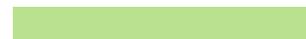
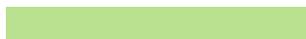


WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT 2025-2026 APPROVED BUDGET



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PREFACE:

**UNDERSTANDING THE
BUDGET DOCUMENT**

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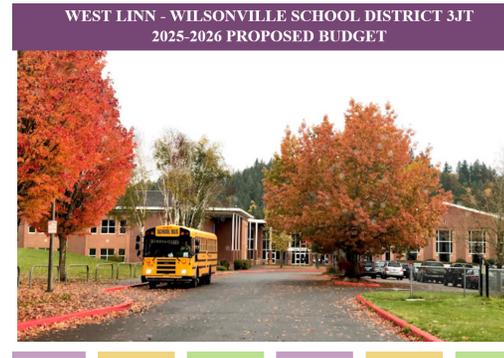
WEST LINN –WILSONVILLE SCHOOL DISTRICT

UNDERSTANDING THE WLWV SCHOOL DISTRICT BUDGET, FISCAL YEAR 2025-2026

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

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

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



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

The majority of WLWVSD's General Fund Revenue comes from two primary sources: the State School Fund (SSF) and Property Taxes

State School Fund (SSF): The SSF was created to replace school tax revenue lost under Measure 5. To ensure fair distribution, the legislature developed an **equalization formula** that allocates funds to school districts based on a **weighted per-student** system. The SSF is primarily determined by student enrollment, measured in two ways: 1) **Average Daily Membership – Resident (ADM_r)**: The average number of students enrolled in the district on any given day, and 2) **Average Daily Membership – Weighted (ADM_w)**: A modified version of ADM_r that adjusts for additional costs associated with educating certain student groups, including: English Language Learners, Special Education students, Pregnant or parenting students, Students from low-income families, Students in foster care. This weighted approach ensures that districts with greater student needs receive more funding.

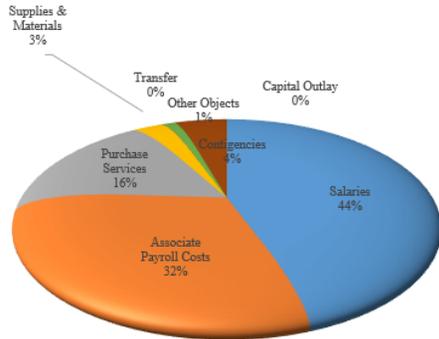
Property Taxes: Each school district has a **permanent property tax rate**, which is subtracted from the district's total funding formula as determined by the **Oregon Department of Education (ODE)**. The remaining funds are then allocated from the SSF. This means that property taxes play a crucial role in shaping the district's final budget by influencing the SSF distribution.

By combining state funding with local property tax revenue, the WLWV School District can maintain essential programs and services for its students.

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

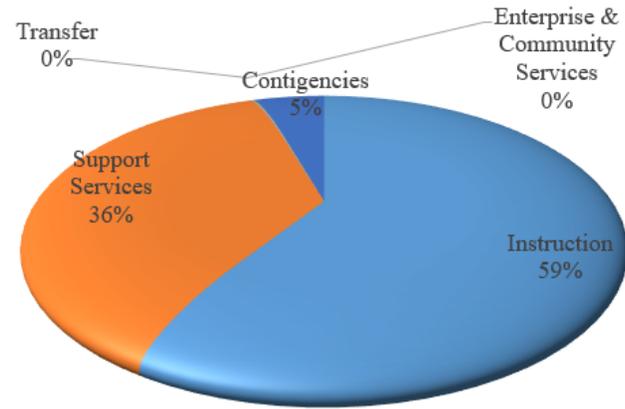
DISTRICT BUDGET - FINANCIAL SUMMARY
Fiscal Year 2025-26

General Fund Requirements by Objects	Adopted Budget 2025-26	
	\$ Amount	%
Salaries	\$ 69,962,592	44%
Associate Payroll Costs	\$ 50,193,161	32%
Purchase Services	\$ 24,952,401	16%
Supplies & Materials	\$ 4,127,803	3%
Capital Outlay	\$ 56,000	0%
Other Objects	\$ 1,683,879	1%
Transfer	\$ 30,000	0%
Contingencies	\$ 7,205,051	0
TOTAL ALL FUNDS	\$ 158,210,887	100.00%



DISTRICT BUDGET - FINANCIAL SUMMARY
Fiscal Year 2025-26

General Fund Requirements by Functions	Adopted Budget 2025-26	
	\$ Amount	%
Instruction	\$ 93,706,972	59%
Support Services	\$ 56,989,172	36%
Enterprise & Community Services	\$ 279,692	0%
Transfer	\$ 30,000	0%
Contingencies	\$ 7,205,051	5%
TOTAL ALL FUNDS	\$ 158,210,887	100.00%



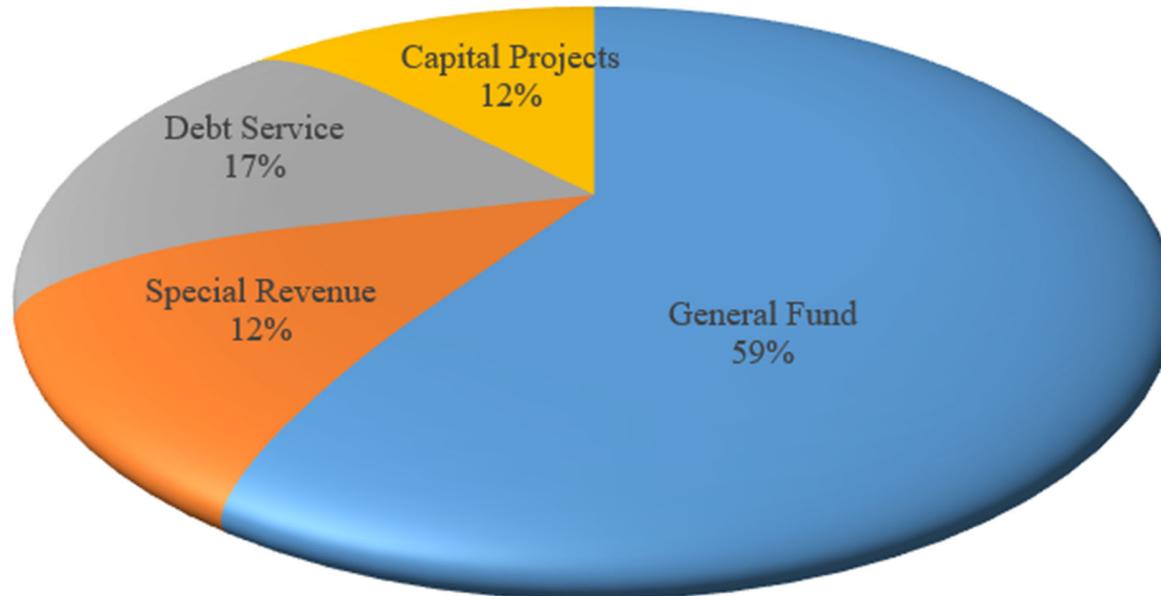
The largest share of the WLWV School District General Fund budget supports direct instruction, including classroom teachers and special education. Central Support and Administration include central office functions such as the Department of Operations, Business Office, Human Resources, Information Technology,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

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

DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2025-26

FUND	Adopted Budget 2025-26		2024-25 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	158,210,887	59%	159,040,621	58%	(829,734)
Special Revenue	31,683,624	12%	30,412,795	11%	1,270,829
Debt Service	44,055,208	17%	42,874,466	16%	1,180,742
Capital Projects	32,214,601	12%	44,249,416	16%	(12,034,815)
TOTAL ALL FUNDS	\$ 266,164,320	100.00%	\$ 276,577,298	100.00%	\$ (10,412,978)



BUDGET DOCUMENT FORMAT

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

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

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



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I: EXECUTIVE SUMMARY

EXECUTIVE SUMMARY



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

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

Superintendent's Budget Message: May 5, 2025

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

I respectfully submit the West Linn-Wilsonville School District proposed budget for the 2025-2026 SY in accordance with ORS 294.391.

The District Budget for 2025-2026 proposes:

- \$158,035,887 in the General Fund
- \$31,683,624 in the Special Revenue Fund
- \$44,057,708 in the Debt Services Fund
- \$32,214,601 in the Capital Projects Fund

Together the funds totaling **\$265,991,820** provide a balanced budget of revenue and expenditures that meet federal and state regulations and align with the District Goals; the District Integrated Plan; the District Equity Action Plan; and individual School Work Plans.

PART I: PUBLIC SCHOOL BUDGET SOURCES

Public school districts are funded through a variety of sources and accounts for revenue and expenditures through four separate funds.

A. General Fund:

State School Fund (SSF). School Districts receive a vast majority of their funding through the State School Fund, into their General Budget (ORS 327.008). Districts are funded through a per student calculation (ADM, average enrollment over the year) which is then “weighted” based on additional needs or resources for specific groups of students (ADMw). This creates an equity-based funding calculation. Additionally, the State School Fund is reciprocally balanced by each school district’s permanent local property tax designated for schools. If a school district collects more local taxes, they receive less from the State School Fund. If a school district collects less in local taxes, they receive more from the State School Fund.

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

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

B. Special Revenue Fund:

School districts receive supplemental funds through federal, state and local grants. These grants are accountable to specific spending criteria. This is why they are categorized as Special Revenue.

A. Federal Grants: IDEA, Title, Medicaid Administrative Claiming, Perkins, Nutrition Services

- IDEA: The federal Department of Education's Office of Special Education Programs administers grants authorized by the Individuals with Disabilities Education Act (IDEA). These grants are meant to supplement, not replace, existing state funding for special education to support children experiencing disabilities birth through age 21.

The federal Department of Education also distributes Title grants that are meant to supplement, not replace, existing state funding:

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

B. State Grants:

The Oregon Department of Education administers several state grants authorized through legislation and supplemental to the State School Fund. These grants have specific criteria for funding and regulations for reporting expenditures and outcomes through each District's Integrated Plan. Below are several examples of state grants:

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

The state-funded HSS grant targets improvement to graduation rates through expansion of Career & Technical Education (CTE) programs, addressing chronic absenteeism, and providing interventions that reduce drop-out rates. The District Integrated Plan outlines the strategies and outcomes for these targeted funds.

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

A voter-approved Corporate Activities Tax (CAT) allocates funds each biennium towards the Student Success Act which includes three "buckets" of funding priorities: a) Statewide Education Initiatives, b) Early Learning, and c) Student Investment Account, SIA.

The Student Investment Account (SIA) grant to K-12 school districts prioritizes two areas of need: 1) Students' mental and behavioral health needs, and 2) Increase academic achievement and reduce academic disparities for students who have historically experienced disparities in school. Extensive community engagement informs the goals within each district's SIA grant application with measurable academic outcomes. The District Integrated Plan outlines the strategies and outcomes for these targeted funds.

3. Early Literacy Success Initiative Grant

In 2023, Governor Kotek and the Oregon Legislature identified early literacy as a priority. Since 2023, the state has provided supplemental funding through the Early Literacy grant. Funds are restricted to specific allowable spending criteria which focus on student groups that have historically experienced these disparities; increased support to families in the development of their children’s literacy skills; and increased access to early literacy learning through research-aligned, culturally responsive, student-centered curriculum, instruction and support. The District Integrated Plan outlines the strategies and outcomes for these targeted funds.

C. Debt Service Fund:

A Debt Service Fund is a cash reserve used for the principal and interest payments on certain types of bonds, such as General Obligation (GO) Bonds and Pension Bonds (PERS UAL).

D. Capital Projects Fund:

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

On March 15, 2025, the Long Range Planning Committee hosted a Capital Bond Summit, inviting over 150 participants (students, parents, teachers, staff, community patrons and partners) representing the district to provide input on potential facility projects for a future Capital Bond in November 2025. The School Board will consider the input from the Summit along with the updated Long Range Plan to inform their decision.

PART 2: STEPS IN ASSEMBLING A SCHOOL DISTRICT BUDGET

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

- Step 1: Begins by “rolling forward” the current level of staffing, programs and services from the current year into the new year
- Step 2: School and district leaders evaluate programs, operations and staffing levels based on projected need
- Step 3: Revenue sources (SSF, local taxes, federal and state grants, etc.) are projected forward alongside projected Expenditures
- Step 4: Community input is collected through a survey of staff, parents and patrons regarding key investment priorities
- Step 5: Adjustments are made based on survey results and any new information from federal, state or local funding sources
- Step 6: Lastly, a proposed budget is brought to the Budget Committee

Key Investment Priorities (Step 4) are those that are research-based or proven to exemplify the quality of learning and the quality of care every parent wishes for their child. Key investments that our community has identified include:

- **Quality staff** and effective classroom support systems
- Effective **Class Size Ranges**
- Professional development for **excellence in teaching**
- **Quality curriculum & curriculum support**
- Instructional strategies for students with **diverse learning needs**
- Support for **mental health and behavioral needs**
- **Districtwide** equity and inclusion initiatives
- **Varied assessments that measures progress** to inform students, staff, parents, district
- **Access to rigorous coursework in K-12**, including AP/IB & college level courses
- **Enriched Programs** such as World and Dual Language Programs, Performing and Visual Arts, Athletics and Activities
- **Expanded STEM and CTE Programs**
- **Early Childhood Preschool** programs
- Robust Systems of **Instructional Technology**

Measuring the Outcomes of our Investments

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

- **Graduation Rates** – West Linn-Wilsonville has the highest graduation rate (2023-24) in the state of Oregon for a multi-high school district (WLWV 97.7%, State of Oregon 81.8%). Each focal group of WLWV students also increased and outperformed the state’s overall rate: Student Race/Ethnicity identification: >95%; Students Experiencing Poverty: 92%; Students with a Disability: 92.6%; Students Learning English: >95%.
- **Regular Attendees** – Decreasing chronic absenteeism (missing more than 10 days of school) continues to be a priority. Attendance rates for 2023-2024 increased to 73% overall, up by 6% from 2022-2023.
- **9th Grade on Track** – Providing strategies and school management supports for students to pass 6 courses in freshman year. The district saw an increase in 9th Grade on Track in 2023-2024 (94% on track) which is an increase of 9% compared to the previous school year.
- **Increasing student participation** in AP courses, IB courses and Dual Credit classes at our high schools.
- **Oregon State Assessment (OSAS) academic achievement results** (G. 3-5, G. 6-8) on school and district report cards are indicators of how students are making growth in meeting grade level standards as they progress through school. Each school’s State Report Card provides data on academic achievement and growth.
- **District-administered interim assessments** provide valuable information to help students monitor their own learning; help teachers adjust and prepare instruction; and help school and district teams effectively plan targeted interventions and resources as needed.
- **Anecdotal and qualitative data** from students, staff and community surveys (e.g. Panorama) and district- or school-based forums provide additional information about how students are accessing their learning and/or experience a sense of belonging at school.

Feedback from Community

An annual survey (Step 4) is sent out to the community in April asking for feedback regarding these key investments and which ones they would prioritize for the new fiscal school year. This year the district also asked for input regarding where to restore back (from the reductions) should there be additional state funding. The School District received 337 survey responses. The feedback was collected, categorized, analyzed and applied when evaluating these investments within the parameters of the 2025-2026 proposed budget.

- Survey responses that were submitted were representative of all 16 schools.
- In the event that additional state funding came in, respondents prioritized filling back reduced teaching positions (89.9%), restoring classroom support staff such as specialists and paraeducators (55.8%), restoring a larger ending fund balance so that fewer reductions would need to be made in 2026-27 (27.9%), and restoring Professional Development opportunities (4.7%).
- Other priorities to restore included World Language at the primary level, mental health and health staff, special education support staff, additional paraeducators, specialists such as librarians and summer learning opportunities.
- Other comments included being conservative in budgeting given economic uncertainties; ensuring the district's inclusion model remains successful; and, supporting our teachers and staff as much as possible.

The survey result summary is included in the budget document Section IV, Information Section, with links to all survey responses in their entirety.

PART 3: REPORTING THE BUDGET FOR 2025-2026

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

In early spring 2024-2025, a Superintendent's message to the school community announced the need for a \$10 million reduction to the 2024-2025 school budget. Reserves had been significantly depleted and rolling over the current level of staffing and programs was unsustainable. Reductions in expenditures were needed in order to readjust back to a pre-pandemic level (when one-time federal funds had allowed districts to hire additional personnel and fund extra resources as needed.)

In January 2025, the Superintendent announced a \$15 million reduction in expenditures for 2025-2026, based on the Governor's proposed 2025-2027 biennium budget of \$11.36 billion for K-12 school districts. The proposed allocation is still not sufficient for school districts to maintain current service levels, and the estimated reductions for West Linn-Wilsonville were made in order to provide a balanced budget.

K-12 public school budget challenges continue, due to: declining enrollment, declining birth rate (impacting incoming cohort groups), labor cost increases; materials, services & utilities increases; PERS (Public Employee Retirement System) increases; and unfunded legislative mandates. The biennium state revenue increase is consistently less than the inflation and labor/market cost roll-up increase to operate the following year.

Below is the proposed General Fund Revenue and Expenditure summary for 2025-2026:

2025-2026 General Fund Revenue Total \$143,973,407

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

- State School Fund to WLWV of \$68,548,678 (Based on ODE allocation as of 3/3/2025)
- Property Taxes of \$51,995,986
- Projected Local Option Levy of \$14,148,409
- Clackamas ESD Allocation Funds of \$3,450,852

2025-2026 General Fund Expenditures Total \$151,523,711

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

- Rolling forward of district operations, programs and staffing with a \$15 million reduction
- Expenditures that include cost of living adjustment (COLA), years-of-service step increases, and health insurance for employees
- Increased costs in utilities, transportation, supplies & materials, vendor contracts and insurance rates
- Increases to PERS rates (Public Employee Retirement System)
- Increased cost in unemployment compensation due to new legislation (e.g. Paid Leave Oregon)

The Revenue-Expenditure difference is \$(7,550,304).

2024-2025 Carry-Over: \$14,062,480 (as of 4/22/2025).

Projected Ending Fund Balance for 2025-2026 = \$6,512,176 (as of 5/2/2025).

2025-2026 Budget Reductions of Approximately \$15 Million

To honor a request by association groups (WWEA, OSEA) for an earlier timeline of making the reductions, the district moved forward with licensed reductions by mid-March, classified reductions by early April and administrator reductions by end of April. The \$15 million reductions for the 2025-2026 school year were in the following areas. Note: Personnel positions listed below are referred to as FTE (full-time equivalent).

- **District-Level Administrative/Administrator Reductions - Approximately \$1.6 Million**
 - District-level administration currently makes up approximately 6.5% of the total district personnel (approximately 1,100 staff).
 - Business Office, HR Office, IT Office, Bond Office (Total 4 FTE)
 - Five Supervising Administrators (Total 5 FTE)

- **Non-Personnel Operations Reductions - Approximately \$1.4 Million**
 - This area was already reduced for the 2024-2025 school year by \$4.5 million and has been further reduced by \$1.4 million for the 2025-2026 school year.
 - Materials & Supplies; Professional Development; Computer Software

- **District & School Level, Non-Classroom Reductions - Approximately \$4.46 Million**
 - Librarians (3 FTE), Instructional Coordinators (4.4 FTE), Literacy Coaches (4 FTE), Music/PE Specialists (4 FTE), Instructional TOSAs (2 FTE)
 - Custodial, Maintenance, Field IT, Nutrition, Community Services staff (Total 9.5 FTE)
 - Social Worker (1 FTE), Nurses (2 FTE), Psychologist (1 FTE), Student Support/Learning Specialists (3 FTE), ELD Specialist (1 FTE)
 - Paraeducators (14 FTE), Administrative Assistants (2 FTE), ISEF assistant (1 FTE)

- **Classroom (teacher) Reductions - Approximately \$7.54 Million**
 - Primary Schools: 30 FTE
 - Middle Schools: 15 FTE
 - High Schools: 14 FTE

Outstanding Factors that Could Continue to Impact the 2025-2026 Budget

- Student enrollment. School districts are funded based on the number of students enrolled. The budget and staffing will be adjusted as enrollment adjusts.
- Grant allocations. At this time, federal and state grant allocations are estimates. Actual allocations will be confirmed by Fall 2025.
- Potential increased Special Education state funding. There is collective advocacy across the state to raise the level of state funding to school districts for special education services. This request has yet to pass through the Ways & Means Committee.
- SB 849 PERS State of Emergency. With the unexpected rise in PERS payment rates across the state, a senate bill to provide some fiscal relief has passed the Oregon Senate and is awaiting approval by the Governor’s office and the PERS board. The fiscal relief would be a 1.68% reduction in PERS rates for all school districts for the 2025-2027 biennium.
- Other Legislation. Should there be passage of education legislation that requires school districts to absorb new costs this could negatively impact the budget.
- National Influences: There are still unknowns as to how tariffs, federal department changes or federal grants may impact Oregon finances and the 2025-2027 biennium.

Superintendent's Outlook on 2026-2027 Budget Projection

Looking ahead to the 2026-2027 budget, there remains continued concerns about possible reductions due to the following factors:

1. Declining enrollment. A recent 10-year enrollment forecast continues to show West Linn-Wilsonville School District declining until around 2028, with slow increases going forward. State school funds are allocated by enrollment.
2. The State School Fund revenue increase from 2025-2026 to 2026-2027 is projected at 2.5%, based on the 49/51 split of the biennium budget. However, expenditures are most likely to increase by 6% at a minimum. This already creates a deficit without reductions to offset the difference.

It will be critical to operate with fiscal conservatism during the 2025-2026 school year so that the reductions for the following year are modest and achievable through attrition.

PART 4: RECOGNITION OF OUR COMMUNITY

- Making reductions in a school district is heartbreaking, complicated and impacts all members of the school community: students, staff, families. We recognize that some of our valued staff will have lost positions in our district after devoting considerable talent, time, heart, soul and passion. We are indebted and grateful to their service and their positive impact on our students. Truly, we thank them. We are hopeful that future openings will allow them to rejoin the district. We recognize that other educators in our district will have different assignments next year than this last year. We thank them for making the adjustments necessary and appreciate the extra time and attention they will spend as they shift into these new roles. We are grateful for the continued expertise they bring to our district and the care they provide our students.
- I wish to recognize the leadership of our School Board members. Each Board member has demonstrated extraordinary courage and integrity; generosity of time for community listening sessions; advocacy at the state level for increased funding; dedication to accurate information that reported out thoughtfully and carefully; and support to our staff and students and families. Each Board member has provided their belief and support in the professional expertise of our staff, staying curious and learning but never demeaning or disparaging the hard work of our employees. Lastly, their steadfast advocacy for inclusion of ALL children to attend their neighborhood schools and learn alongside their peers in the general education classroom instead of segregated classroom or programs, honors the educational and civil rights of our students.
- I wish to recognize our Budget Committee who volunteer to oversee the accountability of our budget process and document. And we thank all who participated in this budget development process by sending us feedback: parents, patrons, and staff. This year especially, there was increased interest in learning how schools are funded and how districts assemble their budgets.
- I wish to recognize our stellar Business Office Team and the countless hours they have invested in assembling this document, alongside hours of meetings with district staff to ensure programs and numbers are accurately reflected. Their work does not end here; they will continue to account for and adjust finances as revenue and expenditures actualize.

- I wish to recognize the excellence of our teachers, specialists, staff and administrators who bring their best professional selves to educating children on a daily basis. Our West Linn-Wilsonville staff does not operate in silos; instead, they work selflessly across departments, schools, levels, and roles towards the same goal: eliminating opportunity and achievement gaps and ensuring all students in our district are “happy and proud”.
- Lastly, I wish to recognize and thank our community’s generosity demonstrated in countless ways: volunteering in schools and at events; donating time and resources; and, providing expertise as guest teachers and mentors. We thank our parent leaders with our PTA/PTOs and booster clubs for their generous hours of service. This year several parents worked to re-launch the West Linn-Wilsonville Schools Foundation, reigniting interest and advocacy for additional funding for teachers. We thank our entire school community for supporting Local Option Levies and Capital Bonds. Together, these supplemental funding sources have helped us preserve teaching positions and protect the General Fund from high-cost capital renovations. And finally, we thank the many parents who have given time and testimony at the state capital for increased funding to public education. Altogether, it is clear that there is tremendous support in our community for our students, our staff, our schools and K-12 public education. We would not be the district we are today without the belief, the support and the generous investments of our community.

In Closing

It is imperative to restate that an outdated State School Fund calculation method and subsequent inadequate K-12 school funding allocations cannot continue in Oregon. Reductions across the state occurred last year, this year and will occur next year unless there continues to be collective advocacy and courageous commitment by state leaders, state legislators and the Governor’s Office. Our state leaders **MUST** take into consideration **realistic and current** workforce payroll cost increases, goods and services cost increases, increased student mental health and special education needs, and rising inflation. This is not an individual school district financial issue, or a county issue or regional issue, it is a statewide issue. The pattern of school district reductions is a signal—a canary in the coal mine—that something needs to be done. Soon.

And while we appreciate the goodwill and intention of key legislation, there is always financial and time-consuming impacts for school districts with every legislative implementation. Funding must accompany new legislation.

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

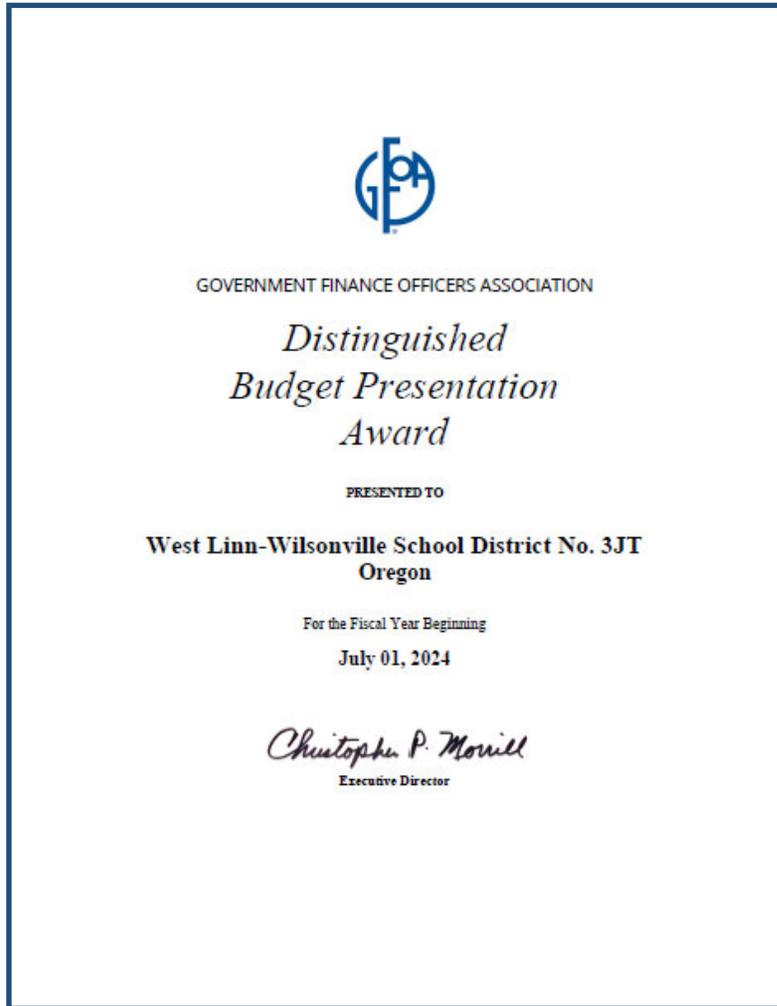
Respectfully,

Kathy Ludwig

Kathy Ludwig, D.Ed.
Superintendent

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DISTINGUISHED BUDGET AWARD



The West Linn-Wilsonville School District has been awarded the Distinguished Budget Presentation Award for our 2024-25 Budget!

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

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

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

OVERVIEW OF WLWV SCHOOL DISTRICT



The West Linn-Wilsonville School District covers 42 square miles in the south metropolitan area of Portland, Oregon. The District includes two towns, West Linn and Wilsonville, and a rural area of Clackamas County. The district is a K-12 public school system with approximately 9,000 students (2023-24). It has 16 schools including: 9 primary school (K-5), 4 middle schools (6-8), and 3 high schools (9-12).

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

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

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

SCHOOL BOARD GOALS

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

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

VISION THEMES

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

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



BUDGET PREPARATION



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

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

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

BASIS OF BUDGETING

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

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



SUMMARY OF SIGNIFICANT BUDGETING POLICIES

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

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

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



FUND FINANCIAL STATEMENTS

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

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

STATE SCHOOL FUND GRANTS & PROPERTY TAX REVENUES

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

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

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

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



BUDGET DEVELOPMENT PROCESS & TIMELINE

Budget Process

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

Budget Hearing

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

Adopt Budget

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



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II: ORGANIZATIONAL SECTION

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An updated organization chart will be provided at a later time.

BOARD & BUDGET COMMITTEE MEMBERS

Board Members

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

Committee Appointees

Ms. Rachel Beavers	June 30, 2027
Ms. Ginger Fitch	June 30, 2027
Mr. Kishore Kollu	June 30, 2025
Ms. Gina Day	June 30, 2025
Mr. Charles Steele	June 30, 2026

The budget committee shall:

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

ORS 294.336-406



[Louis Taylor](#)

Board Chair

Position 1
Term Expires
6/30/2025



[Kirsten Wyatt](#)

Vice Chair

Position 3
Term Expires
6/30/2025



[Maegan Vidal](#)

Board Member

Position 2
Term Expires
6/30/2027



[Dan Schumaker](#)

Board Member

Position 4
Term Expires
6/30/2027



[Kelly Sloop](#)

Board Member

Position 5
Term Expires
6/30/2025

BUDGET CALENDAR

	<u>DATE</u>	<u>ACTIVITY</u>
Budget Planning	Jan 13, 2025	REGULAR SCHOOL BOARD MEETING Board reviews draft 2025-26 Budget Calendar. Board declares vacancy of the budget committee.
	Feb 10, 2025	REGULAR SCHOOL BOARD MEETING Board approves 2025-26 Budget Calendar. Board appoints Budget Committee Members.
	March 12, 2025	On boarding with New Budget Committee Members
	March 14, 2025	On boarding with New Budget Committee Members (if needed)
Budget	April 9, 2025	Publish first notice of Budget Committee Meeting (5 to 30 days before the meeting)
	April 16, 2025	Publish the second notice of the Budget Committee Meeting (5 to 30 days before the meeting)
	April 16, 2025	Proposed Budget -submit to Oregon Department of Revenue for review.
	May 5, 2025	REGULAR SCHOOL BOARD BUDGET MEETING Budget Committee in attendance <u>Proposed Budget:</u> Superintendent delivers 2025-26 Proposed Budget Message and Presentation.
	May 19, 2025	1st OFFICIAL BUDGET COMMITTEE MEETING Presents 2025-26 Proposed Budget to the Budget Committee. Budget Committee may approve 2025-26 Proposed Budget.
	May 21, 2025	2nd BUDGET COMMITTEE MEETING (if needed)
	May 21, 2025	Publish Notice of Public Hearing and Budget Summary (ORS 294.438) (5 to 30 days before the meeting)
	June 16, 2025	REGULAR BOARD MEETING <u>Budget Adoption:</u> The Board conducts a public hearing and adopts the budget, makes appropriations, and imposes taxes.
	July 15, 2025	Submit Tax Certification Documentations File budget information with the County Recorder and Designated Agencies.
	Aug 31, 2025	Submission of electronic budget to the Oregon Department of Education.

BUDGET ASSUMPTIONS

Salary Assumptions:	2024-2025 Adopted Budget	2025-2026 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	COLA only

Associated Payroll Costs	2024-2025 Adopted Budget	2025-2026 Proposed
UAL PERS	14%	14%
PERS: Budgeted at the employee's rate of either Tier I/II/ OPSRP <i>Source from PERS-Employer Contribution Rate 2025-27</i>	7.92% T1/2, and 5.08% for OSPRP	16.01% T1/2, and 12.83% for OSPRP
Social Security & Medicare (6.2% SS, 1.45% Medicare)	7.65%	7.65%
Workers Compensation	Range of 2.25% to 10%	Range of 2.52% to 9.81%
Unemployment compensation	1.5%	1%
OR Paid Leave	1% (ER 40%, EE 60%)	1% (ER 40%, EE 60%)
Health benefits:		
Classified	\$1,723 per month	\$1,823 per month
Licensed	\$1,890.00 per month	\$1,990.00 per month
Administrator	100%	100%

Revenue Assumptions	2024-2025 Adopted Budget	2025-2026 Proposed
Local Option Property Taxes	3.5% increase	3.5% increase
Enrollment	9,100 ADMr, 10,352 ADMw (SY24-25 est.).	8,891 ADMr, 10,228.27 ADMw (SY25-26 est.).

Expenditure Assumptions	2024-2025 Adopted Budget	2025-2026 Proposed
Services and Supplies	5%-20% increase (vary)	5%-30% increase (varies by service and/or vendor)
Transportation	2% increase	6% increase
Insurance and Fees	15-20% increase	17.5%-20% increase

FINANCIAL POLICIES

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

DESCRIPTIONS & CLASSIFICATIONS

FUND DESCRIPTIONS & DEFINITIONS

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

CLASSIFICATION OF REVENUES & EXPENDITURES

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

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

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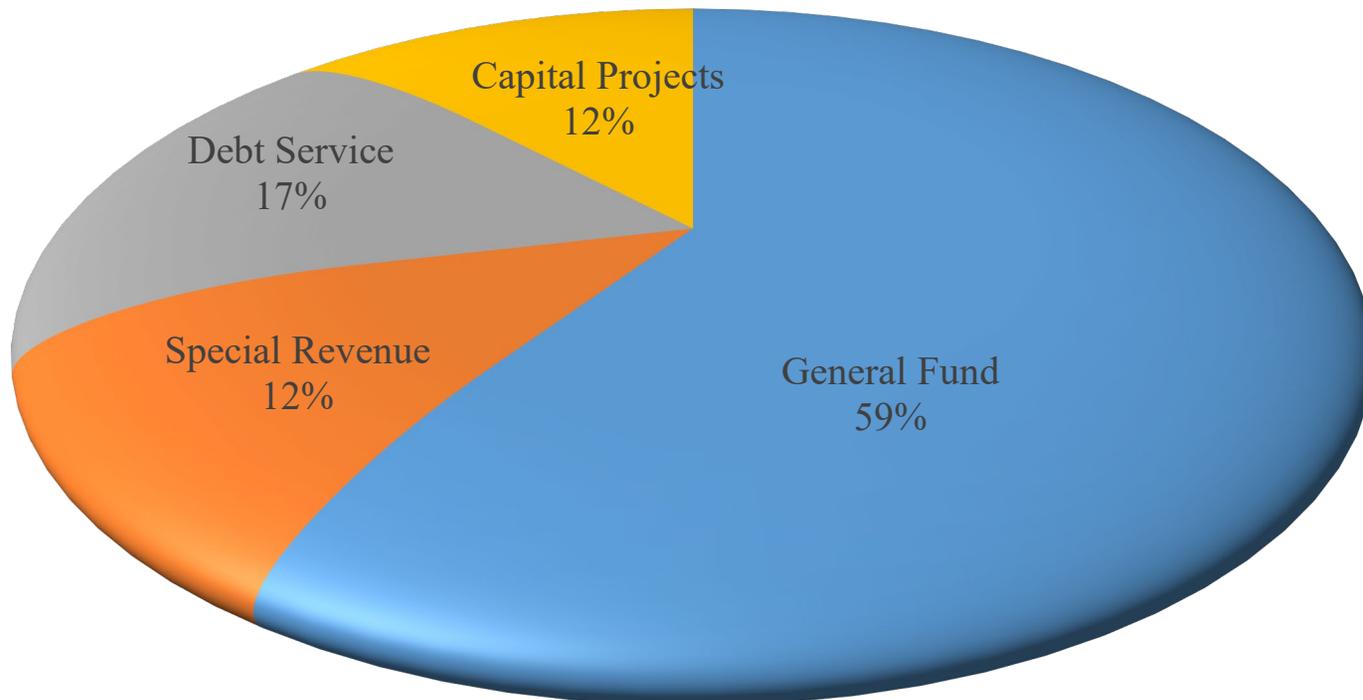
III: FINANCIAL SECTION

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DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2025-26

FUND	Adopted Budget 2025-26		2024-25 Adopted		Change Increase/(Decrease)
	\$ Amount	%	\$ Amount	%	
General Fund	158,210,887	59%	159,040,621	58%	(829,734)
Special Revenue	31,683,624	12%	30,412,795	11%	1,270,829
Debt Service	44,055,208	17%	42,874,466	16%	1,180,742
Capital Projects	32,214,601	12%	44,249,416	16%	(12,034,815)
TOTAL ALL FUNDS	\$ 266,164,320	100.00%	\$ 276,577,298	100.00%	\$ (10,412,978)



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FINANCIAL SECTION:

III-A. GENERAL FUND

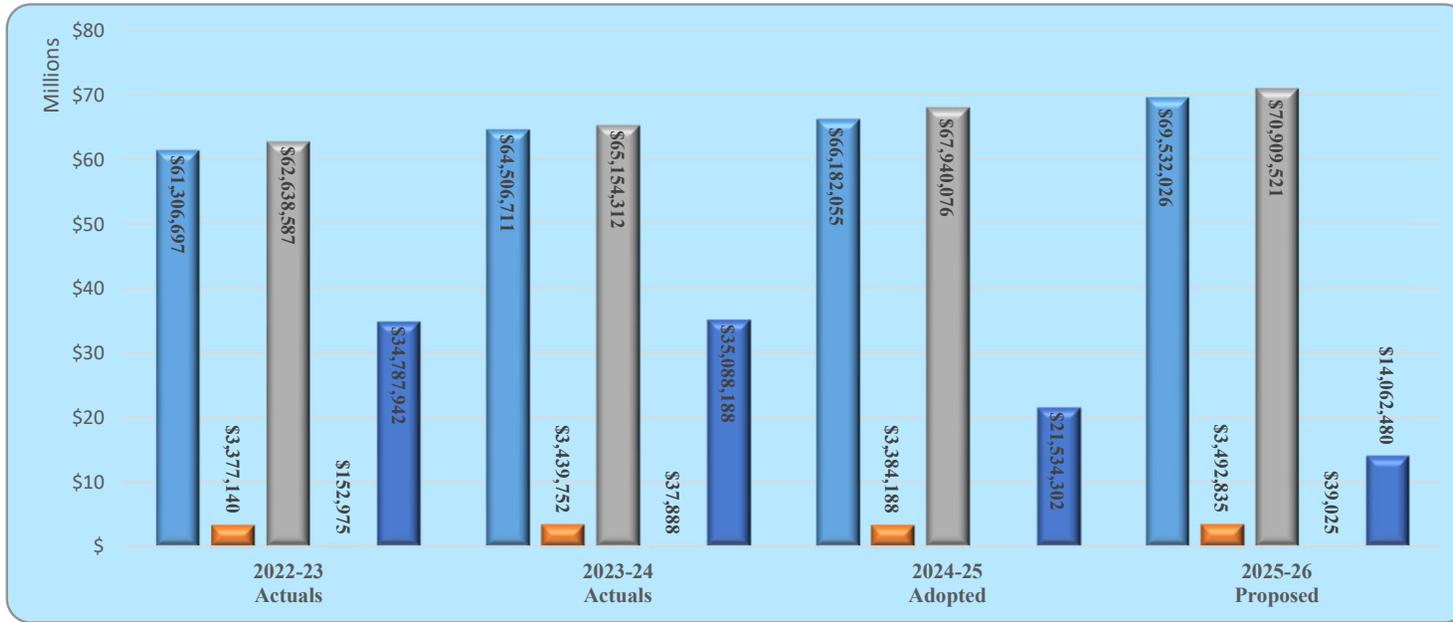
The General Fund is the chief operating fund of the school district. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund accounts for most educational and support functions, such as 1) day-to-day instructional activities; and, 2) administrative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

GENERAL FUND BUDGET AT A GLANCE

Fiscal Year 2025-2026

Based on \$11.36 Billion Budget with a 49/51 split

REVENUE	FY2025-2026	PERCENTAGE
Property Taxes	51,995,986	36.07%
Common School Fund	1,304,903	0.91%
County School Fund	41,982	0.03%
Federal Forest Fees	39,025	0.03%
State School Fund Statement Fr.ODE 3.25.2024	68,548,678	47.55%
Un-Restricted Grant High Cost Disability	1,055,940	0.73%
Local Option Taxes	14,148,409	9.82%
Tuition & Fees	961,775	0.67%
Investment Earnings	1,547,834	1.07%
Clackamas ESD	3,450,852	2.39%
Facilities Rental	575,000	0.40%
Transfers In	175,000	0.12%
Others Miscellaneous (including donation)	303,023	0.21%
Total Revenue	\$ 144,148,407	100.00%
EXPENDITURES		
Salaries	69,962,592	46.03%
Associated Payroll Costs	50,193,161	33.02%
Purchased Services	24,952,401	16.42%
Supplies and Materials	4,127,803	2.72%
Capital Outlay	56,000	0.04%
Other Dues and Professional Fees	1,683,879	1.11%
Pay back inter-fund 294 Loan	-	0.00%
National School Lunch State Rev. Matching	30,000	0.02%
Contingency	1,000,000	0.66%
Total Expenditures	\$ 152,005,836	100.00%
REVENUE - EXPENDITURES	(7,857,429)	
Estimate Beginning Fund Balance	\$ 14,062,480	Board Report on 4.22.2025
EST. ENDING FUND BALANCE	\$ 6,205,051	4.30%



Object	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
	\$	\$	\$	\$	\$ %	\$ FTE
1000 - Revenue From Local Sources	61,306,697	64,506,711	66,182,055	69,532,026	69,532,026 44.0	
2000 - Revenue From Intermediate Sources	3,377,140	3,439,752	3,384,188	3,492,835	3,492,835 2.2	
3000 - Revenue From State Sources	62,638,587	65,154,312	67,940,076	70,909,521	70,909,521 44.9	
4000 - Revenue From Federal Sources	152,975	37,888	-	39,025	39,025 0.0	
5000 - Other Sources	34,787,942	35,088,188	21,534,302	14,062,480	14,062,480 8.9	
Total Object:	162,263,342	168,226,851	159,040,621	158,035,887	158,035,887 100.0	

West Linn - Wilsonville School District 3JT
2025-26 Proposed Budget

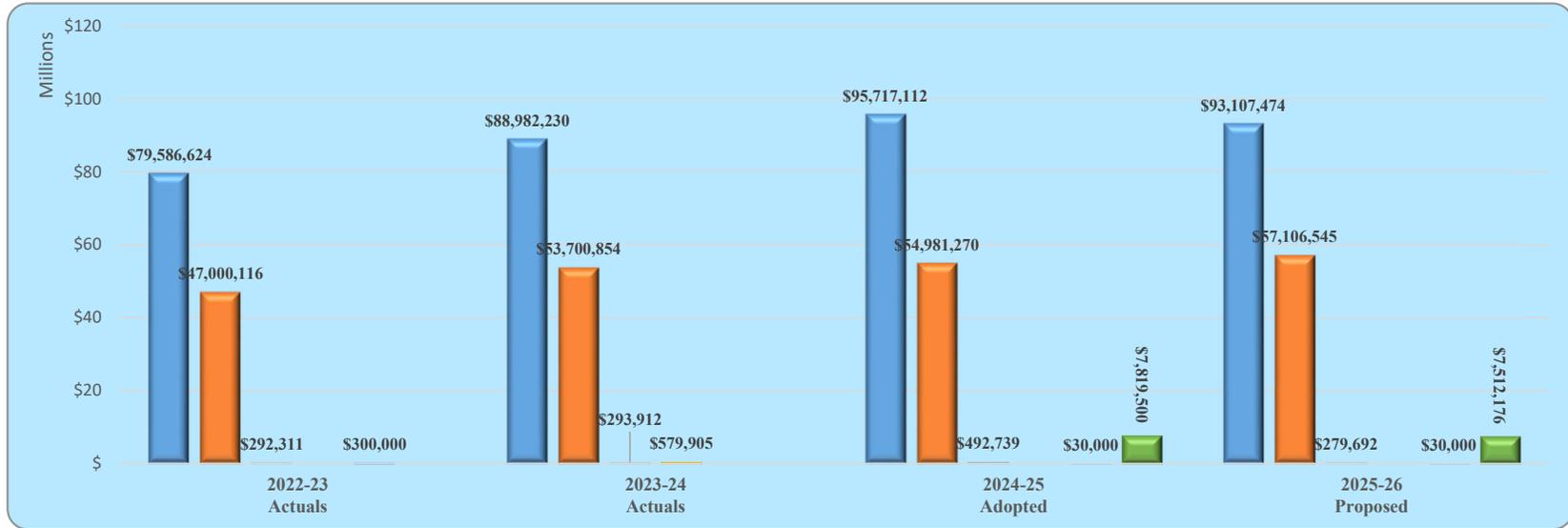
GF Resources by Function/Object

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue From Local Sources						
1111 - Current Year's Taxes	42,705,768	46,231,937	47,991,589	51,417,866	51,417,866	
1112 - Prior Years Taxes	695,508	519,811	326,489	578,120	578,120	
1121 - Current Year's Taxes-Local Option	12,500,631	13,011,084	13,286,525	13,946,087	13,946,087	
1122 - Prior Years' Taxes-Local Option	175,821	143,566	186,875	152,661	152,661	
1123 - Penalty & Interest - Local Option	24,086	46,658	25,600	49,661	49,661	
1190 - Penalties and Interest On Taxes	85,291	166,693	36,466	53,023	53,023	
1311 - Tuition From Individuals	338,361	254,918	427,951	254,919	254,919	
1510 - Interest On Investments	2,330,282	3,115,782	2,292,861	1,547,834	1,547,834	
1530 - Gain or Loss On Sale of Investments	583,680	(238,434)	-	-	-	
1700 - Extracurricular Activities	30,205	35,446	26,251	35,446	35,446	
1705 - Enrichment Fees	46,871	70,920	66,063	70,920	70,920	
1706 - Crest	9,117	7,370	8,118	7,370	7,370	
1707 - Crest Field Trips	17,161	(165)	15,000	15,000	15,000	
1710 - Admissions	106,802	65,411	72,895	65,412	65,412	
1741 - HS Activity Fees	206,154	541,788	478,136	449,611	449,611	
1742 - MS Activity Fees	41,156	23,197	37,808	34,350	34,350	
1745 - Crest Center Fees	-	42	1,200	-	-	
1790 - Middle School Musical	31,151	27,324	40,264	27,324	27,324	
1911 - Rental of Buildings	363,028	307,420	420,038	575,000	575,000	
1920 - Contributions, Donations fr Private Source	6,540	3,005	257,500	-	-	
1960 - Recovery of Prior Years' Expenditures	14,916	1,116	-	-	-	
1990 - Miscellaneous	993,975	170,398	184,426	250,000	250,000	
1993 - Student Fees	194	1,423	-	1,422	1,422	
Total Object:	61,306,697	64,506,711	66,182,055	69,532,026	69,532,026	
2000 - Revenue From Intermediate Sources						
2101 - County School Fund	804	40,759	1,000	41,982	41,982	
2102 - General Education Service District Funds	2,481,429	2,588,706	3,383,188	2,628,203	2,628,203	
2190 - ESD Handicapped- Thru Co.	789,885	719,997	-	730,982	730,982	
2199 - Other Intermediate Sources	105,022	90,290	-	91,668	91,668	
Total Object:	3,377,140	3,439,752	3,384,188	3,492,835	3,492,835	
3000 - Revenue From State Sources						
3101 - State School Fund	60,643,272	63,192,759	65,583,628	68,548,678	68,548,678	
3103 - Common School Fund	1,206,127	1,180,234	1,266,896	1,304,903	1,304,903	
3199 - Other Unrestricted Grants-In-Aid	768,587	781,319	1,089,552	1,055,940	1,055,940	
3299 - Other Restricted Grants-In-Aid	20,601	-	-	-	-	
Total Object:	62,638,587	65,154,312	67,940,076	70,909,521	70,909,521	
4000 - Revenue From Federal Sources						
4801 - Federal Forest Fees	152,975	37,888	-	39,025	39,025	
5000 - Other Sources						
5400 - Beginning Fund Balance	34,787,942	35,088,188	21,534,302	14,062,480	14,062,480	
Total Object:	162,263,342	168,226,851	159,040,621	158,035,887	158,035,887	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function



Function	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction	79,586,624	88,982,230	95,717,112	93,107,474	587.41	93,107,474	587.41	93,107,474	587.41
2000 - Support Services	47,000,116	53,700,854	54,981,270	57,106,545	209.58	57,106,545	209.58	57,106,545	209.58
3000 - Enterprise and Community Services	292,311	293,912	492,739	279,692	2.00	279,692	2.00	279,692	2.00
4000 - Facilities Acquisition and Construction	-	579,905	-	-	-	-	-	-	-
5000 - Other Uses	300,000	-	30,000	30,000	-	30,000	-	30,000	-
6000 - Contingencies	-	-	7,819,500	7,512,176	-	7,512,176	-	7,512,176	-
Total Function:	127,179,051	143,556,901	159,040,621	158,035,887	798.99	158,035,887	798.99	158,035,887	798.99



Object	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries	66,070,501	71,918,997	74,667,507	908.54	69,763,102	798.99	69,763,102	798.99		
200 - Associated Payroll Costs	39,080,181	44,257,444	47,938,101		49,910,526		49,910,526			
300 - Purchased Services	15,613,632	20,064,178	21,293,413		24,952,401		24,952,401			
400 - Supplies and Materials	4,975,643	5,534,174	5,822,289		4,127,803		4,127,803			
500 - Capital Outlay	129,521	560,992	56,000		56,000		56,000			
600 - Other Objects	1,009,572	1,221,115	1,413,811		1,683,879		1,683,879			
700 - Transfers	300,000	-	30,000		30,000		30,000			
800 - Other Uses of Funds	-	-	7,819,500		7,512,176		7,512,176			
Total Object:	127,179,051	143,556,901	159,040,621	908.54	158,035,887	798.99	158,035,887	798.99		

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

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. Some full time employees are also paid out of the following grants: Early Literacy Success Initiative (224), Title IA (253), and the Student Investment Account (SIA - 271).

