WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT
2019-2020 Adopted Budget

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SECTION I – BUDGET MESSAGE

SUPERINTENDENT'S BUDGET MESSAGE

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

I respectfully submit the West Linn-Wilsonville School District proposed budget for 2019-2020 in accordance with ORS 294.391.

The proposed general fund budget of $119,732,048 accounts for a balanced budget that aligns with the School Board and School District goals; these goals are identified, prioritized and articulated to maximize student learning.

2019-2021 State Budget Allocation for School Districts

The West Linn-Wilsonville School District 2019-2020 budget proposal is based on a $8.87 billion State School Fund allocation by the Co-Chairs of the Ways & Means Committee to K-12 School Districts; this is $100 million less than the Governor's proposed budget. While $8.87 billion is an increase from the past biennium ($8.2 billion), unfortunately it is not enough to accommodate "roll up" costs to maintain current programs and personnel. And it is well below what is needed to adjust for increases to PERS (Public Employee Retirement System). *For West Linn-Wilsonville this means an estimated cost increase of $3.5 million in each year of the new biennium.* This is not a one-time cost increase for one biennium. Funding PERS obligations will affect all public agencies (state government, public schools, cities, counties and special districts) for at least the next ten years.
As school districts across Oregon are submitting their school budgets for next year, state officials and legislators are still considering ways to increase K-12 funding for the next biennium and longer term. In the meantime, we are charged with submitting a budget based on news received and not news speculated.

Budget Investments in Excellence, Opportunity and Access

In the process of assembling a school budget, the district maintains a theory of action that investing in diverse and challenging learning opportunities for our children leads us to achieving our goals. These key investment strategies are identified and implemented because they prove to exemplify the quality of learning and the quality of care every parent wishes for their child and the outcomes for every child in our community to be fully prepared for college, career and the world.

Our key investment strategies include:

- Hiring and developing the most qualified professionals who provide expert instruction for all students, including students with diverse learning needs.

- Prioritizing and delivering high quality professional learning experiences, systems, curricula and supports that impact instruction in the classroom on a daily basis.
- Developing and sustaining strategies that increase time for learning, including a full academic school year and full academic schedules for all students.
- Maintaining effective class sizes while strengthening counseling, teacher-librarian, special education, operations and information technology support.
- Expanding and supporting strong early childhood programs: Pre-K and Kindergarten.
- Expanding Advanced Placement and other college level courses in our high schools.
- Providing enriched and comprehensive programming for the performing and visual arts, world and dual language, athletics, activities and wellness across all schools.
- Expanding STEM and CTE Programs and related experiences in science, technology, engineering, journalism, health sciences, business/marketing and mathematics.
- Maintaining responsible stewardship of our facilities, grounds, and other property assets.

Measure 98: High School Success Grant

Our Governor has committed to continue funding Measure 98 for the 2019-2021 biennium at the same level as the previous biennium ($170 million). The Measure 98 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. School districts apply for funds that must be spent to implement three strategies:

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

In West Linn-Wilsonville, we have developed a strategic plan for allocating Measure 98 funds to impact all three of these areas that connect to school attendance, graduation and a student's aspiration for college, career and beyond.

Measuring the Outcomes of Our Investments

Our District Mission question, "How do we create learning communities for the greatest thinkers and most thoughtful people…for the world", sets the stage and tone for the collaborative and collective ethic of excellence we hold for ourselves as professionals. From

this compelling mission question emerges annual District Goals and a District Work Plan that identifies and outlines actions, strategies and measureable outcomes to align and allocate resources towards meeting these goals.

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

- Graduation rates – West Linn-Wilsonville has the highest in the state of Oregon for a district our size.
- Drop-out rates – West Linn-Wilsonville schools continue to make important strides in keeping students engaged in school, K-12.
- Regular Attendees – We monitor and respond to data that helps us work with students who have chronic absenteeism.
- 9th Grade On Track – We monitor and respond to data that helps us focus strategies and support to students in their first year of high school.
- Student participation in AP courses and dual credit classes at our high schools
- Oregon Department of Education School Report Cards
- Oregon State Assessments (SBAC, OAKS, ELPA21) that provide academic benchmark data aligned to college and career readiness
- District Interim and Formative Assessments that provide academic growth data – These types of assessments (standardized, curriculum-based measures, tests, grades, etc.) provide valuable information to help students monitor their own learning, help teachers adjust and prepare strategically for new learning, and help our school and district leadership teams effectively plan where broad-based as well as targeted new learning and resources are needed.

In developing a balanced budget for the 2019-2020 school year we have made the following working assumptions:

Revenue:

- State revenue of $8.87 billion for the biennium (Submitted by Co-Chairs of the Ways & Means Committee)
- 49% of the biennial allocation in 2019-2020 and 51% in 2020-2021
- Projected local option revenue of $9,948,474
- ADMr projected at 9,998 (increase of 48 students); ADMw projected at 11,248
- Utilization of Regional ESD funds appropriated to the district
- Carry-over of approximately $8,065,755 of our 2018-2019 ending fund balance (which now includes $2.9 million of our PERS reserve, moved into the General Fund)

Expenditures:

- Increased personnel costs to honor negotiated contracts that include increases in cost of living (COLA) and health insurance.

