided an overview of the financial landscape and applicable district priorities that will influence the budget process. The online survey asked community members to rank their funding priorities as well as provide additional budget-related input. Nearly 200 community members submitted online survey responses before it closed on April 22. The survey data, found in the budget materials, was used by the school district to finalize the proposed budget.

Survey Respondent Breakdown

Number of surveys submitted: 197

School that survey respondents are connected to (respondents could select multiple schools if applicable):

- West Linn High School: 43 respondents
- West Linn-Wilsonville Staff Member: 34 respondents
- Rosemont Ridge Middle School: 30 respondents
- Athey Creek Middle School: 19 respondents
- Wilsonville High School: 19 respondents
- Lowrie Primary: 16 respondents
- Wood Middle School: 15 respondents
- Trillium Creek Primary: 13 respondents
- Boones Ferry Primary: 12 respondents
- Sunset Primary: 9 respondents
- Boeckman Creek Primary: 9 respondents
- Cedaroak Park Primary: 9 respondents
- Respondent lives in the community but does not have a student attending WLWV schools: 9 respondents
- Bolton Primary: 8 respondents
- Willamette Primary: 8 respondents
- Stafford Primary: 8 respondents

- Meridian Creek Middle School: 5 respondents
- Three Rivers Charter School: 2 respondents
- Respondent does not live in the West Linn-Wilsonville School District: 2 respondents
- Arts and Technology High School: 1 respondent

Race/ethnicity breakdown of survey respondents

- White: 155 respondents (83%)
- Hispanic/Latinx: 13 respondents (7%)
- Multiracial: 13 respondents (7%)
- Asian: 7 respondents (4%)
- Black: 4 respondents (2%)
- Native American: 3 respondents (2%)
- Native Hawaiian/Pacific Islander: 2 respondents (1%)

Number of respondents who fit into the following categories

- Students served by special education: 28 respondents (16%)
- Students experiencing mental health needs: 21 respondents (12%)
- LGBTQIA2s+: 15 respondents (9%)
- Student/Family of Color: 12 respondents (7%)
- Migrant: 3 respondents (2%)
- Emerging Bilingual Student: 2 respondents: (1%)
- Navigating Poverty: 1 respondent (1%)
- Houseless/insecure housing: 1 respondent (1%)

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

- Hiring quality staff and providing effective classroom support systems: 159 (81%)
- Effective Class Size Ranges: 154 (79%)
- Support for mental health and behavioral needs: 121 (62%)

- Providing enriched and comprehensive programming, including world and dual language programming, performing and visual arts, athletics, and activities: 115 (59%)
- Expanded STEM and CTE programs: 114 (58%)
- Providing quality curriculum and curriculum support: 108 (55%)
- K-12 access to rigorous coursework including AP and college-level courses: 100 (51%)
- Full school year and full academic schedules: 90 (46%)
- Instructional strategies for students with diverse learning needs: 75 (38%)
- Professional development for excellence in teaching: 70 (36%)
- School equity teams and district-wide equity initiatives: 52 (27%)
- Preschool programs: 29 (15%)
- Measures of progress that inform classroom, school, and district: 29 (15%)
- Developing robust systems of instructional technology: 27 (14%)

Q2: Are there any investment strategies not listed that you want considered? Free response, themes listed below based on frequency. 48 total responses were submitted for this question.

- More instructional support for teachers/sped resources: 5 comments
- Fund job/skill-based training for the trades: 2 comments
- Improve school lunches: 1 comment: 2 comments
- More athletic programs at middle school: 2 comments
- Increase TAG supports: 2 comments
- Increase teacher pay: 2 comments
- Increase educational rigor: 2 comments
- Fund music programming: 1 comment
- Fund non-gendered bathrooms: 1 comment
- Fund segregated classrooms for students with behavioral challenges/learning needs: 1 comment
- Fund building/classroom improvements: 1 comment
- Change Lucy Caulkins curriculum: 1 comment
- Fund COVID safety resources: 1 comment
- Fund equity training for staff: 1 comment
- Additional parking at WLHS: 1 comment
- Fund school grounds/facilities landscaping: 1 comment