1111 - Elementary K-5	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	S	S	S	FTE	S	FTE	S	FTE	S	FTE
100 - Salaries										
111 - Licensed Salaries	14,947,441	15,418,289	15,713,248	170.70	13,868,709	139.85	13,868,709	139.85	14,242,355	145.85
112 - Classified Salaries	1,829,155	2,243,488	2,668,922	69.64	2,275,425	59.21	2,275,425	59.21	2,275,425	59.21
121 - Substitutes - Licensed Salaries	605,727	11,744	-		-		-		-	
122 - Substitutes - Classified Salaries	76,243	13,881	-		-		-		-	
124 - Temporary - Classified	-	538	-		583		583		583	
131 - Extra Duty Compensation	49,451	45,744	40,950		55,395		55,395		55,395	
132 - Classified Overtime	1,703	684	39,972		685		685		685	
133 - Additional Pay - Licensed	132,305	42,805	104,418		116,858		116,858		116,858	
134 - Additional Pay - Classified	83,603	96,906	41,526		104,662		104,662		104,662	
Total Object:	17,725,628	17,874,080	18,609,036	240.34	16,422,317	199.06	16,422,317	199.06	16,795,963	205.06
200 - Associated Payroll Costs										
210 - PERS	1,908,447	2,079,907	2,192,883		3,229,083		3,229,083		3,297,914	
213 - PERS UAL Contribution	2,489,919	2,512,340	2,605,253		2,299,105		2,299,105		2,351,461	
220 - Social Security	1,392,974	1,360,585	1,423,595		1,256,339		1,256,339		1,284,893	
231 - Workers Compensation	63,023	63,155	67,152		58,085		58,085		59,401	
232 - Unemployment Compensation	-	959	195,576		84,866		84,866		86,000	
233 - OR Paid Leave Employer Contribution	46,731	71,142	74,429		65,695		65,695		67,186	
241 - Medical Dental Insurance	4,404,611	4,890,428	5,068,836		4,424,442		4,424,442		4,567,722	
270 - Post Retirement Health Benefit	(19,450)	-	-		-		-		-	
Total Object:	10,286,256	10,978,515	11,627,724		11,417,615		11,417,615		11,714,577	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	862,177	1,028,769		1,059,633		1,059,633		1,059,633	
315 - Contracted Substitutes-Classified	-	118,494	126,597		130,395		130,395		130,395	
319 - Other Instructional, Pro & Tech Svcs	511	350	-		4,136		4,136		4,136	
322 - Repair and Maintenance Services	23,311	21,325	20,838		22,419		22,419		22,419	
340 - Travel Expenses	43	304	1,150		-		-		-	
341 - Travel Stipend	-	-	-		11,865		11,865		11,865	
342 - Travel, Out of District	352	-	200		-		-		-	
355 - Printing & Binding	15,449	16,623	20,900		18,650		18,650		18,650	
390 - Other Gen Pro & Tech Svcs	390	-	-		-		-		-	
Total Object:	40,056	1,019,274	1,198,454		1,247,098		1,247,098		1,247,098	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	60,302	98,250		69,950		69,950		69,950	
411 - Varied - Other Supplies	191,975	143,838	351,147		148,768		148,768		148,768	
420 - Textbooks	89,209	69,362	55,317		35,300		35,300		35,300	
440 - Periodicals	7,772	10,753	9,653		6,753		6,753		6,753	
460 - Non-Consumable Supplies	10,877	10,278	7,400		5,300		5,300		5,300	
470 - Computer Software	2,103	222	1,500		-		-		-	
480 - Computer Hardware	5,143	(2,940)	1,000		1,000		1,000		1,000	
Total Object:	307,079	291,814	524,267		267,071		267,071		267,071	
500 - Capital Outlay										
550 - Depreciable Technology	28,560	-	-		-		-		-	
600 - Other Objects										
641 - Professional Membership Dues	-	147	-		-		-		-	
642 - Other Dues & Fees	956	-	100		-		-		-	
Total Object:	956	147	100		-		-		-	
Total Function:	28,388,536	30,163,829	31,959,581	240.34	29,354,101	199.06	29,354,101	199.06	30,024,709	205.06

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

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 Enrichment Program.

1113 - Elementary Extracurricular		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$
400 - Supplies and Materials							
411 - Varied - Other Supplies	276	-	-		12,795		12,795
Total Function:	276	-	-		12,795		12,795

West Linn - Wilsonville School District 3JT

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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 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. Some full time employees are also paid out of the High School Success - Measure 98 Grant (270) and the Student Investment Account (SIA - 271).

1121 - Middle School Programs	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	S	S	S	FTE	S	FTE	S	FTE	S	FTE
100 - Salaries										
111 - Licensed Salaries	8,867,067	9,249,544	9,549,748	107.89	8,596,925	88.90	8,596,925	88.90	8,667,063	90.90
112 - Classified Salaries	345,313	218,607	253,416	6.25	210,439	5.00	210,439	5.00	210,439	5.00
121 - Substitutes - Licensed Salaries	391,291	6	-		-		-		-	
122 - Substitutes - Classified Salaries	2,327	2,229	-		-		-		-	
131 - Extra Duty Compensation	7,358	14,504	-		19,352		19,352		19,352	
132 - Classified Overtime	489	1,151	4,671		1,152		1,152		1,152	
133 - Additional Pay - Licensed	67,981	46,041	73,286		53,623		53,623		53,623	
134 - Additional Pay - Classified	16,630	13,003	8,425		14,044		14,044		14,044	
Total Object:	9,698,457	9,545,086	9,889,546	114.14	8,895,535	93.90	8,895,535	93.90	8,965,673	95.90
200 - Associated Payroll Costs										
210 - PERS	1,029,471	1,110,253	1,152,584		1,740,443		1,740,443		1,752,933	
213 - PERS UAL Contribution	1,358,194	1,339,636	1,384,815		1,245,375		1,245,375		1,255,206	
220 - Social Security	761,898	725,637	756,709		680,514		680,514		685,873	
231 - Workers Compensation	34,313	33,312	34,606		31,131		31,131		31,379	
232 - Unemployment Compensation	-	99	42,945		29,982		29,982		30,197	
233 - OR Paid Leave Employer Contribution	25,590	37,942	39,560		35,577		35,577		35,857	
241 - Medical Dental Insurance	2,428,875	2,386,099	2,556,211		2,221,372		2,221,372		2,269,132	
270 - Post Retirement Health Benefit	(23,829)	-	-		-		-		-	
Total Object:	5,614,511	5,632,978	5,967,430		5,984,394		5,984,394		6,060,577	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	468,277	547,792		564,226		564,226		564,226	
315 - Contracted Substitutes-Classified	-	-	6,183		6,367		6,367		6,367	
319 - Other Instructional, Pro & Tech Svcs	5,937	4,112	1,700		700		700		700	
322 - Repair and Maintenance Services	22,726	27,483	25,276		26,400		26,400		26,400	
324 - Rentals	-	-	2,000		-		-		-	
340 - Travel Expenses	788	1,002	900		450		450		450	
341 - Travel Stipend	215	-	-		9,750		9,750		9,750	
342 - Travel, Out of District	23	6,784	450		250		250		250	
355 - Printing & Binding	3,877	7,980	8,400		6,350		6,350		6,350	
Total Object:	33,565	515,637	592,701		614,493		614,493		614,493	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	32,063	56,304		37,193		37,193		37,193	
411 - Varied - Other Supplies	98,924	74,084	179,437		68,940		68,940		68,940	
415 - Testing Materials	502	-	-		500		500		500	
420 - Textbooks	52,584	24,406	14,840		13,975		13,975		13,975	
440 - Periodicals	671	659	100		50		50		50	
460 - Non-Consumable Supplies	6,334	2,344	2,825		2,600		2,600		2,600	
470 - Computer Software	2,873	4,640	6,850		1,150		1,150		1,150	
480 - Computer Hardware	40	(110)	1,500		1,000		1,000		1,000	
Total Object:	161,927	138,087	261,856		125,408		125,408		125,408	
500 - Capital Outlay										
550 - Depreciable Technology	14,280	-	-		-		-		-	
600 - Other Objects										
641 - Professional Membership Dues	500	985	725		625		625		625	
642 - Other Dues & Fees	3,245	5	2,250		2,250		2,250		2,250	
Total Object:	3,745	990	2,975		2,875		2,875		2,875	
Total Function:	15,526,485	15,832,778	16,714,508	114.14	15,622,705	93.90	15,622,705	93.90	15,769,026	95.90

West Linn - Wilsonville School District 3JT
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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, as well as the middle school musical program. Extracurricular activities supplement the regular instructional program.

1122 - Middle School Extracurricular		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
121 - Substitutes - Licensed Salaries	5,830	-	-	-	-	-	-	-
123 - Temporary-Licensed	81	-	-	-	864	864	864	864
124 - Temporary - Classified	35,212	20,853	17,923	972	972	972	972	972
131 - Extra Duty Compensation	163,651	224,612	193,543	246,269	246,269	246,269	246,269	246,269
133 - Additional Pay - Licensed	17,572	25,034	21,578	8,174	8,174	8,174	8,174	8,174
134 - Additional Pay - Classified	3,266	9,005	1,750	6,360	6,360	6,360	6,360	6,360
Total Object:	225,612	279,504	234,794		262,639	262,639	262,639	262,639
200 - Associated Payroll Costs								
210 - PERS	22,532	30,500	11,928	33,696	33,696	33,696	33,696	33,696
213 - PERS UAL Contribution	30,944	39,130	32,871	36,769	36,769	36,769	36,769	36,769
220 - Social Security	17,286	21,171	17,962	20,092	20,092	20,092	20,092	20,092
231 - Workers Compensation	812	991	822	919	919	919	919	919
232 - Unemployment Compensation	-	-	704	788	788	788	788	788
233 - OR Paid Leave Employer Contribution	625	1,101	940	1,051	1,051	1,051	1,051	1,051
241 - Medical Dental Insurance	-	0	-	-	-	-	-	-
Total Object:	72,199	92,893	65,227		93,315	93,315	93,315	93,315
300 - Purchased Services								
314 - Contracted Substitutes-Licensed	-	7,762	7,547	7,772	7,772	7,772	7,772	7,772
315 - Contracted Substitutes-Classified	-	146	-	-	-	-	-	-
319 - Other Instructional, Pro & Tech Svcs	8,976	15,716	9,020	9,200	9,200	9,200	9,200	9,200
324 - Rentals	11,850	10,045	8,712	10,848	10,848	10,848	10,848	10,848
342 - Travel, Out of District	50	103	-	-	-	-	-	-
355 - Printing & Binding	1,017	1,326	-	-	-	-	-	-
390 - Other Gen Pro & Tech Svcs	788	-	1,000	1,000	1,000	1,000	1,000	1,000
Total Object:	22,680	35,098	26,279		28,820	28,820	28,820	28,820
400 - Supplies and Materials								
411 - Varied - Other Supplies	13,181	13,452	5,950	2,250	2,250	2,250	2,250	2,250
412 - Athletic Supplies	3,183	10,268	6,100	4,600	4,600	4,600	4,600	4,600
460 - Non-Consumable Supplies	-	620	250	250	250	250	250	250
Total Object:	16,364	24,341	12,300		7,100	7,100	7,100	7,100
600 - Other Objects								
642 - Other Dues & Fees	4,881	5,454	4,500	2,350	2,350	2,350	2,350	2,350
Total Function:	341,736	437,290	343,100		394,224	394,224	394,224	394,224

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

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, as well as pay for some high school CTE teachers. Area of responsibility codes are required with this function. There are three high schools throughout the District: Riverside HS, West Linn HS, and Wilsonville HS. Some full time employees are also paid out of the following grants: Grow Your Own (244), Higher Education Commission Grant (261), High School Success - Measure 98 (270), and the Student Investment Account (SIA - 271).

1131 - High School Programs	2022-23	2023-24	2024-25	2025-26		2025-26		2025-26		
	Actuals	Actuals	Adopted	Proposed	Approved	Approved	Adopted	Adopted		
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	10,514,917	12,630,057	13,504,537	146.78	12,952,874	133.53	12,952,874	133.53	12,852,333	134.03
112 - Classified Salaries	184,302	427,251	307,892	6.00	237,578	4.00	237,578	4.00	237,578	4.00
121 - Substitutes - Licensed Salaries	458,597	770	-	-	-	-	-	-	-	-
122 - Substitutes - Classified Salaries	441	-	-	-	-	-	-	-	-	-
124 - Temporary - Classified	-	-	3,687	-	-	-	-	-	-	-
131 - Extra Duty Compensation	5,696	-	-	-	-	-	-	-	-	-
132 - Classified Overtime	2,238	127	2,369	-	127	-	127	-	127	-
133 - Additional Pay - Licensed	205,053	165,004	190,480	-	130,477	-	130,477	-	130,477	-
134 - Additional Pay - Classified	4,951	14,727	2,555	-	15,907	-	15,907	-	15,907	-
Total Object:	11,376,196	13,237,935	14,011,520	152.78	13,336,963	137.53	13,336,963	137.53	13,236,422	138.03
200 - Associated Payroll Costs										
210 - PERS	1,224,481	1,503,745	1,631,806	-	2,575,907	-	2,575,907	-	2,556,206	-
213 - PERS UAL Contribution	1,595,061	1,860,607	1,961,612	-	1,867,718	-	1,867,718	-	1,853,683	-
220 - Social Security	897,180	1,011,727	1,071,891	-	1,020,594	-	1,020,594	-	1,012,883	-
231 - Workers Compensation	40,075	46,195	49,019	-	46,678	-	46,678	-	46,333	-
232 - Unemployment Compensation	-	-	58,171	-	43,735	-	43,735	-	43,441	-
233 - OR Paid Leave Employer Contribution	30,222	53,156	56,040	-	53,359	-	53,359	-	52,953	-
241 - Medical Dental Insurance	2,748,560	3,295,367	3,462,905	-	3,289,735	-	3,289,735	-	3,301,675	-
270 - Post Retirement Health Benefit	(15,886)	-	-	-	-	-	-	-	-	-
Total Object:	6,519,693	7,770,797	8,291,444		8,897,726		8,897,726		8,867,174	
300 - Purchased Services										
311 - Instruction Services	-	82,434	95,000	-	-	-	-	-	-	-
314 - Contracted Substitutes-Licensed	-	600,394	657,851	-	677,586	-	677,586	-	677,586	-
315 - Contracted Substitutes-Classified	-	453	2,112	-	2,175	-	2,175	-	2,175	-
319 - Other Instructional, Pro & Tech Svcs	3,398	6,068	3,500	-	2,400	-	2,400	-	2,400	-
322 - Repair and Maintenance Services	41,153	43,681	46,475	-	48,330	-	48,330	-	48,330	-
340 - Travel Expenses	197	1,960	550	-	350	-	350	-	350	-
341 - Travel Stipend	-	158	-	-	9,750	-	9,750	-	9,750	-
342 - Travel. Out of District	29,383	9,707	20,500	-	-	-	-	-	-	-
353 - Postage	39	-	-	-	-	-	-	-	-	-
355 - Printing & Binding	3,294	6,895	2,900	-	8,293	-	8,293	-	8,293	-
371 - Tuition Payments to Other Districts Within The State	58,568	26,798	48,000	-	30,000	-	30,000	-	30,000	-
Total Object:	136,032	778,549	876,888		778,884		778,884		778,884	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	227	33,712	114,483	-	39,106	-	39,106	-	39,106	-
411 - Varied - Other Supplies	177,361	185,674	791,421	-	196,534	-	196,534	-	196,534	-
415 - Testing Materials	3,751	12,965	2,500	-	7,500	-	7,500	-	7,500	-
419 - HS Graduation Expense	61,154	61,424	80,902	-	58,900	-	58,900	-	58,900	-
420 - Textbooks	204,379	89,667	38,150	-	26,635	-	26,635	-	26,635	-
421 - Textbooks - District	9,861	523	-	-	-	-	-	-	-	-
440 - Periodicals	456	440	-	-	-	-	-	-	-	-
460 - Non-Consumable Supplies	23,736	30,901	8,550	-	6,270	-	6,270	-	6,270	-
470 - Computer Software	3,034	3,827	1,839	-	834	-	834	-	834	-
Total Object:	483,958	419,132	1,037,845		335,779		335,779		335,779	
500 - Capital Outlay										
541 - Initial and Additional Equipment	5,393	-	-	-	-	-	-	-	-	-
550 - Depreciable Technology	46,305	15,300	-	-	-	-	-	-	-	-
Total Object:	51,698	15,300								
600 - Other Objects										
641 - Professional Membership Dues	325	-	-	-	-	-	-	-	-	-
642 - Other Dues & Fees	43,464	5,608	14,800	-	2,000	-	2,000	-	2,000	-
Total Object:	43,789	5,608	14,800		2,000		2,000		2,000	
Total Function:	18,611,366	22,227,321	24,232,497	152.78	23,351,352	137.53	23,351,352	137.53	23,220,259	138.03

West Linn - Wilsonville School District 3JT
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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.

1132 - High School Extracurricular		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries	163,376	181,105	192,239	4.00		235,334	4.00	235,334	4.00	235,334	4.00
121 - Substitutes - Licensed Salaries	19,690	-	-			-		-		-	
122 - Substitutes - Classified Salaries	132	-	-			-		-		-	
123 - Temporary-Licensed	8,573	-	34,393			57,777		57,777		57,777	
124 - Temporary - Classified	54,594	87,561	2,074			94,567		94,567		94,567	
131 - Extra Duty Compensation	1,401,702	1,743,172	1,364,527			1,882,624		1,882,624		1,882,624	
132 - Classified Overtime	4,283	7,436	1,332			7,436		7,436		7,436	
133 - Additional Pay - Licensed	40,885	47,040	40,839			26,588		26,588		26,588	
134 - Additional Pay - Classified	51,274	58,977	1,318			63,697		63,697		63,697	
Total Object:	1,744,509	2,125,291	1,636,722	4.00		2,368,023	4.00	2,368,023	4.00	2,368,023	4.00
200 - Associated Payroll Costs											
210 - PERS	106,690	157,386	94,681			317,936		317,936		317,936	
213 - PERS UAL Contribution	244,322	294,374	229,142			331,523		331,523		331,523	
220 - Social Security	136,715	161,958	125,209			181,153		181,153		181,153	
231 - Workers Compensation	6,370	7,796	5,729			8,289		8,289		8,289	
232 - Unemployment Compensation	-	-	14,975			10,786		10,786		10,786	
233 - OR Paid Leave Employer Contribution	4,156	8,469	6,546			9,472		9,472		9,472	
241 - Medical Dental Insurance	61,686	73,318	74,432			78,752		78,752		78,752	
Total Object:	559,938	703,300	550,714			937,911		937,911		937,911	
300 - Purchased Services											
314 - Contracted Substitutes-Licensed	-	27,452	11,089			11,422		11,422		11,422	
315 - Contracted Substitutes-Classified	-	438	1,764			1,816		1,816		1,816	
319 - Other Instructional, Pro & Tech Svcs	130,378	175,425	270,500			216,990		216,990		216,990	
322 - Repair and Maintenance Services	17,033	26,735	37,000			47,000		47,000		47,000	
324 - Rentals	13,575	7,833	8,600			8,960		8,960		8,960	
340 - Travel Expenses	1,105	4,418	4,000			2,500		2,500		2,500	
342 - Travel, Out of District	29,142	35,186	30,000			25,000		25,000		25,000	
355 - Printing & Binding	1,903	70	100			100		100		100	
359 - Other Communication Services	245	-	-			-		-		-	
390 - Other Gen Pro & Tech Svcs	2,200	-	-			-		-		-	
392 - Background/Helpcounter/Fingerprinting Fees	1,386	792	1,300			1,150		1,150		1,150	
Total Object:	196,967	278,349	364,353			314,938		314,938		314,938	
400 - Supplies and Materials											
411 - Varied - Other Supplies	7,456	21,836	63,520			67,520		67,520		67,520	
412 - Athletic Supplies	77,563	86,516	98,650			95,650		95,650		95,650	
413 - Supplies for Equipment Repair	500	-	-			-		-		-	
460 - Non-Consumable Supplies	730	45,365	3,350			5,525		5,525		5,525	
470 - Computer Software	3,259	23,387	11,250			27,000		27,000		27,000	
Total Object:	89,507	177,104	176,770			195,695		195,695		195,695	
500 - Capital Outlay											
550 - Depreciable Technology	6,411	-	-			-		-		-	
600 - Other Objects											
642 - Other Dues & Fees	61,327	81,348	75,000			81,200		81,200		81,200	
Total Function:	2,658,660	3,365,393	2,803,559	4.00		3,897,767	4.00	3,897,767	4.00	3,897,767	4.00

Pre-Kindergarten programs at West Linn-Wilsonville School District are designed for the education of young children. Programs funded here are located at, several primary schools based on enrollment.

1140 - Pre-Kindergarten Programs		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	S	S	S	FTE	S	FTE	S	FTE	S	FTE
100 - Salaries										
111 - Licensed Salaries	282,976	222,530	338,501	3.70	230,118	2.40	230,118	2.40	227,721	2.40
112 - Classified Salaries	64,279	47,035	56,856	1.76	73,408	2.21	73,408	2.21	73,408	2.21
121 - Substitutes - Licensed Salaries	5,293	-	-	-	-	-	-	-	-	-
122 - Substitutes - Classified Salaries	1,789	-	-	-	-	-	-	-	-	-
133 - Additional Pay - Licensed	7,318	16,442	-	-	6,799	-	6,799	-	6,799	-
134 - Additional Pay - Classified	2,010	3,013	-	-	3,255	-	3,255	-	3,255	-
Total Object:	363,664	289,019	395,357	5.46	313,580	4.61	313,580	4.61	311,183	4.61
200 - Associated Payroll Costs										
210 - PERS	35,545	28,964	42,756	-	58,447	-	58,447	-	57,996	-
213 - PERS UAL Contribution	50,913	40,463	55,351	-	43,902	-	43,902	-	43,565	-
220 - Social Security	28,375	20,773	30,246	-	23,989	-	23,989	-	23,807	-
231 - Workers Compensation	1,306	1,024	1,383	-	1,098	-	1,098	-	1,090	-
232 - Unemployment Compensation	-	-	4,164	-	2,093	-	2,093	-	2,084	-
233 - OR Paid Leave Employer Contribution	949	1,086	1,582	-	1,252	-	1,252	-	1,244	-
241 - Medical Dental Insurance	48,307	41,599	59,801	-	55,485	-	55,485	-	55,485	-
Total Object:	165,395	133,910	195,283	-	186,266	-	186,266	-	185,271	-
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	8,124	7,823	-	8,058	-	8,058	-	8,058	-
315 - Contracted Substitutes-Classified	-	840	365	-	376	-	376	-	376	-
Total Object:	-	8,963	8,188	-	8,434	-	8,434	-	8,434	-
400 - Supplies and Materials										
411 - Varied - Other Supplies	2,846	2,282	3,600	-	3,450	-	3,450	-	3,450	-
460 - Non-Consumable Supplies	-	-	-	-	400	-	400	-	400	-
Total Object:	2,846	2,282	3,600	-	3,850	-	3,850	-	3,850	-
Total Function:	531,906	434,175	602,428	5.46	512,130	4.61	512,130	4.61	508,738	4.61

West Linn - Wilsonville School District 3JT
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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.

1210 - Talented and Gifted		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	S	S	S	FTE	S	FTE	S	FTE	S	FTE
100 - Salaries										
111 - Licensed Salaries	87,826	70,740	79,835	0.80	40,386	0.40	40,386	0.40	39,969	0.40
112 - Classified Salaries	-	33,761	38,125	0.81	61,215	1.00	61,215	1.00	61,215	1.00
123 - Temporary-Licensed	540	189	12,015		1,109		1,109		1,109	
124 - Temporary - Classified	114,476	164,677	39,187		19,561		19,561		19,561	
131 - Extra Duty Compensation	5,459	6,353	-		6,859		6,859		6,859	
133 - Additional Pay - Licensed	8,054	7,446	423		3,852		3,852		3,852	
134 - Additional Pay - Classified	16,284	14,504	1,058		15,668		15,668		15,668	
Total Object:	232,640	297,670	170,643	1.61	148,650	1.40	148,650	1.40	148,233	1.40
200 - Associated Payroll Costs										
210 - PERS	13,872	20,997	17,419		27,472		27,472		27,389	
213 - PERS UAL Contribution	32,500	41,684	23,891		20,812		20,812		20,752	
220 - Social Security	17,987	22,399	13,054		11,370		11,370		11,340	
231 - Workers Compensation	847	1,094	598		521		521		520	
232 - Unemployment Compensation	-	-	2,505		1,405		1,405		1,403	
233 - OR Paid Leave Employer Contribution	676	1,171	683		595		595		593	
241 - Medical Dental Insurance	24,002	30,187	30,743		29,240		29,240		29,240	
270 - Post Retirement Health Benefit	(1,351)	-	-		-		-		-	
Total Object:	88,532	117,532	88,893		91,415		91,415		91,237	
300 - Purchased Services										
312 - Instructional Program Improvement	190	-	-		-		-		-	
314 - Contracted Substitutes-Licensed	-	-	5,475		5,637		5,637		5,637	
315 - Contracted Substitutes-Classified	-	-	3,000		3,090		3,090		3,090	
319 - Other Instructional, Pro & Tech Svcs	-	35	-		-		-		-	
390 - Other Gen Pro & Tech Svcs	468	-	-		-		-		-	
Total Object:	658	35	8,475		8,727		8,727		8,727	
400 - Supplies and Materials										
411 - Varied - Other Supplies	4,968	2,963	8,250		2,950		2,950		2,950	
420 - Textbooks	3,154	-	-		-		-		-	
Total Object:	8,121	2,963	8,250		2,950		2,950		2,950	
Total Function:	329,951	418,201	276,261	1.61	251,742	1.40	251,742	1.40	251,147	1.40

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General Fund Requirements by Function/Object
1221 - Intensive Support for Students with Disabilities

Programs for students with disabilities, who require more intensive support. This support may include services for academic, behavioral, or daily living goals. The Disabled Child Program used to be budgeted and recorded under Special Revenue Fund 291. This program has been moved to the General Fund because it is part of Intensive Support for Students with Disabilities. Some Special Education staff are coded to this function, and some are coded to function 1250. Some Special Education staff are funded out of the state SIA grant (271), and some are funded out of the IDEA grant (254).

1221 - Intensive Support for Students with Disabilities		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	1,539,534	1,596,193	1,743,435	21.00	1,734,890	19.00	1,734,890	19.00	1,716,818	19.00
112 - Classified Salaries	1,019,699	1,502,496	2,043,911	56.89	2,017,638	55.66	2,017,638	55.66	2,017,638	55.66
121 - Substitutes - Licensed Salaries	122,719	-	-	-	-	-	-	-	-	-
122 - Substitutes - Classified Salaries	97,434	-	-	-	-	-	-	-	-	-
123 - Temporary-Licensed	-	-	12,006	-	-	-	-	-	-	-
124 - Temporary - Classified	-	-	35,551	-	-	-	-	-	-	-
131 - Extra Duty Compensation	24,921	41,072	24,446	-	-	-	-	-	-	-
132 - Classified Overtime	66	2,203	42,841	-	2,203	-	2,203	-	2,203	-
133 - Additional Pay - Licensed	22,708	12,540	13,914	-	17,621	-	17,621	-	17,621	-
134 - Additional Pay - Classified	53,373	53,286	22,599	-	56,789	-	56,789	-	56,789	-
Total Object:	2,880,453	3,207,789	3,938,703	77.89	3,829,141	74.66	3,829,141	74.66	3,811,069	74.66
200 - Associated Payroll Costs										
210 - PERS	293,569	345,832	443,386	-	723,887	-	723,887	-	720,381	-
213 - PERS UAL Contribution	404,502	451,583	552,142	-	536,357	-	536,357	-	533,828	-
220 - Social Security	222,194	242,854	301,698	-	293,085	-	293,085	-	291,701	-
231 - Workers Compensation	10,560	11,654	13,807	-	14,177	-	14,177	-	14,114	-
232 - Unemployment Compensation	-	-	118,857	-	43,060	-	43,060	-	43,005	-
233 - OR Paid Leave Employer Contribution	7,360	12,698	15,773	-	15,328	-	15,328	-	15,256	-
241 - Medical Dental Insurance	836,657	1,312,253	1,491,902	-	1,539,534	-	1,539,534	-	1,539,534	-
Total Object:	1,774,842	2,376,875	2,937,565		3,165,428		3,165,428		3,157,819	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	143,536	149,716	-	154,209	-	154,209	-	154,209	-
315 - Contracted Substitutes-Classified	-	73,909	80,712	-	83,135	-	83,135	-	83,135	-
319 - Other Instructional, Pro & Tech Svcs	-	2,310	41,000	-	7,000	-	7,000	-	7,000	-
340 - Travel Expenses	11,033	13,232	20,100	-	700	-	700	-	700	-
341 - Travel Stipend	3,120	3,900	3,900	-	-	-	-	-	-	-
342 - Travel, Out of District	2,225	-	2,250	-	-	-	-	-	-	-
371 - Tuition Payments to Other Districts Within The	418,120	582,860	778,000	-	900,000	-	900,000	-	900,000	-
Total Object:	434,497	819,746	1,075,678		1,145,044		1,145,044		1,145,044	
400 - Supplies and Materials										
411 - Varied - Other Supplies	5,328	2,334	1,000	-	1,000	-	1,000	-	1,000	-
420 - Textbooks	6	3,942	100	-	650	-	650	-	650	-
470 - Computer Software	11,754	9,426	30,000	-	15,550	-	15,550	-	15,550	-
Total Object:	17,088	15,703	31,100		17,200		17,200		17,200	
600 - Other Objects										
641 - Professional Membership Dues	-	600	-	-	-	-	-	-	-	-
642 - Other Dues & Fees	6,848	-	-	-	-	-	-	-	-	-
Total Object:	6,848	600	-		-		-		-	
Total Function:	5,113,729	6,420,713	7,983,046	77.89	8,156,813	74.66	8,156,813	74.66	8,131,132	74.66

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

1223 - Adult Transition Services

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

1223 - Adult Transition Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
111 - Licensed Salaries	-	164,118	200,576	2.40	201,184	2.00	201,184	2.00
133 - Additional Pay - Licensed	-	1,913	-		1,685		1,685	
Total Object:	-	166,031	200,576	2.40	202,869	2.00	202,869	2.00
200 - Associated Payroll Costs								
210 - PERS	-	19,042	21,921		41,378		41,378	
213 - PERS UAL Contribution	-	23,206	28,081		28,401		28,401	
220 - Social Security	-	11,791	15,345		15,520		15,520	
231 - Workers Compensation	-	576	702		710		710	
232 - Unemployment Compensation	-	-	602		608		608	
233 - OR Paid Leave Employer Contribution	-	616	802		811		811	
241 - Medical Dental Insurance	-	49,728	45,360		47,760		47,760	
Total Object:	-	104,959	112,813		135,188		135,188	
300 - Purchased Services								
314 - Contracted Substitutes-Licensed	-	4,959	8,342		8,592		8,592	
324 - Rentals	-	78,124	87,768		87,768		87,768	
325 - Electricity	-	1,142	4,672		1,200		1,200	
326 - Heating/Cooling Fuel	-	2,912	-		2,900		2,900	
340 - Travel Expenses	-	-	1,000		9,000		9,000	
371 - Tuition Payments to Other Districts Within The	-	-	26,130		30,000		30,000	
Total Object:	-	87,137	127,912		139,460		139,460	
400 - Supplies and Materials								
411 - Varied - Other Supplies	-	-	100		200		200	
420 - Textbooks	-	-	100		200		200	
460 - Non-Consumable Supplies	-	4,750	6,413		4,500		4,500	
Total Object:	-	4,750	6,613		4,900		4,900	
Total Function:	-	362,876	447,914	2.40	482,417	2.00	482,417	2.00

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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.

1226 - Home Instruction		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
123 - Temporary-Licensed	-	-	6,794		-		-	
124 - Temporary - Classified	-	-	535		-		-	
Total Object:	-	-	7,329		-		-	
200 - Associated Payroll Costs								
210 - PERS	-	-	372		-		-	
213 - PERS UAL Contribution	-	-	1,026		-		-	
220 - Social Security	-	-	561		-		-	
231 - Workers Compensation	-	-	25		-		-	
232 - Unemployment Compensation	-	-	22		-		-	
233 - OR Paid Leave Employer Contribution	-	-	29		-		-	
Total Object:	-	-	2,035		-		-	
300 - Purchased Services								
319 - Other Instructional, Pro & Tech Svcs	-	-	12,500		1,000		1,000	1,000
Total Function:	-	-	21,864		1,000		1,000	1,000

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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.

1227 - Extended School Year Programs		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
131 - Extra Duty Compensation	-	-	6,890		-		-	
133 - Additional Pay - Licensed	1,344	3,911	3,421		4,561		4,561	
134 - Additional Pay - Classified	1,111	2,241	-		2,425		2,425	
Total Object:	2,455	6,153	10,311		6,986		6,986	
200 - Associated Payroll Costs								
210 - PERS	323	711	524		896		896	
213 - PERS UAL Contribution	209	861	1,444		978		978	
220 - Social Security	195	456	789		534		534	
231 - Workers Compensation	9	21	36		24		24	
232 - Unemployment Compensation	-	-	31		21		21	
233 - OR Paid Leave Employer Contribution	1	24	41		28		28	
241 - Medical Dental Insurance	-	2,175	-		-		-	
Total Object:	737	4,249	2,865		2,481		2,481	
300 - Purchased Services								
319 - Other Instructional, Pro & Tech Svcs	-	3,024	-		12,000		12,000	
373 - Tuition Payments to Private Schools	-	-	10,000		10,000		10,000	
Total Object:	-	3,024	10,000		22,000		22,000	
Total Function:	3,192	13,425	23,176		31,467		31,467	

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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. Some Special Education staff are coded to this function, and some are coded to function 1250. Some Special Education staff are funded out of the state SIA grant (271), and some are funded out of the IDEA grant (254).

1250 - Support for Students with Disabilities		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	S	S	S	FTE	S	FTE	S	FTE	S	FTE
100 - Salaries										
111 - Licensed Salaries	1,876,510	1,888,629	2,068,925	23.00	2,243,570	24.00	2,243,570	24.00	2,220,213	24.00
112 - Classified Salaries	567,836	882,292	1,143,432	32.43	1,094,280	30.94	1,094,280	30.94	1,094,280	30.94
121 - Substitutes - Licensed Salaries	48,693	-	-	-	-	-	-	-	-	-
122 - Substitutes - Classified Salaries	8,334	-	-	-	-	-	-	-	-	-
123 - Temporary-Licensed	-	-	7,232	-	-	-	-	-	-	-
124 - Temporary - Classified	-	-	7,300	-	-	-	-	-	-	-
132 - Classified Overtime	248	625	4,755	-	625	-	625	-	625	-
133 - Additional Pay - Licensed	17,547	16,136	3,144	-	24,461	-	24,461	-	24,461	-
134 - Additional Pay - Classified	30,609	35,797	4,242	-	38,668	-	38,668	-	38,668	-
Total Object:	2,549,777	2,823,480	3,239,030	55.43	3,401,604	54.94	3,401,604	54.94	3,378,247	54.94
200 - Associated Payroll Costs										
210 - PERS	267,111	318,602	381,172	-	659,811	-	659,811	-	655,141	-
213 - PERS UAL Contribution	356,969	394,046	453,461	-	476,223	-	476,223	-	472,958	-
220 - Social Security	196,257	212,969	247,783	-	260,228	-	260,228	-	258,438	-
231 - Workers Compensation	9,167	10,079	12,179	-	12,514	-	12,514	-	12,434	-
232 - Unemployment Compensation	-	-	69,596	-	27,324	-	27,324	-	27,255	-
233 - OR Paid Leave Employer Contribution	6,573	11,136	12,958	-	13,608	-	13,608	-	13,513	-
241 - Medical Dental Insurance	734,342	1,040,987	1,099,005	-	1,164,239	-	1,164,239	-	1,164,239	-
Total Object:	1,570,420	1,987,819	2,276,154	-	2,613,947	-	2,613,947	-	2,603,978	-
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	160,799	240,574	-	247,792	-	247,792	-	247,792	-
315 - Contracted Substitutes-Classified	-	28,262	32,140	-	33,106	-	33,106	-	33,106	-
319 - Other Instructional, Pro & Tech Svcs	248,255	129	40,000	-	10,000	-	10,000	-	10,000	-
342 - Travel, Out of District	597	-	-	-	-	-	-	-	-	-
Total Object:	248,852	189,190	312,714	-	290,898	-	290,898	-	290,898	-
400 - Supplies and Materials										
411 - Varied - Other Supplies	17,191	9,848	40,224	-	42,504	-	42,504	-	42,504	-
420 - Textbooks	10,555	2,053	15,709	-	2,570	-	2,570	-	2,570	-
440 - Periodicals	87	-	100	-	-	-	-	-	-	-
460 - Non-Consumable Supplies	229	385	-	-	500	-	500	-	500	-
470 - Computer Software	9,366	12,539	15,100	-	2,000	-	2,000	-	2,000	-
Total Object:	37,427	24,825	71,133	-	47,574	-	47,574	-	47,574	-
Total Function:	4,406,476	5,025,314	5,899,031	55.43	6,354,023	54.94	6,354,023	54.94	6,320,697	54.94

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General Fund Requirements by Function/Object

1260 - Early Childhood Evaluation

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

1260 - Early Childhood Evaluation		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
111 - Licensed Salaries	157,059	183,335	-	-	-	-	-	-
112 - Classified Salaries	50,634	48,082	-	-	-	-	-	-
123 - Temporary-Licensed	-	-	2,187	-	-	-	-	-
124 - Temporary - Classified	-	-	1,037	-	-	-	-	-
131 - Extra Duty Compensation	6,408	6,931	5,215	-	-	-	-	-
132 - Classified Overtime	-	107	666	-	-	-	-	-
133 - Additional Pay - Licensed	2,067	6,986	950	-	-	-	-	-
134 - Additional Pay - Classified	176	1,952	659	-	-	-	-	-
Total Object:	216,344	247,393	10,714					
200 - Associated Payroll Costs								
210 - PERS	23,212	25,316	544	-	-	-	-	-
213 - PERS UAL Contribution	28,720	35,385	1,500	-	-	-	-	-
220 - Social Security	17,334	19,022	820	-	-	-	-	-
231 - Workers Compensation	774	871	37	-	-	-	-	-
232 - Unemployment Compensation	-	-	32	-	-	-	-	-
233 - OR Paid Leave Employer Contribution	477	995	43	-	-	-	-	-
241 - Medical Dental Insurance	55,717	56,616	-	-	-	-	-	-
Total Object:	126,234	138,204	2,976					
300 - Purchased Services								
314 - Contracted Substitutes-Licensed	-	-	8,508	-	-	-	-	-
315 - Contracted Substitutes-Classified	-	-	882	-	-	-	-	-
319 - Other Instructional, Pro & Tech Svcs	-	-	139,518	-	250,000	250,000	250,000	250,000
340 - Travel Expenses	242	330	400	-	-	-	-	-
341 - Travel Stipend	780	780	-	-	-	-	-	-
Total Object:	1,022	1,110	149,308		250,000	250,000	250,000	250,000
400 - Supplies and Materials								
411 - Varied - Other Supplies	4,310	2,865	4,500	-	-	-	-	-
470 - Computer Software	53	202	1,500	-	-	-	-	-
Total Object:	4,362	3,067	6,000					
Total Function:	347,961	389,775	168,998		250,000	250,000	250,000	250,000

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General Fund Requirements by Function/Object

1288 - Charter Schools

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

1288 - Charter Schools		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted		
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
300 - Purchased Services											
360 - Charter School Payments		1,160,459	1,266,458	1,271,089		1,525,494		1,525,494		1,525,494	
Total Function:		1,160,459	1,266,458	1,271,089		1,525,494		1,525,494		1,525,494	

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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 listening, reading and writing of the English language. The goal is achieved by in-classroom support that emphasizes understanding of the English language. Students are also given support in various curriculum content areas to ensure their success in all areas of the curriculum.