- Increased costs in PERS (Public Employees Retirement System)
- Increased costs for utilities, transportation, materials, supplies and purchased services for all buildings and adjusting for growth across the district.

Challenges with the Current State Funding Level of $8.87 Billion:

- $8.87 billion from the state does not quite fund the "roll-up" costs of current operation and staffing from the 2018-2019 school year. It absolutely does not provide enough funding to offset the $3.5 million PERS increase for our school district.
- The $3.5 million PERS increase paired with insufficient funds from the state, result in increased dependency on local option revenue, depletion of our PERS reserve, and the risk of a fund balance far below GASB (Governmental Accounting Standards Board) recommendations.

Reductions to Staffing and Programs Needed for 2019-2020:

- Based on $8.87 billion funding from the state, we submit a proposed budget that includes a $3.5 million reduction in expenses for the 2019-2020 school year.
- The expense reductions will largely impact personnel. We plan to reduce licensed staff by 18 FTE, reduce one administrator position, two non-classroom staff positions, and the equivalent of 12 classified positions.
- These reductions may impact class size.
- Expense reductions will also include suspending new curriculum renewals; suspending implementation of state-mandated increased PE/Wellness hours in primary schools; reducing professional development opportunities; and reducing educator conference attendance.

Maintaining School Year and Targeted Support for Students:

- We will continue to support a full academic school year and full academic schedules, with targeted support for extended learning time.
- We will sustain our strategies of targeted support for students for whom we have identified opportunity and achievement gaps.
- We will optimize our Measure 98 Grant funds to increase graduation rates and decrease drop-out occurrences across all three high schools.

Amendment Budget Plan:

In the event that state legislators are able to increase funds for public schools to impact the 2019-2020 school year, we would make the following adjustments:

- Restore back licensed and classified positions. Add additional staff to address class size, mental health and social-emotional supports for students.
- Begin implementation of state-mandated increased PE/Wellness hours in primary schools.
- Restore professional development opportunities and educator conference attendance.
- Cautiously begin early steps of the next curriculum renewal scheduled by the Oregon Department of Education.

Recognition of Our Community

- I wish to recognize the leadership of our School Board members. We appreciate your volunteer service that includes countless hours meeting with patrons, attending school and district events while leading the district. We appreciate your belief and support in the professional expertise and commitment to students by our staff and administrators. We appreciate your courageous advocacy for inclusion of ALL children in a general education learning experience, while speaking out on issues of race, equity and sustainable funding for public education. We appreciate your priority and persistence in advocating for adequate and stable school funding.
- I wish to recognize our Budget Committee and all who participated in this budget development process by sending us your feedback: parents, patrons and staff. The interest, support and advocacy by our community towards our school district is deeply evident. The strong investment of parent volunteers and community partnerships in our students is a hallmark across Wilsonville and West Linn.
- I wish to recognize the excellence of our teachers and staff in our schools who bring their best professional selves to the work on a daily basis. Our teachers and staff seek out professional learning that address race and equity reform, research-based best practices and high-leverage instructional strategies that "move the dial" in eliminating opportunity and achievement gaps. At 94.5%, West Linn-Wilsonville School District students demonstrate the highest graduation rate in Oregon for a multi-high school district.
- Lastly, I wish to recognize and thank our community's generosity in supporting local option levies and capital construction bonds over the years. Our local option levy helps us currently fund approximately 80 teachers. And our most recent capital bond in 2014 allowed us to build a new middle school, rebuild a primary school and attend to large capital and safety projects across the district. These are significant contributions and we would not be able to provide the level of service and learning to students without this support.

In Closing

This budget message is presented with the sobering recognition that we will be making significant reductions to our personnel and professional development program next year. Reducing by $3.5 million dollars, while also growing as a district, will be a noticed impact. And yet, I hold a spirit of optimism that our community, our state and our elected representatives will continue to seek out ways to support public education funding in Oregon.

We must always strive to fulfill the District's compelling first goal to provide each child with a high-quality education while eliminating opportunity and achievement gaps.

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

Respectfully,

Kathy Ludwig, D.Ed.
Superintendent

SECTION II – BUDGET PROCESS

INTRODUCTION TO THE 2019-2020 BUDGET

This proposed budget is a tentative document, subject to change by legislative action, your action as members of the Budget Committee, and to final approval by the School Board.