- Fund play-based preschool: 1 comment
- Fund the Chinese language program: 1 comment
- Add nursing staff: 1 comment
- Increase health education (physical and mental): 1 comment
- Increase STEM learning at primary level: 1 comment
- Increase frequency of specials, especially PE, music, and art: 1 comment
- Add school days: 1 comment
- Offer drivers-education at school: 1 comment
- Increase inclusive educational materials: 1 comment
- Increase co-curriculars at all levels: 1 comment
- Fund differentiated learning environments for students with diverse learning needs: 1 comment
- Increase academic supports for students who come from low-income households: 1 comment
- Add life skills courses such as civics, personal finance, real estate, and investment: 1 comment
- Eliminate CRT: 1 comment
- Fund school health centers: 1 comment
- Do not use funding for grading for equity: 1 comment
- Bring back tiered math levels at middle school: 1 comment
- Fund English Language Development: 1 comment

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

- Reduce class sizes: 133 (69%)
- Add paraeducators to assist in classrooms: 108 (56%)
- Add counselors: 97 (51%)
- Add social workers: 61 (32%)
- Add learning specialists and ELD specialists: 59 (31%)
- Fund professional time for teachers and staff to collaborate on programs and strengthen practices: 58 (30%)
- Add nurses: 29 (15%)
- Provide staffing and resources for WLWV Online Academy: 19 (10%)

Q4: Do you have any additional feedback on the priorities of the SIA Grant? 40 free responses

- Add social workers: 4 comments
- Increase counselors: 4 comments
- Increase teacher support (staffing and resources): 3 comments
- Lower class sizes: 2 comments
- Focus on academic basics i.e. math, English, and science: 2 comments
- All ideologies should be removed from curriculum: 2 comments
- Increase professional development time: 2 comments Additional training for SPED: 2 comments
- Provide time and resources for staff to team for better support of student's mental health needs: 1 comment
- Add school psychologists
- Listen to staff: 1 comment
- Add paraeducators and learning specialists: 1 comment
- Focus on the needs of individual students: 1 comment
- Additional staff is more important than increased class time: 1 comment
- Improve from Stride curriculum in the online academy: 1 comment
- Increase good nutrition and physical activity: 1 comment
- More staff is needed to make inclusion work effectively: 1 comment
- Empower staff to make decisions: 1 comment
- Add more school days/instructional time: 1 comment
- Reward students for academic excellence: 1 comment
- Mental Health resources: 1 comment
- Don't discriminate against students or staff for being conservative: 1 comment
- Create enrichment programs for historically underrepresented students: 1 comment
- Improve early diagnoses and therapies for students: 1 comment
- Add a health room to every school: 1 comment
- Increase WKOA staff: 1 comment



DEPARTMENT OF ASSESSMENT AND TAXATION

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

MEMORANDUM

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

FROM:  Tami Little, County Assessor

DATE: March 31, 2022

SUBJECT: 2022-2023 Value Growth Estimates

Oregon's property tax system limits the rate of growth of property value subject to taxation. Assessed value grows each year by a statutory 3% growth test on maximum assessed value and by new construction. Below is our estimated percentage of assessed value growth anticipated for your district in the 2022-2023 tax year.

<u>2021-2022</u> <u>Assessed Value (AV)</u>	<u>2022-2023</u> <u>Estimated Growth in (AV)</u>
\$8,656,815,563	4% - 4.5%

Your district's permanent rate and Measure 5 compression loss for certified tax year 2021-22.

- Permanent tax rate: \$4.8684 per \$1,000 of Assessed Value
- Measure 5 compression loss: (\$3,470,989.10)

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

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

Other Factors can affect AV growth such as possible value reductions from appeals or changes in State industrial and Public Utility values outside of our authority. Due to these unknown changes, we take a conservative approach in our estimate.