1291 - English Language Learner Programs		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	944,895	1,076,736	1,255,627	13.90	1,311,177	13.33	1,311,177	13.33	1,297,546	13.33
121 - Substitutes - Licensed Salaries	7,733	-	-		-		-		-	
123 - Temporary-Licensed	-	-	10,443		-		-		-	
124 - Temporary - Classified	-	-	3,225		-		-		-	
131 - Extra Duty Compensation	11,392	7,547	-		11,106		11,106		11,106	
132 - Classified Overtime	-	-	588		-		-		-	
133 - Additional Pay - Licensed	13,356	4,477	4,534		24,979		24,979		24,979	
134 - Additional Pay - Classified	-	-	582		-		-		-	
Total Object:	977,376	1,088,759	1,274,999	13.90	1,347,262	13.33	1,347,262	13.33	1,333,631	13.33
200 - Associated Payroll Costs										
210 - PERS	105,296	126,752	146,497		258,627		258,627		255,984	
213 - PERS UAL Contribution	136,973	152,735	178,837		188,618		188,618		186,711	
220 - Social Security	78,061	83,129	97,722		103,066		103,066		102,025	
231 - Workers Compensation	3,451	3,797	4,470		4,715		4,715		4,668	
232 - Unemployment Compensation	-	-	3,833		4,043		4,043		4,001	
233 - OR Paid Leave Employer Contribution	2,571	4,347	5,110		5,389		5,389		5,338	
241 - Medical Dental Insurance	256,655	264,018	315,252		318,207		318,207		318,207	
270 - Post Retirement Health Benefit	(5,079)	-	-		-		-		-	
Total Object:	577,928	634,777	751,721		882,665		882,665		876,934	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	28,323	38,725		39,887		39,887		39,887	
315 - Contracted Substitutes-Classified	-	-	778		802		802		802	
341 - Travel Stipend	2,400	2,400	2,400		2,400		2,400		2,400	
Total Object:	2,400	30,723	41,903		43,089		43,089		43,089	
400 - Supplies and Materials										
411 - Varied - Other Supplies	979	1,780	1,928		1,889		1,889		1,889	
420 - Textbooks	453	213	900		900		900		900	
460 - Non-Consumable Supplies	912	-	-		-		-		-	
Total Object:	2,345	1,993	2,828		2,789		2,789		2,789	
Total Function:	1,560,049	1,756,253	2,071,451	13.90	2,275,805	13.33	2,275,805	13.33	2,256,443	13.33

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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 the 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	2022-23		2023-24		2024-25		2025-26		2025-26	
	Actuals	Actuals	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	Adopted
1299 - Other Programs										
100 - Salaries										
111 - Licensed Salaries	68,945	131,905	61,592	1.00	66,264	1.00	66,264	1.00	65,570	1.00
112 - Classified Salaries	152,139	109,909	114,479	2.00	67,795	1.00	67,795	1.00	67,795	1.00
121 - Substitutes - Licensed Salaries	110	-	-		-		-		-	
123 - Temporary-Licensed	-	-	1,091		-		-		-	
124 - Temporary - Classified	13,832	14,539	140,024		-		-		-	
131 - Extra Duty Compensation	2,255	25,244	30,592		27,264		27,264		27,264	
132 - Classified Overtime	-	-	1,734		-		-		-	
133 - Additional Pay - Licensed	12,208	4,378	6,813		-		-		5,783	
134 - Additional Pay - Classified	1,229	6,155	5,264		6,096		6,096		6,096	
Total Object:	250,718	292,130	361,589	3.00	167,419	2.00	167,419	2.00	172,508	2.00
200 - Associated Payroll Costs										
210 - PERS	24,936	31,054	28,935		29,524		29,524		30,134	
213 - PERS UAL Contribution	33,241	40,891	50,623		23,437		23,437		24,151	
220 - Social Security	19,903	22,184	27,662		12,808		12,808		13,196	
231 - Workers Compensation	925	1,049	1,266		585		585		603	
232 - Unemployment Compensation	-	-	7,078		1,562		1,562		1,577	
233 - OR Paid Leave Employer Contribution	563	1,139	1,446		670		670		689	
241 - Medical Dental Insurance	16,597	38,470	59,896		43,568		43,568		43,568	
Total Object:	96,165	134,787	176,906		112,154		112,154		113,918	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	417	2,762		2,845		2,845		2,845	
315 - Contracted Substitutes-Classified	-	-	4,592		4,730		4,730		4,730	
322 - Repair and Maintenance Services	-	921	1,200		-		-		-	
324 - Rentals	-	-	3,500		2,834		2,834		2,834	
340 - Travel Expenses	7,636	1,317	3,500		3,983		3,983		3,983	
341 - Travel Stipend	1,000	1,000	-		-		-		-	
342 - Travel, Out of District	2,705	8,326	600		1,250		1,250		1,250	
355 - Printing & Binding	288	-	300		96		96		96	
390 - Other Gen Pro & Tech Svcs	800	-	-		-		-		-	
Total Object:	12,428	11,981	16,454		15,738		15,738		15,738	
400 - Supplies and Materials										
411 - Varied - Other Supplies	33,709	33,578	42,500		19,667		19,667		19,667	
420 - Textbooks	-	-	250		840		840		840	
440 - Periodicals	211	-	90		125		125		125	
470 - Computer Software	-	356	220		400		400		400	
Total Object:	33,920	33,935	43,060		21,032		21,032		21,032	
600 - Other Objects										
642 - Other Dues & Fees	2,361	5,309	600		850		850		850	
Total Function:	395,593	478,141	598,609	3.00	317,193	2.00	317,193	2.00	324,046	2.00

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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. When district summer school programs are not funded by the Oregon Summer Learning Grant (Fund 275) funding is accounted for here.

1400 - Summer School Programs		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
123 - Temporary-Licensed	11,876	32,508	186,000		-		-	
124 - Temporary - Classified	2,268	7,443	21,600		-		-	
132 - Classified Overtime	-	1,091	-		-		-	
133 - Additional Pay - Licensed	115,172	193,709	-		200,800		200,800	
134 - Additional Pay - Classified	12,718	24,792	-		-		-	
Total Object:	142,034	259,543	207,600		200,800		200,800	
200 - Associated Payroll Costs								
210 - PERS	16,445	26,987	10,546		25,763		25,763	
213 - PERS UAL Contribution	16,586	36,209	29,064		28,112		28,112	
220 - Social Security	10,864	19,753	15,881		15,361		15,361	
231 - Workers Compensation	506	908	727		703		703	
232 - Unemployment Compensation	-	-	623		602		602	
233 - OR Paid Leave Employer Contribution	359	1,031	830		803		803	
241 - Medical Dental Insurance	-	27,646	-		-		-	
Total Object:	44,760	112,534	57,671		71,344		71,344	
300 - Purchased Services								
311 - Instruction Services	-	2,393	-		-		-	
390 - Other Gen Pro & Tech Svcs	-	252	-		-		-	
Total Object:	-	2,645	-		-		-	71,344
400 - Supplies and Materials								
411 - Varied - Other Supplies	23,457	12,792	34,729		36,465		36,465	
Total Function:	210,251	387,514	300,000		308,609		308,609	

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General Fund Requirements by Function/Object

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. All mental health specialists are currently funded by the Student Investment Account (SIA - 271).

2113 - Social Work Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
111 - Licensed Salaries	-	58,453	64,077	1.00		-		-		-	
123 - Temporary-Licensed	-	-	1,639			-		-		-	
133 - Additional Pay - Licensed	-	1,993	712			-		-		-	
Total Object:	-	60,446	66,428	1.00		-		-		-	
200 - Associated Payroll Costs											
210 - PERS	-	3,391	7,219			-		-		-	
213 - PERS UAL Contribution	-	8,462	9,300			-		-		-	
220 - Social Security	-	4,613	5,082			-		-		-	
231 - Workers Compensation	-	214	232			-		-		-	
232 - Unemployment Compensation	-	-	199			-		-		-	
233 - OR Paid Leave Employer Contribution	-	241	265			-		-		-	
241 - Medical Dental Insurance	-	24,963	22,680			-		-		-	
Total Object:	-	41,885	44,977			-		-		-	
300 - Purchased Services											
314 - Contracted Substitutes-Licensed	-	-	4,151			-		-		-	
340 - Travel Expenses	118	-	120			-		-		-	
Total Object:	118	-	4,271			-		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies	500	1,626	1,200			1,300		1,300		1,300	
600 - Other Objects											
641 - Professional Membership Dues	-	-	400			400		400		400	
Total Function:	618	103,957	117,276	1.00		1,700		1,700		1,700	

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General Fund Requirements by Function/Object

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. Some additional School Counseling positions are funded by the state SIA grant (271).

2122 - Counseling Services		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26		
		Actuals	Actuals	Adopted	Proposed	Approved	Approved	Adopted	Adopted		
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE		
100 - Salaries											
111 - Licensed Salaries		816,981	761,441	883,856	11.00	826,613	9.00	826,613	9.00	818,009	9.00
112 - Classified Salaries		147,734	119,953	130,185	3.00	137,163	3.00	137,163	3.00	137,163	3.00
121 - Substitutes - Licensed Salaries		7,458	-	-		-		-		-	
132 - Classified Overtime		296	-	2,670		-		-		-	
133 - Additional Pay - Licensed		45,944	41,483	8,823		36,939		36,939		36,939	
134 - Additional Pay - Classified		4,322	5,263	2,642		5,685		5,685		5,685	
Total Object:		1,022,735	928,140	1,028,176	14.00	1,006,400	12.00	1,006,400	12.00	997,796	12.00
200 - Associated Payroll Costs											
210 - PERS		112,746	96,130	116,134		193,846		193,846		192,152	
213 - PERS UAL Contribution		143,153	130,686	143,943		140,896		140,896		139,692	
220 - Social Security		80,244	70,230	78,653		76,990		76,990		76,332	
231 - Workers Compensation		3,624	3,287	3,599		3,519		3,519		3,491	
232 - Unemployment Compensation		-	-	9,900		5,168		5,168		5,140	
233 - OR Paid Leave Employer Contribution		2,620	3,672	4,112		4,026		4,026		3,993	
241 - Medical Dental Insurance		269,790	255,556	305,304		273,984		273,984		273,984	
Total Object:		612,177	559,562	661,645		698,429		698,429		694,784	
300 - Purchased Services											
314 - Contracted Substitutes-Licensed		-	38,189	89,094		-		-		-	
315 - Contracted Substitutes-Classified		-	-	3,534		-		-		-	
319 - Other Instructional, Pro & Tech Svcs		184	7,600	5,000		8,000		8,000		8,000	
Total Object:		184	45,789	97,628		8,000		8,000		8,000	
400 - Supplies and Materials											
411 - Varied - Other Supplies		5,887	5,554	7,590		6,425		6,425		6,425	
430 - Library Books		566	254	975		4,550		4,550		4,550	
460 - Non-Consumable Supplies		-	138	500		500		500		500	
Total Object:		6,453	5,946	9,065		11,475		11,475		11,475	
600 - Other Objects											
641 - Professional Membership Dues		129	-	300		-		-		-	
Total Function:		1,641,678	1,539,437	1,796,814	14.00	1,724,304	12.00	1,724,304	12.00	1,712,055	12.00

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General Fund Requirements by Function/Object
 2130 - Health Services

School nursing services are provided to promote health and allow access to education. Some additional School Nursing positions are funded by the state SIA grant (271).

2130 - Health Services Major Object - Object	2022-23	2023-24	2024-25	2025-26		2025-26		2025-26		
	Actuals	Actuals	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE	
	\$	\$	\$		FTE	\$	FTE	\$	FTE	
100 - Salaries										
111 - Licensed Salaries	364,490	455,617	378,267	4.00	262,032	2.50	262,032	2.50	259,316	2.50
112 - Classified Salaries	137,566	39,743	43,418	1.00	48,732	1.00	48,732	1.00	48,732	1.00
123 - Temporary-Licensed	-	-	3,278		-		-		-	
124 - Temporary - Classified	1,872	-	1,037		-		-		-	
132 - Classified Overtime	-	-	666		-		-		-	
133 - Additional Pay - Licensed	722	2,817	1,424		11,658		11,658		11,658	
134 - Additional Pay - Classified	7,420	951	659		1,028		1,028		1,028	
Total Object:	512,070	499,128	428,749	5.00	323,450	3.50	323,450	3.50	320,734	3.50
200 - Associated Payroll Costs										
210 - PERS	54,593	58,759	49,909		60,144		60,144		59,634	
213 - PERS UAL Contribution	72,813	71,628	60,026		45,282		45,282		44,903	
220 - Social Security	40,804	38,182	32,800		24,744		24,744		24,536	
231 - Workers Compensation	1,847	1,779	1,501		1,132		1,132		1,122	
232 - Unemployment Compensation	-	-	3,560		1,732		1,732		1,724	
233 - OR Paid Leave Employer Contribution	1,373	1,996	1,716		1,293		1,293		1,283	
241 - Medical Dental Insurance	134,586	136,167	109,328		79,388		79,388		79,388	
Total Object:	306,015	308,511	258,840		213,715		213,715		212,590	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	-	8,302		-		-		-	
315 - Contracted Substitutes-Classified	-	-	882		-		-		-	
319 - Other Instructional, Pro & Tech Svcs	274,279	337,969	365,000		372,611		372,611		372,611	
340 - Travel Expenses	852	-	200		-		-		-	
341 - Travel Stipend	8,025	12,500	12,500		-		-		-	
Total Object:	283,156	350,469	386,884		372,611		372,611		372,611	
400 - Supplies and Materials										
411 - Varied - Other Supplies	11,847	12,447	13,500		13,500		13,500		13,500	
600 - Other Objects										
641 - Professional Membership Dues	992	1,476	2,000		1,000		1,000		1,000	
Total Function:	1,114,081	1,172,030	1,089,973	5.00	924,276	3.50	924,276	3.50	920,435	3.50

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General Fund Requirements by Function/Object

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. Some additional School Psychologists positions are funded by the state SIA grant (271) and the federal IDEA grant (254).

2140 - Psychological Services		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26		
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted		
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
111 - Licensed Salaries		273,370	182,976	204,603	2.00	215,732	2.00	215,732	2.00	213,508	2.00
123 - Temporary-Licensed		-	-	4,368		-		-		-	
124 - Temporary - Classified		36,000	36,000	-		-		-		-	
133 - Additional Pay - Licensed		2,524	2,935	1,898		-		-		16,794	
Total Object:		311,894	221,911	210,869	2.00	215,732	2.00	215,732	2.00	230,302	2.00
200 - Associated Payroll Costs											
210 - PERS		34,681	23,539	26,048		44,294		44,294		45,994	
213 - PERS UAL Contribution		41,145	26,028	29,521		30,482		30,482		32,523	
220 - Social Security		24,709	16,753	16,131		16,657		16,657		17,771	
231 - Workers Compensation		1,079	761	738		755		755		806	
232 - Unemployment Compensation		-	-	633		653		653		697	
233 - OR Paid Leave Employer Contribution		729	732	843		871		871		929	
241 - Medical Dental Insurance		61,584	43,458	45,360		47,760		47,760		47,760	
Total Object:		163,927	111,270	119,274		141,472		141,472		146,480	
300 - Purchased Services											
314 - Contracted Substitutes-Licensed		-	-	11,064		-		-		-	
319 - Other Instructional, Pro & Tech Svcs		215,588	-	-		-		-		-	
340 - Travel Expenses		549	414	600		-		-		-	
Total Object:		216,137	414	11,664		-		-		-	
400 - Supplies and Materials											
411 - Varied - Other Supplies		10,923	5,905	5,500		5,500		5,500		5,500	
470 - Computer Software		-	4,649	3,000		6,000		6,000		6,000	
Total Object:		10,923	10,554	8,500		11,500		11,500		11,500	
Total Function:		702,880	344,149	350,307	2.00	368,704	2.00	368,704	2.00	388,282	2.00

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General Fund Requirements by Function/Object

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.

2150 - Speech Pathology & Audiology Services		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26		
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted		
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
111 - Licensed Salaries		740,074	760,954	890,982	10.00	1,083,982	11.00	1,083,982	11.00	1,072,710	11.00
123 - Temporary-Licensed		-	-	9,610		-		-		-	
133 - Additional Pay - Licensed		3,646	6,166	5,175		-		-		-	
Total Object:		743,720	767,120	905,767	10.00	1,083,982	11.00	1,083,982	11.00	1,072,710	11.00
200 - Associated Payroll Costs											
210 - PERS		71,654	87,967	102,534		196,952		196,952		194,901	
213 - PERS UAL Contribution		103,082	107,397	126,807		151,756		151,756		150,182	
220 - Social Security		58,535	58,047	69,293		82,926		82,926		82,062	
231 - Workers Compensation		2,616	2,669	3,169		3,794		3,794		3,755	
232 - Unemployment Compensation		-	-	2,716		3,253		3,253		3,221	
233 - OR Paid Leave Employer Contribution		1,912	3,035	3,622		4,338		4,338		4,290	
241 - Medical Dental Insurance		225,136	221,903	226,800		262,680		262,680		262,680	
Total Object:		462,935	481,018	534,941		705,699		705,699		701,091	
300 - Purchased Services											
314 - Contracted Substitutes-Licensed		-	-	24,341		-		-		-	
319 - Other Instructional, Pro & Tech Svcs		-	-	4,000		4,000		4,000		4,000	
322 - Repair and Maintenance Services		-	1,385	800		1,500		1,500		1,500	
340 - Travel Expenses		126	774	700		-		-		-	
Total Object:		126	2,159	29,841		5,500		5,500		5,500	
400 - Supplies and Materials											
411 - Varied - Other Supplies		3,199	83	2,500		-		-		-	
460 - Non-Consumable Supplies		-	1,185	-		-		-		-	
470 - Computer Software		6,723	6,562	12,690		7,000		7,000		7,000	
Total Object:		9,922	7,829	15,190		7,000		7,000		7,000	
Total Function:		1,216,703	1,258,126	1,485,739	10.00	1,802,181	11.00	1,802,181	11.00	1,786,301	11.00

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General Fund Requirements by Function/Object
 2160 - Motor Team

Activities associated with providing services such as occupational therapy and physical therapy. Some additional Motor Team staff are funded by the federal IDEA grant (254).

2160 - Motor Team		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26		
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted		
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
111 - Licensed Salaries		129,687	124,328	271,694	2.80	353,827	3.80	353,827	3.80	350,145	3.80
123 - Temporary-Licensed		-	-	15,705		-		-		-	
133 - Additional Pay - Licensed		-	617	-		-		-		-	
Total Object:		129,687	124,945	287,399	2.80	353,827	3.80	353,827	3.80	350,145	3.80
200 - Associated Payroll Costs											
210 - PERS		15,374	14,342	33,422		69,490		69,490		68,767	
213 - PERS UAL Contribution		18,265	17,798	40,541		50,095		50,095		49,580	
220 - Social Security		10,046	9,689	22,153		27,373		27,373		27,092	
231 - Workers Compensation		458	442	1,014		1,239		1,239		1,226	
232 - Unemployment Compensation		-	-	869		1,073		1,073		1,063	
233 - OR Paid Leave Employer Contribution		349	507	1,158		1,432		1,432		1,416	
241 - Medical Dental Insurance		40,679	33,090	63,504		90,744		90,744		90,744	
Total Object:		85,171	75,867	162,661		241,446		241,446		239,888	
300 - Purchased Services											
319 - Other Instructional, Pro & Tech Svcs		-	66	-		-		-		-	
340 - Travel Expenses		1,759	2,863	3,200		5,267		5,267		5,267	
341 - Travel Stipend		780	2,184	2,184		2,184		2,184		2,184	
Total Object:		2,539	5,113	5,384		7,451		7,451		7,451	
400 - Supplies and Materials											
411 - Varied - Other Supplies		2,381	1,266	2,400		2,400		2,400		2,400	
470 - Computer Software		540	-	500		200		200		200	
Total Object:		2,921	1,266	2,900		2,600		2,600		2,600	
Total Function:		220,318	207,191	458,344	2.80	605,324	3.80	605,324	3.80	600,084	3.80

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General Fund Requirements by Function/Object
 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 are recorded here.

2190 - Director of Student Support Services		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
112 - Classified Salaries	94,183	138,486	165,090	3.00	190,682	3.00	190,682	3.00	190,682	3.00
113 - Administrators	403,275	419,496	434,604	3.00	455,628	3.00	455,628	3.00	452,153	3.00
123 - Temporary-Licensed	-	-	460		-		-		-	
124 - Temporary - Classified	-	-	2,077		-		-		-	
132 - Classified Overtime	-	18	1,335		-		-		-	
133 - Additional Pay - Licensed	-	400	-		-		-		-	
134 - Additional Pay - Classified	3,093	-	1,321		-		-		-	
Total Object:	500,551	558,400	604,887	6.00	646,310	6.00	646,310	6.00	642,835	6.00
200 - Associated Payroll Costs										
210 - PERS	58,825	66,193	73,174		128,446		128,446		127,756	
213 - PERS UAL Contribution	65,551	79,780	86,197		91,995		91,995		91,509	
220 - Social Security	40,778	43,464	47,099		50,268		50,268		50,002	
231 - Workers Compensation	1,800	1,989	2,155		2,300		2,300		2,288	
232 - Unemployment Compensation	-	-	10,491		4,954		4,954		4,945	
233 - OR Paid Leave Employer Contribution	1,033	2,176	2,463		2,630		2,630		2,615	
241 - Medical Dental Insurance	119,488	156,536	200,800		207,760		207,760		207,760	
Total Object:	287,475	350,138	422,379		488,353		488,353		486,875	
300 - Purchased Services										
315 - Contracted Substitutes-Classified	-	-	1,767		-		-		-	
319 - Other Instructional, Pro & Tech Svcs	15,215	4,162	3,000		4,000		4,000		4,000	
322 - Repair and Maintenance Services	1,807	1,666	1,000		6,000		6,000		6,000	
324 - Rentals	-	150	-		-		-		-	
340 - Travel Expenses	4,693	328	1,000		3,000		3,000		3,000	
341 - Travel Stipend	10,800	10,800	10,800		10,800		10,800		15,550	
342 - Travel, Out of District	2,513	-	13,000		5,000		5,000		5,000	
353 - Postage	-	9	-		-		-		-	
355 - Printing & Binding	-	-	500		-		-		-	
382 - Legal Services	-	32,997	45,000		45,000		45,000		45,000	
392 - Background/Helpcounter/Fingerprinting Fees	66	660	-		-		-		-	
Total Object:	35,093	50,772	76,067		73,800		73,800		78,550	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	49	-		-		-		-	
411 - Varied - Other Supplies	7,766	12,897	6,000		6,000		6,000		6,000	
440 - Periodicals	175	-	-		-		-		-	
470 - Computer Software	5,450	6,630	6,100		5,000		5,000		5,000	
Total Object:	13,391	19,575	12,100		11,000		11,000		11,000	
600 - Other Objects										
641 - Professional Membership Dues	1,749	558	500		-		-		-	
642 - Other Dues & Fees	750	2,574	750		1,000		1,000		1,000	
Total Object:	2,499	3,132	1,250		1,000		1,000		1,000	
Total Function:	839,010	982,017	1,116,683	6.00	1,220,463	6.00	1,220,463	6.00	1,220,260	6.00

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General Fund Requirements by Function/Object

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.

2210 - Improvement of Instruction Services		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	147,944	331,906	53,876	0.50	-	-	-	-	-	-
112 - Classified Salaries	52,158	45,084	-	-	-	-	-	-	-	-
113 - Administrators	479,883	537,642	563,004	3.00	391,676	2.00	391,676	2.00	388,706	2.00
121 - Substitutes - Licensed Salaries	19,030	-	-	-	-	-	-	-	-	-
122 - Substitutes - Classified Salaries	880	-	-	-	-	-	-	-	-	-
123 - Temporary-Licensed	158	-	-	-	-	-	-	-	-	-
131 - Extra Duty Compensation	6,408	6,931	6,861	-	-	-	-	-	-	-
133 - Additional Pay - Licensed	174,999	360,288	235,000	-	-	-	-	-	-	-
134 - Additional Pay - Classified	984	8,665	-	-	9,359	-	9,359	-	9,359	-
Total Object:	882,444	1,290,516	858,741	3.50	401,035	2.00	401,035	2.00	398,065	2.00
200 - Associated Payroll Costs										
210 - PERS	116,128	174,770	99,400	-	90,049	-	90,049	-	89,397	-
213 - PERS UAL Contribution	120,666	184,565	123,082	-	57,825	-	57,825	-	57,409	-
220 - Social Security	66,537	95,875	61,501	-	27,658	-	27,658	-	27,660	-
231 - Workers Compensation	3,162	4,542	3,078	-	1,444	-	1,444	-	1,434	-
232 - Unemployment Compensation	-	265	2,638	-	1,240	-	1,240	-	1,230	-
233 - OR Paid Leave Employer Contribution	1,912	4,633	3,517	-	1,652	-	1,652	-	1,640	-
241 - Medical Dental Insurance	137,111	198,225	134,028	-	84,192	-	84,192	-	84,192	-
Total Object:	445,517	662,874	427,244		264,060		264,060		262,962	
300 - Purchased Services										
311 - Instruction Services	-	117,642	100,000	-	-	-	-	-	-	-
312 - Instructional Program Improvement	4,975	27,940	3,676	-	2,000	-	2,000	-	2,000	-
314 - Contracted Substitutes-Licensed	-	50,063	66,715	-	68,716	-	68,716	-	68,716	-
315 - Contracted Substitutes-Classified	-	-	80,000	-	82,400	-	82,400	-	82,400	-
318 - Prof. & Improvement Costs Non-Instructional S	9,809	355	-	-	-	-	-	-	-	-
319 - Other Instructional, Pro & Tech Svcs	3,525	73,125	20,000	-	10,000	-	10,000	-	10,000	-
322 - Repair and Maintenance Services	1,507	1,433	3,800	-	4,500	-	4,500	-	4,500	-
324 - Rentals	400	1,200	1,260	-	-	-	-	-	-	-
340 - Travel Expenses	2,952	1,971	5,000	-	-	-	-	-	-	-
341 - Travel Stipend	25,200	27,600	20,400	-	12,000	-	12,000	-	12,000	-
342 - Travel, Out of District	14,342	11,232	10,000	-	3,000	-	3,000	-	3,000	-
355 - Printing & Binding	190	1,941	3,121	-	1,000	-	1,000	-	1,000	-
Total Object:	62,901	314,503	313,972		183,616		183,616		183,616	
400 - Supplies and Materials										
411 - Varied - Other Supplies	25,378	19,816	10,241	-	10,000	-	10,000	-	10,000	-
420 - Textbooks	1,555,487	1,626,881	-	-	350,000	-	350,000	-	350,000	-
421 - Textbooks - District	818	959	-	-	-	-	-	-	-	-
440 - Periodicals	-	2,463	-	-	2,500	-	2,500	-	2,500	-
460 - Non-Consumable Supplies	1,099	-	-	-	-	-	-	-	-	-
470 - Computer Software	429	147,328	1,000,000	-	503,847	-	503,847	-	503,847	-
Total Object:	1,583,210	1,797,446	1,010,241		866,347		866,347		866,347	
600 - Other Objects										
642 - Other Dues & Fees	3,872	6,474	6,277	-	6,500	-	6,500	-	6,500	-
Total Function:	2,977,944	4,071,813	2,616,475	3.50	1,721,558	2.00	1,721,558	2.00	1,717,490	2.00

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

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.

2218 - Professional Development - Classified		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
300 - Purchased Services								
312 - Instructional Program Improvement	1,079	1,545	20,000		20,000		20,000	
342 - Travel, Out of District	-	1,377	-		-		-	
Total Object:	1,079	2,922	20,000		20,000		20,000	
Total Function:	1,079	2,922	20,000		20,000		20,000	

West Linn - Wilsonville School District 3JT
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General Fund Requirements by Function/Object
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. This function serves to cover the cost of attendance at committee approved conferences, as well as substitutes contracted through an outside service.

2219 - Professional Development - Licensed		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
121 - Substitutes - Licensed Salaries	9,570	-	-		-		-	
200 - Associated Payroll Costs								
210 - PERS	502	-	-		-		-	
213 - PERS UAL Contribution	1,340	-	-		-		-	
220 - Social Security	742	-	-		-		-	
231 - Workers Compensation	35	-	-		-		-	
233 - OR Paid Leave Employer Contribution	26	-	-		-		-	
Total Object:	2,646	-	-		-		-	
300 - Purchased Services								
312 - Instructional Program Improvement	36,827	25,449	104,000		104,663		104,663	
314 - Contracted Substitutes-Licensed	-	9,583	15,000		15,450		15,450	
342 - Travel, Out of District	8,294	9,324	12,000		12,000		12,000	
Total Object:	45,121	44,356	131,000		132,113		132,113	
Total Function:	57,336	44,356	131,000		132,113		132,113	

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General Fund Requirements by Function/Object
 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. Some full time employees are also funded under the Student Investment Account (SIA 271).

2222 - Library/Media Center		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Licensed Salaries	718,726	1,232,452	809,556	8.00	416,543	3.75	416,543	3.75	412,227	3.75
112 - Classified Salaries	357,556	379,736	399,720	11.00	457,952	11.75	457,952	11.75	457,952	11.75
121 - Substitutes - Licensed Salaries	1,780	-	-		-		-		-	
122 - Substitutes - Classified Salaries	11,690	-	-		-		-		-	
132 - Classified Overtime	32	34	7,344		-		-		-	
133 - Additional Pay - Licensed	5,778	1,349	2,549		6,526		6,526		6,526	
134 - Additional Pay - Classified	17,945	20,944	7,270		22,630		22,630		22,630	
Total Object:	1,113,508	1,634,516	1,226,439	19.00	903,651	15.50	903,651	15.50	899,335	15.50
200 - Associated Payroll Costs										
210 - PERS	121,640	189,121	143,003		178,781		178,781		177,889	
213 - PERS UAL Contribution	155,407	228,833	171,700		126,511		126,511		125,907	
220 - Social Security	83,821	121,799	93,821		69,129		69,129		68,799	
231 - Workers Compensation	3,996	5,757	4,284		3,160		3,160		3,145	
232 - Unemployment Compensation	-	-	24,610		9,879		9,879		9,866	
233 - OR Paid Leave Employer Contribution	2,813	6,369	4,907		3,617		3,617		3,599	
241 - Medical Dental Insurance	357,224	458,676	358,216		288,891		288,891		288,891	
270 - Post Retirement Health Benefit	(7,943)	-	-		-		-		-	
Total Object:	716,957	1,010,555	800,541		679,968		679,968		678,096	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	34,817	41,736		42,990		42,990		42,990	
315 - Contracted Substitutes-Classified	-	11,705	16,498		16,993		16,993		16,993	
Total Object:	-	46,522	58,234		59,983		59,983		59,983	
400 - Supplies and Materials										
411 - Varied - Other Supplies	10,542	14,627	8,757		11,059		11,059		11,059	
430 - Library Books	72,943	225,020	46,980		45,714		45,714		45,714	
440 - Periodicals	626	1,911	1,250		500		500		500	
460 - Non-Consumable Supplies	9,660	1,584	200		900		900		900	
470 - Computer Software	464	270	-		-		-		-	
Total Object:	94,235	243,412	57,187		58,173		58,173		58,173	
Total Function:	1,924,699	2,935,005	2,142,401	19.00	1,701,775	15.50	1,701,775	15.50	1,695,587	15.50

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General Fund Requirements by Function/Object

2223 - Multimedia Services

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

2223 - Multimedia Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$
300 - Purchased Services							
322 - Repair and Maintenance Services	2,326	2,622	8,401		4,650		4,650
400 - Supplies and Materials							
411 - Varied - Other Supplies	10,557	8,861	10,320		8,396		8,396
460 - Non-Consumable Supplies	471	-	-		-		-
470 - Computer Software	-	-	400		100		100
480 - Computer Hardware	-	1,138	-		-		-
Total Object:	11,028	9,999	10,720		8,496		8,496
Total Function:	13,354	12,621	19,121		13,146		13,146

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General Fund Requirements by Function/Object

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.

2230 - Assessment and Testing		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted		
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
400 - Supplies and Materials											
415 - Testing Materials		109,229	114,329	150,000		-		-		-	
470 - Computer Software		-	-	-		144,053		144,053		144,053	
Total Object:		109,229	114,329	150,000		144,053		144,053		144,053	
Total Function:		109,229	114,329	150,000		144,053		144,053		144,053	

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General Fund Requirements by Function/Object

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 all employee groups are charged to this function. \$400,000 is allocated to licensed employees and \$90,000 is allocated to others.

2240 - Instructional Staff Development		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
200 - Associated Payroll Costs								
249 - Tuition Reimbursement	436,163	420,719	490,000		490,000		490,000	
Total Function:	436,163	420,719	490,000		490,000		490,000	

West Linn - Wilsonville School District 3JT
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General Fund Requirements by Function/Object
 2310 - Board of Education

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

2310 - Board of Education		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
134 - Additional Pay - Classified	1,400	140	-		-		-	
200 - Associated Payroll Costs								
210 - PERS	106	11	-		-		-	
213 - PERS UAL Contribution	196	20	-		-		-	
220 - Social Security	107	11	-		-		-	
231 - Workers Compensation	5	0	-		-		-	
233 - OR Paid Leave Employer Contribution	3	1	-		-		-	
Total Object:	418	42	-		-		-	
300 - Purchased Services								
318 - Prof. & Improvement Costs Non-Instructional Svcs	20,000	-	-		1,000		1,000	
319 - Other Instructional, Pro & Tech Svcs	1,378	-	-		-		-	
342 - Travel, Out of District	2,212	2,335	5,000		3,500		3,500	
354 - Advertising	-	5,830	6,000		1,500		1,500	
355 - Printing & Binding	-	840	1,185		1,000		1,000	
381 - Audit Services	44,025	49,300	49,000		53,600		53,600	
382 - Legal Services	122,967	65,021	128,000		147,500		147,500	
388 - Election Services	125	56,170	-		16,170		16,170	
390 - Other Gen Pro & Tech Svcs	-	650	1,500		15,000		15,000	
Total Object:	190,707	180,145	190,685		239,270		239,270	
400 - Supplies and Materials								
411 - Varied - Other Supplies	7,357	4,698	3,000		5,525		5,525	
470 - Computer Software	-	2,750	5,000		3,000		3,000	
Total Object:	7,357	7,448	8,000		8,525		8,525	
600 - Other Objects								
641 - Professional Membership Dues	10,500	600	2,000		1,000		1,000	
Total Function:	210,381	188,375	200,685		248,795		248,795	

West Linn - Wilsonville School District 3JT
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General Fund Requirements by Function/Object
2320 - Executive Administration

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

2320 - Executive Administration		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Approved	Adopted
Major Object - Object	S	S	S	FTE	S	FTE	S	FTE
100 - Salaries								
112 - Classified Salaries	80,851	88,285	95,816	1.00	100,031	1.00	100,031	1.00
113 - Administrators	224,864	245,230	234,098	1.00	244,311	1.00	244,311	1.00
132 - Classified Overtime	272	48	-		-		-	
134 - Additional Pay - Classified	8,400	15,899	-		-		-	
Total Object:	314,387	349,462	329,914	2.00	344,342	2.00	344,342	2.00
200 - Associated Payroll Costs								
210 - PERS	45,574	46,360	47,595		79,223		79,223	
213 - PERS UAL Contribution	41,913	50,605	47,868		50,392		50,392	
220 - Social Security	20,692	22,132	20,228		21,400		21,400	
231 - Workers Compensation	1,123	1,266	1,196		1,260		1,260	
232 - Unemployment Compensation	-	-	6,042		2,701		2,701	
233 - OR Paid Leave Employer Contribution	654	988	1,367		1,440		1,440	
241 - Medical Dental Insurance	66,678	73,004	81,792		84,192		84,192	
Total Object:	176,635	194,354	206,088		240,608		240,608	
300 - Purchased Services								
318 - Prof. & Improvement Costs Non-Instructional S	4,583	9,274	9,275		15,000		15,000	
319 - Other Instructional, Pro & Tech Svcs	-	8,400	1,000		3,300		3,300	
322 - Repair and Maintenance Services	1,507	1,433	4,000		4,000		4,000	
324 - Rentals	3,500	8,468	12,498		-		-	
340 - Travel Expenses	1,159	285	-		-		-	
341 - Travel Stipend	12,000	12,000	12,000		15,600		15,600	
342 - Travel, Out of District	590	4,182	4,000		-		-	
353 - Postage	-	14	-		500		500	
354 - Advertising	5,350	1,712	4,000		-		-	
355 - Printing & Binding	2,019	1,689	1,000		2,000		2,000	
382 - Legal Services	4,438	-	-		-		-	
390 - Other Gen Pro & Tech Svcs	80,685	18,750	47,914		-		-	
Total Object:	115,831	66,207	95,687		40,400		40,400	
400 - Supplies and Materials								
411 - Varied - Other Supplies	100,701	104,169	49,365		40,000		40,000	
420 - Textbooks	-	-	10,000		7,000		7,000	
440 - Periodicals	8,841	288	1,000		1,000		1,000	
Total Object:	109,542	104,457	60,365		48,000		48,000	
600 - Other Objects								
641 - Professional Membership Dues	33,421	37,203	41,360		41,360		41,360	
642 - Other Dues & Fees	1,828	1,513	3,000		3,000		3,000	
Total Object:	35,249	38,716	44,360		44,360		44,360	
Total Function:	751,644	753,197	736,414	2.00	717,710	2.00	717,710	2.00

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General Fund Requirements by Function/Object
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. Clerical staff and other expenditures for activities related to the coordination of student activities shall also be classified under this account.

2410 - Office of the Principal		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	S	S	S	FTE	S	FTE	S	FTE	S	FTE
100 - Salaries										
112 - Classified Salaries	955,150	1,158,741	1,255,223	28.05	1,333,684	27.25	1,333,684	27.25	1,333,684	27.25
113 - Administrators	3,857,794	4,616,587	4,688,644	31.00	4,605,526	29.00	4,605,526	29.00	4,570,293	29.00
121 - Substitutes - Licensed Salaries	16,846	-	-	-	-	-	-	-	-	-
122 - Substitutes - Classified Salaries	31,150	8,265	-	-	-	-	-	-	-	-
123 - Temporary-Licensed	-	10,650	-	-	-	-	-	-	-	-
124 - Temporary - Classified	329	15,601	-	-	16,851	-	16,851	-	16,851	-
131 - Extra Duty Compensation	1,500	-	-	-	-	-	-	-	-	-
132 - Classified Overtime	8,687	6,207	15,799	-	6,206	-	6,206	-	6,206	-
133 - Additional Pay - Licensed	43,121	8,009	-	-	11,421	-	11,421	-	11,421	-
134 - Additional Pay - Classified	36,247	34,072	15,633	-	36,805	-	36,805	-	36,805	-
Total Object:	4,950,823	5,858,132	5,975,299	59.05	6,010,493	56.25	6,010,493	56.25	5,975,260	56.25
200 - Associated Payroll Costs										
210 - PERS	571,501	679,905	709,753	-	1,191,065	-	1,191,065	-	1,184,122	-
213 - PERS UAL Contribution	655,623	825,125	848,765	-	853,879	-	853,879	-	848,953	-
220 - Social Security	393,758	450,313	461,439	-	464,195	-	464,195	-	461,812	-
231 - Workers Compensation	17,722	20,756	22,006	-	22,309	-	22,309	-	22,191	-
232 - Unemployment Compensation	-	-	83,916	-	39,175	-	39,175	-	39,059	-
233 - OR Paid Leave Employer Contribution	10,479	22,126	24,247	-	24,396	-	24,396	-	24,251	-
241 - Medical Dental Insurance	1,206,470	1,423,482	1,782,598	-	1,752,360	-	1,752,360	-	1,752,360	-
Total Object:	2,855,553	3,421,707	3,932,724		4,347,379		4,347,379		4,332,748	
300 - Purchased Services										
312 - Instructional Program Improvement	(8,364)	2,850	10,000	-	-	-	-	-	-	-
315 - Contracted Substitutes-Classified	-	-	20,919	-	21,541	-	21,541	-	21,541	-
318 - Prof. & Improvement Costs Non-Instructional S	-	4,623	500	-	500	-	500	-	500	-
319 - Other Instructional, Pro & Tech Svcs	(19,932)	30,701	95,830	-	54,513	-	54,513	-	54,513	-
322 - Repair and Maintenance Services	397	-	-	-	-	-	-	-	-	-
340 - Travel Expenses	2,362	3,517	4,600	-	4,250	-	4,250	-	4,250	-
341 - Travel Stipend	86,422	98,281	97,139	-	91,500	-	91,500	-	91,500	-
342 - Travel, Out of District	1,891	16,131	1,300	-	7,000	-	7,000	-	7,000	-
353 - Postage	442	255	300	-	400	-	400	-	400	-
Total Object:	63,219	156,359	230,588		179,704		179,704		179,704	
400 - Supplies and Materials										
411 - Varied - Other Supplies	76,176	92,517	89,587	-	94,300	-	94,300	-	94,300	-
460 - Non-Consumable Supplies	5,651	6,727	4,500	-	2,500	-	2,500	-	2,500	-
470 - Computer Software	1,142	466	1,500	-	-	-	-	-	-	-
480 - Computer Hardware	1,433	1,933	-	-	-	-	-	-	-	-
Total Object:	84,401	101,643	95,587		96,800		96,800		96,800	
600 - Other Objects										
641 - Professional Membership Dues	767	691	2,569	-	750	-	750	-	750	-
642 - Other Dues & Fees	4,556	33,222	27,147	-	15,800	-	15,800	-	15,800	-
Total Object:	5,323	33,913	29,716		16,550		16,550		16,550	
Total Function:	7,959,320	9,571,754	10,263,914	59.05	10,650,926	56.25	10,650,926	56.25	10,601,062	56.25

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

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, district's liability insurance, and internal auditing. Requirements from Function 2510-Direction of Business Support Services have been moved to this function.

2520 - Fiscal Services Major Object - Object	2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
	Actuals	Actuals	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$			\$		\$	
100 - Salaries									
112 - Classified Salaries	370,266	323,674	454,889	6.00		295,598	4.00	295,598	4.00
114 - Managerial-Classified	240,164	326,610	294,654	2.00		394,109	3.00	394,109	3.00
124 - Temporary - Classified	-	7,697	4,155			-		-	
132 - Classified Overtime	-	1,832	2,669			-		-	
134 - Additional Pay - Classified	1,157	8,247	2,641			-		-	
Total Object:	611,587	668,060	759,008	8.00		689,707	7.00	689,707	7.00
200 - Associated Payroll Costs									
210 - PERS	68,723	72,300	96,517			139,940		139,940	
213 - PERS UAL Contribution	79,084	94,368	107,101			97,401		97,401	
220 - Social Security	47,567	50,657	57,139			51,810		51,810	
231 - Workers Compensation	2,215	2,708	2,677			2,435		2,435	
232 - Unemployment Compensation	-	-	26,112			6,713		6,713	
233 - OR Paid Leave Employer Contribution	1,119	2,440	3,061			2,783		2,783	
241 - Medical Dental Insurance	165,072	181,841	304,880			272,264		272,264	
Total Object:	363,780	404,315	597,487			573,346		573,346	
300 - Purchased Services									
318 - Prof. & Improvement Costs Non-Instructional S	-	2,050	7,875			3,350		3,350	
319 - Other Instructional, Pro & Tech Svcs	3,209	17,271	26,775			18,653		18,653	
322 - Repair and Maintenance Services	4,164	3,423	6,127			3,648		3,648	
340 - Travel Expenses	827	1,798	12,000			1,942		1,942	
341 - Travel Stipend	6,073	6,000	6,000			6,000		6,000	
342 - Travel, Out of District	3,818	2,140	6,375			4,433		4,433	
354 - Advertising	1,493	1,863	-			1,863		1,863	
355 - Printing & Binding	1,591	1,988	1,115			2,147		2,147	
389 - Other Non-Instructional Prof. & Technical Serv	26,293	1,273	13,634			6,817		6,817	
390 - Other Gen Pro & Tech Svcs	2,255	43,998	78,721			25,000		25,000	
Total Object:	49,722	81,803	158,622			73,853		73,853	
400 - Supplies and Materials									
411 - Varied - Other Supplies	5,114	2,339	8,001			4,944		4,944	
460 - Non-Consumable Supplies	331	-	13,388			-		-	
470 - Computer Software	18,192	36,911	47,017			69,782		69,782	
480 - Computer Hardware	7,369	2,347	-			-		-	
Total Object:	31,007	41,598	68,406			74,726		74,726	
600 - Other Objects									
641 - Professional Membership Dues	738	529	4,253			2,100		2,100	
642 - Other Dues & Fees	71,025	54,042	66,945			66,945		66,945	
651 - Liability Insurance	739,228	971,144	1,116,855			1,366,889		1,366,889	
655 - Judgements and Settlements Against the Distric	9,436	469	1,750			45,000		45,000	
Total Object:	820,427	1,026,184	1,189,803			1,480,934		1,480,934	
Total Function:	1,876,523	2,221,960	2,773,326	8.00		2,892,566	7.00	2,892,566	7.00

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General Fund Requirements by Function/Object
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.