This budget book is divided into six (7) sections:

I. Section I – Budget Message from Dr. Kathy Ludwig, Superintendent
II. Section II – Budget Process from Sơn Lê Hughes, Chief Financial Official
III. Section III – Financial Summaries – Includes summaries of all funds and General Fund Budget at a Glance.
IV. Section IV – Budget Documents includes detailed budget requirement by Fund/Function/Object for the district's main operating fund (General Fund). Special Revenue, Debt Service, and Capital Project have their own detailed budget info.
V. Section V – Reference Materials
VI. Section VI – Required Publications
VII. Section VII – Meeting Notes

This Budget Document is organized by service area with a narrative explanation of each section, actual amounts for the prior two years 2016/2017 and 2017/2018, adopted budget figures for 2018/2019, and the proposed budget figures of 2019/2020.

In the past, WLWV School District used the Incremental Based Budget (IBB). Incremental Based Budget is a budget prepared using a previous period's budget or actual performance as a basis with incremental amounts added for the new budget period.

In Fiscal Year 2019-20, WLWV is implementing the Zero-Based Budget Model (ZBB). ZBB allows us to prepare our budget with a zero base. Principals, Department Heads, and Assistant Superintendents had the opportunity to justify and analyze every single expense for their building/department needs and costs. Budgets are then built around what is needed for the upcoming fiscal year regardless of whether each category budget is higher or lower than the previous one. Zero-Based Budget Model allows top-level strategic goals to be implemented into the budgeting process by tying them to specific functional areas of the Building and Department, where costs can be first grouped and then measured against previous results and current expectations.

WLWV has complied with Government General Accepted Accounting Principal (GAAP). The audit report for 2016-17 has received the Certificate of Achievement for Excellence in Financial Reporting from Government Finance Officers Association.

Special acknowledge is given to Business Office staff that assisted in preparing and assembling the budget document.

Respectfully,
Sơn Lê Hughes, M.B.A
Chief Financial Officer

BUDGET CALENDAR FOR THE 2019-2020 SCHOOL YEAR

First Notice - Publish in *Tidings* and *Spokesman* no earlier than March 23, 2019 and no later than April 17, 2019 (with website address referencing second notice)

Second Notice – Publish on District website on or before April 12, 2019 for a duration of no less than the 10 days preceding the meeting (as allowed by HB2425)

Proposed Budget Committee Meeting

April 22, 2019	Receive Budget Message and Proposed Budget Document (Budget Meeting held during 6:00 pm Regular Board Meeting)

Additional Budget Committee Meeting(s)

May 13, 2019	Date scheduled for budget committee meeting (6:00 pm)
May 16, 2019	Date scheduled for additional budget committee meeting (6:00 pm).

Financial Summary and Notice of Budget Hearing

Publish in *Tidings* and *Spokesman* on or before May 29, 2019

Meeting(s)

June 10, 2019	Budget Hearing and Adoption (Budget Meeting held during 6:00 pm regular Board Meeting)
June 27, 2019	Budget Hearing and Adoption (Budget Meeting held during 3:45 pm Special Board Meeting)

BOARD/BUDGET COMMITTEE MEMBERS

Fiscal Year 2019-2020

Position	Board Members		Committee Appointees	
1	Ginger Fitch, Board Chair	2021	Craig Nelson	2022
2	Dylan Hydes, Board Vice Chair	2021	James Kamikawa	2019
3	Chelsea Martin	2019	Jeff Hallin	2019
4	Regan Molatore	2021	Kirsten Wyatt	2022
5	Betty Reynolds	2019	Stephen Owen	2019

The budget committee shall:

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

ORS 294.336-406

BUDGET DEVELOPMENT PROCESS AND TIMELINE 2019-2020

Proposed/approved budget process

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

Budget hearing

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

Adopted budget

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

Date	Item
Nov, 2018	Supt. & CFO to review budget process & develop implementation steps
Dec-Jan, 2019	Recruit new Budget Committee Candidates
Feb 4, 2019	Budget Committee vacancy filled at Board Meeting
March 13, 2019	Budget Committee Orientation Meeting
Mar-Apr, 2019	Review School & Departmental Budget Requests
Apr 3, 2019	Public Information- Budget Listening & Learning Session
Apr 6-May 1, 2019	Publication of Notice of Budget Committee Meeting-Tidings/Spokesman
Apr 6-May 1, 2019	Publication of Notice of Budget Committee Meeting -website
Apr 22, 2019	Budget Message, Proposed Budget presentation (6:00 PM)
May 13, 2019	Budget Committee Meeting, Deliberations (6:00 PM)
May 16, 2019	Budget Committee Meeting, if needed
May 29, 2019	Publication of Notice of Budget Hearing Meeting
June 03, 2019	Budget Hearing and Adoption (6:00 PM)
June 30, 2019	Last date to Adopt 2019-20 Budget

BUDGET ASSUMPTIONS 2019-2020

Salary Assumptions:	**2018-2019 Adopted Budget**	**2019-2020 Proposed**
Cost of Living Adjustment for Licensed	Step and COLA	Step and COLA
Cost of Living Adjustment for Classified	Step and COLA	Step and COLA
Cost of Living Adjustment for Administrators	Longevity and COLA	Longevity and COLA