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

TL/dlm



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, published at , in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Ad#: 222001
Owner: West Linn/Wilsonville School District
Description: NOTICE: BUDGET COMMITTEE VACANCIES

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
11/10/2021, 11/11/2021

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

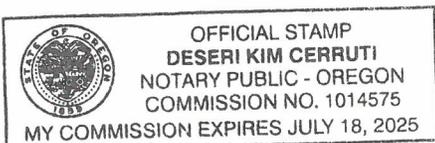
Subscribed and sworn to before me this 11/11/2021

Deseri Kim Cerruti
NOTARY PUBLIC FOR OREGON

Acct #: 132277
Attn: Andrew Kilstrom
WEST LINN/WILSONVILLE SCHOOL DISTRICT
22210 SW STAFFORD ROAD
TUALATIN, OR 97062

NOTICE: BUDGET COMMITTEE VACANCIES
The West Linn-Wilsonville School District Board of Directors is accepting applications from interested community members who would like to fill two (2) budget committee positions. The position will serve as the following term:
Position #1 – Term expires June 30, 2024
Position #4 – Term expires June 30, 2024
The Board will review applications, and an appointment will be made at the December 6, 2021 Board Meeting. The appointments will become effective immediately upon selection and the term ends June 30, 2024. 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.wlw.k12.or.us/domain/101>. Applications must be received at the district office, "Attention: Kelly Douglas, Board Secretary" or sent via email to Douglask@wlw.k12.or.us no later than 4 P.M. on Tuesday December 01, 2021.
Published in West Linn Tidings Nov. 10, 2021, and Wilsonville Spokesman Nov. 11, 2021.

WLT/WS222001





6605 SE Lake Road, Portland, OR 97222
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Ad#: 239287
Owner: West Linn-Wilsonville School District
Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT SUPERINTENDENT BUDGET MESSAGE

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/20/2022, 04/21/2022

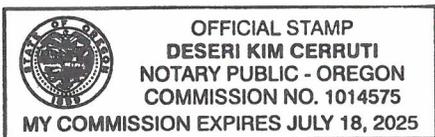
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
04/21/2022

NOTARY PUBLIC FOR OREGON

Acct #: 132277
Attn: Andrew Kilstrom
WEST LINN/WILSONVILLE SCHOOL DISTRICT
22210 SW STAFFORD ROAD
TUALATIN, OR 97062

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT SUPERINTENDENT BUDGET MESSAGE
May 2, 2021
A public meeting of the Budget Committee of the West Linn-Wilsonville School District 3Jt, Clackamas & Washington Counties, the State of Oregon, regarding the fiscal year budget for July 1, 2022, to June 30, 2023, will be held on **Monday, May 2, 2022, 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 16, 2022, to take public comment.
A copy of the 2022-23 Budget document may be inspected on May 2, 2022, on the West Linn-Wilsonville School District website: www.wlww.k12.or.us.
Published April 20, 2022 in West Linn Tidings and April 21, 2022 in Wilsonville Spokesman.
WLT/WS239287





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

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Ad#: 240692
Owner: West Linn/Wilsonville School District
Description: BUDGET COMMITTEE MEETINGS

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
05/04/2022, 05/05/2022

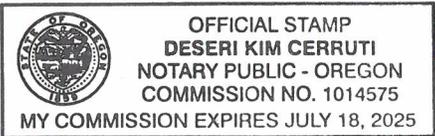
Charlotte Allsop
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/05/2022

Deseri Kim Cerruti
NOTARY PUBLIC FOR OREGON

Acct #: 132277
Attn: Andrew Kilstrom
WEST LINN/WILSONVILLE SCHOOL DISTRICT
22210 SW STAFFORD ROAD
TUALATIN, OR 97062

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET COMMITTEE MEETINGS For the 2022-23 Annual Budget According to ORS 294-426
A public meeting of the Budget Committee of the West Linn-Wilsonville School District 3Jt, Clackamas & Washington Counties, the State of Oregon for the fiscal year July 1, 2022, to June 30, 2023, will take place on the following dates:
May 16, 2022, at 5:00 p.m.: Budget Committee Public Meeting (possible budget revision; potential budget approval)
May 18, 2022, at 5:00 p.m.: Additional Budget Committee Public Meeting if needed. This meeting will only take place if the budget is not approved on May 16, 2022.
Published May 4, 2022 West Linn Tidings and May 5, 2022 Wilsonville Spokesman.
WLT/WS240692