2541 - Service Area: Direction, Operations & Maintenance		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		78,237	69,911	55,963	1.00	61,215	1.00	61,215	1.00	61,215	1.00
114 - Managerial-Classified		522,319	568,273	506,633	4.35	204,536	1.75	204,536	1.75	202,969	1.75
124 - Temporary - Classified		-	-	1,037		-		-		-	
132 - Classified Overtime		525	584	666		-		-		-	
134 - Additional Pay - Classified		200	1,614	659		-		-		-	
Total Object:		601,281	640,383	564,958	5.35	265,751	2.75	265,751	2.75	264,184	2.75
200 - Associated Payroll Costs											
210 - PERS		80,661	87,165	77,062		57,206		57,206		56,892	
213 - PERS UAL Contribution		82,760	95,534	84,974		40,565		40,565		40,346	
220 - Social Security		49,791	51,597	45,716		22,166		22,166		22,047	
231 - Workers Compensation		2,249	2,373	7,529		5,260		5,260		5,226	
232 - Unemployment Compensation		-	-	4,750		1,828		1,828		1,823	
233 - OR Paid Leave Employer Contribution		1,292	2,539	2,427		1,159		1,159		1,152	
241 - Medical Dental Insurance		172,533	171,967	196,505		93,356		93,356		93,356	
Total Object:		389,287	411,175	418,963		221,540		221,540		220,842	
300 - Purchased Services											
322 - Repair and Maintenance Services		573	512	602		1,457		1,457		1,457	
324 - Rentals		-	-	529		-		-		-	
341 - Travel Stipend		38,065	42,000	42,000		24,000		24,000		24,000	
342 - Travel, Out of District		-	-	-		135		135		135	
Total Object:		38,638	42,512	43,131		25,592		25,592		25,592	
400 - Supplies and Materials											
411 - Varied - Other Supplies		5,281	2,035	5,545		5,500		5,500		5,500	
600 - Other Objects											
641 - Professional Membership Dues		875	-	875		-		-		-	
Total Function:		1,035,361	1,096,105	1,033,472	5.35	518,383	2.75	518,383	2.75	516,118	2.75

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General Fund Requirements by Function/Object
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.

2542 - Care and Upkeep of Buildings Services		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26		
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted		
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		2,220,573	2,425,495	2,651,938	52.00	2,542,747	47.00	2,542,747	47.00	2,542,747	47.00
122 - Substitutes - Classified Salaries		4,411	66,491	-		-		-		-	
124 - Temporary - Classified		2,942	-	-		-		-		-	
132 - Classified Overtime		178,548	202,868	185,690		194,938		194,938		194,938	
134 - Additional Pay - Classified		36,650	49,462	38,116		52,442		52,442		52,442	
Total Object:		2,443,125	2,744,315	2,875,744	52.00	2,790,127	47.00	2,790,127	47.00	2,790,127	47.00
200 - Associated Payroll Costs											
210 - PERS		245,209	289,980	317,692		520,354		520,354		520,354	
213 - PERS UAL Contribution		315,981	384,282	402,604		390,619		390,619		390,619	
220 - Social Security		193,186	208,781	219,989		213,445		213,445		213,445	
231 - Workers Compensation		57,747	64,006	72,475		64,941		64,941		64,941	
232 - Unemployment Compensation		-	-	147,474		48,161		48,161		48,161	
233 - OR Paid Leave Employer Contribution		4,951	10,917	11,508		11,161		11,161		11,161	
241 - Medical Dental Insurance		725,708	860,727	967,616		925,338		925,338		925,338	
Total Object:		1,542,783	1,818,693	2,139,358		2,174,019		2,174,019		2,174,019	
300 - Purchased Services											
322 - Repair and Maintenance Services		285,889	278,989	324,751		124,751		124,751		124,751	
324 - Rentals		60,039	15,235	167,914		14,087		14,087		14,087	
325 - Electricity		1,502,062	1,711,494	2,007,974		2,187,582		2,187,582		2,187,582	
326 - Heating/Cooling Fuel		596,382	555,098	701,397		792,187		792,187		792,187	
327 - Water & Sewage		524,216	599,284	768,739		687,074		687,074		687,074	
328 - Garbage		105,290	111,880	138,575		143,187		143,187		143,187	
340 - Travel Expenses		-	472	1,008		1,008		1,008		1,008	
341 - Travel Stipend		61	-	-		-		-		-	
353 - Postage		1,119	1,110	1,175		1,175		1,175		1,175	
355 - Printing & Binding		4,245	1,352	4,457		-		-		-	
359 - Other Communication Services		3,525	-	3,525		-		-		-	
389 - Other Non-Instructional Prof. & Technical Serv		1,758	1,810	2,434		1,864		1,864		1,864	
390 - Other Gen Pro & Tech Svcs		388,050	656,314	460,000		460,000		460,000		460,000	
Total Object:		3,472,636	3,933,037	4,581,949		4,412,915		4,412,915		4,412,915	
400 - Supplies and Materials											
411 - Varied - Other Supplies		293,680	289,085	297,497		289,085		289,085		289,085	
414 - Maintenance Supplies		528,283	537,765	547,000		347,000		347,000		347,000	
460 - Non-Consumable Supplies		26,152	48,525	57,045		57,045		57,045		57,045	
470 - Computer Software		17,684	2,000	14,000		5,500		5,500		5,500	
Total Object:		865,799	877,376	915,542		698,630		698,630		698,630	
500 - Capital Outlay											
542 - Replacement Equipment		-	69,379	56,000		56,000		56,000		56,000	
Total Function:		8,324,342	9,442,800	10,568,593	52.00	10,131,691	47.00	10,131,691	47.00	10,131,691	47.00

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General Fund Requirements by Function/Object
 2543 - Care and Upkeep of Grounds

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

2543 - Care and Upkeep of Grounds		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	S	S	S	FTE	S	FTE	S	FTE
300 - Purchased Services								
318 - Prof. & Improvement Costs Non-Instructional Svcs	-	200	800		800		800	800
319 - Other Instructional, Pro & Tech Svcs	125	-	300		300		300	300
322 - Repair and Maintenance Services	447,746	87,965	89,925		86,000		86,000	86,000
324 - Rentals	515	503	-		2,061		2,061	2,061
354 - Advertising	-	516	542		542		542	542
390 - Other Gen Pro & Tech Svcs	146,199	363,745	130,000		142,000		142,000	142,000
Total Object:	594,585	452,928	221,567		231,703		231,703	231,703
400 - Supplies and Materials								
411 - Varied - Other Supplies	12,913	28	1,000		1,000		1,000	1,000
414 - Maintenance Supplies	76,829	100,653	125,356		125,356		125,356	125,356
460 - Non-Consumable Supplies	-	-	4,964		4,964		4,964	4,964
Total Object:	89,742	100,681	131,320		131,320		131,320	131,320
600 - Other Objects								
642 - Other Dues & Fees	787	3,433	1,000		1,000		1,000	1,000
670 - Taxes and Licenses	-	-	36,656		36,656		36,656	36,656
Total Object:	787	3,433	37,656		37,656		37,656	37,656
Total Function:	685,113	557,043	390,543		400,679		400,679	400,679

West Linn - Wilsonville School District 3JT
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General Fund Requirements by Function/Object
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. District maintenance staff and journeymen are budgeted here.

2544 - Maintenance (District Wide)		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26		
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted		
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries											
112 - Classified Salaries		1,342,493	1,510,693	1,801,687	22.80	1,766,496	20.94	1,766,496	20.94	1,766,496	20.94
124 - Temporary - Classified		40,899	-	41,957		-		-		-	
132 - Classified Overtime		91,580	95,036	95,243		-		-		-	
134 - Additional Pay - Classified		47,991	63,016	49,910		-		-		-	
	Total Object:	1,522,963	1,668,745	1,988,797	22.80	1,766,496	20.94	1,766,496	20.94	1,766,496	20.94
200 - Associated Payroll Costs											
210 - PERS		157,394	188,256	217,961		338,765		338,765		338,765	
213 - PERS UAL Contribution		193,212	233,179	278,426		247,309		247,309		247,309	
220 - Social Security		119,670	126,172	152,145		135,138		135,138		135,138	
231 - Workers Compensation		34,322	37,607	45,832		41,372		41,372		41,372	
232 - Unemployment Compensation		-	-	100,304		340,002		340,002		340,014	
233 - OR Paid Leave Employer Contribution		2,940	6,597	7,953		7,068		7,068		7,068	
241 - Medical Dental Insurance		327,379	379,432	424,264		412,268		412,268		412,268	
	Total Object:	834,917	971,243	1,226,885		1,521,922		1,521,922		1,521,934	
300 - Purchased Services											
318 - Prof. & Improvement Costs Non-Instructional S		2,067	1,624	2,825		2,825		2,825		2,825	
322 - Repair and Maintenance Services		1,221	477	1,200		1,200		1,200		1,200	
340 - Travel Expenses		-	3,038	1,500		1,500		1,500		1,500	
341 - Travel Stipend		11	-	-		-		-		-	
342 - Travel, Out of District		-	5,091	750		-		-		-	
390 - Other Gen Pro & Tech Svcs		3,180	2,990	-		6,878		6,878		6,878	
	Total Object:	6,480	13,220	6,275		12,403		12,403		12,403	
400 - Supplies and Materials											
411 - Varied - Other Supplies		5,826	8,817	8,773		6,757		6,757		6,757	
414 - Maintenance Supplies		16,740	5,204	13,000		-		-		-	
470 - Computer Software		-	164	164		2,138		2,138		2,138	
	Total Object:	22,566	14,185	21,937		8,895		8,895		8,895	
600 - Other Objects											
642 - Other Dues & Fees		1,970	885	-		1,384		1,384		1,384	
	Total Function:	2,388,896	2,668,277	3,243,894	22.80	3,311,100	20.94	3,311,100	20.94	3,311,112	20.94

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

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.

2545 - Care and Upkeep of Vehicles		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
300 - Purchased Services								
322 - Repair and Maintenance Services	201,971	47,071	65,912		65,912		65,912	
359 - Other Communication Services	4,140	5,363	5,969		6,444		6,444	
390 - Other Gen Pro & Tech Svcs	891	100	-		1,000		1,000	
Total Object:	207,002	52,534	71,881		73,356		73,356	
400 - Supplies and Materials								
411 - Varied - Other Supplies	108,530	91,305	130,471		130,471		130,471	
414 - Maintenance Supplies	12,867	9,862	14,022		14,022		14,022	
Total Object:	121,397	101,167	144,493		144,493		144,493	
500 - Capital Outlay								
541 - Initial and Additional Equipment	28,572	-	-		-		-	
542 - Replacement Equipment	-	132,488	-		-		-	
Total Object:	28,572	132,488	-		-		-	
600 - Other Objects								
642 - Other Dues & Fees	-	600	-		-		-	
Total Function:	356,971	286,789	216,374		217,849		217,849	

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General Fund Requirements by Function/Object

2546 - Security Services (Buildings)

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

2546 - Security Services (Buildings)		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$
300 - Purchased Services							
390 - Other Gen Pro & Tech Svcs	303,510	98,622	214,000		233,854		233,854
Total Function:	303,510	98,622	214,000		233,854		233,854

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

2552 - Vehicle Operation Services

Activities concerned with operating vehicles for student transportation. Funds a third party contract to drive buses and other student transportation vehicles as well as liability insurance on student transportation vehicles.

2552 - Vehicle Operation Services		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted		
Major Object - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
300 - Purchased Services											
331 - SSF Reimbursable Student Transportation		4,977,727	5,797,245	4,848,094		8,579,923		8,579,923		8,579,923	
334 - Outdoor School Transportation		-	-	19,197		-		-		-	
336 - Athletics & Activities Transportation		299,799	479,315	269,535		709,384		709,384		709,384	
338 - Field Trips		263,084	166,087	404,453		245,804		245,804		245,804	
385 - Management Services		-	-	53,389		-		-		-	
392 - Background/Helpcounter/Fingerprinting Fees		1,716	3,168	-		4,689		4,689		4,689	
	Total Object:	5,542,326	6,445,815	5,594,668		9,539,800		9,539,800		9,539,800	
	Total Function:	5,542,326	6,445,815	5,594,668		9,539,800		9,539,800		9,539,800	

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General Fund Requirements by Function/Object

2558 - Special Education Transportation Services

Activities concerned with providing transportation to students served by special education who need specialized transportation. Funds a third party contract 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. Uses Area Code 320, Special Education Maintenance of Effort.

2558 - Special Education Transportation Services		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
300 - Purchased Services								
331 - SSF Reimbursable Student Transportation	1,589,529	2,049,859	1,918,484		2,049,859		2,049,859	
Total Function:	1,589,529	2,049,859	1,918,484		2,049,859		2,049,859	

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General Fund Requirements by Function/Object

2573 - Warehousing and Distribution

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

2573 - Warehousing and Distribution		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Approved	Adopted	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
112 - Classified Salaries	106,991	106,350	113,478	2.00	120,650	2.00	120,650	2.00	120,650	2.00
132 - Classified Overtime	461	755	1,335		-		-		-	
134 - Additional Pay - Classified	201	132	1,321		-		-		-	
Total Object:	107,652	107,237	116,134	2.00	120,650	2.00	120,650	2.00	120,650	2.00
200 - Associated Payroll Costs										
210 - PERS	11,345	8,979	12,708		22,719		22,719		22,719	
213 - PERS UAL Contribution	13,855	15,013	16,259		16,891		16,891		16,891	
220 - Social Security	8,375	8,040	8,884		9,230		9,230		9,230	
231 - Workers Compensation	2,641	3,236	1,832		3,920		3,920		3,920	
232 - Unemployment Compensation	-	-	6,290		2,250		2,250		2,250	
233 - OR Paid Leave Employer Contribution	214	420	465		483		483		483	
241 - Medical Dental Insurance	34,613	19,322	37,216		39,376		39,376		39,376	
Total Object:	71,044	55,010	83,654		94,869		94,869		94,869	
300 - Purchased Services										
322 - Repair and Maintenance Services	-	-	1,000		1,000		1,000		1,000	
353 - Postage	27,422	37,058	54,000		45,000		45,000		45,000	
Total Object:	27,422	37,058	55,000		46,000		46,000		46,000	
400 - Supplies and Materials										
411 - Varied - Other Supplies	-	-	500		500		500		500	
Total Function:	206,118	199,305	255,288	2.00	262,019	2.00	262,019	2.00	262,019	2.00

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

2624 - Planning Services

Long-range planning activities concerned with the selection or identification of the overall goals, priorities, and objectives of the District, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities, and objectives.

2624 - Planning Services		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
300 - Purchased Services								
390 - Other Gen Pro & Tech Svcs	11,068	2,762	-		15,000		15,000	
Total Function:	11,068	2,762	-		15,000		15,000	

West Linn - Wilsonville School District 3JT

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General Fund Requirements by Function/Object

2630 - 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.

2630 - Communication Services		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
112 - Classified Salaries	200,233	208,242	141,470	1.00	150,906	1.34	150,906	1.34	150,148	1.34
124 - Temporary - Classified	-	326	-		-		-		-	
132 - Classified Overtime	120	-	666		-		-		-	
134 - Additional Pay - Classified	299	-	659		-		-		-	
Total Object:	200,652	208,568	142,795	1.00	150,906	1.34	150,906	1.34	150,148	1.34
200 - Associated Payroll Costs										
210 - PERS	18,498	24,104	16,406		30,167		30,167		30,024	
213 - PERS UAL Contribution	26,949	30,501	20,832		22,429		22,429		22,323	
220 - Social Security	16,699	16,571	11,382		12,256		12,256		12,198	
231 - Workers Compensation	747	762	521		560		560		558	
232 - Unemployment Compensation	-	-	8,203		2,988		2,988		2,974	
233 - OR Paid Leave Employer Contribution	418	840	595		641		641		638	
241 - Medical Dental Insurance	53,744	56,370	40,896		56,408		56,408		56,408	
Total Object:	117,055	129,148	98,835		125,449		125,449		125,123	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	4,815	-	-		-		-		-	
341 - Travel Stipend	9,300	9,300	6,000		9,300		9,300		9,300	
354 - Advertising	6,984	4,702	15,000		10,000		10,000		10,000	
355 - Printing & Binding	-	3,158	2,000		1,000		1,000		1,000	
359 - Other Communication Services	-	525	-		1,000		1,000		1,000	
390 - Other Gen Pro & Tech Svcs	-	2,400	-		-		-		-	
Total Object:	21,099	20,084	23,000		21,300		21,300		21,300	
400 - Supplies and Materials										
411 - Varied - Other Supplies	4,342	11,375	-		-		-		-	
440 - Periodicals	104	-	-		-		-		-	
460 - Non-Consumable Supplies	1,477	-	-		500		500		500	
470 - Computer Software	48,994	65,229	79,500		89,500		89,500		89,500	
Total Object:	54,917	76,604	79,500		90,000		90,000		90,000	
600 - Other Objects										
642 - Other Dues & Fees	126	392	350		350		350		350	
Total Function:	393,849	434,795	344,480	1.00	388,005	1.34	388,005	1.34	386,921	1.34

West Linn - Wilsonville School District 3JT
2025-26 Proposed Budget

General Fund Requirements by Function/Object
2640 - Human Resources

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

2640 - Human Resources		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
112 - Classified Salaries	205,194	250,736	267,094	4.00	215,435	3.00	215,435	3.00
114 - Managerial-Classified	159,075	170,210	176,340	1.00	184,099	1.00	184,099	1.00
124 - Temporary - Classified	16,822	9,315	-	-	-	-	-	-
132 - Classified Overtime	94	-	2,001	-	-	-	-	-
134 - Additional Pay - Classified	-	85	1,980	-	-	-	-	-
Total Object:	381,185	430,346	447,415	5.00	399,534	4.00	399,534	4.00
200 - Associated Payroll Costs								
210 - PERS	35,725	43,568	49,999	-	76,363	-	76,363	-
213 - PERS UAL Contribution	49,654	60,234	63,478	-	56,775	-	56,775	-
220 - Social Security	29,761	32,623	33,636	-	29,953	-	29,953	-
231 - Workers Compensation	1,380	1,541	1,587	-	1,419	-	1,419	-
232 - Unemployment Compensation	(171,449)	31,264	15,345	-	4,587	-	4,587	-
233 - OR Paid Leave Employer Contribution	773	1,554	1,813	-	1,622	-	1,622	-
241 - Medical Dental Insurance	116,487	115,062	182,192	-	145,976	-	145,976	-
Total Object:	62,331	285,846	348,050	-	316,695	-	316,695	-
300 - Purchased Services								
318 - Prof. & Improvement Costs Non-Instructional S	-	1,850	2,000	-	-	-	-	-
319 - Other Instructional, Pro & Tech Svcs	51,678	68,180	100,000	-	3,000	-	3,000	-
322 - Repair and Maintenance Services	1,507	1,433	-	-	4,980	-	4,980	-
340 - Travel Expenses	60	225	500	-	3,000	-	3,000	-
341 - Travel Stipend	6,000	6,000	6,000	-	6,000	-	6,000	-
342 - Travel, Out of District	1,766	2,688	-	-	-	-	-	-
353 - Postage	-	8	-	-	-	-	-	-
354 - Advertising	2,200	1,390	3,000	-	2,000	-	2,000	-
355 - Printing & Binding	2,785	-	2,000	-	2,500	-	2,500	-
386 - Data Processing Services	-	-	-	-	2,000	-	2,000	-
390 - Other Gen Pro & Tech Svcs	998	997	10,000	-	1,000	-	1,000	-
392 - Background/Helpcounter/Fingerprinting Fees	21,242	17,922	25,000	-	20,000	-	20,000	-
Total Object:	88,235	100,693	148,500	-	44,480	-	44,480	-
400 - Supplies and Materials								
411 - Varied - Other Supplies	11,625	8,403	12,000	-	12,000	-	12,000	-
470 - Computer Software	2,950	-	-	-	63,329	-	63,329	-
Total Object:	14,575	8,403	12,000	-	75,329	-	75,329	-
600 - Other Objects								
641 - Professional Membership Dues	110	370	-	-	500	-	500	-
642 - Other Dues & Fees	2,309	2,344	-	-	-	-	-	-
Total Object:	2,419	2,714	-	-	500	-	500	-
Total Function:	548,745	828,003	955,965	5.00	836,538	4.00	836,538	4.00

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function/Object

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 and financial information 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 are budgeted here.

2660 - Technology Services		2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
112 - Classified Salaries	599,816	690,920	681,131	11.10	592,352	9.00	592,352	9.00	592,352	9.00
114 - Managerial-Classified	189,072	183,715	290,411	2.00	224,432	1.50	224,432	1.50	223,769	1.50
124 - Temporary - Classified	11,690	4,452	12,461		-		-		-	
132 - Classified Overtime	417	1,040	8,005		-		-		-	
134 - Additional Pay - Classified	7,770	7,691	7,921		-		-		-	
Total Object:	808,765	887,818	999,929	13.10	816,784	10.50	816,784	10.50	816,121	10.50
200 - Associated Payroll Costs										
210 - PERS	102,290	111,228	116,764		160,519		160,519		160,394	
213 - PERS UAL Contribution	119,822	139,914	144,466		118,156		118,156		118,063	
220 - Social Security	70,535	75,072	78,713		64,430		64,430		64,432	
231 - Workers Compensation	3,252	3,537	3,613		2,953		2,953		2,951	
232 - Unemployment Compensation	-	-	39,802		12,072		12,072		12,070	
233 - OR Paid Leave Employer Contribution	1,761	3,473	4,126		3,377		3,377		3,374	
241 - Medical Dental Insurance	216,432	242,840	335,152		280,677		280,677		280,677	
Total Object:	514,091	576,063	722,636		642,184		642,184		641,961	
300 - Purchased Services										
318 - Prof. & Improvement Costs Non-Instructional Svcs	1,512	2,606	5,275		2,125		2,125		2,125	
319 - Other Instructional, Pro & Tech Svcs	9,792	17,636	39,750		34,350		34,350		34,350	
322 - Repair and Maintenance Services	16,459	18,283	1,995		5,975		5,975		5,975	
341 - Travel Stipend	19,017	18,844	26,498		18,800		18,800		18,800	
342 - Travel, Out of District	788	3,323	2,795		3,750		3,750		3,750	
350 - Communications	-	-	-		239,875		239,875		239,875	
351 - Telephone	276,331	323,118	401,833		78,900		78,900		78,900	
355 - Printing & Binding	5,941	5,530	6,500		5,975		5,975		5,975	
390 - Other Gen Pro & Tech Svcs	124	132	995		1,275		1,275		1,275	
Total Object:	329,965	389,472	485,641		391,025		391,025		391,025	
400 - Supplies and Materials										
411 - Varied - Other Supplies	13,289	9,177	14,395		12,135		12,135		12,135	
470 - Computer Software	486,155	464,294	725,515		492,861		492,861		492,861	
480 - Computer Hardware	2,466	2,353	2,927		2,195		2,195		2,195	
Total Object:	501,910	475,824	742,837		507,191		507,191		507,191	
600 - Other Objects										
642 - Other Dues & Fees	362	2,870	649		2,870		2,870		2,870	
Total Function:	2,155,092	2,332,047	2,951,692	13.10	2,360,054	10.50	2,360,054	10.50	2,359,168	10.50

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

2680 - Interpretation and Translation Services		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
124 - Temporary - Classified	1,421	1,239	3,150		3,150		3,150	
134 - Additional Pay - Classified	12,348	11,726	14,818		16,675		16,675	
Total Object:	13,769	12,965	17,968		19,825		19,825	
200 - Associated Payroll Costs								
210 - PERS	1,266	1,258	913		2,544		2,544	
213 - PERS UAL Contribution	1,913	1,813	2,516		2,776		2,776	
220 - Social Security	1,059	989	1,375		1,517		1,517	
231 - Workers Compensation	52	49	63		69		69	
232 - Unemployment Compensation	-	-	54		59		59	
233 - OR Paid Leave Employer Contribution	26	52	72		79		79	
Total Object:	4,316	4,162	4,993		7,044		7,044	
300 - Purchased Services								
319 - Other Instructional, Pro & Tech Svcs	9,802	7,489	6,416		8,646		8,646	
400 - Supplies and Materials								
470 - Computer Software	3,660	5,571	7,092		7,092		7,092	
Total Function:	31,547	30,186	36,469		42,607		42,607	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function/Object

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.

2700 - Supplemental Retirement Services		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
116 - Supplemental Retirement Stipends	346,825	362,328	383,565		391,341		391,341	
200 - Associated Payroll Costs								
213 - PERS UAL Contribution	70	70	-		-		-	
220 - Social Security	27,602	27,718	29,343		29,938		29,938	
231 - Workers Compensation	11	-	-		-		-	
241 - Medical Dental Insurance	11,889	6,985	-		5,667		5,667	
270 - Post Retirement Health Benefit	977,776	886,542	885,968		965,056		965,056	
Total Object:	1,017,348	921,315	915,311		1,000,661		1,000,661	
300 - Purchased Services								
390 - Other Gen Pro & Tech Svcs	10,518	-	-		-		-	
Total Function:	1,374,690	1,283,644	1,298,876		1,392,002		1,392,002	

West Linn - Wilsonville School District 3JT
2025-26 Proposed Budget

General Fund Requirements by Function/Object
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.

3310 - Direction of Community Services		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Approved	Adopted	Adopted	
Major Object - Object	S	S	S	FTE	S	FTE	S	FTE	S	FTE
100 - Salaries										
112 - Classified Salaries	69,760	73,810	172,536	3.00	59,435	1.00	59,435	1.00	59,435	1.00
114 - Managerial-Classified	68,933	66,886	72,521	1.00	75,712	1.00	75,712	1.00	75,712	1.00
124 - Temporary - Classified	4,941	6,096	-		-		-		-	
133 - Additional Pay - Licensed	2,963	2,801	-		-		-		-	
134 - Additional Pay - Classified	3,053	4,763	-		-		-		-	
Total Object:	149,651	154,356	245,057	4.00	135,147	2.00	135,147	2.00	135,147	2.00
200 - Associated Payroll Costs										
210 - PERS	15,889	16,217	26,870		27,621		27,621		27,621	
213 - PERS UAL Contribution	19,526	21,482	34,980		19,131		19,131		19,131	
220 - Social Security	11,326	11,699	19,115		10,454		10,454		10,454	
231 - Workers Compensation	560	567	875		478		478		478	
232 - Unemployment Compensation	-	-	9,957		1,340		1,340		1,340	
233 - OR Paid Leave Employer Contribution	300	593	999		547		547		547	
241 - Medical Dental Insurance	65,224	66,076	119,008		61,784		61,784		61,784	
Total Object:	112,825	116,635	211,804		121,355		121,355		121,355	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	99	-	-		-		-		-	
322 - Repair and Maintenance Services	573	512	800		1,500		1,500		1,500	
340 - Travel Expenses	-	-	500		-		-		-	
341 - Travel Stipend	1,526	1,402	5,577		1,500		1,500		1,500	
Total Object:	2,198	1,914	6,877		3,000		3,000		3,000	
400 - Supplies and Materials										
411 - Varied - Other Supplies	829	444	500		250		250		250	
470 - Computer Software	9,421	8,458	13,711		11,000		11,000		11,000	
Total Object:	10,250	8,902	14,211		11,250		11,250		11,250	
Total Function:	274,923	281,807	477,949	4.00	270,752	2.00	270,752	2.00	270,752	2.00

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function/Object

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. Family Empowerment Center staff are funded by Student Investment Account (SIA - 271).

3360 - Family Empowerment Center		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
124 - Temporary - Classified	1,654	840	-		908		908	908
132 - Classified Overtime	60	61	-		61		61	61
133 - Additional Pay - Licensed	316	-	5,000		-		-	-
134 - Additional Pay - Classified	938	257	-		278		278	278
Total Object:	2,968	1,157	5,000		1,247		1,247	1,247
200 - Associated Payroll Costs								
210 - PERS	120	95	254		160		160	160
213 - PERS UAL Contribution	416	162	700		175		175	175
220 - Social Security	228	88	383		95		95	95
231 - Workers Compensation	11	4	18		4		4	4
232 - Unemployment Compensation	-	-	15		4		4	4
233 - OR Paid Leave Employer Contribution	9	5	20		5		5	5
Total Object:	784	354	1,390		443		443	443
300 - Purchased Services								
319 - Other Instructional, Pro & Tech Svcs	400	4,122	3,000		3,250		3,250	3,250
322 - Repair and Maintenance Services	-	259	-		200		200	200
340 - Travel Expenses	346	346	500		150		150	150
342 - Travel, Out of District	-	200	-		-		-	-
353 - Postage	-	-	300		50		50	50
354 - Advertising	-	-	300		-		-	-
355 - Printing & Binding	-	-	100		-		-	-
Total Object:	746	4,927	4,200		3,650		3,650	3,650
400 - Supplies and Materials								
411 - Varied - Other Supplies	6,150	4,542	4,000		3,500		3,500	3,500
460 - Non-Consumable Supplies	4,750	-	-		-		-	-
Total Object:	10,900	4,542	4,000		3,500		3,500	3,500
600 - Other Objects								
642 - Other Dues & Fees	135	270	200		100		100	100
Total Function:	15,534	11,250	14,790		8,940		8,940	8,940

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**General Fund Requirements by Function/Object
4150 - Building Acquisition, Construction & Improvement**

4150 - Building Acquisition: Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

4150 - Building Acquisition, Construction & Improvement		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Major Object - Object		\$	\$	\$	FTE	\$	FTE
300 - Purchased Services							
383 - Architect/Engineering Services		-	5,566	-		-	-
389 - Other Non-Instructional Prof. & Technical Serv		-	14	-		-	-
390 - Other Gen Pro & Tech Svcs		-	4,688	-		-	-
	Total Object:	-	10,268	-		-	-
400 - Supplies and Materials							
460 - Non-Consumable Supplies		-	219,472	-		-	-
500 - Capital Outlay							
522 - Building Construction		-	343,825	-		-	-
	Total Function:	-	573,565	-		-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function/Object

5100 - Debt Service

On August 27, 2020, the School Board authorized the Interfund loan in the principal amount of \$1,500,000.00 to provide financing support to the District's General Fund. The loan was made from Land Proceeds to the General Fund budget and bore zero interest. This is a ten (10) year loan with a payback payment of \$150,000 per year. This object category represents one annual payment. Final payment is due in fiscal year 2030-31. As the school district navigates financial challenges, the Business Office recommends postponing the annual inter-fund loan debt payment of \$150,000.00 from the general fund to the land proceeds fund 470 scheduled for future years.

5100 - Debt Service		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
700 - Transfers								
790 - Other Transfers	300,000	-	-	-	-	-	-	-
Total Function:	300,000	-	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function/Object

5200 - Transfers of Funds

This represents the interfund transfer to Nutrition Services (297) for the required General Fund match of the state revenue (provided in the State School Fund) in support of the National School Lunch Program.

5200 - Transfers of Funds		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
700 - Transfers										
711 - Transfers	-	-	30,000		30,000		30,000		30,000	
Total Function:	-	-	30,000		30,000		30,000		30,000	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

General Fund Requirements by Function/Object

6110 - Operating Contingency

Budget for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Contingency funding cannot be spent until board action moves funds to the appropriation line in which a specific expense will occur. Use with object 810 only.

6110 - Operating Contingency		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
800 - Other Uses of Funds								
810 - Planned Reserve	-	-	7,819,500		7,512,176		7,512,176	
Total Function:	-	-	7,819,500		7,512,176		7,512,176	

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FINANCIAL SECTION:

III-B. SPECIAL REVENUE FUNDS

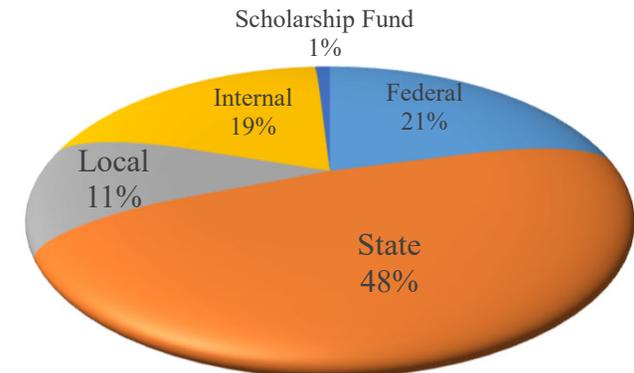
A Special Revenue Fund is an account established to collect funding that must be used for a specific purpose. Special Revenue Funds require an extra level of accountability and transparency to taxpayers to show tax dollars support the intended purpose. These funding sources come from federal, state,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

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SUB FUND BREAK DOWN BY CATEGORY			
Element Description		Federal, State, Local	Award Estimate 2025-26
FEDERAL GRANTS			
230	Medicaid Administration	Federal	168,313
241	Title 1C	Federal	5,000
251	Carl Perkins	Federal	53,939
253	Title IA	Federal	265,324
254	IDEA	Federal	1,461,606
263	Title IIA & Title IV	Federal	210,428
267	Title III	Federal	63,189
297	Nutrition Services	Federal	4,402,227
		SUB TOTAL	6,630,026
STATE GRANTS			
201	Columbia Regional - Autism	State	185,493
214	STEM Partnership	State	26,588
224	Early Literacy	State	587,829
242	Utility Grant	State	1,575,000
244	Grow Your Own	State	300,000
258	Early Indicator & Intervention System	State	26,729
261	Higher Education Commission	State	294,313
270	High School Success - M98	State	2,816,887
271	Student Investment Account	State	8,872,025
299	Outdoor School	State	572,757
		SUB TOTAL	15,257,621
LOCAL GRANTS			
209	Donations	Local/Internal	108,201
295	Student Body	Local/Internal	3,383,783
		SUB TOTAL	3,491,984
INTERNAL GRANTS - FOR BUDGET AUTHORIZATION ONLY			
250	Internal Grants	Internal	6,000,000
		SUB TOTAL	6,000,000
SCHOLARSHIP FUNDS			
211	Maxine Buxman Scholarship		253,993
211	Superintendent's Scholarship		50,000
		SUB TOTAL	303,993
TOTAL			31,683,624

GRAPH		
Special Revenue	\$ Amount	Percentage
Federal	\$ 6,630,026	21%
State	\$ 15,257,621	48%
Local	\$ 3,491,984	11%
Internal	\$ 6,000,000	19%
Scholarship Fund	\$ 303,993	1%
Total \$		31,683,624
		100%

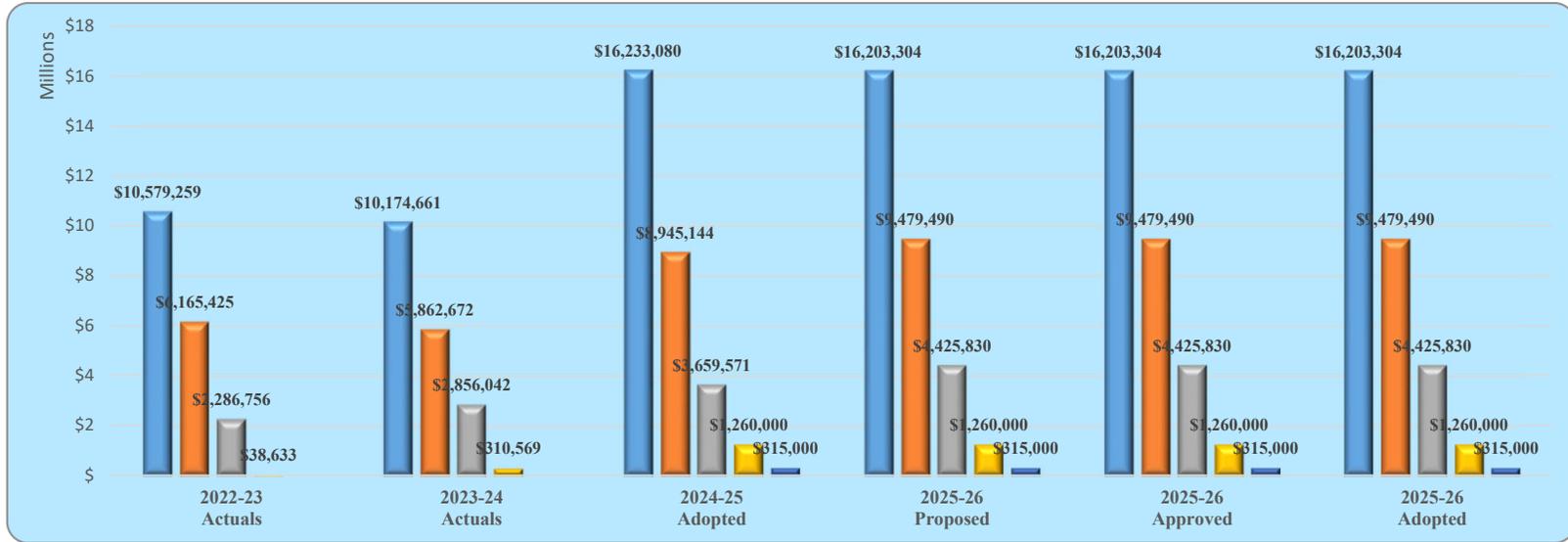
Note: Internal Grant - The purpose of this fund is to adjust appropriation levels within Special Revenue, ensuring flexibility to accommodate fluctuations in grant funding.



West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Requirements by Function

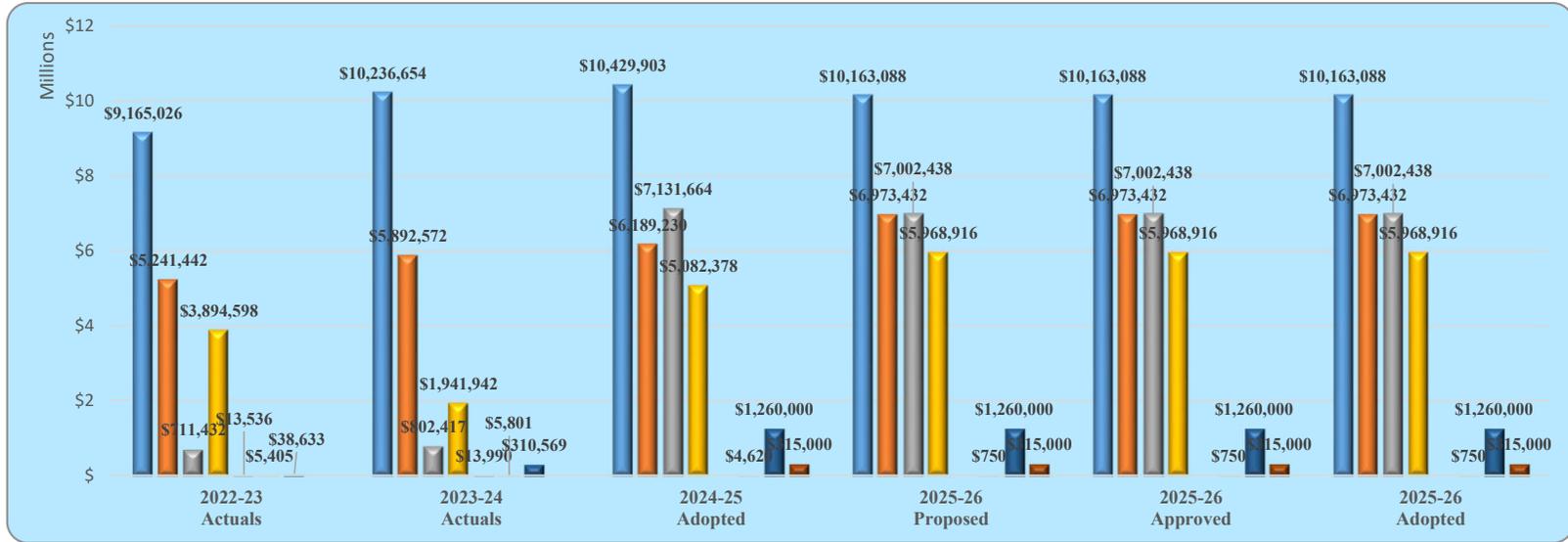


Function	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction	10,579,259	10,174,661	16,233,080	16,203,304	61.80	16,203,304	54.40	16,203,304	54.40
2000 - Support Services	6,165,425	5,862,672	8,945,144	9,479,490	36.42	9,479,490	33.92	9,479,490	33.92
3000 - Enterprise and Community Services	2,286,756	2,856,042	3,659,571	4,425,830	38.06	4,425,830	37.06	4,425,830	37.06
5000 - Other Uses	38,633	310,569	1,260,000	1,260,000		1,260,000		1,260,000	
7000 - Unappropriated Ending Fund Balance	-	-	315,000	315,000		315,000		315,000	
Total Function:	19,070,072	19,203,944	30,412,795	31,683,624	136.29	31,683,624	125.38	31,683,624	125.38

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Requirements by Object



Object	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries	9,165,026	10,236,654	10,429,903	10,163,088	125.38	10,163,088	125.38	10,163,088	125.38
200 - Associated Payroll Costs	5,241,442	5,892,572	6,189,230	6,973,432		6,973,432		6,973,432	
300 - Purchased Services	711,432	802,417	7,131,664	7,002,438		7,002,438		7,002,438	
400 - Supplies and Materials	3,894,598	1,941,942	5,082,378	5,968,916		5,968,916		5,968,916	
500 - Capital Outlay	13,536	13,990	-	-		-		-	
600 - Other Objects	5,405	5,801	4,620	750		750		750	
700 - Transfers	38,633	310,569	1,260,000	1,260,000		1,260,000		1,260,000	
800 - Other Uses of Funds	-	-	315,000	315,000		315,000		315,000	
Total Object:	19,070,072	19,203,944	30,412,795	31,683,624	125.38	31,683,624	125.38	31,683,624	125.38

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds
201 - Columbia Regional - Autism

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

201 - Columbia Regional - Autism	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted		2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
000 - UNDESIGNATED										
2202 - Restricted Revenue	177,850	109,603	200,970		185,493		185,493		185,493	
5400 - Beginning Fund Balance	61,235	-	-		-		-		-	
Total Function:	239,085	109,603	200,970		185,493		185,493		185,493	
Total Resources:	239,085	109,603	200,970		185,493		185,493		185,493	
Requirements										
1000 - INSTRUCTION										
<small>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.</small>										
111 - Licensed Salaries	136,457	104,589	107,752	1.00	111,680	1.00	111,680	1.00	110,525	1.00
131 - Extra Duty Compensation	6,408	6,931	9,042		-		-		-	
133 - Additional Pay - Licensed	1,872	672	-		-		-		-	
210 - PERS	18,427	15,726	15,567		24,581		24,581		24,327	
213 - PERS UAL Contribution	20,333	15,816	16,460		15,635		15,635		15,474	
220 - Social Security	11,632	9,351	8,995		8,544		8,544		8,455	
231 - Workers Compensation	520	391	412		391		391		387	
232 - Unemployment Compensation	-	-	353		335		335		332	
233 - OR Paid Leave Employer Contribution	402	489	470		447		447		442	
241 - Medical Dental Insurance	32,546	24,285	22,680		23,880		23,880		23,880	
341 - Travel Stipend	780	780	780		-		-		-	
411 - Varied - Other Supplies	60	8,853	18,459		-		-		1,671	
470 - Computer Software	-	1,671	-		-		-		-	
Total Function:	229,438	189,554	200,970	1.00	185,493	1.00	185,493	1.00	185,493	1.00
2000 - SUPPORT SERVICES										
<small>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.</small>										
430 - Library Books	9,648	-	-		-		-		-	
Total Requirements:	239,085	189,554	200,970	1.00	185,493	1.00	185,493	1.00	185,493	1.00
Total Fund:	-	79,951	-	1.00	-	1.00	-	1.00	-	1.00