Associated Payroll Costs	**2018-2019 Adopted Budget**	**2019-2020 Proposed**
UAL PERS	7%	7%
PERS: Budgeted at the employee's rate of either Tier I/II/ OPSRP	18.56%/ 13.23%	24.25%/ 18.80%
Social Security	7.65%	7.65%
Workers compensation	Range of .37% to 3.82%	Range of .38% to 3.99%
Unemployment compensation	.15%	.15%
Health benefits:		
Classified	$14,376	$14,676
Licensed	$17,400	$17,640
Administrator	100%	100%

Revenue Assumptions	**2018-2019 Adopted Budget**	**2019-2020 Proposed**
Tuition , Fees and Miscellaneous	5% increase	Three years average
Local Option Property Taxes	14% increase	13% increase
Enrollment	48 students increase	48 students increase

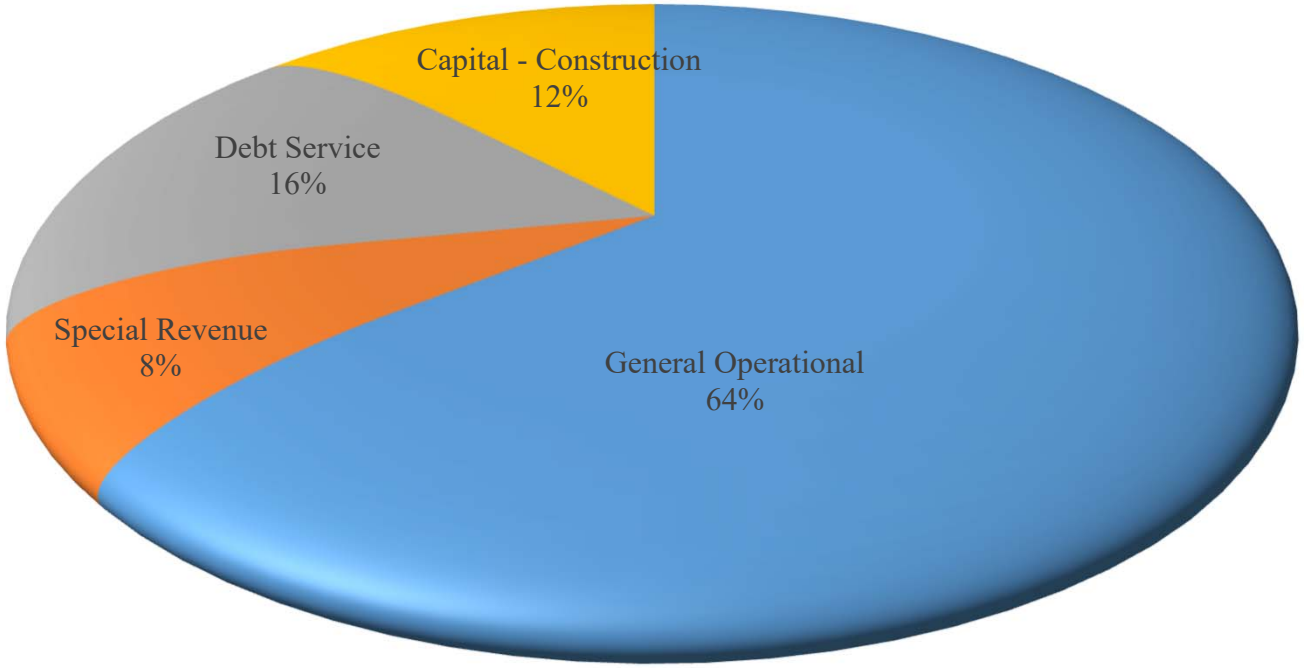
Expenditure Assumptions	**2018-2019 Adopted Budget**	**2019-2020 Proposed**
Salaries (ie.,step, COLA, longevity, equal pay act)	5% increase	5% increase
Benefits	5% increase	5% plus $3.5M PERS
Utilities, Services, Transportation, Supplies	4% increase	4% increase
Insurance and Fees	5% increase	5% increase

SECTION III – FINANCIAL SUMMARIES

FINANCIAL SUMMARIES - ALL FUNDS

Fiscal Year 2019-2020

FUND	Adopted Budget 2018-19		2019-20 Adopted		Change Increase/(Decrease)
	$ Amount	%	$ Amount	%	
General Operational	112,554,460	64%	119,732,048	67%	7,177,588
Special Revenue	13,409,393	8%	18,735,507	10%	5,326,114
Debt Service	27,815,405	16%	31,247,059	17%	3,431,654
Capital - Construction	21,411,540	12%	9,531,658	5%	(11,879,882)
TOTAL ALL FUNDS	**$ 175,190,798**	**100%**	**$ 179,246,272**	**100%**	**$ 4,055,474**