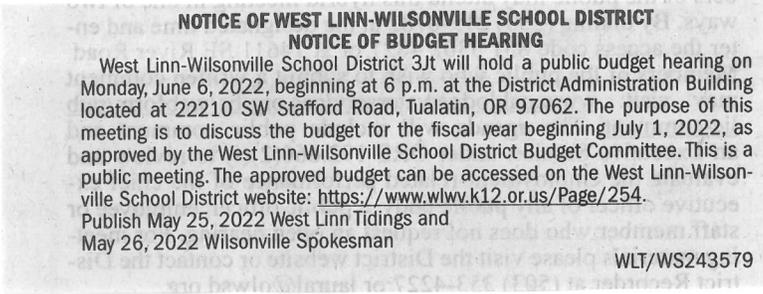


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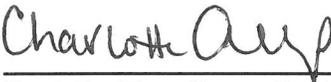
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Ad#: 243579
Owner: West Linn/Wilsonville School District
Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT NOTICE OF BUDGET HEARING



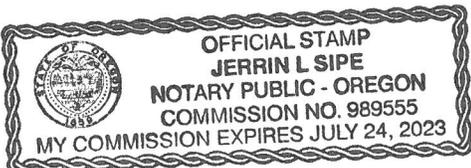
A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
05/25/2022, 05/26/2022


Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/26/2022


NOTARY PUBLIC FOR OREGON

Acct #: 132277
Attn: Andrew Kilstrom
WEST LINN/WILSONVILLE SCHOOL DISTRICT
22210 SW STAFFORD ROAD
TUALATIN, OR 97062





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193.020, that

SEE EXHIBIT A

Ad#: 243580
**Owner: West Linn-Wilsonville School Dis-
trict**
**Description: NOTICE OF BUDGET HEARING
FORM OR-ED-1**

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for 1 week(s) in the
following issue:
05/25/2022, 05/26/2022

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
05/26/2022

NOTARY PUBLIC FOR OREGON

Acct #: 132277
Attn: Andrew Kilstrom
WEST LINN/WILSONVILLE SCHOOL DIS-
TRICT
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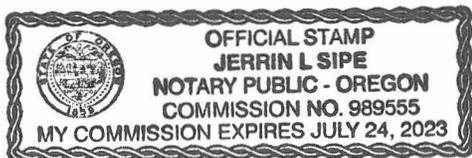


EXHIBIT A

NOTICE OF BUDGET HEARING

FORM OR-ED-1

A public meeting of the West Linn-Wilsonville School District 3Jt will be held on June 6, 2022 at 6 p.m. at 22210 SW Stafford Rd, Tualatin, OR 97062, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the West Linn-Wilsonville School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 22210 SW Stafford Rd. Tualatin, OR 97062 between the hours of 8 a.m., and 4:30 p.m., or online at www.wlww.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are:

Contact Dr. Son Lê Hughes Telephone number 503-673-7005 E-mail hughess@wlww.k12.or.us

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20 20 –20 21	Adopted Budget This Year: 20 21 –20 22	Approved Budget Next Year: 20 22 –20 23
1. Beginning Fund Balance	181,207,834	23,589,481	23,918,955
2. Current Year Property Taxes, other than Local Option Taxes	68,817,240	66,212,328	70,595,655
3. Current Year Local Option Property Taxes	9,664,946	10,072,558	10,852,581
4. Other Revenue from Local Sources	8,849,547	12,753,107	18,031,053
5. Revenue from Intermediate Sources	2,982,739	3,897,768	3,793,863
6. Revenue from State Sources	70,612,739	78,204,881	73,498,343
7. Revenue from Federal Sources	9,955,326	5,211,830	5,607,473
8. Interfund Transfers	525,456	400,000	1,445,000
9. All Other Budget Resources	1,500,000	74,744,744	141,917,381
10. Total Resources	354,115,827	275,086,697	349,660,304