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

209 - Donations

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

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

209 - Donations Account Type - Function - Object	2022-23	2023-24	2024-25	2025-26		2025-26		2025-26	
	Actuals	Actuals	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources									
<u>000 - UNDESIGNATED</u>									
1790 - Middle School Musical	485	-	950	485		485		485	
1920 - Contributions, Donations fr Private Source	3,299	4,537	66,599	8,350		8,350		8,350	
1991 - Music and Arts Partners	19,450	16,141	134,771	38,748		38,748		38,748	
5400 - Beginning Fund Balance	49,406	60,271	50,000	60,618		60,618		60,618	
Total Function:	72,640	80,948	252,320	108,201		108,201		108,201	
Total Resources:	72,640	80,948	252,320	108,201		108,201		108,201	
Requirements									
<u>1000 - INSTRUCTION</u>									
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.									
411 - Varied - Other Supplies	12,250	11,129	248,950	80,311		80,311		80,311	
460 - Non-Consumable Supplies	-	2,664	-	3,537		3,537		3,537	
Total Function:	12,250	13,793	248,950	83,848		83,848		83,848	
<u>2000 - SUPPORT SERVICES</u>									
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.									
411 - Varied - Other Supplies	-	1,027	-	-		-		-	
642 - Other Dues & Fees	-	750	-	750		750		750	
Total Function:	-	1,777	-	750		750		750	
<u>3000 - ENTERPRISE AND COMMUNITY SERVICES</u>									
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.									
411 - Varied - Other Supplies	119	1,611	3,370	23,603		23,603		23,603	
Total Requirements:	12,369	17,182	252,320	108,201		108,201		108,201	
Total Fund:	(60,271)	(63,767)	-	-		-		-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds Superintendent's Scholarship

211 - Graduating Seniors Scholarship Fund

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

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

Superintendent's Scholarship

Account Type - Function - Object	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	\$	\$	\$
Resources						
<u>000 - UNDESIGNATED</u>						
1920 - Contributions, Donations fr Private Source	28,300	18,666	50,000	50,000	50,000	50,000
5400 - Beginning Fund Balance	(28,000)	-	-	-	-	-
Total Function:	300	18,666	50,000	50,000	50,000	50,000
Total Resources:	300	18,666	50,000	50,000	50,000	50,000
Requirements						
<u>2000 - SUPPORT SERVICES</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
374 - Other Tuition - Scholarships	30,000	44,000	50,000	50,000	50,000	50,000
Total Requirements:	30,000	44,000	50,000	50,000	50,000	50,000
Total Fund:	29,700	25,334	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds Maxine Buxman Scholarship Fund

211 - Graduating Seniors Scholarship Fund

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

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

Maxine Buxman Scholarship		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
1510 - Interest On Investments	7,832	13,770	14,172		5,960		5,960	5,960
5400 - Beginning Fund Balance	265,516	-	283,439		248,033		248,033	248,033
Total Function:	273,349	13,770	297,611		253,993		253,993	253,993
Total Resources:	273,349	13,770	297,611		253,993		253,993	253,993
Requirements								
<u>2000 - SUPPORT SERVICES</u>								
<small>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.</small>								
374 - Other Tuition - Scholarships	20,000	23,000	297,611		253,993		253,993	253,993
Total Requirements:	20,000	23,000	297,611		253,993		253,993	253,993
Total Fund:	(253,349)	9,230	-		-		-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

213 - OSFM

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

213 - OSFM		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
000 - UNDESIGNATED							
5400 - Beginning Fund Balance	5,000	-	-		-		-
Total Resources:	5,000	-	-		-		-
Requirements							
2000 - SUPPORT SERVICES							
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
390 - Other Gen Pro & Tech Svcs	5,000	-	-		-		-
Total Requirements:	5,000	-	-		-		-
Total Fund:	-	-	-		-		-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

214 - STEM Partnership

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

214 - STEM Partnership		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
000 - UNDESIGNATED							
3299 - Other Restricted Grants-In-Aid	1,530	37,661	26,588		26,588		26,588
Total Resources:	1,530	37,661	26,588		26,588		26,588
Requirements							
1000 - INSTRUCTION							
<small>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.</small>							
124 - Temporary - Classified	-	10,158	-		-		-
133 - Additional Pay - Licensed	-	4,346	-		-		-
210 - PERS	-	482	-		-		-
213 - PERS UAL Contribution	-	608	-		-		-
220 - Social Security	-	1,110	-		-		-
231 - Workers Compensation	-	56	-		-		-
233 - OR Paid Leave Employer Contribution	-	17	-		-		-
411 - Varied - Other Supplies	1,530	19,308	26,588		26,588		26,588
460 - Non-Consumable Supplies	-	1,484	-		-		-
480 - Computer Hardware	-	92	-		-		-
Total Function:	1,530	37,661	26,588		26,588		26,588
Total Requirements:	1,530	37,661	26,588		26,588		26,588
Total Fund:	-	-	-		-		-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

215 - MCREN

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

215 - MCREN		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
<u>000 - UNDESIGNATED</u>							
3199 - Other Unrestricted Grants-In-Aid	21,150	-	-		-		-
Total Resources:	21,150	-	-		-		-
Requirements							
<u>2000 - SUPPORT SERVICES</u>							
<small>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.</small>							
133 - Additional Pay - Licensed	68	-	-		-		-
210 - PERS	7	-	-		-		-
213 - PERS UAL Contribution	9	-	-		-		-
220 - Social Security	5	-	-		-		-
231 - Workers Compensation	0	-	-		-		-
233 - OR Paid Leave Employer Contribution	0	-	-		-		-
314 - Contracted Substitutes-Licensed	-	830	-		-		-
318 - Prof. & Improvement Costs Non-Instructional Staff	21,060	-	-		-		-
Total Function:	21,150	830	-		-		-
Total Requirements:	21,150	830	-		-		-
Total Fund:	-	830	-		-		-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**Special Revenue Funds
224 - Early Literacy Success Initiative**

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

224 - Early Literacy Success Initiative		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
2199 - Other Intermediate Sources	-	-	620,600		587,829		587,829	
3299 - Other Restricted Grants-In-Aid	-	596,262	-		-		-	
Total Function:	-	596,262	620,600		587,829		587,829	
Total Resources:	-	596,262	620,600		587,829		587,829	
Requirements								
<u>1000 - INSTRUCTION</u>								
<small>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.</small>								
111 - Licensed Salaries	-	335,656	182,614	2.00	202,066	2.00	202,066	2.00
131 - Extra Duty Compensation	-	116	-		125		125	
133 - Additional Pay - Licensed	-	12,579	-		91,321		91,321	
210 - PERS	-	36,701	20,234		49,829		49,608	
213 - PERS UAL Contribution	-	48,769	25,566		51,147		50,850	
220 - Social Security	-	26,118	13,970		22,454		22,292	
231 - Workers Compensation	-	1,211	639		1,027		1,020	
232 - Unemployment Compensation	-	-	548		880		874	
233 - OR Paid Leave Employer Contribution	-	1,365	730		1,174		1,165	
241 - Medical Dental Insurance	-	70,742	45,360		47,760		47,760	
Total Function:	-	533,256	289,661	2.00	467,783	2.00	467,783	2.00
<u>2000 - SUPPORT SERVICES</u>								
<small>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.</small>								
133 - Additional Pay - Licensed	-	23,623	229,384		88,575		88,575	
210 - PERS	-	2,627	11,653		11,364		11,364	
213 - PERS UAL Contribution	-	3,305	32,114		12,401		12,401	
220 - Social Security	-	1,804	17,548		6,776		6,776	
231 - Workers Compensation	-	83	803		310		310	
232 - Unemployment Compensation	-	-	688		266		266	
233 - OR Paid Leave Employer Contribution	-	94	918		354		354	
319 - Other Instructional, Pro & Tech Svcs	-	31,500	-		-		-	
411 - Varied - Other Supplies	-	-	37,831		-		2,816	
Total Function:	-	63,037	330,939		120,046		120,046	
Total Requirements:	-	596,293	620,600	2.00	587,829	2.00	587,829	2.00
Total Fund:	-	31	-	2.00	-	2.00	-	2.00

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**Special Revenue Funds
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 2025-26 is unknown at the time of budget creation.

230 - Medicaid Administration		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed		2025-26 Approved		2025-26 Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
<u>000 - UNDESIGNATED</u>										
3199 - Other Unrestricted Grants-In-Aid	87,310	-	150,520		168,313		168,313		168,313	
4501 - Restricted Rev FR Fed Through State	57,509	254,220	-		-		-		-	
5400 - Beginning Fund Balance	(101,313)	-	-		-		-		-	
Total Function:	43,506	254,220	150,520		168,313		168,313		168,313	
Total Resources:	43,506	254,220	150,520		168,313		168,313		168,313	
Requirements										
<u>2000 - SUPPORT SERVICES</u>										
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.										
111 - Licensed Salaries	19,832	157,782	94,851	1.00	102,052	1.00	102,052	1.00	100,983	1.00
133 - Additional Pay - Licensed	1,016	-	-		-		-		-	
210 - PERS	2,925	19,473	10,509		19,216		19,216		19,015	
213 - PERS UAL Contribution	3,821	22,090	13,279		14,287		14,287		14,138	
220 - Social Security	2,076	11,471	7,256		7,807		7,807		7,725	
231 - Workers Compensation	97	546	332		357		357		353	
232 - Unemployment Compensation	-	-	285		306		306		303	
233 - OR Paid Leave Employer Contribution	68	600	379		408		408		404	
241 - Medical Dental Insurance	10,704	42,258	22,680		23,880		23,880		23,880	
319 - Other Instructional, Pro & Tech Svcs	-	-	949		-		-		-	
341 - Travel Stipend	2,968	-	-		-		-		1,512	
Total Function:	43,506	254,219	150,520	1.00	168,313	1.00	168,313	1.00	168,313	1.00
Total Requirements:	43,506	254,219	150,520	1.00	168,313	1.00	168,313	1.00	168,313	1.00
Total Fund:	-	(1)	-	1.00	-	1.00	-	1.00	-	1.00

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds
240 - Oregon Community Foundation

Oregon Community Foundation grant is an expanded program that supports student wellness, academic engagement, and community connection.

240 - Oregon Community Foundation		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
<u>000 - UNDESIGNATED</u>							
1920 - Contributions, Donations fr Private Source	-	2,000	-		-		-
Total Resources:	-	2,000	-		-		-
Requirements							
<u>1000 - INSTRUCTION</u>							
<small>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.</small>							
411 - Varied - Other Supplies	-	181	-		-		-
460 - Non-Consumable Supplies	-	1,821	-		-		-
Total Function:	-	2,002	-		-		-
Total Requirements:	-	2,002	-		-		-
Total Fund:	-	2	-		-		-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**Special Revenue Funds
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 2025-26 is unknown at the time of budget creation.

241 - Title I-C Summer Migrant		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
<u>000 - UNDESIGNATED</u>							
4701 - Migrant Grant Thru ESD	5,714	-	5,000		5,000		5,000
Total Resources:	5,714	-	5,000		5,000		5,000
Requirements							
<u>1000 - INSTRUCTION</u>							
<small>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.</small>							
132 - Classified Overtime	15	-	-		-		-
133 - Additional Pay - Licensed	798	1,250	3,651		3,651		3,651
134 - Additional Pay - Classified	2,297	349	-		-		-
210 - PERS	309	174	185		468		468
213 - PERS UAL Contribution	435	219	511		511		511
220 - Social Security	227	120	279		279		279
231 - Workers Compensation	12	6	13		13		13
232 - Unemployment Compensation	-	-	11		11		11
233 - OR Paid Leave Employer Contribution	12	6	15		15		15
340 - Travel Expenses	860	-	34		-		-
411 - Varied - Other Supplies	750	171	301		52		52
Total Function:	5,714	2,294	5,000		5,000		5,000
Total Requirements:	5,714	2,294	5,000		5,000		5,000
Total Fund:	-	2,294	-		-		-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

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 Boones Ferry Primary School.

242 - Utility Grant		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Function - Object	S	S	S	FTE	S	FTE	S	FTE
Resources								
000 - UNDESIGNATED								
3199 - Other Unrestricted Grants-In-Aid	131,169	42,905	-		136,769		136,769	
3299 - Other Restricted Grants-In-Aid	110,704	222,472	-		400,025		400,025	
5200 - Interfund Transfers	-	-	1,104,107		375,000		375,000	
5400 - Beginning Fund Balance	505,157	708,398	470,893		663,206		663,206	
Total Function:	747,031	973,775	1,575,000		1,575,000		1,575,000	
Total Resources:	747,031	973,775	1,575,000		1,575,000		1,575,000	
Requirements								
5000 - OTHER USES								
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.								
710 - Fund Modifications	38,633	310,569	1,260,000		1,260,000		1,260,000	
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. Use with object 820 only.								
820 - Reserved for Next Year	-	-	315,000		315,000		315,000	
Total Requirements:	38,633	310,569	1,575,000		1,575,000		1,575,000	
Total Fund:	(708,398)	(663,206)	-		-		-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**Special Revenue Funds
243 - Future Ready Oregon**

The Bureau of Labor and Industries (BOLI) Apprenticeship and Training Division (ATD) has been awarded \$18.9 million in grant funding to be awarded to support the development, expansion and implementation of registered apprenticeship and pre-apprenticeship programs via Senate Bill 1545 or "Future Ready Oregon." The District plans to use these funds to create a BOLI state registered pre-apprenticeship Health Occupations CTE Program at Riverside High School. This is a one time grant and ended in the 2024-25 school year.

243 - Future Ready Oregon		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
000 - UNDESIGNATED							
3299 - Other Restricted Grants-In-Aid	-	444,595	-	-	-	-	-
Total Resources:	-	444,595	-	-	-	-	-
Requirements							
1000 - INSTRUCTION							
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.							
133 - Additional Pay - Licensed	-	6,405	-	-	-	-	-
210 - PERS	-	654	-	-	-	-	-
213 - PERS UAL Contribution	-	897	-	-	-	-	-
220 - Social Security	-	486	-	-	-	-	-
231 - Workers Compensation	-	22	-	-	-	-	-
233 - OR Paid Leave Employer Contribution	-	25	-	-	-	-	-
340 - Travel Expenses	-	142	-	-	-	-	-
342 - Travel, Out of District	-	22	-	-	-	-	-
355 - Printing & Binding	-	3,045	-	-	-	-	-
411 - Varied - Other Supplies	-	108,368	-	-	-	-	-
460 - Non-Consumable Supplies	-	23,160	-	-	-	-	-
470 - Computer Software	-	27,052	-	-	-	-	-
480 - Computer Hardware	-	84,471	-	-	-	-	-
541 - Initial and Additional Equipment	-	13,990	-	-	-	-	-
Total Function:	-	268,739	-	-	-	-	-
Total Requirements:	-	268,739	-	-	-	-	-
Total Fund:	-	(175,856)	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

244 - Grow Your Own

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

244 - Grow Your Own Account Type - Function - Object	2022-23	2023-24	2024-25		2025-26		2025-26		2025-26	
	Actuals	Actuals	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
	\$	\$	\$		\$		\$		\$	
Resources										
000 - UNDESIGNATED										
3299 - Other Restricted Grants-In-Aid	-	68,034	103,811		300,000		300,000		300,000	
Total Resources:	-	68,034	103,811		300,000		300,000		300,000	
Requirements										
1000 - INSTRUCTION										
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.										
111 - Licensed Salaries	-	45,583	49,303	0.50	154,644	1.50	154,644	1.50	153,042	1.50
133 - Additional Pay - Licensed	-	489	-		-		-		-	
210 - PERS	-	6,413	6,863		32,399		32,399		32,062	
213 - PERS UAL Contribution	-	6,450	6,902		21,651		21,651		21,426	
220 - Social Security	-	3,525	3,772		11,829		11,829		11,709	
231 - Workers Compensation	-	160	173		540		540		537	
232 - Unemployment Compensation	-	-	148		465		465		459	
233 - OR Paid Leave Employer Contribution	-	184	197		618		618		612	
241 - Medical Dental Insurance	-	10,271	11,340		35,820		35,820		35,820	
340 - Travel Expenses	-	-	-		100		100		100	
355 - Printing & Binding	-	418	-		-		-		-	
411 - Varied - Other Supplies	-	34	18,613		41,934		41,934		44,233	
460 - Non-Consumable Supplies	-	6,179	6,500		-		-		-	
Total Function:	-	79,708	103,811	0.50	300,000	1.50	300,000	1.50	300,000	1.50
2000 - SUPPORT SERVICES										
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.										
314 - Contracted Substitutes-Licensed	-	417	-		-		-		-	
Total Requirements:	-	80,125	103,811	0.50	300,000	1.50	300,000	1.50	300,000	1.50
Total Fund:	-	12,091	-	0.50	-	1.50	-	1.50	-	1.50

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

245 - Age Workforce

AGC Workforce Grant is an expanded career and technical education programs that prepare students for construction and skilled trades careers.

245 - Age Workforce		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
3299 - Other Restricted Grants-In-Aid	-	4,493	-		-		-	
Total Resources:	-	4,493	-		-		-	
Requirements								
<u>1000 - INSTRUCTION</u>								
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.								
411 - Varied - Other Supplies	-	923	-		-		-	
420 - Textbooks	-	2,543	-		-		-	
Total Function:	-	3,466	-		-		-	
Total Requirements:	-	3,466	-		-		-	
Total Fund:	-	(1,028)	-		-		-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

246 - Career Pathways

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

246 - Career Pathways		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
000 - UNDESIGNATED							
3299 - Other Restricted Grants-In-Aid	19,710	-	-	-	-	-	-
Total Resources:	19,710	-	-	-	-	-	-
Requirements							
1000 - INSTRUCTION							
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.							
133 - Additional Pay - Licensed	-	168	-	-	-	-	-
210 - PERS	-	19	-	-	-	-	-
213 - PERS UAL Contribution	-	24	-	-	-	-	-
220 - Social Security	-	13	-	-	-	-	-
231 - Workers Compensation	-	1	-	-	-	-	-
233 - OR Paid Leave Employer Contribution	-	1	-	-	-	-	-
342 - Travel, Out of District	766	5,476	-	-	-	-	-
355 - Printing & Binding	4,899	-	-	-	-	-	-
411 - Varied - Other Supplies	8,153	478	-	-	-	-	-
460 - Non-Consumable Supplies	3,862	1,570	-	-	-	-	-
Total Function:	17,680	7,748	-	-	-	-	-
2000 - SUPPORT SERVICES							
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
338 - Field Trips	2,031	-	-	-	-	-	-
Total Requirements:	19,710	7,748	-	-	-	-	-
Total Fund:	-	7,748	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**Special Revenue Funds
248 - CTE Revitalization**

Career and Technical Education (CTE) Revitalization Grant was closed and the district does not anticipate grant funding in future years. A portion of the revenue was claimed and recieved during the prior school year, and the rest was recieved in the following school year.

248 - CTE Revitalization		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
000 - UNDESIGNATED							
3299 - Other Restricted Grants-In-Aid	117,109	-	-	-	-	-	-
Total Resources:	117,109	-	-	-	-	-	-
Requirements							
1000 - INSTRUCTION							
<small>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.</small>							
111 - Licensed Salaries	-	18,233	-	-	-	-	-
121 - Substitutes - Licensed Salaries	880	-	-	-	-	-	-
133 - Additional Pay - Licensed	7,755	398	-	-	-	-	-
134 - Additional Pay - Classified	6,285	-	-	-	-	-	-
210 - PERS	1,819	2,064	-	-	-	-	-
213 - PERS UAL Contribution	1,281	2,608	-	-	-	-	-
220 - Social Security	1,141	1,364	-	-	-	-	-
231 - Workers Compensation	53	64	-	-	-	-	-
233 - OR Paid Leave Employer Contribution	10	71	-	-	-	-	-
241 - Medical Dental Insurance	-	297	-	-	-	-	-
340 - Travel Expenses	190	-	-	-	-	-	-
342 - Travel, Out of District	461	-	-	-	-	-	-
355 - Printing & Binding	1,286	-	-	-	-	-	-
411 - Varied - Other Supplies	1,462	121	-	-	-	-	-
460 - Non-Consumable Supplies	18,989	1,497	-	-	-	-	-
480 - Computer Hardware	75,413	-	-	-	-	-	-
642 - Other Dues & Fees	85	-	-	-	-	-	-
Total Function:	117,109	26,719	-	-	-	-	-
Total Requirements:	117,109	26,719	-	-	-	-	-
Total Fund:	-	26,719	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**Special Revenue Funds
249 - Riverhealth Watershed**

This Grant is between the Water Environment Services and the District. This program is intended to support the expansion of Riverhealth’s community-based water quality monitoring initiative. This includes purchasing field testing equipment, compensating part-time field staff, and covering data management and reporting expenses. The budget ensures the necessary resources are in place to collect, analyze, and disseminate water quality data for improved environmental and public health outcomes. A portion of the revenue was claimed and received during the prior school year, and the rest was received in the following school year. This was a one year grant and ended in the 23-24 school year.

249 - Riverhealth Watershed		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
000 - UNDESIGNATED							
1900 - Other Revenue From Local Sources	-	6,516	-	-	-	-	-
Total Resources:	-	6,516	-	-	-	-	-
Requirements							
1000 - INSTRUCTION							
<small>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.</small>							
111 - Licensed Salaries	-	980	-	-	-	-	-
131 - Extra Duty Compensation	-	866	-	-	-	-	-
133 - Additional Pay - Licensed	-	1,995	-	-	-	-	-
210 - PERS	-	484	-	-	-	-	-
213 - PERS UAL Contribution	-	538	-	-	-	-	-
220 - Social Security	-	290	-	-	-	-	-
231 - Workers Compensation	-	13	-	-	-	-	-
233 - OR Paid Leave Employer Contribution	-	15	-	-	-	-	-
241 - Medical Dental Insurance	-	16	-	-	-	-	-
411 - Varied - Other Supplies	-	9,862	-	-	-	-	-
460 - Non-Consumable Supplies	-	1,991	-	-	-	-	-
Total Function:	-	17,050	-	-	-	-	-
Total Requirements:	-	17,050	-	-	-	-	-
Total Fund:	-	10,534	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

250 - Internal Grants

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

250 - Internal Grants	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE
Resources						
<u>000 - UNDESIGNATED</u>						
1990 - Miscellaneous	-	-	1,000,000		1,000,000	1,000,000
2199 - Other Intermediate Sources	-	-	1,000,000		1,000,000	1,000,000
3299 - Other Restricted Grants-In-Aid	-	-	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
Total Function:	-	-	6,000,000		6,000,000	6,000,000
Total Resources:	-	-	6,000,000		6,000,000	6,000,000
Requirements						
<u>1000 - INSTRUCTION</u>						
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.						
390 - Other Gen Pro & Tech Svcs	-	-	3,000,000		3,000,000	3,000,000
<u>2000 - SUPPORT SERVICES</u>						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
390 - Other Gen Pro & Tech Svcs	-	-	3,000,000		3,000,000	3,000,000
Total Requirements:	-	-	6,000,000		6,000,000	6,000,000
Total Fund:	-	-	-		-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

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 2025-26 is unknown at the time of budget creation.

251 - Carl Perkins		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
<u>000 - UNDESIGNATED</u>							
4506 - Vocational Ed	132,637	4,271	53,939		53,939		53,939
Total Resources:	132,637	4,271	53,939		53,939		53,939
Requirements							
<u>1000 - INSTRUCTION</u>							
<small>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.</small>							
121 - Substitutes - Licensed Salaries	3,190	-	-		-		-
210 - PERS	299	-	-		-		-
213 - PERS UAL Contribution	447	-	-		-		-
220 - Social Security	244	-	-		-		-
231 - Workers Compensation	12	-	-		-		-
233 - OR Paid Leave Employer Contribution	8	-	-		-		-
340 - Travel Expenses	-	1,295	-		-		-
342 - Travel, Out of District	21,373	6,707	1,986		1,986		1,986
411 - Varied - Other Supplies	8,475	10,385	14,957		14,957		14,957
460 - Non-Consumable Supplies	56,633	27,759	22,282		22,282		22,282
480 - Computer Hardware	27,721	18,781	14,714		14,714		14,714
541 - Initial and Additional Equipment	13,536	-	-		-		-
642 - Other Dues & Fees	700	7	-		-		-
Total Function:	132,637	64,934	53,939		53,939		53,939
<u>2000 - SUPPORT SERVICES</u>							
<small>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.</small>							
314 - Contracted Substitutes-Licensed	-	2,225	-		-		-
Total Requirements:	132,637	67,158	53,939		53,939		53,939
Total Fund:	-	62,888	-		-		-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

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. These percentages are calculated by the U.S. Census Bureau and used by the U.S. Department of Education to allocate funds to districts and states. A portion of the revenue was claimed and received during the prior school year, and the rest was received in the following school year. The award for the 2025-26 school year is based on a preliminary estimate from Oregon Department of Education.

253 - Title IA		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
000 - UNDESIGNATED								
4501 - Restricted Rev FR Fed Through State	282,236	498,220	354,900		265,324		265,324	
Total Resources:	282,236	498,220	354,900		265,324		265,324	
Requirements								
1000 - INSTRUCTION								
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.								
111 - Licensed Salaries	125,640	296,053	177,999	2.00	149,542	2.00	149,542	2.00
112 - Classified Salaries	36,693	113,577	35,299	1.03	-		-	
133 - Additional Pay - Licensed	58	915	-		-		-	
134 - Additional Pay - Classified	2,077	4,432	-		-		-	
210 - PERS	19,041	47,842	23,634		30,350		30,350	
213 - PERS UAL Contribution	24,072	59,715	29,861		20,936		20,936	
220 - Social Security	12,961	31,927	16,317		11,440		11,440	
231 - Workers Compensation	597	1,478	747		523		523	
232 - Unemployment Compensation	-	-	640		449		449	
233 - OR Paid Leave Employer Contribution	460	1,669	853		598		598	
241 - Medical Dental Insurance	40,394	74,334	64,433		47,760		47,760	
314 - Contracted Substitutes-Licensed	-	-	3,617		3,726		3,726	
340 - Travel Expenses	1,187	12,078	-		-		-	
341 - Travel Stipend	-	2,400	-		-		-	
411 - Varied - Other Supplies	19,056	2,844	1,500		-		-	
Total Function:	282,236	649,266	354,900	3.03	265,324	2.00	265,324	2.00
2000 - SUPPORT SERVICES								
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
111 - Licensed Salaries	-	66,616	-		-		-	
133 - Additional Pay - Licensed	-	416	-		-		-	
210 - PERS	-	7,635	-		-		-	
213 - PERS UAL Contribution	-	9,636	-		-		-	
220 - Social Security	-	5,265	-		-		-	
231 - Workers Compensation	-	242	-		-		-	
233 - OR Paid Leave Employer Contribution	-	268	-		-		-	
241 - Medical Dental Insurance	-	25,306	-		-		-	
Total Function:	-	115,384	-		-		-	
Total Requirements:	282,236	764,651	354,900	3.03	265,324	2.00	265,324	2.00
Total Fund:	-	266,431	-	3.03	-	2.00	-	2.00

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

254 - IDEA

*IDEA Part B, Section 611 - Formula: This program provides formula grants to assist in meeting the costs of providing special education and related services to children with disabilities. The award for 2025-26 is based on preliminary estimates from Oregon Department of Education.

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

*IDEA Part B, Section 619 - Formula - Pre Kindergarten: This program provides formula grants to make special education and related services available to children ages 3 through 5, with disabilities. Proposed budget is an estimate, as the award for 2025-26 is unknown at the time of budget creation

*IDEA Supplies & Equipment: This program provides one-time additional funding to purchase equipment and supplies for both special education classrooms and programs.

Account Type - Function - Object	2022-23		2023-24		2024-25		2025-26		2025-26	
	Actuals	Actuals	Adopted	Proposed	Approved	Adopted	S	FTE	S	FTE
254 - IDEA										
Resources										
000 - UNDESIGNATED										
4508 - PL 101-476 IDEA	1,516,188	119,043	1,519,312	1,461,606	1,461,606	1,461,606			1,461,606	
Total Resources:	1,516,188	119,043	1,519,312	1,461,606	1,461,606	1,461,606			1,461,606	
Requirements										
1000 - INSTRUCTION										
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.										
111 - Licensed Salaries	209,805	435,035	463,605	5.00	380,472	4.00	380,472	4.00	376,503	4.00
112 - Classified Salaries	16,312	24,954	26,623	0.88	-	-	-	-	-	-
121 - Substitutes - Licensed Salaries	84	-	-	-	-	-	-	-	-	-
133 - Additional Pay - Licensed	658	1,081	-	-	-	-	-	-	-	-
134 - Additional Pay - Classified	-	682	-	-	-	-	-	-	-	-
210 - PERS	23,712	51,249	54,404	-	71,644	-	71,644	-	70,894	-
213 - PERS UAL Contribution	31,760	64,755	68,741	-	53,266	-	53,266	-	52,711	-
220 - Social Security	16,710	35,008	37,563	-	29,107	-	29,107	-	28,803	-
231 - Workers Compensation	808	1,616	1,719	-	1,331	-	1,331	-	1,318	-
232 - Unemployment Compensation	-	-	1,473	-	1,142	-	1,142	-	1,130	-
233 - OR Paid Leave Employer Contribution	592	1,831	1,963	-	1,522	-	1,522	-	1,505	-
241 - Medical Dental Insurance	72,123	104,662	129,682	-	95,520	-	95,520	-	95,520	-
319 - Other Instructional, Pro & Tech Svcs	67,258	15,548	-	-	-	-	-	-	-	-
341 - Travel Stipend	-	780	780	-	-	-	-	-	-	-
411 - Varied - Other Supplies	44,573	48,587	-	-	-	-	-	-	-	-
420 - Textbooks	-	39,750	-	-	-	-	-	-	-	-
460 - Non-Consumable Supplies	8,307	93,816	-	-	-	-	-	-	-	-
470 - Computer Software	122,094	99	-	-	-	-	-	-	-	-
Total Function:	614,795	919,452	786,553	5.88	634,004	4.00	634,004	4.00	628,384	4.00
2000 - SUPPORT SERVICES										
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.										
111 - Licensed Salaries	409,105	486,675	464,018	4.80	396,502	3.60	396,502	3.60	392,386	3.60
123 - Temporary-Licensed	95,717	-	-	-	-	-	-	-	-	-
133 - Additional Pay - Licensed	47,304	80,003	-	-	-	-	-	-	-	-
134 - Additional Pay - Classified	28,466	18,080	-	-	-	-	-	-	-	-
210 - PERS	59,507	62,478	51,672	-	75,023	-	75,023	-	74,848	-
213 - PERS UAL Contribution	79,268	83,337	65,291	-	55,510	-	55,510	-	54,935	-
220 - Social Security	44,353	44,975	35,677	-	30,333	-	30,333	-	30,017	-
231 - Workers Compensation	2,041	2,039	1,632	-	1,388	-	1,388	-	1,373	-
232 - Unemployment Compensation	-	-	1,400	-	1,189	-	1,189	-	1,177	-
233 - OR Paid Leave Employer Contribution	1,416	2,348	1,865	-	1,586	-	1,586	-	1,570	-
241 - Medical Dental Insurance	111,098	136,084	108,864	-	85,968	-	85,968	-	85,968	-
270 - Post Retirement Health Benefit	11,887	-	-	-	-	-	-	-	-	-
319 - Other Instructional, Pro & Tech Svcs	6,920	3,351	-	-	180,103	-	180,103	-	180,103	-
341 - Travel Stipend	1,560	1,560	2,340	-	-	-	-	-	-	-
411 - Varied - Other Supplies	-	2,715	-	-	-	-	-	-	10,845	-
470 - Computer Software	2,750	-	-	-	-	-	-	-	-	-
Total Function:	901,393	923,645	732,759	4.80	827,602	3.60	827,602	3.60	833,222	3.60
Total Requirements:	1,516,188	1,843,097	1,519,312	10.68	1,461,606	7.60	1,461,606	7.60	1,461,606	7.60
Total Fund:	-	1,724,054	-	10.68	-	7.60	-	7.60	-	7.60

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**Special Revenue Funds
258 - Early Indicator & Intervention System**

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

258 - Early Indicator & Intervention System		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
000 - UNDESIGNATED							
3299 - Other Restricted Grants-In-Aid	27,320	26,810	26,991		26,729		26,729
Total Resources:	27,320	26,810	26,991		26,729		26,729
Requirements							
1000 - INSTRUCTION							
<small>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.</small>							
112 - Classified Salaries	20,599	-	-		-		-
210 - PERS	2,099	-	-		-		-
213 - PERS UAL Contribution	2,884	-	-		-		-
220 - Social Security	1,576	-	-		-		-
231 - Workers Compensation	76	-	-		-		-
233 - OR Paid Leave Employer Contribution	73	-	-		-		-
241 - Medical Dental Insurance	13	-	-		-		-
411 - Varied - Other Supplies	-	-	26,991		26,729		26,729
Total Function:	27,320	-	26,991		26,729		26,729
2000 - SUPPORT SERVICES							
<small>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.</small>							
470 - Computer Software	-	26,810	-		-		-
Total Requirements:	27,320	26,810	26,991		26,729		26,729
Total Fund:	-	-	-		-		-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

259 - Educator Health & Well-Being Support

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

259 - Educator Health & Well-Being Support		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
<u>000 - UNDESIGNATED</u>							
5400 - Beginning Fund Balance	15,000	-	-		-		-
Total Resources:	15,000	-	-		-		-
Requirements							
<u>1000 - INSTRUCTION</u>							
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.							
411 - Varied - Other Supplies	13,770	-	-		-		-
460 - Non-Consumable Supplies	1,230	-	-		-		-
Total Function:	15,000	-	-		-		-
Total Requirements:	15,000	-	-		-		-
Total Fund:	-	-	-		-		-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**Special Revenue Funds
260 - Retention Grant**

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

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

260 - Retention Grant	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE
Resources						
000 - UNDESIGNATED						
3299 - Other Restricted Grants-In-Aid	1,022,789	-	-	-	-	-
Total Resources:	1,022,789	-	-	-	-	-
Requirements						
2000 - SUPPORT SERVICES						
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
111 - Licensed Salaries	381,424	-	-	-	-	-
131 - Extra Duty Compensation	5,696	-	-	-	-	-
132 - Classified Overtime	911	-	-	-	-	-
133 - Additional Pay - Licensed	296,061	-	-	-	-	-
134 - Additional Pay - Classified	19,616	-	-	-	-	-
210 - PERS	83,848	-	-	-	-	-
213 - PERS UAL Contribution	99,309	-	-	-	-	-
220 - Social Security	53,828	-	-	-	-	-
231 - Workers Compensation	2,484	-	-	-	-	-
233 - OR Paid Leave Employer Contribution	1,278	-	-	-	-	-
241 - Medical Dental Insurance	70,523	-	-	-	-	-
341 - Travel Stipend	5,580	-	-	-	-	-
411 - Varied - Other Supplies	2,231	-	-	-	-	-
Total Function:	1,022,789	-	-	-	-	-
Total Requirements:	1,022,789	-	-	-	-	-
Total Fund:	-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

261 - Higher Education Coordinating Commission Grant

This program is designed to provide federal funding to support organizational investments and strategic partnerships that lead to employment and family-wage careers and prioritize Oregon's historically underserved and vulnerable communities. This award is provided by the Higher Education Coordinating Commission and is a two year award, starting in 24-25 and will end in 25-26.

261 - Higher Education Coordinating Commission Grant		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Approved	Adopted	Adopted	
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
000 - UNDESIGNATED										
3299 - Other Restricted Grants-In-Aid	-	-	-		294,313		294,313		294,313	
Total Resources:	-	-	-		294,313		294,313		294,313	
Requirements										
1000 - INSTRUCTION										
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.										
111 - Licensed Salaries	-	-	-		35,567	0.35	35,567	0.35	35,199	0.35
210 - PERS	-	-	-		6,697		6,697		6,628	
213 - PERS UAL Contribution	-	-	-		5,906		5,906		5,906	
220 - Social Security	-	-	-		2,721		2,721		2,693	
231 - Workers Compensation	-	-	-		124		124		123	
232 - Unemployment Compensation	-	-	-		107		107		106	
233 - OR Paid Leave Employer Contribution	-	-	-		142		142		141	
241 - Medical Dental Insurance	-	-	-		8,238		8,238		8,238	
340 - Travel Expenses	-	-	-		6,229		6,229		6,229	
390 - Other Gen Pro & Tech Svcs	-	-	-		10,600		10,600		10,600	
411 - Varied - Other Supplies	-	-	-		4,800		4,800		4,800	
470 - Computer Software	-	-	-		213,182		213,182		213,650	
Total Function:	-	-	-		294,313	0.35	294,313	0.35	294,313	0.35
Total Requirements:	-	-	-		294,313	0.35	294,313	0.35	294,313	0.35
Total Fund:	-	-	-		-	0.35	-	0.35	-	0.35

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**Special Revenue Funds
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, held previously in Fund 252 and intended to improve students' academic achievement by increasing the capacity of State and Local Educational Agencies to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to improve the academic achievement and digital literacy of all students, has been consolidated with Title II-A per ODE's recommendation and approval. The award for 2025-26 is based on preliminary estimates from the Oregon Department of Education.

263 - Title II-A Teacher Quality		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
000 - UNDESIGNATED							
4519 - Title II-A	164,332	-	198,395		210,428		210,428
Total Resources:	164,332	-	198,395		210,428		210,428
Requirements							
2000 - SUPPORT SERVICES							
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
111 - Licensed Salaries	94,356	131,212	-		-		-
133 - Additional Pay - Licensed	13,868	4,927	155,263		155,263		155,263
210 - PERS	14,209	8,384	7,887		19,920		19,920
213 - PERS UAL Contribution	15,151	19,059	21,737		21,737		21,737
220 - Social Security	8,271	10,406	11,878		11,878		11,878
231 - Workers Compensation	377	470	543		543		543
232 - Unemployment Compensation	-	-	466		466		466
233 - OR Paid Leave Employer Contribution	294	544	621		621		621
241 - Medical Dental Insurance	17,805	48	-		-		-
Total Function:	164,332	175,050	198,395		210,428		210,428
Total Requirements:	164,332	175,050	198,395		210,428		210,428
Total Fund:	-	175,050	-		-		-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

**Special Revenue Funds
266 - Youth Transition Program**

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

266 - Youth Transition Program		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
000 - UNDESIGNATED							
4703 - YTP Federal Funds	218,371	-	-		-		-
Total Resources:	218,371	-	-		-		-
Requirements							
1000 - INSTRUCTION							
<small>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.</small>							
112 - Classified Salaries	119,426	-	-		-		-
132 - Classified Overtime	22	-	-		-		-
134 - Additional Pay - Classified	6,258	-	-		-		-
210 - PERS	14,723	-	-		-		-
213 - PERS UAL Contribution	17,372	-	-		-		-
220 - Social Security	9,419	-	-		-		-
231 - Workers Compensation	462	-	-		-		-
233 - OR Paid Leave Employer Contribution	299	-	-		-		-
241 - Medical Dental Insurance	46,850	-	-		-		-
340 - Travel Expenses	1,201	-	-		-		-
342 - Travel, Out of District	2,133	-	-		-		-
411 - Varied - Other Supplies	206	-	-		-		-
Total Function:	218,371	-	-		-		-
Total Requirements:	218,371	-	-		-		-
Total Fund:	-	-	-		-		-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

267 - Title III

This program is designed to support English Language Development (ELD) for students whose native language is not English. The award for 2025-26 is based on preliminary estimates from Oregon Department of Education.

267 - Title III	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted				
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
<u>000 - UNDESIGNATED</u>										
4514 - Title III	53,834	-	62,646		63,189		63,189		63,189	
Total Resources:	53,834	-	62,646		63,189		63,189		63,189	
Requirements										
<u>2000 - SUPPORT SERVICES</u>										
<small>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.</small>										
111 - Licensed Salaries	11,398	5,158	-		5,462	0.07	5,462	0.07	5,405	0.07
133 - Additional Pay - Licensed	2,247	11,724	26,232		28,330		28,330		28,330	
210 - PERS	1,411	1,904	1,333		4,664		4,664		4,652	
213 - PERS UAL Contribution	1,910	2,364	3,672		4,731		4,731		4,723	
220 - Social Security	1,043	1,280	2,007		2,585		2,585		2,580	
231 - Workers Compensation	48	60	92		118		118		118	
232 - Unemployment Compensation	-	-	79		101		101		101	
233 - OR Paid Leave Employer Contribution	37	67	105		135		135		135	
241 - Medical Dental Insurance	2,558	2,020	-		1,785		1,785		1,785	
312 - Instructional Program Improvement	-	5,535	29,126		-		-		-	
342 - Travel, Out of District	28,685	16,298	-		-		-		-	
411 - Varied - Other Supplies	2,746	7,852	-		15,278		15,278		15,360	
421 - Textbooks - District	1,750	5,400	-		-		-		-	
Total Function:	53,834	59,661	62,646		63,189	0.07	63,189	0.07	63,189	0.07
Total Requirements:	53,834	59,661	62,646		63,189	0.07	63,189	0.07	63,189	0.07
Total Fund:	-	59,661	-		-	0.07	-	0.07	-	0.07

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds
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.

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

270 - High School Success - Measure 98		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	Adopted	Adopted	
Account Type - Function - Object	S	S	S	FTE	S	FTE	S	FTE	S	FTE
Resources										
000 - UNDESIGNATED										
3299 - Other Restricted Grants-In-Aid	2,692,431	2,637,387	2,745,715		2,816,887		2,816,887		2,816,887	
Total Resources:	2,692,431	2,637,387	2,745,715		2,816,887		2,816,887		2,816,887	
Requirements										
1000 - INSTRUCTION										
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.										
111 - Licensed Salaries	1,612,562	1,638,413	1,702,697	17.97	1,683,326	17.25	1,683,326	17.25	1,665,807	17.25
112 - Classified Salaries	2,478	-	-		-		-		-	
133 - Additional Pay - Licensed	11,532	19,461	9,256		6,600		6,600		6,600	
210 - PERS	173,390	191,469	199,893		325,442		325,442		322,059	
213 - PERS UAL Contribution	229,176	228,960	239,674		236,592		236,592		234,136	
220 - Social Security	124,837	124,252	130,965		129,279		129,279		127,939	
231 - Workers Compensation	5,712	5,674	5,989		5,914		5,914		5,857	
232 - Unemployment Compensation	-	-	5,135		5,071		5,071		5,018	
233 - OR Paid Leave Employer Contribution	4,404	6,497	6,847		6,760		6,760		6,689	
241 - Medical Dental Insurance	349,748	349,833	407,560		411,931		411,931		411,931	
340 - Travel Expenses	-	8,273	-		-		-		-	
411 - Varied - Other Supplies	449	1,921	37,699		5,972		5,972		30,851	
420 - Textbooks	-	900	-		-		-		-	
460 - Non-Consumable Supplies	218	1,248	-		-		-		-	
470 - Computer Software	-	1,606	-		-		-		-	
480 - Computer Hardware	-	50,000	-		-		-		-	
Total Function:	2,514,506	2,628,506	2,745,715	17.97	2,816,887	17.25	2,816,887	17.25	2,816,887	17.25
2000 - SUPPORT SERVICES										
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.										
111 - Licensed Salaries	95,556	-	-		-		-		-	
132 - Classified Overtime	-	174	-		-		-		-	
133 - Additional Pay - Licensed	11,843	5,562	-		-		-		-	
134 - Additional Pay - Classified	-	(174)	-		-		-		-	
210 - PERS	14,483	763	-		-		-		-	
213 - PERS UAL Contribution	15,036	779	-		-		-		-	
220 - Social Security	7,939	416	-		-		-		-	
231 - Workers Compensation	373	19	-		-		-		-	
233 - OR Paid Leave Employer Contribution	267	22	-		-		-		-	
241 - Medical Dental Insurance	31,581	1,179	-		-		-		-	
312 - Instructional Program Improvement	597	-	-		-		-		-	
411 - Varied - Other Supplies	249	122	-		-		-		-	
Total Function:	177,925	8,861	-		-		-		-	
Total Requirements:	2,692,431	2,637,368	2,745,715	17.97	2,816,887	17.25	2,816,887	17.25	2,816,887	17.25
Total Fund:	-	(19)	-	17.97	-	17.25	-	17.25	-	17.25

West Linn - Wilsonville School District 3JT
2025-26 Proposed Budget

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

271 - Student Investment Account		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted			
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources										
000 - UNDESIGNATED										
3299 - Other Restricted Grants-In-Aid	7,164,588	8,349,047	8,689,824		8,872,025		8,872,025		8,872,025	
Total Resources:	7,164,588	8,349,047	8,689,824		8,872,025		8,872,025		8,872,025	
Requirements										
1000 - INSTRUCTION										
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.										
111 - Licensed Salaries	2,052,875	2,510,786	2,552,513	29.90	2,348,302	25.30	2,348,302	25.30	2,323,840	25.30
112 - Classified Salaries	98,773	68,276	70,735	1.00	73,847	1.00	73,847	1.00	73,847	1.00
121 - Substitutes - Licensed Salaries	326	-	-		-		-		-	
131 - Extra Duty Compensation	6,171	6,931	-		-		-		-	
133 - Additional Pay - Licensed	12,219	13,834	1,275		-		-		-	
210 - PERS	234,739	296,496	304,190		468,616		468,616		463,903	
213 - PERS UAL Contribution	303,155	365,122	367,825		339,101		339,101		335,681	
220 - Social Security	164,632	198,030	200,990		185,297		185,297		183,421	
231 - Workers Compensation	7,692	9,083	9,191		8,474		8,474		8,391	
232 - Unemployment Compensation	-	-	7,880		7,271		7,271		7,195	
233 - OR Paid Leave Employer Contribution	5,761	10,355	10,505		9,688		9,688		9,590	
241 - Medical Dental Insurance	623,379	701,064	719,028		646,260		646,260		646,260	
312 - Instructional Program Improvement	-	-	322,638		-		-		-	
341 - Travel Stipend	780	780	780		-		-		-	
410 - Consumable Supplies and Materials	-	3,698	-		-		-		-	
Total Function:	3,510,502	4,184,454	4,567,550	30.90	4,086,856	26.30	4,086,856	26.30	4,052,128	26.30
2000 - SUPPORT SERVICES										
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.										
111 - Licensed Salaries	2,123,870	2,462,114	2,560,762	27.50	2,753,965	29.25	2,753,965	29.25	2,725,319	29.25
131 - Extra Duty Compensation	-	6,418	-		-		-		-	
133 - Additional Pay - Licensed	12,454	9,164	-		-		-		-	
210 - PERS	235,737	294,487	307,687		540,178		540,178		534,557	
213 - PERS UAL Contribution	300,614	348,670	358,943		385,400		385,400		381,535	
220 - Social Security	162,793	189,004	196,141		210,682		210,682		208,485	
231 - Workers Compensation	7,527	8,614	8,971		9,638		9,638		9,539	
232 - Unemployment Compensation	-	-	7,696		8,263		8,263		8,180	
233 - OR Paid Leave Employer Contribution	5,661	9,883	10,254		11,017		11,017		10,899	
241 - Medical Dental Insurance	548,409	621,319	623,700		698,490		698,490		698,490	
270 - Post Retirement Health Benefit	3,999	-	-		-		-		-	
318 - Prof. & Improvement Costs Non-Instructional Staff	15,000	28,833	-		-		-		-	
319 - Other Instructional, Pro & Tech Svcs	61,777	59,844	40,000		-		-		-	
341 - Travel Stipend	5,000	8,120	8,120		-		-		-	
390 - Other Gen Pro & Tech Svcs	-	26,370	-		-		-		-	
410 - Consumable Supplies and Materials	-	47	-		-		-		-	
420 - Textbooks	67,180	-	-		-		-		-	
470 - Computer Software	103,316	90,965	-		167,536		167,536		242,893	
Total Function:	3,653,336	4,163,849	4,122,274	27.50	4,785,169	29.25	4,785,169	29.25	4,819,897	29.25
Total Requirements:	7,163,838	8,348,303	8,689,824	58.40	8,872,025	55.55	8,872,025	55.55	8,872,025	55.55
Total Fund:	(750)	(744)	-	58.40	-	55.55	-	55.55	-	55.55

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

275 - Summer Learning Grant Program Funding

In 2021, the Oregon legislature provided \$200 million to support credit earning and enrichment opportunities for students in grades K-12. For summer programs, the funding is split into two purposes: (1) engaging high school students in credit earning opportunities and (2) engage K-8 students in enrichment activities. The focus of this grant is to prioritize students experiencing disabilities and other student communities who have been historically underserved. In 2023-24 and 2024-25 the grant was prioritized for K-5 school districts with lagging literacy proficiency rates.