GENERAL FUND BUDGET AT A GLANCE

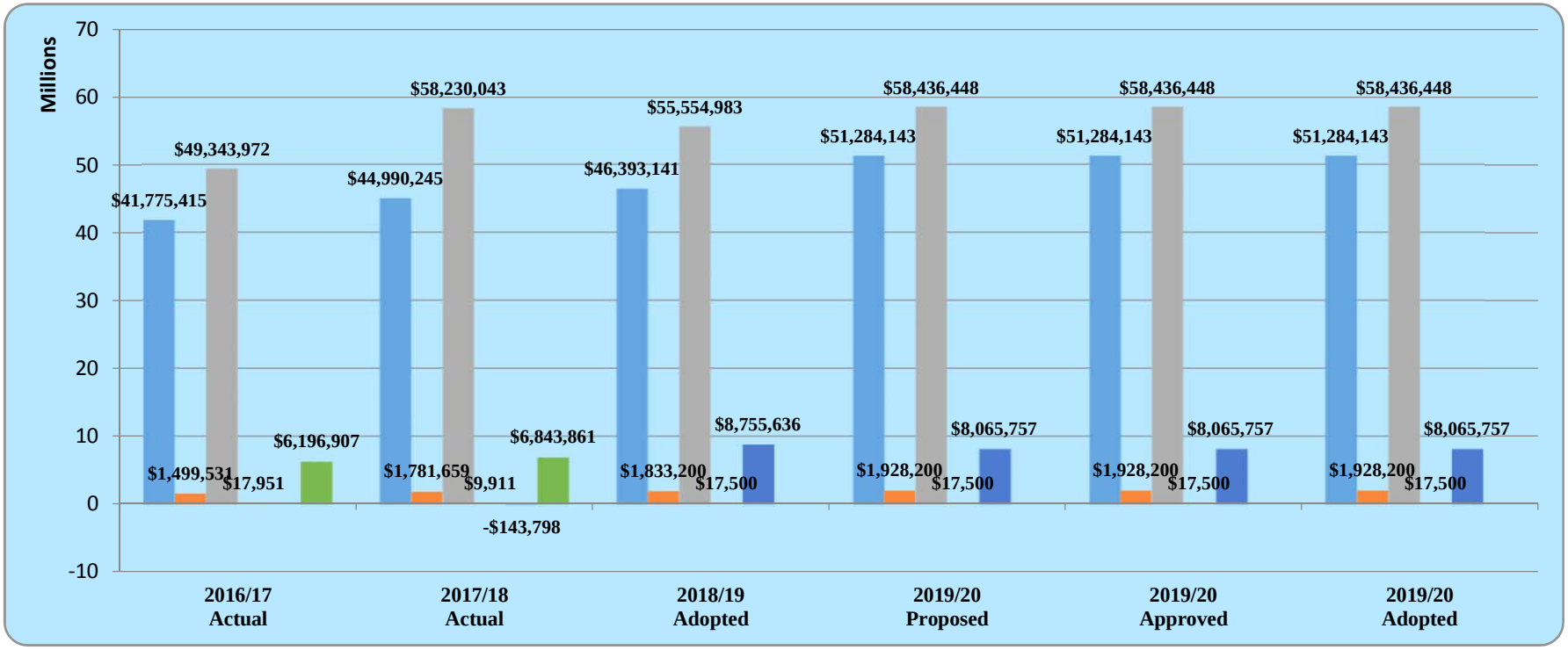
Fiscal Year 2019-2020

13-May-19

Beginning Fund Balance (estimated)	**$**	**8,065,755**
REVENUE		
Fees, Tuition, misc.		1,947,903
Interest Income		412,000
Local Option Property Taxes		9,948,474
ESD Equalization		1,927,200
State School Fund		96,665,962
Additional Students		314,754
High-Cost Disability Grant		450,000
Total Revenue Estimate		**111,666,293**
Total Revenue + Beginning Balance	**$**	**119,732,048**
EXPENDITURES		
Salaries		58,231,117
Benefits rollups plus $3.5M PERS UAL		39,181,379
Utilities, Services, Transportation		11,632,980
Supplies		2,843,189
Insurance & Fees		765,376
Contignecy		1,000,000
Total Expenditures Estimates		**113,654,041**
ESTIMATE ENDING FUND BALANCE	**$**	**6,078,007**

SECTION IV – ALL FUNDS

West Linn - Wilsonville School District 3JT
General Fund Resources by Object
Total: $119,732,048



	2016/17 Actual	2017/18 Actual	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	
Object	**$**	**$**	**$**	**$**	**$**	**$**	**%**
1000 - Revenue from Local Sources	41,775,415	44,990,245	46,393,141	51,284,143	51,284,143	51,284,143	42.8
2000 - Revenue From Intermediate Sources	1,499,531	1,781,659	1,833,200	1,928,200	1,928,200	1,928,200	1.6
3000 - Revenue From State Sources	49,343,972	58,230,043	55,554,983	58,436,448	58,436,448	58,436,448	48.8
4000 - Revenue From Federal Sources	17,951	9,911	17,500	17,500	17,500	17,500	0.01
5000 - Other Sources	-	(143,798)	8,755,636	8,065,757	8,065,757	8,065,757	6.7
9700 - Fund Balance	6,196,907	6,843,861	-	-	-	-	
Total:	**98,833,776**	**111,711,921**	**112,554,460**	**119,732,048**	**119,732,048**	**119,732,048**	**100**