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries	63,228,372	70,852,002	77,537,420
12. Other Associated Payroll Costs	42,786,727	45,455,937	47,217,819
13. Purchased Services	23,439,743	31,202,158	31,242,839
14. Supplies & Materials	6,171,012	11,676,724	18,824,578
15. Capital Outlay	10,591,990	70,335,784	126,427,014
16. Other Objects (except debt service & interfund transfers)	740,366	1,702,032	2,000,182
17. Debt Service*	32,083,466	31,576,837	39,481,037
18. Interfund Transfers*	525,456	550,000	1,445,000
19. Operating Contingency		9,947,232	5,169,415
20. Unappropriated Ending Fund Balance & Reserves		1,787,991	315,000
21. Total Requirements	179,567,132	275,086,697	349,660,304

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

Function			
FTE for Function			
1000 Instruction	80,535,205	94,073,347	98,896,248
FTE	686.38	713.96	708.32
2000 Support Services	39,079,428	46,167,631	54,718,091
FTE	233.36	228.49	260.66
3000 Enterprise & Community Service	1,998,208	2,413,591	3,131,048
FTE	22.38	29.44	35.88
4000 Facility Acquisition & Construction	25,340,368	88,570,630	146,194,463
FTE	10.65	8.90	8.85
5000 Other Uses			
5100 Debt Service*	32,088,467	31,577,107	39,791,039
5200 Interfund Transfers*	525,456	1,750,000	1,445,000
6000 Contingency		10,268,769.00	5,169,415.00
7000 Unappropriated Ending Fund Balance		265,622	315,000
Total Requirements	179,567,132	275,086,697	349,660,304
Total FTE	952.77	980.79	1013.71

* Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.



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
 wlww-ar@wlww.k12.or.us

Dr. Kathy Ludwig
 Superintendent

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

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

MOTION TO APPROVE PROPOSED BUDGET Fiscal Year 2022-2023

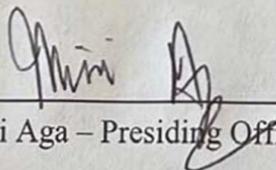
The motion to approve the West Linn-Wilsonville School District 3J 2022-2023 Budget as PROPOSED, establishing the maximum total expenditure for each fund, is as follows:

Funding Sources	As Proposed	Adjustment	Approved
General Fund	\$133,018,549.00	\$ 0.00	\$133,018,549.00
Special Revenue Fund	\$ 28,802,170.00	\$1,138,006.00	\$ 29,940,176.00
Debt Service Fund	\$ 39,481,039.00	\$ 0.00	\$ 39,481,039.00
Capital Projects Funds	\$147,220,540.00	\$ 0.00	\$147,220,540.00
TOTAL BUDGET AMOUNTS	\$348,522,298.00	\$1,138,006.00	\$349,660,304.00

It is further moved that the approved budget is to include assessment of the permanent tax rate (maximum rate) of \$4.8684 per \$1,000 of taxable property value, which will raise approximately \$41,655,560.00 for General Fund operations, and will also raise a Debt Service Fund Tax Levy of \$28,771,960.00 for the purpose of servicing the District's General Obligation Bond long-term debt.

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

Approved by the West Linn-Wilsonville School District 3Jt Budget Committee this 16th day of May 2022



 Mini Aga – Presiding Officer



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

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Dr. Kathy Ludwig
 Superintendent

Payroll & Benefits
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Accounts Payable
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RESOLUTION NO. 2021-20
RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS,
AND IMPOSING AND CATEGORIZING TAXES

I. 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 2022-2023 in the total amount of \$349,660,304.00 for all funds now on file at the district administration building.

II. MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 01, 2022, and for the purposes shown below, are hereby appropriated:

General Fund 100

1xxx Instruction	\$ 83,285,841.00
2xxx Support Services	\$ 44,051,844.00
3xxx Enterprise & Community Services	\$ 326,449.00
51xx Long Term Debt	\$ 150,000.00
52xx Inter-fund Transfers	\$ 35,000.00
6xxx Contingency	\$ 5,169,415.00
Total General Fund	\$133,018,549.00

Special Revenue Fund 200

1xxx Instruction	\$15,610,407.00
2xxx Support Services	\$ 9,774,663.00
3xxx Enterprise & Community Services	\$ 2,804,599.00
5xxx Other Uses	\$ 1,260,000.00
6xxx Contingency	\$ 175,507.00
7xxx Unappropriated Ending Fund Balance	\$ 315,000.00
Total Special Revenue Fund	\$29,940,176.00

Debt Service Fund 300– General Obligation

5xxx Debt Service	\$28,771,960.00
Total Debt Service Fund General Obligation	\$28,771,960.00

Debt Service Fund 320– Pension Bond Series 2004 and Series 2021A

5xxx Debt Service	\$10,709,079.00
Total Debt Service Fund Pension Bond	\$10,709,079.00

Capital Projects Fund 400

2xxx Support Services	\$ 716,077.00
4xxx Facilities Construction	\$146,194,463.00
5xxx Other Uses	\$ 310,000.00
Total Capital Projects Fund	\$147,220,540.00

III. IMPOSING AND CATERGORIZING TAXES

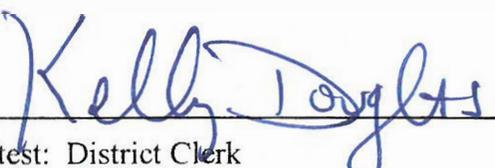
BE RESOLVED that the Board of Directors of West Linn-Wilsonville School District 3Jt, Clackamas County, Oregon, hereby impose the taxes provided for the adopted budget at the rate of \$4.8684 per \$1,000 of assessed value for operations; and at the rate of \$1.50 per \$1,000 for local option levy operations; and in the amount of \$28,771,960.00 for payment of the bonded debt; and that these taxes are hereby imposed and categorized for the tax year 2022-2023 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		\$28,771,960.00

The above resolution statements were approved and declared adopted on this 6th day of June 2022.



 Board Chair of Directors



 Attest: District Clerk

SECTION V:

APPENDIX

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

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

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

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

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

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

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

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

ACT: American College Test

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

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

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

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

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

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

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

APC: Associated Payroll Costs.

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

ASB: Associated Student Body

ASBO: Association of School Business Officials International

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

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

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

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

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

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

BOLI: Bureau of Labor and Industries.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CET: Construction Excise Tax

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

COLA: Cost of Living Adjustment

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

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

COSA: Confederation of Oregon School Administrators

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

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

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

CSIP: Comprehensive School Improvement Plan

CTE: Career and Technical Education CTP: Community Transition Program

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

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

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

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

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

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

EESP: Energy Efficient Schools Program.

EIECSE: Early Intervention Early Childhood Special Education.

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

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

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

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

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

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

ERC – Educational Resource Center.

ESD: Education Service District.

ESL: English as a Second Language.

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

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

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

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

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

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

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

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

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

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

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

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GED: General Educational Development.

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

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

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

GFOA: Government Finance Officers Association

GO BOND: General Obligation Bond

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

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

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

HR: Human Resources Department
IA: Instructional Assistant

IDEA: Individuals with Disabilities Education Act

IEP: Individualized Education Plan

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

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

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

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

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

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

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

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

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

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

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

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

ODE: Oregon Department of Education

OEA: Oregon Education Association

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.

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

OPSRP: Oregon Public Service Retirement Plan

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

OSBA: Oregon School Boards Association

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

PBAM: Program Budgeting and Accounting Manual.

PBIS: Positive Behavior Intervention and Support.

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

PERS UAL: PERS Unfunded Accrued Liability.

PERS: Public Employees Retirement System.

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

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

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

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

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

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

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

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

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

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

RHIA: Retirement Health Insurance Account

SAT: Scholastic Aptitude Test

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

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

SPED: Special Education

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

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

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

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

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

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

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

T&A: Trust and Agency.

TAG: Talented and Gifted.

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

TIS: Technology and Information Services

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

TOSA: Teacher on Special Assignment.

TRANSFERS: Amounts distributed from one fund to another fund.

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

UAAL: Unfunded Actuarial Accrued Liability.

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

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

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

ACCOUNTING DEFINITIONS

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

Fund Classifications

<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>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>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>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>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>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.**