275 - Summer Learning Grant Program Funding		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE
Resources							
<u>000 - UNDESIGNATED</u>							
3299 - Other Restricted Grants-In-Aid		115,115	-	-	-	-	-
Total Resources:		115,115	-	-	-	-	-
Requirements							
<u>1000 - INSTRUCTION</u>							
1000 - Instruction: Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teacher travel within the district in connection with teaching assignments are considered costs of instruction.							
121 - Substitutes - Licensed Salaries		378	-	-	-	-	-
123 - Temporary-Licensed		7,518	-	-	-	-	-
124 - Temporary - Classified		2,032	-	-	-	-	-
133 - Additional Pay - Licensed		73,095	-	-	-	-	-
134 - Additional Pay - Classified		5,596	-	-	-	-	-
210 - PERS		10,447	-	-	-	-	-
213 - PERS UAL Contribution		6,455	-	-	-	-	-
220 - Social Security		6,776	-	-	-	-	-
231 - Workers Compensation		354	-	-	-	-	-
Total Function:		112,651	-	-	-	-	-
<u>3000 - ENTERPRISE AND COMMUNITY SERVICES.</u>							
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.							
134 - Additional Pay - Classified		1,899	-	-	-	-	-
210 - PERS		256	-	-	-	-	-
213 - PERS UAL Contribution		133	-	-	-	-	-
220 - Social Security		145	-	-	-	-	-
231 - Workers Compensation		31	-	-	-	-	-
Total Function:		2,464	-	-	-	-	-
Total Requirements:		115,115	-	-	-	-	-
Total Fund:		-	-	-	-	-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

276 - COVID-19 Recovery

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

276 - COVID-19 Recovery		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	2025-26
		Actuals	Actuals	Adopted	Proposed	Approved	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
000 - UNDESIGNATED								
3299 - Other Restricted Grants-In-Aid	60,483	-	-		-		-	
Total Resources:	60,483	-	-		-		-	
Requirements								
2000 - SUPPORT SERVICES								
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
112 - Classified Salaries	38,798	-	-		-		-	
210 - PERS	4,609	-	-		-		-	
213 - PERS UAL Contribution	5,432	-	-		-		-	
220 - Social Security	2,861	-	-		-		-	
231 - Workers Compensation	149	-	-		-		-	
233 - OR Paid Leave Employer Contribution	115	-	-		-		-	
241 - Medical Dental Insurance	8,520	-	-		-		-	
Total Function:	60,483	-	-		-		-	
Total Requirements:	60,483	-	-		-		-	
Total Fund:	-	-	-		-		-	

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

295 - Student Body

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

295 - Student Body		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Function - Object	S	S	S	FTE	S	FTE	S	FTE
Resources								
<u>000 - UNDESIGNATED</u>								
1700 - Extracurricular Activities	2,164,953	2,715	2,116,533		2,116,533		2,116,533	2,116,533
5400 - Beginning Fund Balance	1,511,187	1,037	1,267,250		1,267,250		1,267,250	1,267,250
9770 - Unassigned Fund Balance	-	2,700,730	-		-		-	-
Total Function:	3,676,140	2,704,483	3,383,783		3,383,783		3,383,783	3,383,783
Total Resources:	3,676,140	2,704,483	3,383,783		3,383,783		3,383,783	3,383,783
Requirements								
<u>1000 - INSTRUCTION</u>								
<small>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.</small>								
411 - Varied - Other Supplies	2,325,775	73	3,383,783		3,383,783		3,383,783	3,383,783
Total Requirements:	2,325,775	73	3,383,783		3,383,783		3,383,783	3,383,783
Total Fund:	(1,350,365)	(2,704,410)	-		-		-	-

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

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.

297 - Nutrition Services Account Type - Function - Object	2022-23	2023-24	2024-25	2025-26		2025-26		2025-26		
	Actuals	Actuals	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	
Resources										
000 - UNDESIGNATED										
1612 - Lunch	762,884	979,432	915,463	824,720		824,720		824,720		
1631 - Catering	4,452	16,055	10,500	8,509		8,509		8,509		
1632 - Vendor Rebates	6,610	14,770	10,000	9,168		9,168		9,168		
1635 - Facility Use/Kitchenstaff	336	336	500	336		336		336		
1920 - Contributions, Donations fr Private Source	200	869	200	513		513		513		
1990 - Miscellaneous	1,611	29,466	-	11,365		11,365		11,365		
3102 - State School Fund - School Lunch Match	26,281	17,411	27,000	21,846		21,846		21,846		
3299 - Other Restricted Grants-In-Aid	42,000	-	24,000	33,012		33,012		33,012		
4504 - School Nutrition Program - Breakfast	171,504	123,876	205,805	398,383		398,383		398,383		
4505 - School Nutrition Program - Lunch	1,067,782	910,423	1,281,338	2,399,114		2,399,114		2,399,114		
4910 - Commodities Revenue	229,205	218,852	156,248	184,362		184,362		184,362		
5400 - Beginning Fund Balance	1,025,147	1,053,840	1,025,147	510,899		510,899		510,899		
Total Function:	3,338,013	3,365,330	3,656,201	4,402,227		4,402,227		4,402,227		
Total Resources:	3,338,013	3,365,330	3,656,201	4,402,227		4,402,227		4,402,227		
Requirements										
3000 - ENTERPRISE AND COMMUNITY SERVICES.										
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.										
112 - Classified Salaries	650,479	823,758	1,299,912	31.63	1,200,929	36.06	1,200,929	36.06	1,200,929	36.06
114 - Managerial-Classified	88,471	104,867	108,644	1.00	113,424	1.00	113,424	1.00	112,554	1.00
122 - Substitutes - Classified Salaries	11,383	24,702	11,218		12,000		12,000		12,000	
124 - Temporary - Classified	-	670	-		-		-		-	
132 - Classified Overtime	6,799	6,672	-		1,725		1,725		1,725	
134 - Additional Pay - Classified	57,764	59,168	26,357		-		-		-	
210 - PERS	72,166	100,715	160,288		239,167		239,167		239,003	
213 - PERS UAL Contribution	112,302	144,079	203,764		187,229		187,229		187,108	
220 - Social Security	61,357	76,380	111,338		102,303		102,303		102,236	
231 - Workers Compensation	12,613	16,667	25,952		27,788		27,788		27,785	
232 - Unemployment Compensation	-	-	4,368		4,013		4,013		4,011	
233 - OR Paid Leave Employer Contribution	1,912	3,989	5,822		5,351		5,351		5,347	
241 - Medical Dental Insurance	224,372	270,354	462,028		575,340		575,340		575,340	
322 - Repair and Maintenance Services	-	-	750		-		-		-	
340 - Travel Expenses	-	2,073	950		-		-		-	
341 - Travel Stipend	10,834	9,300	9,300		9,300		9,300		10,531	
355 - Printing & Binding	-	820	820		-		-		-	
390 - Other Gen Pro & Tech Svcs	15,469	16,869	230		-		-		-	
411 - Varied - Other Supplies	26,525	46,802	25,000		-		-		-	
450 - Food - Nutrition Services ONLY	871,780	1,110,344	1,167,840		1,895,658		1,895,658		1,895,658	
460 - Non-Consumable Supplies	5,706	-	-		-		-		-	
470 - Computer Software	17,174	30,445	26,000		28,000		28,000		28,000	
480 - Computer Hardware	32,448	713	1,000		-		-		-	
642 - Other Dues & Fees	4,620	5,043	4,620		-		-		-	
Total Function:	2,284,173	2,854,431	3,656,201	32.63	4,402,227	37.06	4,402,227	37.06	4,402,227	37.06
Total Requirements:	2,284,173	2,854,431	3,656,201	32.63	4,402,227	37.06	4,402,227	37.06	4,402,227	37.06
Total Fund:	(1,053,840)	(510,899)	-	32.63	-	37.06	-	37.06	-	37.06

West Linn - Wilsonville School District 3JT

2025-26 Proposed Budget

Special Revenue Funds

299 - Outdoor School

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

299 - Outdoor School	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	FTE	\$	FTE
Resources						
<u>000 - UNDESIGNATED</u>						
3299 - Other Restricted Grants-In-Aid	441,745	-	438,669		572,757	572,757
Total Resources:	441,745	-	438,669		572,757	572,757
Requirements						
<u>1000 - INSTRUCTION</u>						
<small>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.</small>						
124 - Temporary - Classified	977	-	-		-	-
131 - Extra Duty Compensation	45,356	57,879	57,802		62,508	62,508
132 - Classified Overtime	476	1,210	369		1,210	1,210
133 - Additional Pay - Licensed	2,234	533	2,279		-	-
134 - Additional Pay - Classified	439	1,527	448		-	-
210 - PERS	5,389	7,340	3,094		8,175	8,175
213 - PERS UAL Contribution	6,927	8,561	8,526		8,921	8,921
220 - Social Security	3,781	4,650	4,658		4,874	4,874
231 - Workers Compensation	187	219	213		223	223
232 - Unemployment Compensation	-	-	184		191	191
233 - OR Paid Leave Employer Contribution	198	243	243		254	254
324 - Rentals	365,393	445,899	352,380		486,401	486,401
360 - Charter School Payments	10,388	17,831	8,473		-	-
Total Function:	441,745	545,893	438,669		572,757	572,757
Total Requirements:	441,745	545,893	438,669		572,757	572,757
Total Fund:	-	545,893	-		-	-

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FINANCIAL SECTION:

III-C. DEBT SERVICE FUNDS

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

West Linn - Wilsonville School District 3JT
 2025-26 Proposed Budget

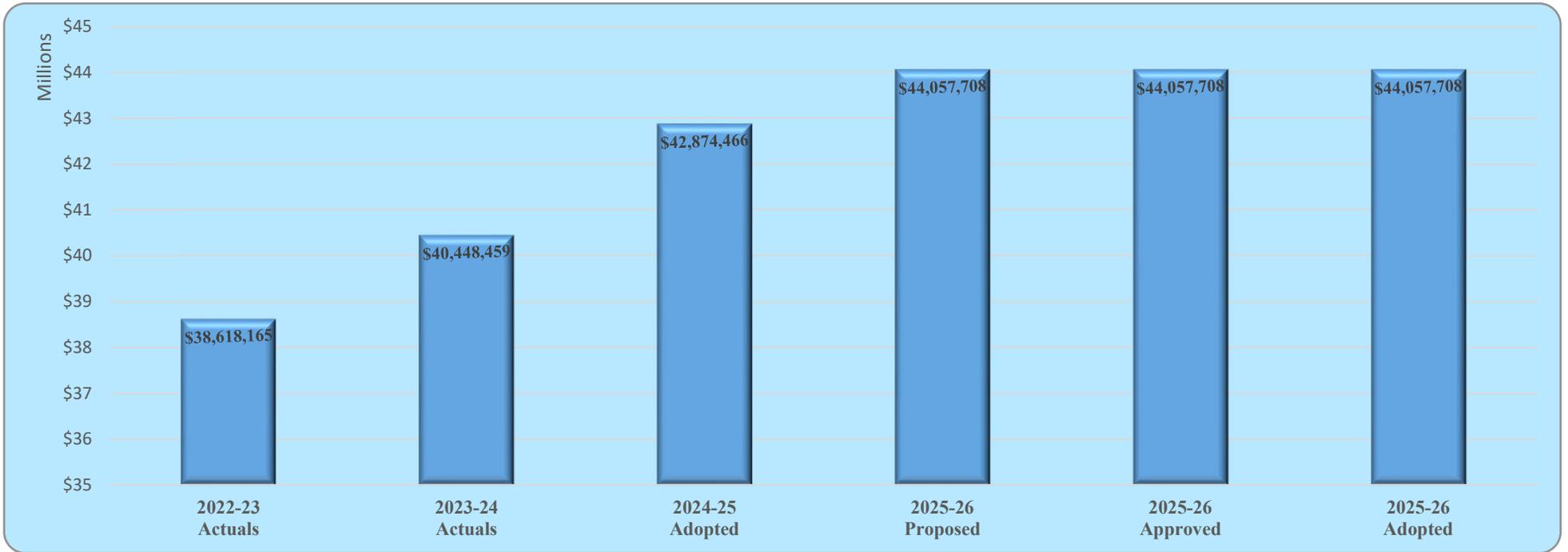
Debt Service Fund Resources by Object



Object	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	%
1000 - Revenue From Local Sources	\$39,089,034	\$41,075,008	\$42,874,466	\$41,481,864	\$41,481,864	-	
5000 - Other Sources	\$1,478,426	\$1,949,295	-	\$2,575,844	\$2,575,844	-	
9700 - Fund Balance	\$(4,812,556)	-	-	-	-	-	
Total Object:	\$35,754,903	\$43,024,303	\$42,874,466	\$44,057,708	\$44,057,708	-	

West Linn - Wilsonville School District 3JT
 2025-26 Proposed Budget

Debt Service Fund Requirements by Object



Object	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
	\$	\$	\$	\$	\$	\$
600 - Other Objects	38,618,165	40,448,459	42,874,466	44,057,708	44,057,708	-
Total Object:	38,618,165	40,448,459	42,874,466	44,057,708	44,057,708	-

GENERAL OBLIGATION BOND DEBT SERVICE

FUND 300

This fund accumulates resources and pays the principal and interest of the general obligation (GO) fund. Its primary resource is property taxes. There are four series in the fiscal year 2025-2026 Budget Year.

1. Series 2025 (refinancing of Series 2015) = \$17,427,750 (\$14,570,000.00 principal and \$2,857,750.00 interest)
2. Series 2020B (2019 bonds) = \$2,565,500.00 (\$1,095,000.00 principal and \$1,470,500.00 interest)
3. Series 2020C (2014 bonds) = \$3,172,942 (\$1,550,000.00 principal, \$1,622,942.00 interest)
4. Series 2022B = \$8,862,250.00 (6,735,000.00 principal, \$2,127,250.00 interest)

OUTSTANDING BONDS	PRINCIPAL	INTEREST	TOTAL
Series 2025	\$14,570,000.00	\$ 2,857,750.00	\$17,427,750.00
Series 2020B	\$ 1,095,000.00	\$ 1,470,500.00	\$ 2,565,500.00
Series 2020C	\$ 1,550,000.00	\$ 1,622,942.00	\$ 3,172,942.00
Series 2022B	\$ 6,735,000.00	\$ 2,127,250.00	\$ 8,862,250.00
TOTAL DEBT SERVICE	\$23,950,000.00	\$ 8,078,442.00	\$32,028,442.00
Less estimated interest earnings on investments			(\$320,284.00)
Less beginning fund balance (BFB)			(\$1,642,662.00)
Total Debt Service after interest and BFB			\$30,065,496.00
Estimate County Collection Rate			94.00%
Taxes to be Levied			\$31,984,570.00

The Debt Service is maintained in a separate account within the Local Government Investment Pool (LGIP). The interest earned or lost in this account directly impacts the amount of taxes to be levied in the subsequent year.

FY2024-25 Total Assessed Value (AV) \$10,687,341,886

2025-26 Estimated Growth in Total AV 3.5-4%

Projected 2025-26 Bond Levy Rate at 3.5% AV Growth at \$11,061,398,852

$$\$31,984,543 / \$11,061,398,852 = 0.289155$$

Projected 2025-26 Bond Levy Rate at 4.0% AV Growth at \$11,114,835,561

$$\$31,984,543 / \$11,114,835,561 = 0.287764$$

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Debt Service Funds
300 - Debt Service Funds

This fund is used for the accumulation of resources and the payment of General Obligation (G.O.) bond principal and interest. The primary revenue sources for these funds are property taxes and investment earnings. The G.O. Bond Series (2015) has been refunded multiple times in accordance with the following board resolutions:
 Resolution No. 2014-7, adopted on December 15, 2014, authorized the sale and issuance of General Obligation Bonds.
 Resolution No. 2014-9, adopted on February 17, 2015, authorized the sale and issuance of General Obligation Refunding Bonds.
 Resolution No. 2024-03, adopted on February 10, 2025, authorized the issuance and sale of General Obligation Refunding Bonds, Series 2025.

300 - Debt Service Funds	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Account Type - Function - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
\$	\$	\$	\$	\$	\$	\$
Resources						
<u>000 - UNDESIGNATED</u>						
1111 - Current Year's Taxes	27,551,698	28,800,604	30,837,939	29,610,703	29,610,703	
1112 - Prior Years Taxes	441,490	339,034	393,331	348,570	348,570	
1190 - Penalties and Interest On Taxes	54,941	103,316	88,881	106,223	106,223	
1510 - Interest On Investments	-	-	-	320,284	320,284	
1990 - Miscellaneous	408,453	-	-	-	-	
5400 - Beginning Fund Balance	1,196,237	1,744,243	-	1,642,662	1,642,662	
Total Function:	29,652,820	30,987,197	31,320,151	32,028,442	32,028,442	-
Total Resources:	29,652,820	30,987,197	31,320,151	32,028,442	32,028,442	-
Requirements						
<u>5000 - OTHER USES</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
610 - Redemption of Principal	11,593,681	18,033,502	21,924,106	23,950,000	23,950,000	
620 - Interest	16,314,896	6,151,645	9,396,045	8,078,442	8,078,442	
621 - Regular Interest	-	5,159,388	-	-	-	
Total Function:	27,908,577	29,344,535	31,320,151	32,028,442	32,028,442	-
Total Requirements:	27,908,577	29,344,535	31,320,151	32,028,442	32,028,442	-
Total Fund:	(1,744,243)	(1,642,662)	-	-	-	-

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

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

Fiscal Year Ending June 30	Principal	Interest	Total
FY2025- 2026	4,785,000	694,317	5,479,317
FY2026- 2027	5,310,000	429,802	5,739,802
FY2027- 2028	2,465,000	136,266	2,601,266
	\$ 12,560,000	\$ 1,260,385	\$ 13,820,385

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

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Debt Service Funds
320 - PERS UAL

In fiscal year 2004, the District issued Series 2004 in the amount of \$42,180,000 of limited tax pension obligation bonds to finance its portion of the unfunded actuarial liability (UAL) with the State of Oregon Public Employees Retirement System (PERS).

Payments on the Series 2004 pension obligation bond is made by the Debt Service Fund from revenue charges to other funds.

320 - PERS UAL	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Account Type - Function - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
\$	\$	\$	\$	\$	\$	\$
Resources						
<u>000 - UNDESIGNATED</u>						
1510 - Interest On Investments	83,770	142,539	21,698	5,479	5,479	
1970 - Services Provided Other Funds	4,537,839	5,496,710	5,199,772	4,657,117	4,657,117	
5400 - Beginning Fund Balance	281,581	155,941	-	816,723	816,723	
9770 - Unassigned Fund Balance	(9,626,327)	-	-	-	-	-
Total Function:	(4,723,137)	5,795,190	5,221,470	5,479,319	5,479,319	-
Total Resources:	(4,723,137)	5,795,190	5,221,470	5,479,319	5,479,319	-
Requirements						
<u>5000 - OTHER USES</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
610 - Redemption of Principal	3,415,000	3,835,000	4,290,000	4,785,000	4,785,000	
621 - Regular Interest	1,332,248	1,143,467	931,468	694,317	694,317	
642 - Other Dues & Fees	1	1	2	2	2	
Total Function:	4,747,249	4,978,467	5,221,470	5,479,319	5,479,319	-
Total Requirements:	4,747,249	4,978,467	5,221,470	5,479,319	5,479,319	-
Total Fund:	9,470,385	(816,723)	-	-	-	-

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

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

Fiscal Year Ending June 30	Principal	Interest	Total
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	2,063,386	7,238,387
FY2029- 2030	5,510,000	1,975,049	7,485,049
FY2030- 2031	5,865,000	1,875,483	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>\$ 98,115,000</u>	<u>\$ 22,055,819</u>	<u>\$ 120,170,819</u>

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

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Debt Service Funds
321 - PERS UAL-2021A Bond

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.

321 - PERS UAL-2021A Bond	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Account Type - Function - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object	\$	\$	\$	\$	\$	\$
Resources						
<u>000 - UNDESIGNATED</u>						
1510 - Interest On Investments	49,014	67,349	13,785	6,547	6,547	
1970 - Services Provided Other Funds	5,961,829	6,125,457	6,319,060	6,424,441	6,424,441	
5400 - Beginning Fund Balance	607	49,110	-	116,459	116,459	
9770 - Unassigned Fund Balance	1,214	-	-	-	-	-
Total Function:	6,012,664	6,241,915	6,332,845	6,547,447	6,547,447	-
Total Resources:	6,012,664	6,241,915	6,332,845	6,547,447	6,547,447	-
Requirements						
<u>5000 - OTHER USES</u>						
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.						
610 - Redemption of Principal	3,645,000	3,820,000	4,050,000	4,300,000	4,300,000	
621 - Regular Interest	2,316,829	2,305,457	2,282,843	2,247,445	2,247,445	
642 - Other Dues & Fees	511	-	2	2	2	
Total Function:	5,962,340	6,125,457	6,332,845	6,547,447	6,547,447	-
Total Requirements:	5,962,340	6,125,457	6,332,845	6,547,447	6,547,447	-
Total Fund:	(50,324)	(116,459)	-	-	-	-

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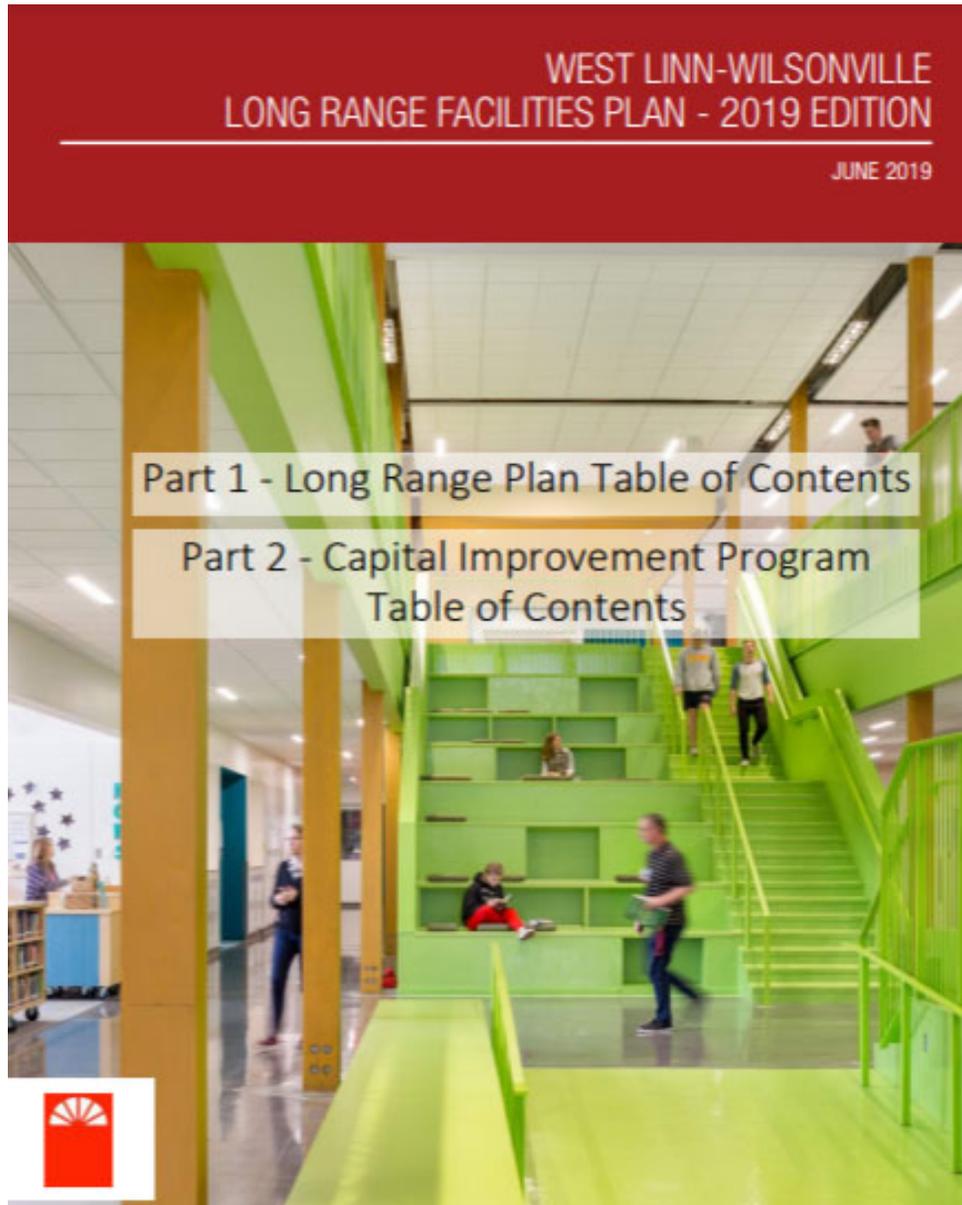
FINANCIAL SECTION:

III-D. CAPITAL PROJECT FUNDS

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

PREFACE

WEST LINN-WILSONVILLE SCHOOL FACILITIES PLAN – 2019 EDITION



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

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

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

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



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

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

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

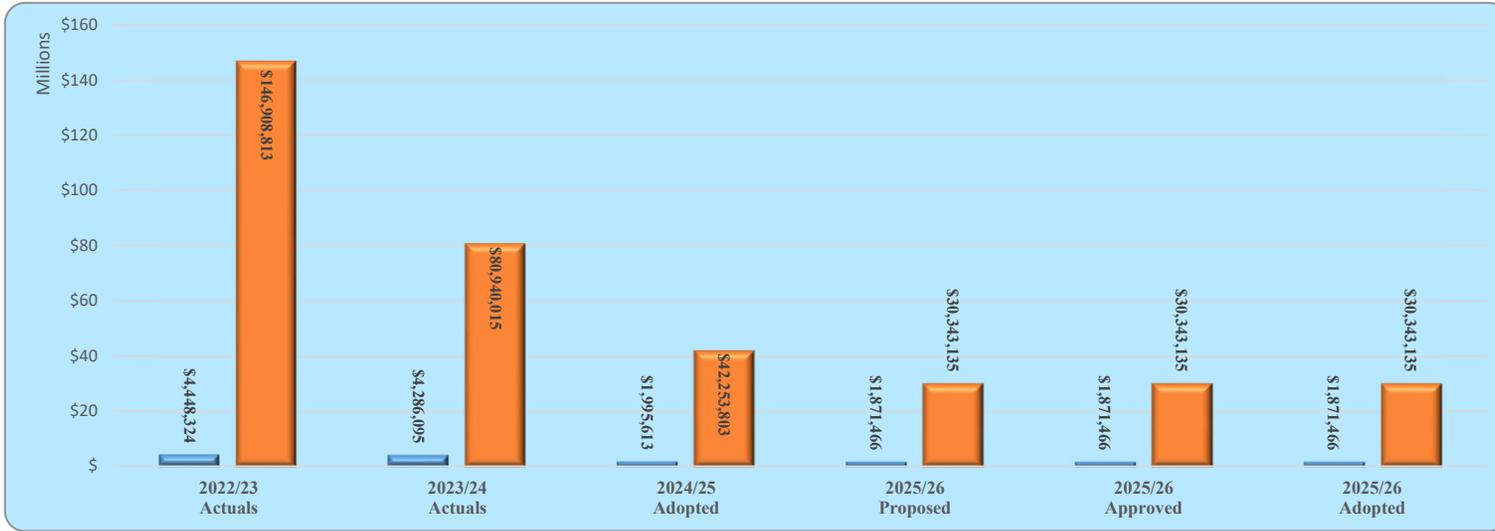
https://www.wlww.k12.or.us/cms/lib/OR01001812/Centricity/Domain/100/WLWV_LRFP_2019_FINAL%20LR%20Links.pdf

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

2025/26 Proposed Budget

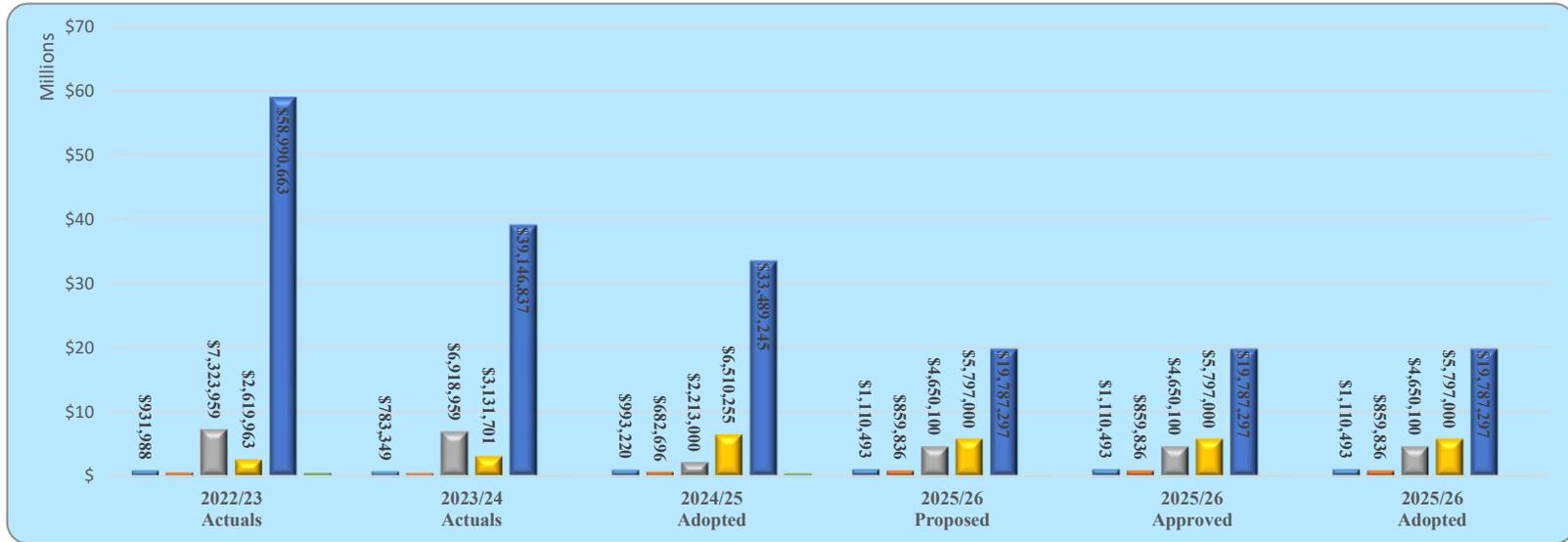
Capital Projects Fund Resources by Object



Object	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed		2025/26 Approved		2025/26 Adopted		
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE	%
1000 - Revenue From Local Sources	4,448,324	4,286,095	1,995,613		1,871,466		1,871,466				
5000 - Other Sources	146,908,813	80,940,015	42,253,803		30,343,135		30,343,135				
Total Object:	151,357,136	85,226,110	44,249,416		32,214,601		32,214,601				-



Function	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
2000 - Support Services	469,442	183,234	2,115,000	-	2,592,281	2.97	2,592,281	2.97	-	-
4000 - Facilities Acquisition and Construction	70,049,811	50,325,000	42,134,416	8.75	29,622,320	7.50	29,622,320	7.50	-	-
5000 - Other Uses	401,459	5,750	-	-	-	-	-	-	-	-
Total Function:	70,920,712	50,513,984	44,249,416	8.75	32,214,601	10.47	32,214,601	10.47	-	-



Object	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries	931,988	783,349	993,220	8.75	1,110,493	10.47	1,110,493	10.47	-	-
200 - Associated Payroll Costs	569,368	491,264	682,696		859,836		859,836		-	-
300 - Purchased Services	7,323,959	6,918,959	2,213,000		4,650,100		4,650,100		-	-
400 - Supplies and Materials	2,619,963	3,131,701	6,510,255		5,797,000		5,797,000		-	-
500 - Capital Outlay	58,990,663	39,146,837	33,489,245		19,787,297		19,787,297		-	-
600 - Other Objects	484,771	41,875	361,000		9,875		9,875		-	-
Total Object:	70,920,712	50,513,984	44,249,416	8.75	32,214,601	10.47	32,214,601	10.47	-	-

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West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Capital Projects Funds
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. Board resolution 2019-06 approved West Linn-Wilsonville School District to sell \$147.9 million of the district's General Obligation (GO) Bond Series 2020, which occurred on February 12, 2020. The remainder was approved for sale by board resolution 2022-03 and General Obligation Bond Series 2022 was sold on December 1, 2022 to complete the capital projects outlined in the bond measure.

419 - 2019 Bond		2022/23	2023/24	2024/25	2025/26		2025/26		2025/26		
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted		
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources											
000 - UNDESIGNATED											
1510 - Interest On Investments		2,014,203	1,929,696	1,447,302		358,733		358,733		358,733	
1530 - Gain or Loss On Sale of Investments		322,091	1,519,357	-		-		-		-	
1960 - Recovery of Prior Years' Expenditures		4	-	-		-		-		-	
1990 - Miscellaneous		1,175,418	136,524	-		-		-		-	
5110 - Bond Proceeds		65,786,474	-	36,417,011		-		-		-	
5200 - Interfund Transfers		38,633	310,569	-		375,000		375,000		375,000	
5400 - Beginning Fund Balance		75,839,253	73,877,350	-		17,202,896		17,202,896		17,202,896	
	Total Function:	145,176,077	77,773,495	37,864,313		17,936,629		17,936,629		17,936,629	
	Total Resources:	145,176,077	77,773,495	37,864,313		17,936,629		17,936,629		17,936,629	
Requirements											
2000 - SUPPORT SERVICES											
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.											
112 - Classified Salaries		-	-	-		190,775	1.72	190,775	1.72	190,402	1.72
113 - Administrators		73,137	-	-		-		-		-	
114 - Managerial-Classified		-	-	-		159,296	1.25	159,296	1.25	158,076	1.25
210 - PERS		8,092	-	-		72,852		72,852		72,534	
213 - PERS UAL Contribution		9,598	-	-		52,412		52,412		52,189	
220 - Social Security		5,695	-	-		28,641		28,641		28,518	
231 - Workers Compensation		258	-	-		6,434		6,434		6,411	
232 - Unemployment Compensation		-	-	-		1,124		1,124		1,119	
233 - OR Paid Leave Employer Contribution		150	-	-		1,498		1,498		1,491	
241 - Medical Dental Insurance		16,670	-	-		101,274		101,274		101,274	
341 - Travel Stipend		1,650	-	-		24,300		24,300		24,300	
	Total Function:	115,248	-	-		638,606	2.97	638,606	2.97	636,314	2.97
4000 - FACILITIES ACQUISITION AND CONSTRUCTION											
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.											
112 - Classified Salaries		510,140	478,110	456,789	4.90	362,301	5.00	362,301	5.00	362,301	5.00
113 - Administrators		43,080	-	-		-		-		-	
114 - Managerial-Classified		285,466	288,402	536,431	2.76	398,121	2.50	398,121	2.50	397,458	2.50
132 - Classified Overtime		1,670	2,434	-		-		-		-	
133 - Additional Pay - Licensed		15,857	7,407	-		-		-		-	
134 - Additional Pay - Classified		2,638	6,995	-		-		-		-	
210 - PERS		90,940	89,024	120,133		145,613		145,613		145,487	
213 - PERS UAL Contribution		114,607	112,197	142,577		107,971		107,971		107,878	
220 - Social Security		65,112	60,469	77,127		58,528		58,528		58,526	
231 - Workers Compensation		3,104	2,823	4,630		2,700		2,700		2,698	
232 - Unemployment Compensation		-	-	3,057		2,317		2,317		2,315	
233 - OR Paid Leave Employer Contribution		1,964	2,908	4,073		3,084		3,084		3,081	
241 - Medical Dental Insurance		253,179	223,842	331,099		275,388		275,388		275,388	
322 - Repair and Maintenance Services		3,670	-	-		-		-		-	
323 - Property Insurance		23,250	255,564	60,000		50,000		50,000		50,000	
324 - Rentals		18,473	17,884	-		-		-		-	
325 - Electricity		5,590	-	-		54,000		54,000		54,000	
326 - Heating/Cooling Fuel		6,141	7,599	-		30,000		30,000		30,000	
327 - Water & Sewage		-	4,622	-		18,000		18,000		18,000	
328 - Garbage		4,589	2,002	-		10,000		10,000		10,000	
340 - Travel Expenses		-	-	5,000		-		-		-	
341 - Travel Stipend		16,477	15,167	22,500		9,000		9,000		9,000	

342 - Travel, Out of District	337	-	10,000		11,000		11,000		11,000	
354 - Advertising	2,590	2,084	5,000		10,000		10,000		10,000	
355 - Printing & Binding	16,960	2,560	10,000		35,000		35,000		35,000	
382 - Legal Services	47,589	6,515	75,000		350,000		350,000		350,000	
383 - Architect/Engineering Services	5,335,490	2,380,558	190,000		880,000		880,000		880,000	
385 - Management Services	843,233	541,384	930,000		1,610,000		1,610,000		1,610,000	
389 - Other Non-Instructional Prof. & Technical Services	461,525	2,969,606	50,000		120,000		120,000		120,000	
390 - Other Gen Pro & Tech Svcs	73,602	340,114	135,000		880,000		880,000		880,000	
411 - Varied - Other Supplies	122,421	61,050	270,000		385,000		385,000		385,000	
412 - Athletic Supplies	56,811	-	-		-		-		-	
414 - Maintenance Supplies	-	8,324	20,000		-		-		-	
460 - Non-Consumable Supplies	689,553	1,750,515	1,800,000		1,240,000		1,240,000		1,240,000	
470 - Computer Software	111,703	67,338	500,000		510,000		510,000		510,000	
480 - Computer Hardware	1,583,127	1,199,136	2,205,000		2,120,000		2,120,000		2,120,000	
522 - Building Construction	58,656,421	37,936,261	29,549,897		7,030,000		7,030,000		7,030,000	
530 - Improvements Other Than Buildings	1,800	115,649	50,000		590,000		590,000		593,183	
541 - Initial and Additional Equipment	-	500,074	300,000		-		-		-	
550 - Depreciable Technology	54,213	104,821	-		-		-		-	
640 - Dues and Fees	-	500	500		-		-		-	
642 - Other Dues & Fees	62,091	40	500		-		-		-	
652 - Fidelity Bond Premiums	-	25,000	-		-		-		-	
Total Function:	69,585,415	49,588,980	37,864,313	7.66	17,298,023	7.50	17,298,023	7.50	17,300,315	7.50
5000 - OTHER USES										
5000 - Other Uses: Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.										
640 - Dues and Fees	401,459	5,750	-		-		-		-	
Total Requirements:	70,102,122	49,594,730	37,864,313	7.66	17,936,629	10.47	17,936,629	10.47	17,936,629	10.47
Total Fund:	(75,073,955)	(28,178,764)	-	7.66	-	10.47	-	10.47	-	10.47

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Capital Projects Funds
425 - 2014 Bond

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

425 - 2014 Bond		2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE
Resources							
000 - UNDESIGNATED							
1510 - Interest On Investments		37,737	47,380	37,000		5,100	5,100
5400 - Beginning Fund Balance		1,521,623	1,395,474	878,596		501,900	501,900
	Total Function:	1,559,360	1,442,854	915,596		507,000	507,000
	Total Resources:	1,559,360	1,442,854	915,596		507,000	507,000
Requirements							
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
<small>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.</small>							
340 - Travel Expenses		-	-	5,000		-	-
354 - Advertising		-	-	2,000		-	-
355 - Printing & Binding		-	-	10,500		2,000	2,000
382 - Legal Services		-	-	21,000		-	-
383 - Architect/Engineering Services		42,704	144,279	227,000		53,000	53,000
385 - Management Services		-	-	130,000		50,000	50,000
389 - Other Non-Instructional Prof. & Technical Services		1,129	5,397	5,000		-	-
390 - Other Gen Pro & Tech Svcs		-	38,377	5,000		10,000	10,000
411 - Varied - Other Supplies		-	871	2,000		2,000	2,000
460 - Non-Consumable Supplies		17,682	41,911	10,500		40,000	40,000
470 - Computer Software		-	-	3,000		-	-
480 - Computer Hardware		2,502	2,554	56,000		-	-
522 - Building Construction		99,870	481,905	418,596		300,000	300,000
530 - Improvements Other Than Buildings		-	-	20,000		50,000	50,000
642 - Other Dues & Fees		0	0	-		-	-
	Total Function:	163,887	715,295	915,596		507,000	507,000
	Total Requirements:	163,887	715,295	915,596		507,000	507,000
	Total Fund:	(1,395,474)	(727,559)	-		-	-

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Capital Projects Funds
470 - Capital Projects - Land

This fund is set up to receive and expense funds for buying, selling, securing, and other costs to make it useful for the real property within the school district's purposes. Per auditor recommendation, this fund has been moved from Special Revenue Fund 294 to Capital Projects-Land Fund 470 in the fiscal year 2021-22. The Oppenlander property was reappraised at \$7.875 million. If sold, the school board has directed the district to allocate the proceeds as follows: \$6.5 million to the Land Fund, \$1.2 million for the baseball/softball project, and \$175,000 to the General Fund for one FTE. Any excess may increase the General Fund share.

470 - Capital Projects - Land		2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE
Resources							
000 - UNDESIGNATED							
1510 - Interest On Investments		45,955	110,450	150,464		103,189	103,189
1930 - Rental or Lease Payments From Private Contractors		28,622	24,671	-		-	-
1990 - Miscellaneous		-	-	-		900,000	900,000
5150 - Loan Receipts		300,000	-	-		-	-
5300 - Sale or Loss of Fixed Assets		-	1,389,628	-		7,875,000	7,875,000
5400 - Beginning Fund Balance		1,408,212	1,428,595	2,974,534		2,443,909	2,443,909
	Total Function:	1,782,789	2,953,344	3,124,998		11,322,098	11,322,098
	Total Resources:	1,782,789	2,953,344	3,124,998		11,322,098	11,322,098
Requirements							
2000 - SUPPORT SERVICES							
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
382 - Legal Services		344,770	147,895	15,000		67,850	67,850
390 - Other Gen Pro & Tech Svcs		1,750	28,459	300,000		375,950	375,950
460 - Non-Consumable Supplies		1,044	-	-		-	-
642 - Other Dues & Fees		-	0	300,000		-	-
670 - Taxes and Licenses		6,630	6,880	-		9,875	9,875
	Total Function:	354,194	183,234	615,000		453,675	453,675
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.							
510 - Land Acquisition		-	-	2,509,998		10,868,423	10,868,423
5000 - Other Uses							
790 - Other Transfers		-	-	-		-	175,000
	Total Requirements:	354,194	183,234	3,124,998		11,322,098	11,322,098
	Total Fund:	(1,428,595)	(2,770,110)	-		-	-

West Linn - Wilsonville School District 3JT
2025/26 Proposed Budget

Capital Projects Funds
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.