West Linn - Wilsonville School District 3JT
General Fund Resources by Function/Object
Total: $119,732,048

100 - General Fund
Total: $119,732,048

Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	2019/20 Proposed $	2019/20 Approved $	2019/20 Adopted $
1000 - Revenue from Local Sources						
1111 - Current Year's Taxes	32,046,704	33,837,859	35,205,150	38,221,760	38,221,760	38,221,760
1112 - Prior Years Taxes	545,267	537,486	595,350	679,811	679,811	679,811
1121 - Current Year's Taxes-Local Option	6,706,756	7,701,607	8,391,550	9,862,195	9,862,195	9,862,195
1122 - Prior Years' Taxes-Local Option	85,216	88,683	87,625	86,279	86,279	86,279
1123 - Penalty & Interest - Local Option	2,782	2,961	2,450	25,600	25,600	25,600
1190 - Penalties and Interest on Taxes	15,522	13,442	16,775	17,823	17,823	17,823
1310 - Regular Day School Tuition	235,657	314,641	331,585	326,575	326,575	326,575
1330 - Summer School Tuition	11,500	116	12,200	12,125	12,125	12,125
1510 - Interest On Investments	383,473	677,283	390,565	412,000	412,000	412,000
1530 - Gain Or Loss On Sale of Investments	-	(24,107)	-	-	-	-
1700 - Extracurricular Activities	8,396	7,003	-	-	-	-
1705 - Enrichment Fees	127,249	130,221	132,498	125,845	125,845	125,845
1706 - Crest	30,128	30,909	16,540	18,115	18,115	18,115
1707 - Crest Field Trips	61,353	39,998	45,725	45,226	45,226	45,226
1710 - Admissions	27,514	97,422	82,725	57,795	57,795	57,795
1741 - HS Activity Fees	467,000	413,275	367,340	546,452	546,452	546,452
1742 - MS Activity Fees	46,734	50,150	53,739	47,890	47,890	47,890
1744 - Outdoor School Fees	113,818	106,011	-	-	-	-
1745 - Crest Center Fees	221	1,733	2,410	100	100	100
1911 - Rental of Buildings	95,687	117,672	95,325	135,795	135,795	135,795
1920 - Contributions and Donations From Private S	264,613	315,676	125,973	-	-	-
1960 - Recovery of Prior Years' Expenditures	98,415	36,210	94,116	95,625	95,625	95,625
1990 - Miscellaneous	401,412	493,995	343,500	567,132	567,132	567,132
Total Object	***41,775,415***	***44,990,245***	***46,393,141***	***51,284,143***	***51,284,143***	***51,284,143***

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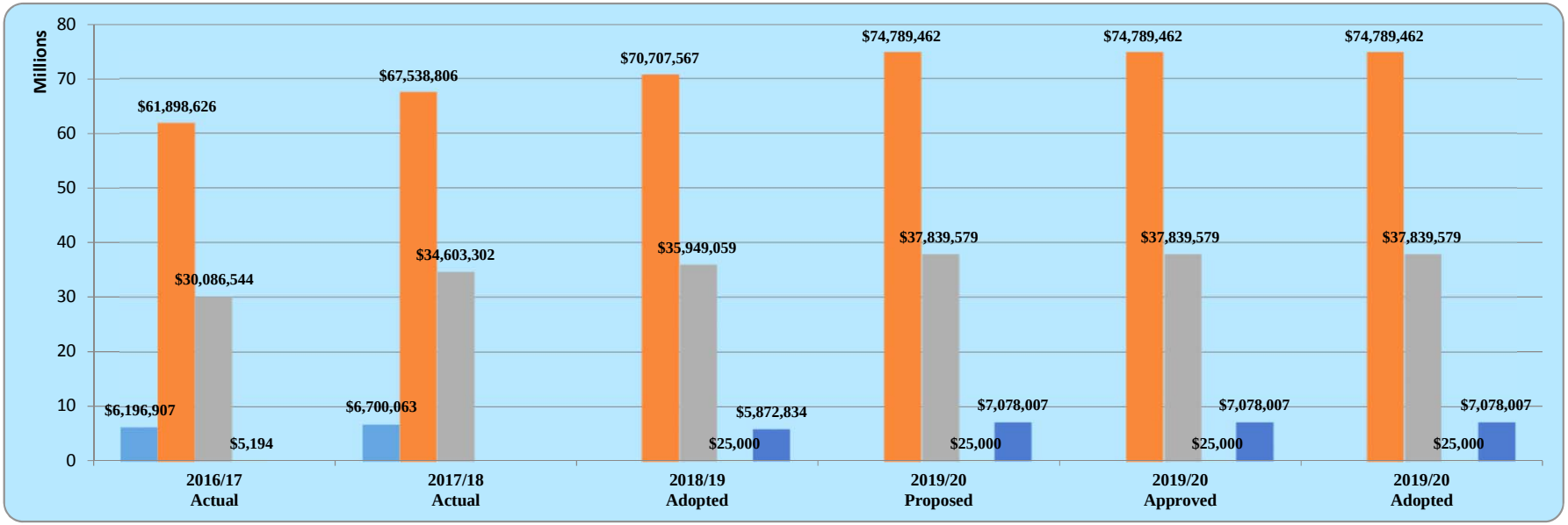
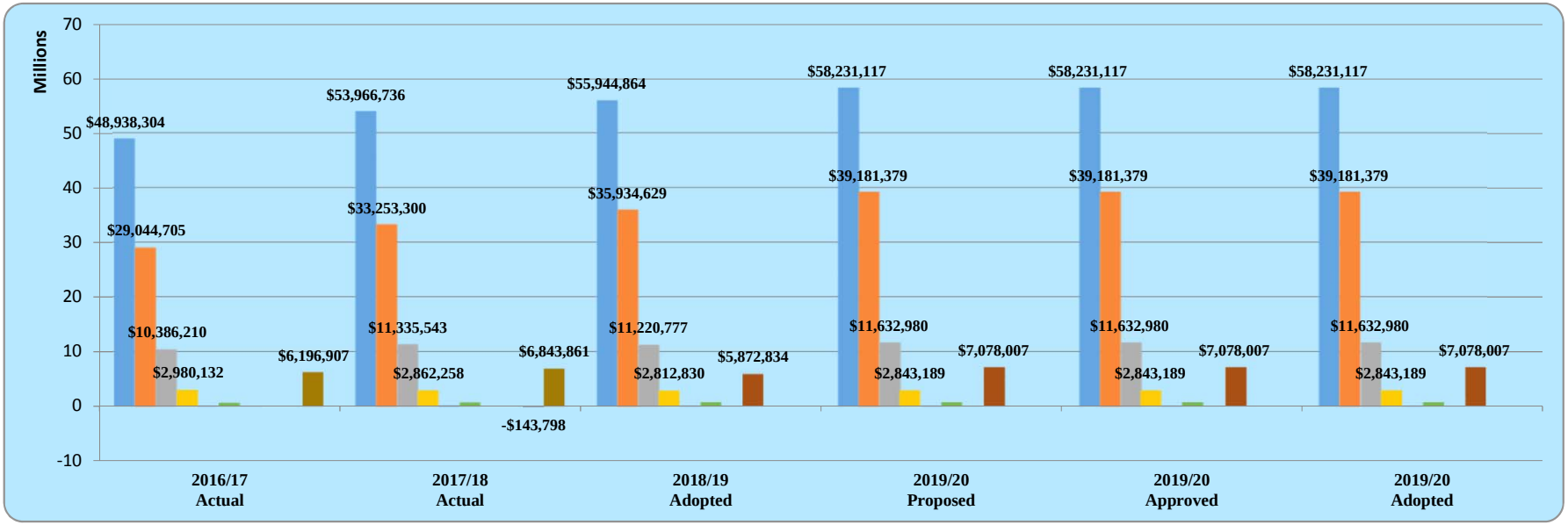
Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	2019/20 Proposed $	2019/20 Approved $	2019/20 Adopted $
Continued from previous page						
2000 - Revenue From Intermediate Sources						
2101 - County School Fund	898	1,421	1,000	1,000	1,000	1,000
2102 - General Education Service District Funds	1,498,633	1,780,238	1,832,200	1,927,200	1,927,200	1,927,200
Total Object	***1,499,531***	***1,781,659***	***1,833,200***	***1,928,200***	***1,928,200***	***1,928,200***
3000 - Revenue From State Sources						
3101 - State School Fund	48,125,835	56,239,588	54,326,387	57,030,197	57,030,197	57,030,197
3103 - Common School Fund	1,108,708	932,518	995,996	956,251	956,251	956,251
3199 - Other Unrestricted Grants-In-aid	109,428	450,791	232,600	450,000	450,000	450,000
3299 - Other Restricted Grants-In-aid	-	607,147	-	-	-	-
Total Object	***49,343,972***	***58,230,043***	***55,554,983***	***58,436,448***	***58,436,448***	***58,436,448***
4000 - Revenue From Federal Sources						
4801 - Federal Forest Fees	17,951	9,911	17,500	17,500	17,500	17,500
5000 - Other Sources						
5200 - Interfund Transfers	-	-	200	1	1	1
5300 - Sale Or Loss of Fixed Assets	-	-	-	1	1	1
5400 - Beginning Fund Balance	-	-	8,755,436	8,065,755	8,065,755	8,065,755
5400 - Object 5400 [FB]	-	(143,798)	-	-	-	-
Total Object	***-***	***(143,798)***	***8,755,636***	***8,065,757***	***8,065,757***	***8,065,757***
9700 - Fund Balance						
9770 - Unassigned Fund Balance	7,532,933	8,179,887	-	-	-	-
9780 - Undistributed Fund Balance	(1,336,026)	(1,336,026)	-	-	-	-
Total Object	***6,196,907***	***6,843,861***	***-***	***-***	***-***	***-***
Total Fund	***98,833,776***	***111,711,921***	***112,554,460***	***119,732,048***	***119,732,048***	***119,732,048***