492 - Construction Excise Tax		2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Function - Object		\$	\$	\$	FTE	\$	FTE
Resources							
000 - UNDESIGNATED							
1130 - Construction Excise TAX		743,533	421,248	250,000		485,000	485,000
1510 - Interest On Investments		60,479	96,769	110,847		19,444	19,444
1990 - Miscellaneous		20,280	-	-		-	-
5400 - Beginning Fund Balance		2,014,618	2,538,400	1,983,662		1,944,430	1,944,430
	Total Function:	2,838,910	3,056,418	2,344,509		2,448,874	2,448,874
	Total Resources:	2,838,910	3,056,418	2,344,509		2,448,874	2,448,874
Requirements							
2000 - SUPPORT SERVICES							
Support Services: Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
420 - Textbooks		-	-	1,500,000		1,500,000	1,500,000
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4000 - Facilities, Acquisition, Construction: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.							
354 - Advertising		459	-	-		-	-
355 - Printing & Binding		1,093	195	-		-	-
383 - Architect/Engineering Services		44,707	-	-		-	-
389 - Other Non-Instructional Prof. & Technical Services		5,367	8,700	-		-	-
390 - Other Gen Pro & Tech Svcs		20,815	-	-		-	-
460 - Non-Consumable Supplies		21,159	-	35,000		-	-
470 - Computer Software		-	-	60,000		-	-
480 - Computer Hardware		13,961	-	48,755		-	-
522 - Building Construction		89,431	8,126	100,000		-	-
541 - Initial and Additional Equipment		88,928	-	440,754		948,874	948,874
550 - Depreciable Technology		-	-	100,000		-	-
642 - Other Dues & Fees		14,591	3,704	60,000		-	-
	Total Function:	300,510	20,725	844,509		948,874	948,874
	Total Requirements:	300,510	20,725	2,344,509		2,448,874	2,448,874
	Total Fund:	(2,538,400)	(3,035,692)	-		-	-

IV: INFORMATIONAL SECTION

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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

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 6/16/2025

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

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$51,995,986.00
Common School Fund	=	\$1,290,736.58
County School Fund	=	\$41,982.00
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	=	\$53,328,704.58

2025-2026 Experience Adjustment

District Average Teacher Experience	=	13.61
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.52

2025-2026 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	=	\$9,543,597.00
Transportation per ADMr Rank		57%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$6,680,517.90

2025-2026 Extended ADMw

2025-2026 ADMw 10,236.50	2024-2025 ADMw 10,191.68	Extended ADMw 10,236.50
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2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.52 by \$25 then add \$4500 to the result = \$4,538.00
 Then multiply \$4,538.00 by the Extended ADMw 10236.5025 and then by the funding ratio 2.48076126416 = \$115,239,419.09

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$115,239,419.09 to the Transportation Grant \$6,680,517.90 = \$121,919,936.99

2025-2026 State School Fund Grant

Subtract the Local Revenue \$53,328,704.58 from the Total Formula Revenue \$121,919,936.99 = \$68,591,232.41

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,258	Total Formula Revenue per Extended ADMw = \$11,910
Charter Schools Rate(ORS 338.155) = \$11,258	

Payments

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

Clackamas County, West Linn Wilsonville SD 3J

District ID: 1922

2025-2026 Extended ADMw

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

	2025-2026		2024-2025	
ADMr: 8,880.00 X 1.00	8,880.00	8,880.00	8,747.66 X 1.00	8,747.66
Students in EL programs: 515.00 X 0.50	257.50	257.50	480.05 X 0.50	240.03
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00	0.00	0.00 X 1.00	0.00
1252 IEP Students capped at 11% of District ADMr: 976.80 X 1.00	976.80	976.80	974.19 X 1.00	974.19
Students on IEP Above 11% of ADMr: 28.10 X 1.00	28.10	28.10	28.10 X 1.00	28.10
Students in Poverty: 368.41 X 0.25	92.10	92.10	359.92 X 0.25	89.98
Students in Foster Care and Neglected/Delinquent: 8.00 X 0.25	2.00	2.00	8.00 X 0.25	2.00
Remote Elementary School Correction: 0.00 X 1.00	0.00	0.00	0.00 X 1.00	0.00
Small High School Correction: 0.00 X 1.00	0.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars: 0.00 X-0.25	0.00	0.00	0.00 X-0.25	0.00
	2025-2026 ADMw	10,236.50	2024-2025 ADMw	10,081.95
	West Linn-Wilsonville SD 3J Extended ADMw		10,236.50	

Three Rivers Charter School: Charter ADMw for information only

	2025-2026		2024-2025	
ADMr: 0.00 X 1.00	0.00	0.00	108.61 X 1.00	108.61
Students in EL programs: 0.00 X 0.50	0.00	0.00	0.00 X 0.50	0.00
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00	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	0.00 X 1.00	0.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00	0.00	0.00	0.00 X 1.00	0.00
Students in Poverty: 0.00 X 0.25	0.00	0.00	4.47 X 0.25	1.12
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25	0.00	0.00	0.00 X 0.25	0.00
Remote Elementary School Correction: 0.00 X 1.00	0.00	0.00	0.00 X 1.00	0.00
Small High School Correction: 0.00 X 1.00	0.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars: 0.00 X-0.25	0.00	0.00	0.00 X-0.25	0.00
	2025-2026 ADMw	0.00	2024-2025 ADMw	109.73

West Linn Wilsonville SD 3J Extended ADMw 10,236.50



2025 Budget Survey Results

In April of 2025, the West Linn-Wilsonville School District posted a survey to the district website and sent it to all parent-guardians and staff in the school district. The survey was also shared on the district's communication channels, providing the opportunity to community members without students in the district. The survey closed on April 25th, at 5 p.m., producing a total of 337 survey responses. Below is a summary of survey data.

Survey Questions and Responses

Question 1: Do you have a student in the district? What school(s) do your student(s) attend? Check all that apply.

- Boeckman Creek Primary: **23 (6.9%)**
- Bolton Primary: **16 (4.8%)**
- Boones Ferry Primary: **20 (6%)**
- Cedaroak Park Primary: **17 (5.1%)**
- Lowrie Primary: **15 (4.5%)**
- Stafford Primary: **15 (4.5%)**
- Sunset Primary: **19 (5.7%)**
- Trillium Creek Primary: **31 (9.3%)**
- Willamette Primary: **14 (4.2%)**
- Three Rivers Charter School: **3 (1%)**
- Athey Creek Middle School: **24 (7.2%)**
- Meridian Creek Middle School: **24 (7.2%)**
- Rosemont Ridge Middle School: **34 (10.2%)**
- Wood Middle School: **14 (4.2%)**
- Riverside High School: **6 (1.8%)**
- West Linn High School: **55 (16.5%)**
- Wilsonville High School: **38 (11.4%)**
- I live in the community but don't have students in the district: **25 (7.5%)**
- I am a staff member who doesn't live in the district: **46 (13.8%)**

Question 2 (intended for state grant application purposes): Would you describe yourself or your student as fitting into one or more of the following categories?

- Navigating Poverty: **5 (1.5%)**
- Houseless/Insecure Housing: **3 (1%)**
- LGBTQIA2S+: **23 (7%)**
- Migrant: **3 (1%)**
- Student/Family of Color: **43 (13.1%)**
- Student Served by Special Education: **52 (15.8%)**
- Emerging Bilingual Student (English Language Learner): **4 (1.2%)**
- Foster Care: **1 (0.3%)**
- Student Experiencing Mental Health Needs: **39 (11.9%)**
- Student who will be the first in their family to graduate high school: **2 (0.6%)**
- None of these categories apply to me or my student: **220 (66.9%)**

Question 3: In the event that school districts in Oregon receive more state school funding than anticipated, what investment strategies do you want to see the district prioritize? Check all that apply.

- Prioritize class sizes by filling teaching positions that were reduced. **303 (89.9%)**
- Prioritize restoration of Professional Development. **16 (4.7%)**
- Prioritize classroom support staff by restoring paraeducators and specialists. **188 (55.8%)**
- Restore a larger ending fund balance so that fewer reductions will need to be made in 2026-27. **94 (27.9%)**

Question 4: Are there any other reductions that were made not listed above that you want considered restored if more funds are received by the district?

Response themes included:

- World Language opportunities at the primary level
- Mental health and health staff
- Special Education support staff
- Paraeducator and classroom supports
- Co-curricular opportunities, specifically music, art, and teacher-librarian staff
- Summer learning opportunities

Question 5: The district receives annual grant money from the Student Investment Account (SIA) Grant that must be allocated on mental and behavioral health as well as addressing the achievement gap for historically underrepresented students. Which priorities would you wish to see the district continue to fund through the grant? Check all that apply.

- Social Workers: **103 (31.2%)**
- Counselors: **173 (52.4%)**
- Nurses: **99 (30%)**
- Learning Specialists and English Language Development (ELD) Specialists: **258 (78.2%)**
- Paraeducators to assist in classroom: **258 (78.2%)**
- Fund professional time for teachers and staff to collaborate on programs and strengthen their practices: **75 (22.7%)**
- WLWV Online Academy (high school): **19 (5.8%)**
- Family Empowerment Center: **26 (7.9%)**

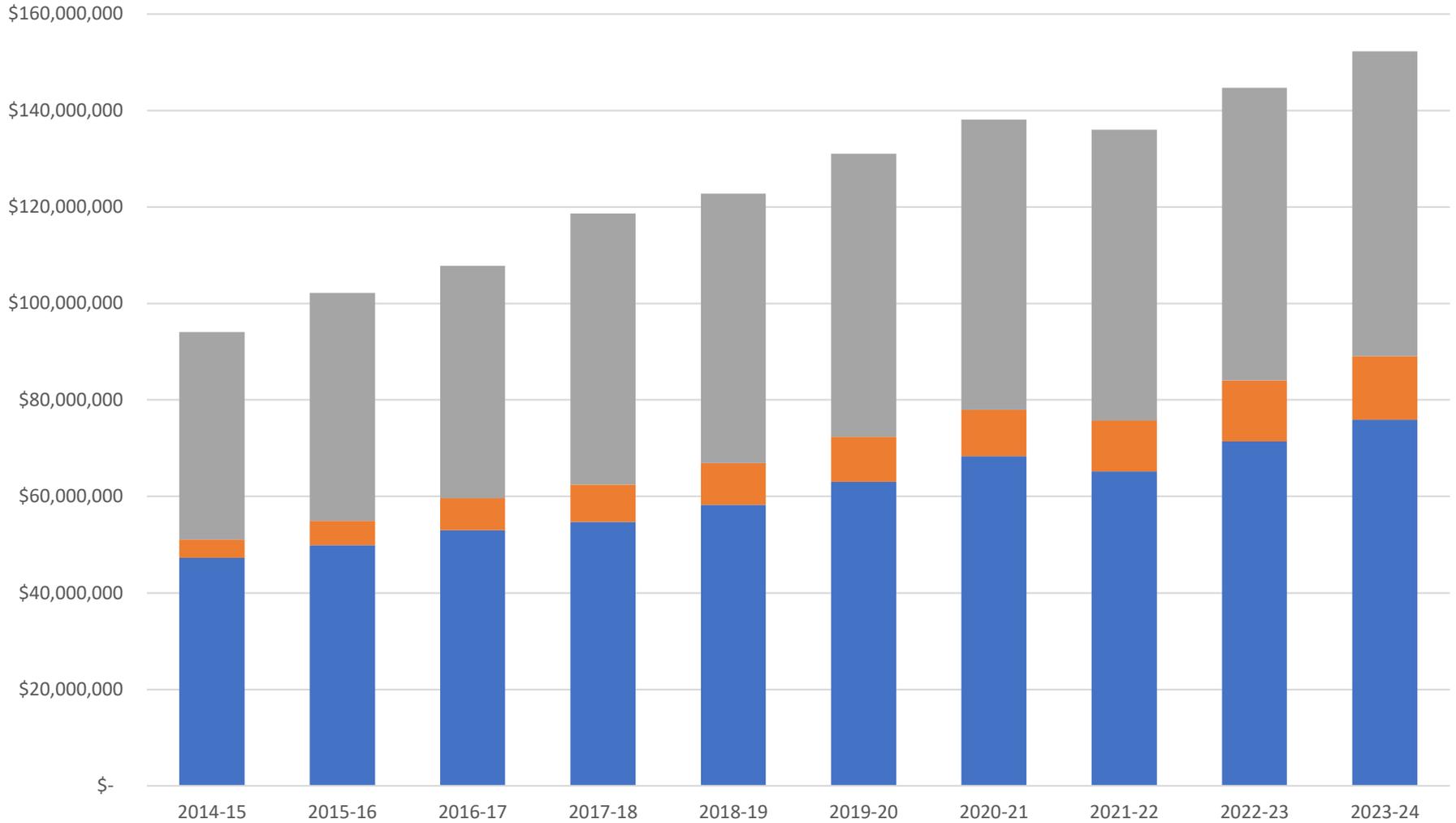
Question 6: Is there any other feedback, input, or comments that you would like the district and budget committee to consider?

Response themes included:

- Prioritize teaching staff and class sizes
- Consider the implementation of furlough days
- Be conservative in budgeting given uncertainties
- Prioritize staffing to ensure the district's inclusion model remains successful
- Prioritize direct classroom staff in reductions
- Support teaching staff as much as possible

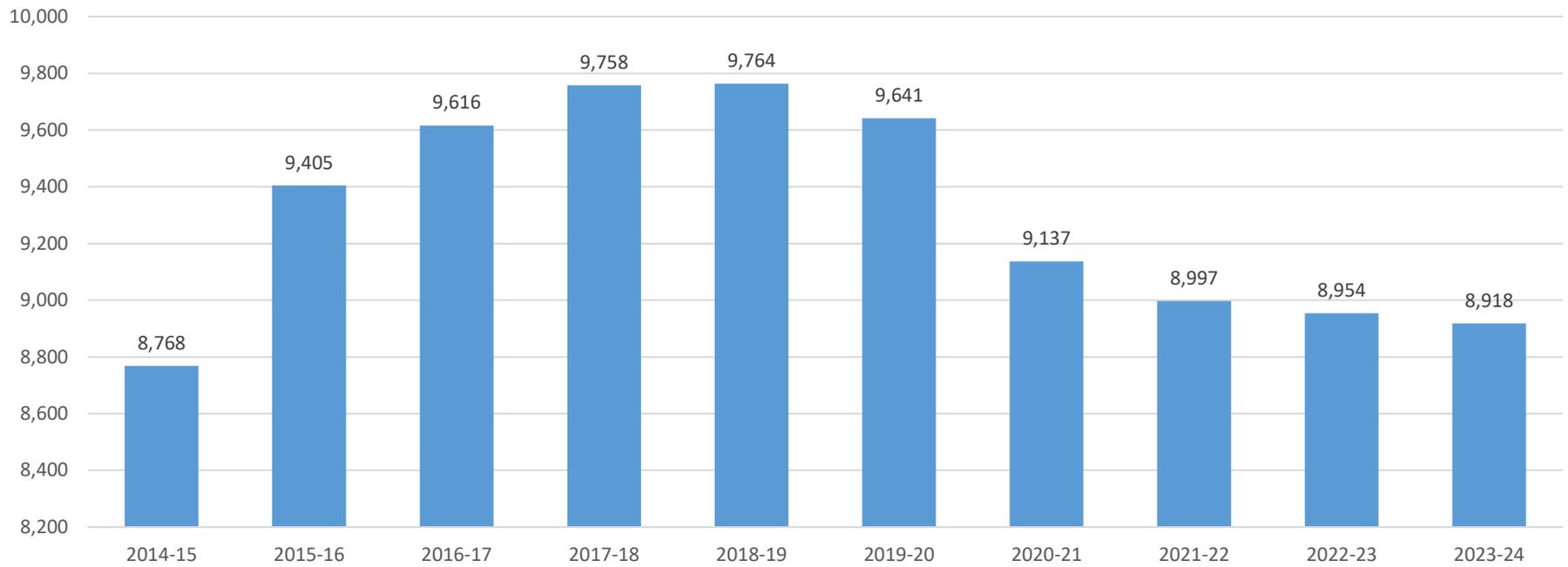
West Linn-Wilsonville School District General Fund Revenue Sources

■ Property Taxes ■ Local Option ■ State School Fund



West Linn-Wilsonville School District Enrollment

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





MEMORANDUM

TO: SCH WLINN/WILS
Son Le Hughes

FROM: Bronson W. Rueda, County Assessor

DATE: February 24, 2025

SUBJECT: 2025-2026 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 2025-2026 tax year.

<u>2024-2025</u> <u>Assessed Value (AV)</u>	<u>2025-2026</u> <u>Estimated Growth in (AV)</u>
\$10,474,441,883	3.5% - 4%

Your district's permanent rate and Measure 5 compression loss for certified tax year 2024-25.

- Permanent tax rate: \$4.8684 per \$1,000 of Assessed Value
- Measure 5 compression loss: (\$2,550,784.46)

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

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

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

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

BR/dlm

Summary of PERS Employer Contribution Rates

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

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/23 - 6/30/25			Net Employer Contribution Rate 7/1/25 - 6/30/27		
		Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll	Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll
..... School Districts							
..... School							
3319	South Umpqua School District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3487	Springfield School District #19	4.19%	1.35%	6.14%	12.57%	9.39%	14.66%
4279	St Helens School District #502	3.97%	1.13%	5.92%	14.84%	11.66%	16.93%
3942	Stanfield School District	10.01%	7.17%	11.96%	17.89%	14.71%	19.98%
3353	Sutherlin School District #130	4.26%	1.42%	6.21%	15.00%	11.82%	17.09%
3618	Sweet Home School District #55	5.01%	2.17%	6.96%	12.90%	9.72%	14.99%
4380	The Emerson School	26.15%	23.31%	28.10%	28.38%	25.20%	30.47%
4338	Three Rivers U J School District	15.99%	13.15%	17.94%	20.65%	17.47%	22.74%
4316	Tigard-Tualatin School District #23J	23.69%	20.85%	25.64%	27.33%	24.15%	29.42%
3902	Tillamook Public Schools	0.00%	0.00%	0.65%	7.81%	4.63%	9.90%
3928	Umatilla School District #6R	11.33%	8.49%	13.28%	20.35%	17.17%	22.44%
3966	Union County School District	16.42%	13.58%	18.37%	24.37%	21.19%	26.46%
3195	Warrenton-Hammond School District	20.94%	18.10%	22.89%	25.22%	22.04%	27.31%
3075	West Linn School District	7.92%	5.08%	9.87%	16.01%	12.83%	18.10%
4254	Willamette Education Service District	12.79%	9.95%	14.74%	25.09%	21.91%	27.18%
4314	Willamina School District #30J	23.59%	20.75%	25.54%	26.51%	23.33%	28.60%
3349	Winston-Dillard Schools	0.00%	0.00%	0.00%	1.11%	0.00%	3.20%
4166	Yamhill-Carlton School District #1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



PO. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

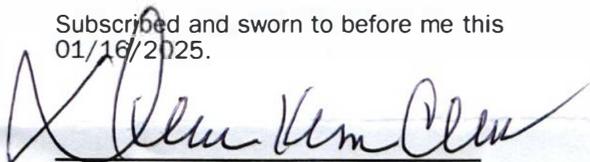
Ad#: 347734
Owner: West Linn/Wilsonville School District
Description: NOTICE: BUDGET COMMITTEE VACANCIES FOR WEST LINN-WILSONVILLE SCHOOL DISTRICT

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
01/15/2025, 01/16/2025



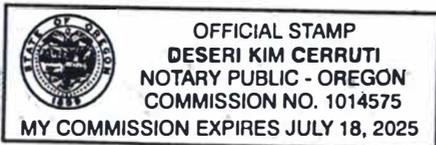
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 01/16/2025.



NOTARY PUBLIC FOR OREGON

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



Tuesday, January 14, 2025 / Wednesday, January 15, 2025

Any person may file, jointly or severally, a protest or standing statement within 30 days after the last date of newspaper publication of this notice, January 15, 2025. Call (503) 986-0935 to obtain additional information. If no protests are filed, the Department will issue a final order consistent with the preliminary determination.
Published Jan. 8 & 15, 2025. W1344992

NOTICE: BUDGET COMMITTEE VACANCIES FOR WEST LINN-WILSONVILLE SCHOOL DISTRICT

The West Linn-Wilsonville School District Board of Directors is seeking applications from interested community members to fill Budget Committee positions. Positions No. 1 and No. 4 are available, each serving a three-year term. The School Board will review all applications, with appointments to be made at the February 10, 2025, School Board Meeting.

The appointed members will begin their terms immediately upon selection. The terms for Positions No. 1 and No. 4 will end on June 30, 2027.

To be eligible for appointment, applicants must:

1. Reside within the West Linn-Wilsonville School District boundaries.
2. Not be an officer or employee of the West Linn-Wilsonville School District.
3. Be at least 18 years of age.

Applications are available at the district office, located at 22210 SW Stafford Rd, Tualatin, OR 97062, or on the district website at <https://www.wlww.k12.or.us/domain/110>. Completed applications must be emailed to Kelly Douglas, Board Secretary, at Douglask@wlww.k12.or.us, faxed to 503-673-7001, or mailed to the district office address above, "Attention Kelly Douglas." All applications must be received by 4 p.m. on January 31, 2024.
Published January 15 and 16, 2025 WLT/WS347734



P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

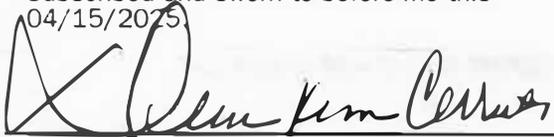
Ad#: 357011
Owner: West Linn-Wilsonville School District
Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET INFORMATION SESSION

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/15/2025



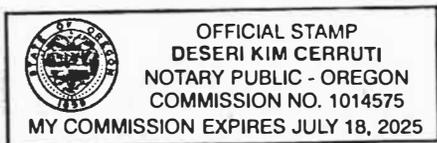
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/15/2025



NOTARY PUBLIC FOR OREGON

Acct #: 132277
Attn: ANDREW KILSTROM
WEST LINN/WILSONVILLE SCHOOL DISTRICT
2221C SW STAFFORD ROAD
TUALATIN, OR 97062



NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET INFORMATION SESSION

West Linn-Wilsonville School District Superintendent Dr. Kathy Ludwig will post the recorded 2025-26 budget webinar to the district website on **April 16, 2025**, including an online survey for budget feedback. The budget webinar will include budget strategies, the district vision, and information about evolving state funding scenarios. The presentation will be published at <https://www.wlww.k12.or.us>. The community survey will close at 5pm on April 25, 2025.
Published April 15, 2025 Business Tribune, April 16, 2025 West Linn Tidings and April 17, 2025 Wilsonville Spokesman.

BT357011



CMG OREGON

P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

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Ad#: 357013
Owner: West Linn-Wilsonville School District
Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET INFORMATION SESSION

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Published April 15, 2025 Business Tribune, April 16, 2025 West Linn Tidings and April 17, 2025 Wilsonville Spokesman.

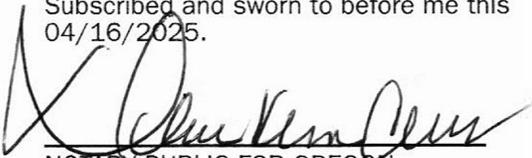
WLT357013

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/16/2025



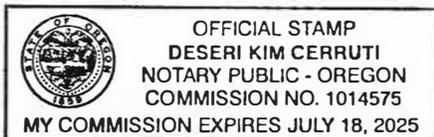
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/16/2025.



NOTARY PUBLIC FOR OREGON

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





PO. Box 45 West Linn, OR 97068
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E-mail: legals@commnewspapers.com

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Ad#: 357014

Owner: West Linn-Wilsonville School District

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

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET INFORMATION SESSION

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Published April 15, 2025 Business Tribune, April 16, 2025 West Linn Tidings and April 17, 2025 Wilsonville Spokesman.

WS357014

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04/17/2025

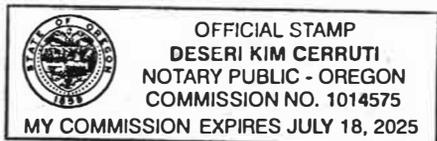
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/17/2025.

NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM
WEST LINN/WILSONVILLE SCHOOL DISTRICT
22210 SW STAFFORD ROAD
TUALATIN, OR 97062





P.O. Box 45 West Linn, OR 97068
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Ad#: 357395
Owner: West Linn-Wilsonville School District
Description: SUPERINTENDENT BUDGET MESSAGE & PROPOSED BUDGET

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/22/2025



Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/22/2025.



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 & PROPOSED BUDGET May 5, 2025

A public meeting of the Budget Committee of the West Linn-Wilsonville School District 3Jt, located in Clackamas & Washington Counties, in the State of Oregon for the fiscal year July 1, 2025 to June 30, 2026 will take place at the District Administration Building located at 22210 SW Stafford Road, Tualatin, Oregon, 97062, on Monday, May 5, 2025, 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 19, 2025, to take public comment.

The proposed budget document will be available on the West Linn-Wilsonville School District website on or after May 6, 2025: <https://www.wlww.k12.or.us/Page/254>

Published April 22, 2025 Business Tribune, April 23, 2025 West Linn Tidings, April 24, 2025 Wilsonville Spokesman.

BT357395



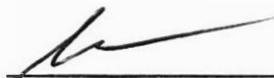
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Phone: 503-684-0360 Fax: 503-620-3433
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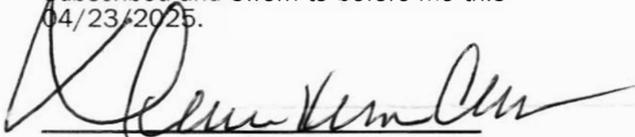
Ad#: 357396
Owner: West Linn-Wilsonville School District
Description: SUPERINTENDENT BUDGET MESSAGE & PROPOSED BUDGET

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/23/2025



Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/23/2025.



NOTARY PUBLIC FOR OREGON

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

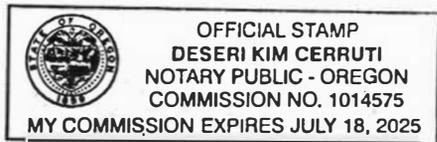
NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT SUPERINTENDENT BUDGET MESSAGE & PROPOSED BUDGET
May 5, 2025

A public meeting of the Budget Committee of the West Linn-Wilsonville School District 3Jt, located in Clackamas & Washington Counties, in the State of Oregon for the fiscal year July 1, 2025 to June 30, 2026 will take place at the District Administration Building located at 22210 SW Stafford Road, Tualatin, Oregon, 97062, on Monday, May 5, 2025, 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 19, 2025, to take public comment.

The proposed budget document will be available on the West Linn-Wilsonville School District website on or after May 6, 2025: <https://www.wlww.k12.or.us/Page/254>
Published April 22, 2025 Business Tribune, April 23, 2025 West Linn Tidings, April 24, 2025 Wilsonville Spokesman.

WLT357396





P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

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Ad#: 357398
Owner: West Linn-Wilsonville School District
Description: SUPERINTENDENT BUDGET MESSAGE & PROPOSED BUDGET

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/24/2025



Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/24/2025.



NOTARY PUBLIC FOR OREGON

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

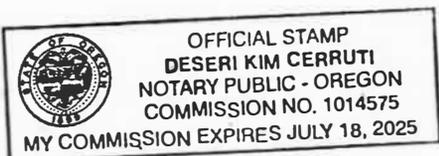
**NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT
SUPERINTENDENT BUDGET MESSAGE & PROPOSED BUDGET
May 5, 2025**

A public meeting of the Budget Committee of the West Linn-Wilsonville School District 3Jt, located in Clackamas & Washington Counties, in the State of Oregon for the fiscal year July 1, 2025 to June 30, 2026 will take place at the District Administration Building located at 22210 SW Stafford Road, Tualatin, Oregon, 97062, on Monday, May 5, 2025, 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 19, 2025, to take public comment.

The proposed budget document will be available on the West Linn-Wilsonville School District website on or after May 6, 2025: <https://www.wlww.k12.or.us/Page/254>
Published April 22, 2025 Business Tribune, April 23, 2025 West Linn Tidings, April 24, 2025 Wilsonville Spokesman.

WS35798





P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

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Ad#: 358967
Owner: West Linn-Wilsonville School District
Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT 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:
05/07/2025, 05/08/2025



Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 05/08/2025.



NOTARY PUBLIC FOR OREGON

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

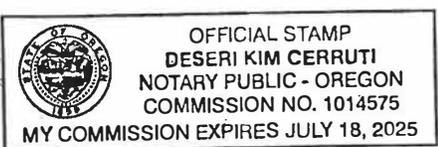
NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET COMMITTEE MEETINGS
For the 2025-26 Annual Budget
According to ORS 294.426

A public meeting of the Budget Committee of the West Linn-Wilsonville School District 3Jt, located in Clackamas & Washington Counties, in the State of Oregon for the fiscal year July 1, 2025 to June 30, 2026 will take place at the District Administration Building located at 22210 SW Stafford Road, Tualatin, Oregon, 97062, on the following dates:

- May 19, 2025, at 5:00 p.m.:** Public Budget Committee Meeting (purpose: possible budget revision; potential budget approval)
- May 21, 2025, at 5:00 p.m.:** Additional public Budget Committee Meeting if needed. This meeting will only occur if the proposed budget is not approved on May 19, 2025.

The proposed budget document is available on the West Linn-Wilsonville School District website: <https://www.wlwy.k12.or.us/Page/254>
Published May 7, 2025 West Linn Tidings & May 8, 2025 Wilsonville Spokesman.

WLT/WS358967



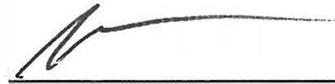
PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

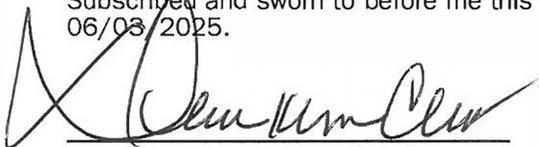
Ad#: 360715
Owner: West Linn-Wilsonville School District
Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET HEARING

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 2 week(s) in the following issue:
05/27/2025, 06/03/2025



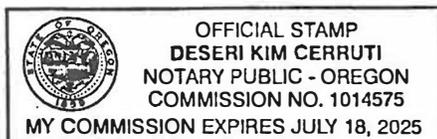
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
06/03/2025.



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 HEARING

The West Linn-Wilsonville School District 3Jt will hold a public budget hearing on Monday, June 16, 2025, beginning at 6 p.m. at the District Administration Building at 22210 SW Stafford Road, Tualatin, OR 97062. The purpose of this meeting is to discuss the budget approved by the West Linn-Wilsonville School District Budget Committee for the fiscal year beginning July 1, 2025. The 2025-26 Approved Budget is available on the West Linn-Wilsonville School District website: <https://www.wlww.k12.or.us/Page/254>.

Published June 3, 2025 Business Tribune, June 4, 2025 West Linn Tidings & June 5, 2025 Wilsonville Spokesman

BT360715

PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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Ad#: 360716
Owner: West Linn-Wilsonville School District
Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET HEARING

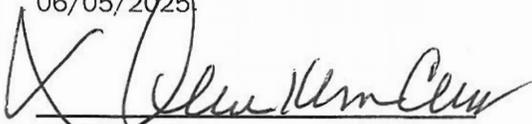
A copy of which is hereto annexed, was published in the entire issue of said newspaper for 2 week(s) in the following issue:

**05/28/2025, 05/29/2025,
06/04/2025, 06/05/2025**



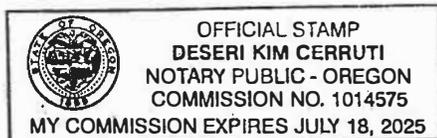
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
06/05/2025.



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 HEARING

The West Linn-Wilsonville School District 3Jt will hold a public budget hearing on Monday, June 16, 2025, beginning at 6 p.m. at the District Administration Building at 22210 SW Stafford Road, Tualatin, OR 97062. The purpose of this meeting is to discuss the budget approved by the West Linn-Wilsonville School District Budget Committee for the fiscal year beginning July 1, 2025. The 2025-26 Approved Budget is available on the West Linn-Wilsonville School District website: <https://www.wlwy.k12.or.us/Page/254>.

Published June 3, 2025 Business Tribune, June 4, 2025 West Linn Tidings & June 5, 2025 Wilsonville Spokesman

WLT/WS360716

PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Ad#: 361622

Owner: West Linn-Wilsonville School District

Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET HEARING

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET HEARING

The West Linn-Wilsonville School District 3Jt will hold a public budget hearing on Monday, June 16, 2025, beginning at 5 p.m. at the District Administration Building at 22210 SW Stafford Road, Tualatin, OR 97062. The purpose of this meeting is to discuss the budget approved by the West Linn-Wilsonville School District Budget Committee for the fiscal year beginning July 1, 2025. The 2025-26 Approved Budget is available on the West Linn-Wilsonville School District website: <https://www.wlww.k12.or.us/Page/254>.

Published June 10, 2025 Business Tribune, June 11, West Linn Tidings, June 12, 2025 Wilsonville Spokesman

BT361622

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
06/10/2025



Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
06/10/2025.



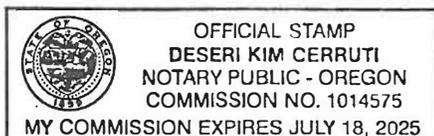
NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM

WEST LINN/WILSONVILLE SCHOOL DISTRICT

22210 SW STAFFORD ROAD
TUALATIN, OR 97062



PO Box 310 Gresham, OR 97030
 Phone: 503-684-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

NOTICE OF BUDGET HEARING
 Oregon Department of Revenue

FORM OR-ED-1

A public meeting of the West Linn-Wilsonville School District will be held on June 10, 2025 at 5 p.m. at 22210 SW Stafford Rd, Tualatin, Oregon. The purpose of the meeting is to discuss the budget for the fiscal year beginning July 1, 2025 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.wvsk12.org. 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: Sen. Ed Hughes Telephone number: 503.673.7905 E-mail: hughes@wvsk12.org

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

Ad#: 361629
Owner: West Linn-Wilsonville School District
Description: NOTICE OF BUDGET HEARING
Oregon Department of Revenue
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:
06/10/2025


 Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
 06/10/2025.


 NOTARY PUBLIC FOR OREGON

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Budget 20 23 -20 24	Adopted Budget This Year: 20 24 -20 25	Approved Budget Next Year: 20 26 -20 28
1. Beginning Fund Balance	118,936,010	30,467,823	24,328,569
2. Current Year Property Taxes, other than Local Option Taxes	75,032,541	78,829,528	81,031,006
3. Current Year Local Option Property Taxes	13,011,084	13,286,525	13,946,087
4. Other Revenue from Local Sources	23,021,820	23,255,769	21,832,950
5. Revenues from Intermediate Sources	3,549,355	5,295,758	5,266,157
6. Revenues from State Sources	77,901,389	82,173,194	89,953,785
7. Revenue from Federal Sources	2,166,793	5,837,593	7,080,370
8. Inland Transfers	310,569	1,104,107	
9. All Other Budget Resources	1,389,628	36,417,011	25,452,896
10. Total Resources	314,419,197	276,577,298	265,991,820
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
11. Salaries	82,939,000	86,000,639	81,036,683
12. Other Associated Payroll Costs	50,641,280	54,810,027	57,743,794
13. Purchased Services	27,785,554	30,638,077	36,804,939
14. Supplies & Materials	10,807,817	17,414,922	15,893,719
15. Capital Outlay	29,721,819	33,545,245	19,843,287
16. Other Objects (except debt service & interfund transfers)	1,268,781	1,779,431	1,594,504
17. Debt Service*	40,448,459	42,874,486	44,057,708
18. Interfund Transfers*	310,569	1,290,000	1,290,000
19. Operating Contingency	0	1,000,000	1,000,000
20. Unappropriated Ending Fund Balance & Reserves	0	7,134,539	6,327,176
21. Total Requirements	253,723,346	276,577,298	265,991,820
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Function	FTE for Function		
1000 Instruction	99,156,939	111,850,192	109,310,778
FTE	798.47	732.21	641.81
2000 Support Services	59,746,761	66,041,414	65,178,316
FTE	274.14	295.90	246.47
6000 Enterprise & Community Service	3,149,955	4,152,910	4,705,522
FTE	32.04	36.63	39.03
6000 Facility Acquisition & Construction	50,904,911	42,134,416	29,622,320
FTE	8.95	8.75	7.50
5000 Other Uses			
5100 Debt Service*	40,448,459	42,874,466	44,057,708
5700 Interfund Transfers*	310,569	1,290,000	1,290,000
6000 Contingency	0.00	7,919,500.00	7,512,176.00
7000 Unappropriated Ending Fund Balance		315,000	315,000
Total Requirements	253,723,346	276,577,298	265,991,820
Total FTE	1074.49	1,044.49	934.94

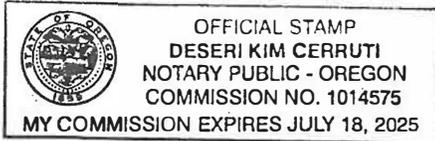
* Not included in total 5000 Other Uses. To be appropriated (separately) from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR**			
PROPERTY TAX LEVIES			
Permanent Rate Levy	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
(Rate Limit 4.9834)	4.8684	4.8684	4.8684
Local Option Levy	\$1.50 per \$1000	\$1.50 per \$1000	\$1.50 per \$1000
Levy for General Obligation Bonds	30,252.114	31,320.151	31,984.570
STATEMENT OF INDEBTEDNESS			
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1	
General Obligation Bonds		454,803,937	
Other Bonds		133,091,203	
Other Borrowings			
Total		588,795,160	

** When applicable, amounts are presented in thousands of dollars.

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



PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Ad#: 361624

Owner: West Linn-Wilsonville School District

Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET HEARING

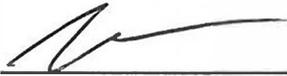
NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET HEARING

The West Linn-Wilsonville School District 3Jt will hold a public budget hearing on Monday, June 16, 2025, beginning at 5 p.m. at the District Administration Building at 22210 SW Stafford Road, Tualatin, OR 97062. The purpose of this meeting is to discuss the budget approved by the West Linn-Wilsonville School District Budget Committee for the fiscal year beginning July 1, 2025. The 2025-26 Approved Budget is available on the West Linn-Wilsonville School District website: <https://www.wlww.k12.or.us/Page/254>.

Published June 10, 2025 Business Tribune, June 11, West Linn Tidings, June 12, 2025 Wilsonville Spokesman

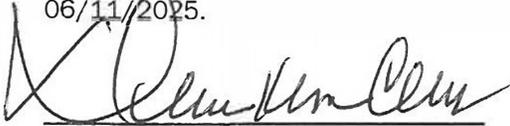
WLT361624

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
06/11/2025



Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
06/11/2025.

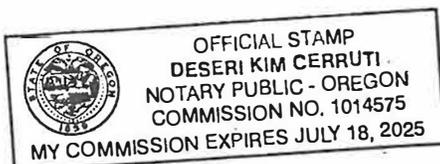


NOTARY PUBLIC FOR OREGON

Acct #: 132277

Attn: ANDREW KILSTROM

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



PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Ad#: 361626
Owner: West Linn-Wilsonville School District
Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET HEARING

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET HEARING

The West Linn-Wilsonville School District 3Jt will hold a public budget hearing on Monday, June 16, 2025, beginning at 5 p.m. at the District Administration Building at 22210 SW Stafford Road, Tualatin, OR 97062. The purpose of this meeting is to discuss the budget approved by the West Linn-Wilsonville School District Budget Committee for the fiscal year beginning July 1, 2025. The 2025-26 Approved Budget is available on the West Linn-Wilsonville School District website: <https://www.wlww.k12.or.us/Page/254>.

Published June 10, 2025 Business Tribune, June 11, West Linn Tidings, June 12, 2025 Wilsonville Spokesman

WS361626

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
06/12/2025



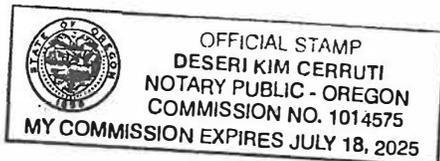
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
06/12/2025.



NOTARY PUBLIC FOR OREGON

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



PO Box 310 Gresham, OR 97030
 Phone: 503-684-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

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

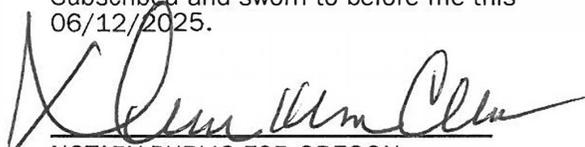
Ad#: 361630
Owner: West Linn-Wilsonville School Dis-
trict
Description: NOTICE OF BUDGET HEARING
Oregon Department of Revenue
FORM OR-ED-1

A copy of which is hereto annexed, was
 published in the entire issue of said
 newspaper for 1 week(s) in the
 following issue:
06/11/2025, 06/12/2025



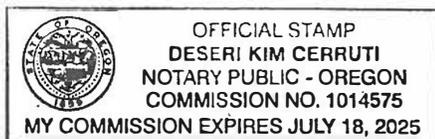
 Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
 06/12/2025.



 NOTARY PUBLIC FOR OREGON

Acct #: 132277
Attn: ANDREW KILSTROM
 WEST LINN/WILSONVILLE SCHOOL DIS-
 TRICT
 22210 SW STAFFORD ROAD
 TUALATIN, OR 97062



NOTICE OF BUDGET HEARING
 Oregon Department of Revenue

FORM OR-ED-1

A public meeting of the West Linn-Wilsonville School District will be held on June 10, 2025 at 5 p.m. at 22210 SW Stafford Rd, Tualatin, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 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.wlwk12.org. 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: Scott Hughes Telephone number 503.673.7005 Email hughess@wlwk12.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Budget 20 23 - 20 24	Adopted Budget This Year: 20 24 - 20 25	Approved Budget Next Year: 20 26 - 20 26
1. Beginning Fund Balance	118,936,010	30,467,623	24,328,569
2. Current Year Property Taxes, other than Local Option Taxes	75,032,541	78,829,526	81,031,056
3. Current Year Local Option Property Taxes	13,011,084	13,286,525	13,946,087
4. Other Revenue from Local Sources	23,021,820	23,255,769	21,932,950
5. Revenue from Intermediate Sources	1,549,155	5,205,758	5,266,157
6. Revenue from State Sources	77,001,389	82,173,194	\$6,853,785
7. Revenue from Federal Sources	2,166,793	5,837,583	7,080,370
8. Interfund Transfers	310,569	1,104,107	
9. All Other Budget Resources	1,389,028	36,417,011	25,452,806
10. Total Resources	\$14,419,197	276,577,298	265,991,820
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
11. Salaries	82,939,000	86,090,630	81,036,683
12. Other Associated Payroll Costs	50,641,280	54,810,027	57,743,794
13. Purchased Services	27,795,594	30,898,077	36,804,939
14. Supplies & Materials	10,807,817	17,414,922	15,893,719
15. Capital Outlay	29,721,819	33,545,245	19,843,297
16. Other Objects (except debt service & interfund transfers)	1,268,781	1,779,431	1,694,504
17. Debt Service*	40,448,459	42,874,466	44,057,708
18. Interfund Transfers*	310,569	1,290,000	1,290,000
19. Operating Contingency	0	1,000,000	1,000,000
20. Unappropriated Ending Fund Balance & Reserves	0	7,124,500	6,827,176
21. Total Requirements	263,723,346	276,577,298	265,991,820
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Function	FTE for Function		
1000 Instruction	99,156,939	111,050,197	109,319,776
FTE	758.47	732.21	641.81
2000 Support Services	59,746,761	66,041,414	65,178,316
FTE	274.14	268.90	246.47
6000 Enterprise & Community Service	3,149,955	4,152,310	4,705,522
FTE	32.94	36.63	39.05
6600 Facility Acquisition & Construction	50,901,911	42,134,416	29,022,320
FTE	8.95	8.75	7.50
5000 Other Uses			
5100 Debt Service*	40,448,459	42,874,466	44,057,708
5200 Interfund Transfers*	310,569	1,290,000	1,290,000
6000 Contingency	0.00	7,919,500.00	7,512,176.00
7000 Unappropriated Ending Fund Balance		315,000	315,000
Total Requirements	263,723,346	276,577,298	265,991,820
Total FTE	1074.49	1,044.49	934.94

*Not included in total 5000 Other Uses. To be appropriated (generally from) after 1000 expenditures.
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR**

PROPERTY TAX LEVIES			
Exemption Rate Levy	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Local Option Levy	\$1.50 per \$1000	\$1.50 per \$1000	\$1.50 per \$1000
Levy for General Obligation Bonds	\$0.252 114	\$1.320 151	\$1.984 570

STATEMENT OF INDEBTEDNESS		
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	494,803,937	
Other Bonds	133,091,205	
Other Borrowings		
Total	627,895,142	

**These figures are based on information provided on this form, and the actual figures may differ.

**FORM
OR-ED-1**

NOTICE OF BUDGET HEARING
Oregon Department of Revenue

A public meeting of the _____ will be held on _____ at _____ a.m. at
(Governing body) (Date) p.m.

_____, Oregon. The purpose of this meeting is to discuss the
(Location)

budget for the fiscal year beginning July 1, 20____ as approved by the _____ Budget Committee.
(District name)

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

_____ between the hours of _____ a.m., and _____ p.m., or online at _____.

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

Contact	Telephone number	E-mail
---------	------------------	--------

FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20____-20____	Adopted Budget This Year: 20____-20____	Approved Budget Next Year: 20____-20____
1. Beginning Fund Balance			
2. Current Year Property Taxes, other than Local Option Taxes			
3. Current Year Local Option Property Taxes			
4. Other Revenue from Local Sources			
5. Revenue from Intermediate Sources			
6. Revenue from State Sources.....			
7. Revenue from Federal Sources			
8. Interfund Transfers.....			
9. All Other Budget Resources			
10. Total Resources			

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries			
12. Other Associated Payroll Costs.....			
13. Purchased Services.....			
14. Supplies & Materials.....			
15. Capital Outlay			
16. Other Objects (except debt service & interfund transfers).....			
17. Debt Service*			
18. Interfund Transfers*			
19. Operating Contingency.....			
20. Unappropriated Ending Fund Balance & Reserves			
21. Total Requirements.....			

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

Function			
FTE for Function			
1000 Instruction			
FTE			
2000 Support Services			
FTE			



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

Assistant Director
 aloim@wlww.k12.or.us

Grants & Contracts
 wlww-ar@wlww.k12.or.us

Dr. Kathy Ludwig
 Superintendent

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

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MOTION TO APPROVE THE PROPOSED BUDGET

Fiscal Year 2025-2026

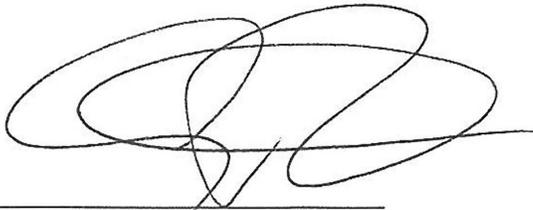
The motion to approve the West Linn-Wilsonville School District 3J 2025-2026 Budget as PROPOSED, establishing the maximum total expenditure for each fund, is as follows:

Funding Sources	As Proposed	Adjustment	Approved
General Fund	\$158,035,887.00	\$0.00	\$158,035,887.00
Special Revenue	\$ 31,683,624.00	\$0.00	\$ 31,683,624.00
Debt Service	\$ 44,057,708.00	\$0.00	\$ 44,057,708.00
Capital Projects	\$ 32,214,601.00	\$0.00	\$ 32,214,601.00
Total Budget	\$265,991,820.00	\$0.00	\$265,991,820.00

It is further moved that the approved budget is to include an assessment of the permanent tax rate (maximum rate) of \$4.8684 per \$1,000 of taxable property value, which will raise approximately \$51,995,986.00 for General Fund operations and a Debt Service Fund Tax Levy of \$31,984,570.00 to service 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 7, 2023, 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 19 day of May, 2025.



Ginger Fitch, Presiding Officer



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

Assistant Director
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Dr. Kathy Ludwig
 Superintendent

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RESOLUTION NO. 2024-06
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 2025-2026 in the total amount of \$266,164,320.00 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, 2025, and for the purposes shown below, are hereby appropriated:

General Fund 1XX

1xxx Instruction	\$ 93,706,972.00
2xxx Support Services	\$ 56,989,172.00
3xxx Enterprise & Community Services	\$ 279,692.00
52xx Transfer	\$ 30,000.00
6xxx Contingency	\$ 7,205,051.00
Total General Fund	\$158,210,887.00

Special Revenue Fund 2XX

1xxx Instruction	\$16,160,140.00
2xxx Support Services	\$ 9,522,654.00
3xxx Enterprise & Community Services	\$ 4,425,830.00
52xx Transfer	\$ 1,260,000.00
7xxx Unappropriated Ending Fund Balance	\$ 315,000.00
Total Special Revenue Fund	\$31,683,624.00

Debt Service Fund 3XX

5xxx Debt Service -G.O. Bonds	\$32,028,442.00
5xxx Debt Service -PERS Bonds	\$12,026,766.00
Total Debt Service Fund General Obligation	\$44,055,208.00

Capital Projects Fund 4XX

2xxx Support Services	\$ 2,589,989.00
4xxx Facilities Construction	\$29,449,612.00
52xx Transfer	\$ 175,000.00
Total Capital Projects Fund	\$32,214,601.00

III. IMPOSING AND CATEGORIZING TAXES

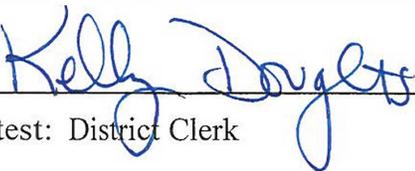
BE RESOLVED that the Board of Directors of West Linn-Wilsonville School District 3Jt, Clackamas County, Oregon, hereby impose the taxes provided for the adopted budget at the rate of \$4.8684 per \$1,000 of assessed value for operations and at the rate of \$1.50 per \$1,000 for local option levy operations; and in the amount of \$31,984,570.00 for payment of the bonded debt; and that these taxes are hereby imposed and categorized for the tax year 2025-2026 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		\$31,984,570.00

The above resolution statements were approved and adopted on the 16th day of June 2025.



 Board Chair of Directors



 Attest: District Clerk

**West Linn Wilsonville School District
 Legal Debt Margin Information
 Last Ten Fiscal Years**

Legal Debt Margin Calculation for Fiscal Year 2023-24	
Real Market Value	\$ 19,945,212,796
Debt Limit (7.95%) ¹	1,585,644,417
Amount of Debt Applicable to Debt Limit:	
General Obligation Bonded Debt	336,832,321
Less: Amount Available in Debt Service Funds	(1,642,662)
Amount of Debt Applicable to Debt Limit	<u>335,189,659</u>
Legal Debt Margin	<u>\$ 1,250,454,758</u>

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Debt Limit	\$ 648,459,433	\$ 713,518,616	\$ 796,594,107	\$ 837,832,593	\$ 894,005,018	\$ 968,194,529	\$ 1,161,205,616	\$ 1,084,242,973	\$ 1,583,176,394	\$ 1,585,644,417
Total net debt applicable to limit	<u>242,531,064</u>	<u>234,631,133</u>	<u>221,012,082</u>	<u>210,365,791</u>	<u>199,444,685</u>	<u>361,879,171</u>	<u>352,272,972</u>	<u>307,532,462</u>	<u>394,971,227</u>	<u>335,189,659</u>
Legal debt margin	<u>\$ 434,332,692</u>	<u>\$ 509,363,163</u>	<u>\$ 602,826,041</u>	<u>\$ 653,020,731</u>	<u>\$ 695,229,083</u>	<u>\$ 606,315,358</u>	<u>\$ 808,932,644</u>	<u>\$ 776,710,511</u>	<u>\$ 1,188,205,167</u>	<u>\$ 1,250,454,758</u>
Total net debt applicable to the limit as a percentage of debt limit	25.51%	28.61%	24.32%	22.06%	22.23%	37.38%	30.34%	28.36%	24.95%	21.14%

¹ ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the District as follows:

^A For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value.

^B For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value.

Allowable Percentage of Real Market Value:

^A Kindergarten through eighth grade, 9 x .0055	4.95%
^B Ninth through twelfth grade, 4 x .0075	<u>3.00%</u>
Allowable Percentage	<u>7.95%</u>

Source

Market value per Clackamas and Washington County Assessors Offices.

West Linn Wilsonville School District
Demographic and Economic Statistics
Last Ten Calendar Years
Clackamas County

Year	District Population (Estimated)	County Personal Income (1) (thousands of dollars)	County Per Capita Personal Income (3)	Clackamas County Unemployment Rate (2)
2014-15	48,315	19,901,153	49,565	5.1%
2015-16	49,222	20,965,832	51,379	4.3%
2016-17	50,627	23,220,274	56,268	3.7%
2017-18	50,761	24,385,155	58,608	3.7%
2018-19	51,338	24,481,580	58,849	3.4%
2019-20	51,654	26,039,459	62,194	3.7%
2020-21	52,431	28,039,367	66,419	3.2%
2021-22	53,622	30,212,946	71,504	3.5%
2022-23	53,528	30,946,445	73,129	3.2%
2023-24	52,974	33,967,827	80,269	3.7%

Sources:

¹ Bureau of Economic Analysis for Clackamas County. District-level data unavailable

² State of Oregon Unemployment Rate for Clackamas County

³ For constituents residing in Clackamas County

West Linn Wilsonville School District
Full-time Equivalent District Employees by Type
Last Ten Fiscal Years

Full-time Equivalent Employees as of June 30 (1)

	2023-24	2022-23	2021-22	2020-21
<u>Instructional Staff</u>				
Primary, K-5 Instruction	250.56	252.88	249.98	261.63
Middle School Instruction	117.58	126.73	127.93	120.83
High School Instruction	156.20	135.90	129.25	119.35
High School Activities	4.00	4.00	4.00	1.00
Pre-Kindergarten Instruction	4.08	6.19	3.88	0.00
Talented & Gifted	1.61	1.00	0.90	1.81
High Needs Students	74.30	59.75	47.94	48.49
Adult Transition Services	2.40	0.00	0.00	0.00
Resource Rooms	56.18	45.98	38.26	47.20
Treatment & Habilitation	3.00	3.00	3.00	0.00
Alternative Education	0.00	0.00	0.00	0.00
Charter Schools	0.00	0.00	0.00	0.00
English - Second Language	12.82	12.27	12.45	14.05
CREST	4.00	4.00	3.00	4.23
Subtotal Instructional Staff	686.73	651.70	620.59	618.59
<u>Support Services Staff</u>				
Social Work Services	1.00	0.00	0.00	0.00
Counseling	12.50	13.50	8.57	18.50
District Nurse	6.00	7.95	7.75	10.90
Psychological Services	2.00	3.00	3.00	3.00
Speech	9.00	9.71	8.50	8.50
Other Student Treatment	1.44	1.80	1.00	0.00
Special Services-Direction	6.00	4.00	4.00	4.20
Curriculum Development	6.22	5.35	4.91	3.05
Curriculum - Direction	0.00	0.00	0.00	0.00
Libraries-Media	24.75	20.13	12.25	12.50
Executive Administration	2.00	2.00	2.00	2.00
Office of the Principal	58.05	52.75	47.11	49.31
Business - Direction	0.00	0.00	1.00	1.00
Fiscal Office	8.60	8.00	5.98	4.80
Operations & Maintenance Direction	5.90	6.30	4.30	4.50
Care & Upkeep of Buildings	51.00	49.00	47.00	46.50
Maintenance	21.00	21.00	20.00	21.00
Warehouse & Distribution	2.00	2.00	2.00	2.00
Information Services	2.00	2.00	2.00	0.90
Staff Services - Personnel	5.00	4.00	4.00	4.00
Technology Services	12.15	11.70	10.95	9.95
Subtotal Support Services Staff	236.61	224.18	196.32	206.61
Total	923.34	875.88	816.91	825.20

Source:

District Business Office

Notes:

(1) General Fund Employees Only.

Full-time Equivalent Employees as of June 30 (1)

2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
274.09	275.66	270.10	265.31	239.27	229.55
119.73	118.08	114.57	114.65	106.16	94.95
123.35	127.75	128.15	126.00	123.70	116.50
2.00	2.00	2.00	2.00	2.00	2.00
6.98	7.03	7.00	6.10	6.55	5.61
1.81	1.81	1.71	1.71	1.71	3.06
66.81	60.84	44.48	39.97	30.88	26.75
0.00	0.00	0.00	0.00	0.00	0.00
61.64	59.46	65.24	57.14	41.22	40.95
0.00	0.00	0.00	0.00	0.00	0.00
0.20	7.13	10.30	10.30	10.64	9.14
6.93	0.00	0.00	0.00	0.00	0.00
13.25	11.65	10.34	8.10	5.20	5.00
5.50	5.60	3.60	3.60	3.00	3.00
682.29	677.01	657.49	634.88	570.33	536.51
1.50	1.50	1.50	1.50	0.00	0.00
23.50	24.50	22.60	19.50	18.90	19.00
5.00	4.00	4.00	3.00	3.00	3.00
5.00	5.00	4.00	4.00	4.50	2.00
9.00	9.00	8.80	8.00	7.40	8.80
0.00	0.00	0.00	0.00	0.00	0.00
3.00	4.00	3.00	3.00	3.00	4.00
5.85	5.25	5.65	4.25	3.50	2.00
0.00	0.00	0.00	0.00	0.00	1.00
16.50	16.50	16.37	15.00	13.14	11.50
2.00	2.00	2.00	2.00	3.00	2.50
49.83	49.70	49.70	49.70	44.70	44.70
1.00	2.00	1.00	1.00	1.00	1.00
6.00	6.00	5.00	5.00	5.00	5.00
4.50	4.20	4.20	4.20	3.20	4.00
48.50	48.50	46.50	45.50	40.00	42.00
22.00	21.00	19.00	17.00	16.00	15.00
2.00	2.00	2.00	2.00	2.00	2.00
1.00	1.00	1.00	0.00	0.00	0.00
4.00	4.00	4.00	3.00	3.00	3.00
8.70	11.80	12.50	12.50	11.50	11.00
218.88	221.95	212.82	200.15	182.84	181.50
901.17	898.96	870.31	835.03	753.17	718.01

**West Linn Wilsonville School District
 Operating Statistics
 Last Ten Fiscal Years**

Fiscal Year	Student	Charter Schools			Certified	ADM to				Percentage
Ending	Average Daily	Student Average	Cost Per ADM	Staff FTE	Certified Ratio	Ave Tchr Salary	Tchr Salary	Tchr Salary	Reduced per	
June 30	Membership (1)	Daily Membership	Operating Expenses (2)	(1)	(3)	(3)	Range-Low	Range-High	ADM	
2014-15	8,905	110	86,322,425	9,694	537	16.6	57,326	36,057	71,693	23.0%
2015-16	9,479	110	92,547,531	9,763	553	17.1	59,663	37,499	74,541	22.0%
2016-17	9,732	110	104,677,615	10,756	542	18.0	62,549	38,346	76,404	21.0%
2017-18	9,879	110	108,479,238	10,981	552	17.9	63,275	39,685	78,887	25.0%
2018-19	9,906	110	116,261,906	11,737	566	17.5	63,982	40,980	81,460	19.0%
2019-20	10,108	110	120,638,790	11,935	569	17.8	64,332	42,210	83,904	15.6%
2020-21	9,345	110	123,443,271	13,210	543	17.2	69,062	43,477	86,422	15.8%
2021-22	9,107	110	128,165,994	14,073	550	16.6	70,599	44,781	89,015	14.9%
2022-23	9,046	110	146,225,645	16,165	582	15.5	75,429	47,468	94,356	20.1%
2023-24	9,020	110	162,757,956	18,044	592	15.2	81,066	51,340	102,055	37.9%

(1) Includes charter school students

(2) Operating expenditures are all governmental fund expenditures less debt service and capital outlays.

(3) Excludes charter school staff/teachers

Source:

ODE & Business Office Records

WEST LINN-WILSONVILLE SCHOOL DISTRICT NO. 3JT
Principal Employers for the West Linn-Wilsonville School District Area
Current Year and Ten Years Ago

		2023-24	
Employer	Type of Business	Number of Employees	Percentage of Total City Employment
Siemens Mentor Graphics Corporation	CAD software systems	1,014	5.9%
West Linn-Wilsonville School District *	Public School District	940	7.7%
Coca Cola Bottling Company	Bottling & distribution center	613	3.6%
Collins Aerospace	Aerospace technology	527	3.1%
Sysco Food Services of Portland Inc.	Warehouse & distribution center	499	2.9%
Columbia Distributing	Warehouse & distribution center	400	2.3%
Costco Wholesale	Wholesale retail	329	1.9%
TE Connectivity	Consumer electronics company	299	1.7%
Twist Bioscience Corporation	Synthetic biology company	282	1.6%
Fred Meyer	Grocer	247	1.4%
		4,457	26.1%

		2014-15	
Employer	Type of Business	Number of Employees	Percentage of Total City Employment
Siemens Mentor Graphics Corporation	CAD software systems	960	6.0%
Stream International Inc	CAD software systems	881	5.5%
West Linn-Wilsonville School District *	Public School District	753	6.6%
Xerox Corporation	Copiers and printers	706	4.4%
Collins Aerospace	Aerospace technology	516	3.2%
Sysco Food Services of Portland Inc.	Warehouse & distribution center	502	3.2%
TE Connectivity	Consumer electronics company	344	2.2%
Southern Wine & Spirits	Beverage distribution	299	1.9%
Coca Cola Bottling Company	Beverage distribution	286	1.8%
Costco Wholesale	Wholesale retail	286	1.8%
		5,010	31.5%

*Total City of West Linn employment, 2023-24 12,208
 Total City of Wilsonville employment, 2023-24 17,102
 *Total City of West Linn employment, 2014-15 11,392
 Total City of Wilsonville employment, 2014-15 15,895

Number of employees is listed as FTE (full-time equivalent)

Source:
 City of West Linn Annual Comprehensive Financial Report
 City of Wilsonville Annual Comprehensive Financial Report

West Linn-Wilsonville School District
Capital Asset Information
Last Ten Fiscal Years

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Average Age of Buildings (in years)
Schools											
Primary											
Buildings	9	9	9	9	9	9	9	9	9	9	40
Square Feet	581,626	581,626	581,626	597,833	597,833	597,833	597,833	597,833	597,833	597,833	
Capacity	4,401	4,401	4,401	4,965	4,965	4,965	4,965	4,965	4,925	4,925	
Membership (ADM)	4,153	4,265	4,309	4,292	4,278	4,189	3,701	3,612	3,610	3,569	
Percent Used	94%	97%	98%	86%	86%	84%	75%	73%	73%	72%	
Middle											
Buildings	3	3	3	4	4	4	4	4	4	4	18
Square Feet	284,519	284,519	284,519	375,625	375,625	375,625	375,625	375,625	375,625	387,929	
Capacity	1,932	1,932	1,932	2,623	2,623	2,623	2,623	2,623	2,563	2,744	
Membership (ADM)	2,210	2,307	2,313	2,323	2,429	2,418	2,334	2,203	2,157	2,115	
Percent Used	114%	119%	120%	89%	93%	92%	89%	84%	84%	77%	
High											
Buildings	2	2	2	2	2	2	2	2	2	3	29
Square Feet	499,943	499,943	522,063	522,063	522,063	522,063	522,063	522,063	471,299	595,273	
Capacity	3,220	3,220	3,220	3,155	3,155	3,155	3,155	3,155	3,075	3,744	
Membership (ADM)	3,042	3,082	3,161	3,077	3,101	3,150	3,171	3,139	3,148	3,204	
Percent Used	94%	96%	98%	98%	98%	100%	101%	99%	102%	86%	
Other											
Buildings	3	3	3	3	3	3	3	5	4	5	46
Square Feet	46,266	46,266	46,266	46,266	46,266	46,266	46,266	49,801	11,217	13,180	
Administration											
Buildings	1	1	1	1	1	1	1	1	1	1	86
Square Feet	17,439	17,439	17,439	17,439	17,439	17,439	17,439	17,439	17,439	17,439	
Maintenance											
Buildings	5	5	5	5	5	5	6	6	4	4	17
Square Feet	54,900	54,900	54,900	54,900	54,900	54,900	66,609	66,609	25,142	25,142	

Source: West Linn-Wilsonville School District Department of Operations

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V: APPENDIX

Appendix A – Terminology

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

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

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

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

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

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

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

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

ACT: American College Test

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

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

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

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

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

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

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

APC: Associated Payroll Costs.

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

ASB: Associated Student Body

Appendix A – Terminology

ASBO: Association of School Business Officials International

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

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

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

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

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

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

BOLI: Bureau of Labor and Industries.

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

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

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

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

Appendix A – Terminology

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

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

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

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

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

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

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

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

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

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

CET: Construction Excise Tax

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

COLA: Cost of Living Adjustment

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

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

COSA: Confederation of Oregon School Administrators

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

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

Appendix A – Terminology

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

CSIP: Comprehensive School Improvement Plan

CTE: Career and Technical Education CTP: Community Transition Program

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

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

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

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

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

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

EESP: Energy Efficient Schools Program.

EIECSE: Early Intervention Early Childhood Special Education.

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

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

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

Appendix A – Terminology

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

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

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

ERC – Educational Resource Center.

ESD: Education Service District.

ESL: English as a Second Language.

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

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

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

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

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

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

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

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

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

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

Appendix A – Terminology

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

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GED: General Educational Development.

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

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

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

GFOA: Government Finance Officers Association

GO BOND: General Obligation Bond

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

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

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

HR: Human Resources Department
IA: Instructional Assistant

IDEA: Individuals with Disabilities Education Act

IEP: Individualized Education Plan

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

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

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

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

Appendix A – Terminology

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

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

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

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

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

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

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

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

ODE: Oregon Department of Education

OEA: Oregon Education Association

OEBC: Oregon Educators Benefit Board

OEIB: Oregon Education Investment Board

OESE: Office of Elementary and Secondary Education.

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

Appendix A – Terminology

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

OPSRP: Oregon Public Service Retirement Plan

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

OSBA: Oregon School Boards Association

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

PBAM: Program Budgeting and Accounting Manual.

PBIS: Positive Behavior Intervention and Support.

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

PERS UAL: PERS Unfunded Accrued Liability.

PERS: Public Employees Retirement System.

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

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

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

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

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

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

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

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

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

Appendix A – Terminology

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

RHIA: Retirement Health Insurance Account

SAT: Scholastic Aptitude Test

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

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

SPED: Special Education

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

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

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

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

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

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

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

T&A: Trust and Agency.

TAG: Talented and Gifted.

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

TIS: Technology and Information Services

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

Appendix A – Terminology

TOSA: Teacher on Special Assignment.

TRANSFERS: Amounts distributed from one fund to another fund.

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

UAAL: Unfunded Actuarial Accrued Liability.

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

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

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

ACCOUNTING DEFINITIONS

As Defined by Oregon Department of Education's 2023 Program Budgeting and Accounting Manual

Fund Classifications

100	<u>General Fund.</u> Accounts for all financial resources of the district except those required to be accounted for in another fund.	500	<u>Enterprise Funds.</u> Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing good or services to the students or general public on a continuing basis are financed or recovered primarily through user charges.
200	<u>Special Revenue Funds.</u> Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.	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.
300	<u>Debt Service Funds.</u> Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.	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.
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).		

Revenue

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

1000	<u>Revenue from Local Sources.</u>	1120	Local Option Ad Valorem Taxes Levied by District. Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 *Real Market Value) and the Measure 50 Tax Limit (Sum of permanent and gap bond tax rates times Assessed Value).
1110	Ad Valorem Taxes 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.		
1111	Current Year's Taxes.	1121	Current Year's Local Option Taxes.
1112	Prior Year's Taxes.	1122	Prior Year's Local Option Taxes.
1113	County Tax Sales for Back Taxes.	1123	Penalties and Interest on Local Option Taxes.

1190 **Penalties and Interest on Taxes.** Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.

1200 **Revenue from Local Governmental Units Other Than Districts.** Revenue from the appropriations of another local governmental unit. The district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.

1300 **Tuition.** Money received from individuals, welfare agencies, private sources and other districts for education provided in the district.

1310 **Regular Day School Tuition.**

- 1311 Tuition from Individuals.
- 1312 Tuition from Other Districts Within the State.
- 1313 Tuition from Other Districts Outside the State.

1320 **Adult/Continuing Education Tuition.** Money received as tuition for students attending adult/continuing education schools in district.

- 1321 Tuition from Individuals.
- 1322 Tuition from Other Districts Within the State.
- 1323 Tuition from Other Districts Outside the State.
- 1324 Tuition/Contract Receipts for Community Services.

1330 **Summer School Tuition.** Money received as tuition for students attending summer school.

- 1331 Tuition from Individuals.
- 1332 Tuition from Other Districts Within the State.
- 1333 Tuition from Other Districts Outside the State.

1400 **Transportation Fees.** Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities.

1410 **Regular Day School Transportation.** Money received for transporting students to and from regular day schools, activities, including alternative programs entitled to State School Fund support.

- 1411 Transportation Fees from Individuals.
- 1412 Transportation Fees from Other Districts Within the State.
- 1413 Transportation Fees from Other Districts Outside the State.

1420 **Summer School Transportation.** Money received for transporting students to and from summer school.

- 1421 Transportation Fees from Individuals.
- 1422 Transportation Fees from Other Districts Within the State.
- 1423 Transportation Fees from Other Districts Outside the State.

1500 **Earnings on Investments.** Money received as profit from holdings for savings.

1510 **Interest on Investments.** Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1530 **Gain or Loss on Sale of Investments.** Gains or losses realized from the sale of bonds or stocks.

1600 **Food Service.** Revenue for dispensing food to students and adults.

<p>1610 Daily Sales—Reimbursable Programs. Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the US Department of Agriculture. Federal Reimbursements are not entered here.</p> <p>1611 Breakfast. 1612 Lunch. 1613 Special Milk Program.</p> <p>1620 Daily Sales—Non Reimbursable Program. Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk.</p> <p>1630 Special Functions. Money received from students, adults or organizations for the sale of food products and services considered special functions.</p> <p>1700 Extracurricular Activities. Revenue from school-sponsored activities.</p> <p>1710 Admissions. Revenue from patrons of a school-sponsored activity.</p> <p>1720 Bookstore Sales. Revenue from sales by students or student-sponsored bookstores.</p> <p>1730 Student Organization Membership Dues & Fees. Revenue from students for memberships in school clubs/organizations.</p> <p>1740 Fees. Revenue from students for fees such as lockers, towel fees, equipment fees, etc.</p> <p>1750 Concessions.</p> <p>1760 Club Fund Raising.</p> <p>1790 Other Extra Curricular Activities.</p> <p>1800 Community Services Activities. Revenue from community services activities operated by a district.</p>	<p>1900 Other Revenue from Local Sources. Other revenue from local sources which are not classified above.</p> <p>1910 Rentals. Revenue from the rental of either real or personal property owned by the district.</p> <p>1920 Contributions and Donations from Private Sources. Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.</p> <p>1930 Rental or Lease Payments from Private Contractors. Payments received from private contractors for use of district-owned buses and garages in the operation of the pupil transportation system by the private contractor.</p> <p>1940 Services Provided Other Local Education Agencies. Revenue from services provided other districts, other than for tuition and transportation services.</p> <p>1941 Services Provided Other Districts Within the State.</p> <p>1942 Services Provided Other Districts Outside the State.</p> <p>1943 Services Provided Other Charter Schools.</p> <p>1950 Textbook Sales and Rentals. Revenue from the rental or sale of textbooks.</p> <p>1960 Recovery of Prior Year's Expenditure.</p> <p>1970 Services Provided Other Funds. Services provided other funds, such as printing or data processing.</p> <p>1980 Fees Charged to Grants.</p> <p>1990 Miscellaneous. Revenue from local sources not provided for elsewhere. E-Rate and SB1149 Energy revenues are recorded in this revenue source.</p>
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2000 Revenue from Intermediate Sources.

- 2100 **Unrestricted Revenue.** Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.
 - 2101 County School Funds.
 - 2102 General Education Service District Funds.
 - 2105 Natural Gas, Oil, and Mineral Receipts.
 - 2199 Other Intermediate Sources.
- 2200 **Restricted Revenue.** Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit.
- 2800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base.
- 2900 **Revenue for/on Behalf of the District.** Payments made by an intermediate governmental jurisdiction for the benefit of the district, or contributions of equipment or supplies.

3000 Revenue from State Sources

- 3100 **Unrestricted Grants-In-aid.** Revenue recorded as grants by the district from state funds which can be used for any legal purpose desired by the district without restriction.
 - 3101 State School Fund—General Support. 3102 State School Fund—School Lunch Match.
 - 3103 Common School Fund.
 - 3104 State Managed County Timber.
- 3106 **State School Fund—Accrual.** That portion of the SSF paid in July and accrued to prior year.
- 3199 Other Unrestricted Grants-in-aid.

3200 **Restricted Grants-In-Aid.** Revenue recorded as grants by the district from state funds which must be used for a categorical or specific purpose.

- 3204 Driver Education.
- 3222 State School Fund (SSF) Transportation Equipment.
- 3299 Other Restricted Grants-in-aid.

3800 **Revenue in Lieu of Taxes.** Payments made out of general revenue by a state to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the district on the same basis as privately owned property or other tax base.

3900 **Revenue for/on Behalf of the District.** Payment made by a state for the benefit of the district, or contributions of equipment or supplies.

4000 Revenue from Federal Sources.

4100 **Unrestricted Revenue Direct from the Federal Government.** Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction.

4200 **Unrestricted Revenue from the Federal Government Through the State.** Revenues from the federal government through the state as grants to the district which can be used for any legal purpose desired by the district without restriction.

4300 **Restricted Revenue Direct from the Federal Government.** Revenue direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4500 **Restricted Revenue from the Federal Government Through the State.** Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4000 Revenue from Federal Sources (Continued).

4700 **Grants-In-Aid from the Federal Government Through Other Intermediate Agencies.**

4800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by the federal government unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same bases as privately owned property or other tax base.

- 4801 Federal Forest Fees.
- 4802 Impact Aid to School Districts for Operation.
- 4803 Coos Bay Wagon Road Funds.
- 4899 Other Revenue in Lieu of Taxes.

4900 **Revenue for/on Behalf of the District.** Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

5000 Other Sources.

5100 **Long-term Debt Financing Sources.** The principal portion from the sale of bonds.

5200 **Interfund Transfers.** Revenue earned or received from another fund which will not be repaid.

5300 **Sale of or Compensation for Loss of Fixed Assets.** Revenue from the sale of school property or compensation for the sale loss of fixed assets.

5400 **Resources—Beginning Fund Balance.**

Expenditures

Functions

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000—Facilities Acquisition and Construction, and 5000-Other Uses. The four-digit function codes are sub-functions to provide program and service area information. Functions and sub-functions consist of activities which have similar general operational objectives.

1000 *Instruction*

1100 **Regular Programs**

- 1111 **Elementary, K-5 or K-6.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during elementary school years.
- 1113 **Elementary Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.
- 1121 **Middle/Junior High Programs, 6-8.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
- 1122 **Middle/Junior High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.
- 1131 **High School Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 **High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment and improvement of skills.

1140 **Pre-kindergarten Programs.** Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

1200 **Special Programs.** Instructional activities designed primarily to deal with students having special needs.

1210 **Programs for the Talented and Gifted.**

1220 **Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting.

1221 Learning Centers—Structured and Intensive.

1222 Developmental Kindergarten.

1223 Community Transition Centers.

1225 Out of District Programs.

1226 Home Instruction.

1227 Extended School Year Programs.

1228 Diagnostic Classrooms.

1229 Other.

1250 **Less Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities outside the regular classroom.

- 1260 **Treatment and Habilitation.** Services designed to address a child's developmental deficits in sensory, motor, communication, self-help and socialization areas.
- 1270 **Educationally Disadvantaged.** Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.
- 1271 **Remediation.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards.
- 1272 **Title I.** Record Title I instructional activities here.
- 1280 **Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting.
- 1281 Public Alternative Programs.
 1282 Private Alternative Programs.
 1283-1287 District Alternative Programs.
 1288 Charter Schools.
 1289 Other Alternative Programs.
- 1290 **Designated Programs.** Special learning experiences for other students with special needs.
- 1291 English Second Language Programs.
 1292 Teen parent programs.
 1293 Migrant Education.
 1294 Youth Corrections Education.
 1299 Other Programs.

- 1300 **Adult/Continuing Education programs.** Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.
- 1400 **Summer School Programs.** Instructional programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. This does not include the summer term of a 12-month school year.
- 1420 Middle/Junior High.
 1430 High School.
 1440 Primary/Intermediate.
 1460 Special Programs, Summer School.
 1490 Other Summer School Programs.

- 2000 **Support Services.** Support services are those services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
- 2100 **Support Services—Students.** Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.
- 2110 Attendance and Social Work Services.
 2112 Attendance Services.
 2113 Social Work Services.
 2114 Student Accounting Services.
 2115 Student Safety.
 2117 Identification and Recruitment of Migrant Children.
 2119 Other Attendance and Social Work Services.

2120 **Guidance Services.** Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

- 2121 Service Area Direction.
- 2122 Counseling Services.
- 2123 Appraisal Services.
- 2124 Information Services.
- 2126 Placement Services.
- 2129 Other Guidance Services.

2130 **Health Services.** Physical and mental health services which are not direct instruction

- 2131 Service Area Direction.
- 2132 Medical Services.
- 2133 Dental Services.
- 2134 Nurse Services.
- 2139 Other Health Services.

2140 **Psychological Services.** Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

- 2141 Service Area Direction.
- 2142 Psychological Testing Services.
- 2143 Psychological Counseling Services.
- 2144 Psychotherapy Services.
- 2148 Other Psychological Service

2150 **Speech Pathology and Audiology Services.** Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

- 2151 Service Area Direction. 2152
Speech pathology Services.
- 2153 Audiology Services.
- 2159 Other Speech Pathology and Audiology Services.

2160 **Other Student Treatment Services.** Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2190 **Service Direction, Student Support Services.** Activities concerned with direction and management of student support services.

2200 **Support Services—Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2210 **Improvement of Instruction Services.** Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

- 2211 Service Area Direction.
- 2213 Curriculum Development.
- 2219 Other Improvement of Instruction
Services.

2220 **Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources.

- 2221 Service Area Direction.
- 2222 Library/Media Center.
- 2223 Multimedia Services.
- 2224 Educational Television Services.
- 2229 Other Educational Media Services.

- 2230 **Assessment and Testing.** Activities to measure individual student achievement.
- 2240 **Instructional Staff Development.** Activities specifically designed for instructional staff to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.
- 2300 **Support Services—General Administration.** Activities concerned with establishing and administering policy in connection with operating the district.
- 2310 **Board of Education Services.** Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.
- 2320 **Executive Administration Services.** Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2321 Office of the Superintendent Services.
- 2324 State and Federal Relations Services.
- 2329 Other Executive Administration Services.
- 2400 **School Administration.** Activities concerned with area wide supervisory responsibility.
- 2410 Office of the Principal Services.
- 2490 Other Support Services—School Administration.
- 2500 **Support Services—Business.** Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district.
- 2510 Direction of Business Support Services.
- 2520 Fiscal Services.
- 2521 Service Area Direction.
- 2522 Budgeting Services.

- 2500 **Support Services—Business.**
- 2523 Receiving and Disbursing Funds Services.
- 2524 Payroll Services.
- 2525 Financial Accounting Services.
- 2526 Internal Auditing Services.
- 2527 Property Accounting Services.
- 2528 Risk Management Services.
- 2529 Other Fiscal Services.
- 2540 **Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair.
- 2541 Service Area Direction.
- 2542 Care and Upkeep of Buildings Services.
- 2543 Care and Upkeep of Grounds Services.
- 2544 Maintenance.
- 2546 Security Services.
- 2549 Other Operation and Maintenance of Plant Services.
- 2550 **Student Transportation Services.** Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities.
- 2551 Service Area Direction.
- 2552 Vehicle Operations Services.
- 2558 Special Education Transportation Services.
- 2559 Other Student Transportation Services.
- 2570 **Internal Services.** Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
- 2571 Service Area Direction.
- 2572 Purchasing Services.
- 2573 Warehousing and Distributing Services.

<p>2570 Internal Services (Continued).</p> <p>2574 Printing, Publishing and Duplicating Services.</p> <p>2579 Other Internal Services.</p>	<p>2641 Service Area Direction.</p> <p>2642 Recruitment and Placement Services.</p> <p>2643 Staff Accounting Services.</p> <p>2645 Health Services.</p> <p>2649 Other Staff Services.</p>
<p>2600 Support Services—Central Activities. Activities other than general administration, which support each of the other instructional and supporting services programs.</p> <p>2610 Direction of Central Support Services.</p> <p>2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.</p> <p>2621 Service Area Direction.</p> <p>2622 Development Services.</p> <p>2623 Evaluation Services.</p> <p>2624 Planning Services.</p> <p>2625 Research Services.</p> <p>2626 Grant Writing.</p> <p>2627 Statistical Services.</p> <p>2629 Other Planning, Research, Development and Evaluation Services.</p>	<p>2660 Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones.</p> <p>2661 Service Area Direction. 2662 Systems Analysis Services.</p> <p>2663 Programming Services.</p> <p>2664 Operations Services.</p> <p>2669 Other Technology Services.</p> <p>2670 Records Management Services.</p> <p>2680 Interpretation & Translation Services.</p> <p>2690 Other Support Services—Central.</p>
<p>2630 Information Services. Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.</p> <p>2631 Service Area Direction.</p> <p>2632 Internal Information Services.</p> <p>2633 Public Information Services.</p> <p>2634 Management Information Services.</p> <p>2639 Other Information Services.</p>	<p>2700 Supplemental Retirement Program.</p> <p>3000 <u>Enterprise and Community Services.</u> Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.</p> <p>3100 Food Services. Activities concerned with providing food to students and staff in a school or district.</p> <p>3110 Service Area Direction.</p> <p>3120 Food Preparation and Dispensing Services.</p> <p>3130 Food Delivery Services.</p> <p>3190 Other Food Services.</p>
<p>2640 Staff Services. Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.</p>	<p>3200 Other Enterprise Services.</p>

- 3300 **Community Services.** Activities which are not directly related to the provision of education for pupils in a district.
- 3310 Direction of Community Services Activities.
 3320 Community Recreation Services.
 3330 Civic Services.
- 3340 Public Library Services.
- 3360 Welfare Activities Services.
 3370 Nonpublic School Students Services.
 3390 Other Community Services.
- 3500 **Custody and Care of Children Services.** Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.
- 4000 **Facilities Acquisition and Construction.** Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
- 4110 Service Area Direction.
 4120 Site Acquisition and Development Services.
 4150 Building Acquisition, Construction, and Improvement Services.
 4180 Other Capital Items (bondable textbooks/technology)
 4190 Other Facilities Construction Services.
- 5000 **Other Uses.** Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

- 5100 **Debt Service.**
- 5110 Long-Term Debt Service. 5120 Short-Term Debt Retirement.
- 5200 **Transfers of Funds.** These are transactions which withdraw money from one fund and place it in another without recourse.
- 5300 **Apportionment of Funds by ESD or LEA.** Apportionment of equalization funds and distribution of other funds by the educational service districts or from an LEA acting as the fiscal agent for a grant distributed to other districts.
- 5400 **PERS UAL Bond Lump Sum Payment to PERS.** The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.
- 6000 **Contingencies (for budget only).** Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
- 6110 Operating Contingency.
- 7000 **Unappropriated Ending Fund Balance.** An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it budgeted.

Objects

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers.

- 100 Salaries. Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
- 110 **Regular Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees in positions considered to be of a permanent nature.
- 111 Licensed Salaries.
 - 112 Classified Salaries.
 - 113 Administrators.
 - 114 Managerial—Classified.
 - 115 Sabbatical.
 - 116 Supplemental Retirement Stipends.
- 120 **Nonpermanent Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees hired on a temporary or substitute basis to work in positions considered to be of a temporary nature.
- 121 Substitutes—Licensed.
 - 122 Substitute—Classified.
 - 123 Temporary—Licensed.
 - 124 Temporary—Classified.
- 130 **Additional Salary.** Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.
- 140-190 **Additional Salary.** District defined.
- 200 Associated Payroll Costs. Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above.
- 210 **Public Employees Retirement System.**
- 211 Employer Contribution.
 - 212 Employee contribution.
 - 213-215 PERS UAL Contribution.
 - 216 Employer Contribution.
- 220 **Social Security Administration.**
- 230 **Other Required Payroll Costs.**
- 231 Workers' Compensation.
 - 232 Unemployment Compensation.
- 240 **Contractual Employee Benefits.**
- 300 Purchased Services. Services which can be performed only by persons or firms with specialized skills and knowledge.
- 310 **Instructional Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge.
- 311 Instruction Services.
 - 312 Instructional Programs Improvement Services.
 - 313 Student Services.
 - 316 Data Processing Services.
 - 317 Statistical Services.
 - 318 Professional and Improvement Costs for Non-Instructional Staff.
 - 319 Other Instructional, Professional and Technical Services.

320 **Property Services.** Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district.

- 321 Cleaning Services.
- 322 Repairs and Maintenance Services.
- 324 Rentals.
- 325 Electricity.
- 326 Fuel.
- 327 Water and Sewage.
- 328 Garbage.
- 329 Other Property Services.

330 **Student Transportation Services.** Expenditures to persons or agencies for the purpose of transporting children.

- 331 Reimbursable Student Transportation.
- 332 Non-reimbursable Student Transportation.
- 333 Board and Room in Lieu of Transportation.
- 334 Transportation Portion of Tuition Payments.

340 **Travel.** Costs for transportation for all district personnel, conference registration, meals, hotel, and other expenses associated with traveling on business for the district.

- 341 Travel, Local in District.
- 342 Travel Out of District.
- 343 Travel, Student, Out of District.
- 349 Other Travel.

350 **Communication.** Services provided by persons or businesses to assist in transmitting and receiving data or information.

- 351 Telephone.
- 353 Postage.
- 354 Advertising.
- 355 Printing and Binding.
- 359 Other Communication Services.

360 **Charter School Payments.** Expenditures to reimburse Charter Schools for services rendered to students.

370 **Tuition.** Expenditures to reimburse other educational agencies for services rendered to students.

- 371 Tuition Payments to Other Districts Within the State.
- 372 Tuition Payments to Other Districts Outside the State.
- 373 Tuition Payments to Private Schools.
- 374 Other Tuition.

380 **Non-instructional Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge.

- 381 Audit Services.
- 382 Legal Services.
- 383 Architect/Engineer Services.
- 384 Negotiation Services.
- 385 Management Services.
- 386 Data Processing Services.
- 387 Statistical Services.
- 388 Election Services.
- 389 Other Non-instructional Professional and Technical Services.

390 **Other General Professional and Technological Services.**

400 Supplies and Materials. Amounts paid for material items of an expendable nature that are consumed, worn out, or

deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

- 410 Consumable Supplies and Materials.
- 420 Textbooks.
- 430 Library Books
- 440 Periodicals.
- 450 Food.
- 460 Non-consumable Items.
- 470 Computer Software.
- 480 Computer Hardware.

500 Capital Outlay. Expenditures for the acquisition of fixed assets or additions to fixed assets.

510 **Land Acquisition.**

520 **Buildings Acquisition.**

530 **Improvements Other Than Buildings.**

540 **Depreciable Equipment.**

541 Initial and Additional Equipment Purchase.

542 Replacement Equipment Purchases.

550 **Depreciable Technology.** Expenditures for computer hardware, related equipment, and other capital outlay for technology.

560 **Depreciable Transportation.** Expenditures for bus garages, buses and capital bus improvements for student transportation.

562 Bus Garage Purchases.

564 Bus and Capital Bus Improvements.

590 **Other Capital Outlay.**

600 Other Objects. Amounts paid for goods and services not otherwise classified above.

610 **Redemption of Principal.** Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

620 **Interest.** Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.

621 Regular Interest.

622 Bus Garage, Bus and Capital Bus Improvement Interest.

620 **Interest.** Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.

621 Regular Interest.

622 Bus Garage, Bus and Capital Bus Improvement Interest.

640 **Dues and Fees.**

650 **Insurance and Judgments.**

651 Liability Insurance.

652 Fidelity Bond Premiums.

653 Property Insurance Premiums.

654 Student Insurance Premiums.

655 Judgments and Settlements Against the District.

659 Other Insurance and Judgments.

660 **Depreciation.** The portion of the cost of a fixed asset, except for land, which is charged as an expense during a particular period.

662 Buildings.

663 Improvements Other Than Buildings.

664 Equipment.

665 Technology.

669 Other Capital Assets.

670 **Taxes and Licenses.**

680 **PERS UAL Lump Sum Payment to PERS.**

690 **Grant Indirect Charges.**

- 700 Transfers. This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.
- 710 **Fund Modifications.** This category represents transactions of conveying money from one fund to another.
- 720 **Transits.** This category represents transactions which are transit or flow-through means to convey money to the recipient.
- 790 **Other Transfers.**

- 800 Other Uses of Funds.
- 810 **Planned Reserve.** Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.
- 820 **Reserved for Next Year.**