West Linn - Wilsonville School District 3JT
General Fund Requirements by Function
Total: $119,732,048



	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Function	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0000 - Undesignated	6,196,907	6,700,063	-		-		-		-	
1000 - Instruction	61,898,626	67,538,806	70,707,567	661.23	74,789,462	647.61	74,789,462	647.61	74,789,462	647.61
2000 - Support Services	30,086,544	34,603,302	35,949,059	218.42	37,839,579	217.35	37,839,579	217.35	37,839,579	217.35
5000 - Other Uses	5,194	-	25,000		25,000		25,000		25,000	
6000 - Contingencies	-	-	5,872,834		7,078,007		7,078,007		7,078,007	
Total:	**98,187,271**	**108,842,171**	**112,554,460**	**879.65**	**119,732,048**	**864.96**	**119,732,048**	**864.96**	**119,732,048**	**864.96**

West Linn - Wilsonville School District 3JT
General Fund Requirements by Object
Total: $119,732,048



	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries	48,938,304	53,966,736	55,944,864	879.65	58,231,117	864.96	58,231,117	864.96	58,231,117	864.96
0200 - Associated Payroll Costs	29,044,705	33,253,300	35,934,629		39,181,379		39,181,379		39,181,379	
0300 - Purchased Services	10,386,210	11,335,543	11,220,777		11,632,980		11,632,980		11,632,980	
0400 - Supplies and Materials	2,980,132	2,862,258	2,812,830		2,843,189		2,843,189		2,843,189	
0500 - Capital Outlay	43,607	61,588	39,750		41,000		41,000		41,000	
0600 - Other Objects	592,212	662,683	703,776		699,376		699,376		699,376	
0700 - Transfers	5,194	-	25,000		25,000		25,000		25,000	
0800 - Other Uses of Funds	-	-	5,872,834		7,078,007		7,078,007		7,078,007	
5000 - Other Sources	-	(143,798)	-		-		-		-	
9700 - Fund Balance	6,196,907	6,843,861	-		-		-		-	
Total:	**98,187,271**	**108,842,171**	**112,554,460**	**879.65**	**119,732,048**	**864.96**	**119,732,048**	**864.96**	**119,732,048**	**864.96**

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

1111 - Elementary, K-5
Total: $28,967,308

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 9 primary schools throughout the District: Boeckman Creek, Bolton, Boones Ferry, Cedaroak Park, Lowrie, Stafford, Sunset, Trillium Creek and Willamette

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	12,718,613	13,863,146	14,743,239	209.60	14,788,214	205.50	14,788,214	205.50	14,788,214	205.50
0112 - Classified Salaries	1,272,248	1,387,446	1,424,804	59.90	1,510,463	57.78	1,510,463	57.78	1,510,463	57.78
0121 - Substitutes - Licensed Salaries	500,350	487,091	410,740		511,123		511,123		511,123	
0122 - Substitutes - Classified Salaries	88,654	110,088	20,213		97,556		97,556		97,556	
0123 - Temporary-Licensed	175	-	-		-		-		-	
0124 - Temporary - Classified	150	325	-		-		-		-	
0131 - Extra Duty Compensation	44,009	46,035	34,661		44,388		44,388		44,388	
0132 - Classified Overtime	283	836	-		-		-		-	
0133 - Additional Pay - Licensed	95,630	25,089	38,030		44,667		44,667		44,667	
0134 - Additional Pay - Classified	6,182	11,943	4,868		11,451		11,451		11,451	
0138 - World Language Letter of Agreement	-	-	-		65,450		65,450		65,450	
0139 - Chinese Instructor Letter of Agreement	-	-	-		45,000		45,000		45,000	
Total Object	***14,726,293***	***15,931,998***	***16,676,555***	***269.50***	***17,118,312***	***263.28***	***17,118,312***	***263.28***	***17,118,312***	***263.28***
0200 - Associated Payroll Costs										
0210 - PERS	2,635,360	3,227,670	3,649,445		4,590,516		4,590,516		4,590,516	
0213 - PERS UAL Contribution	906,187	1,136,372	1,150,682		1,181,167		1,181,167		1,181,167	
0220 - Social Security	1,114,462	1,198,307	1,275,757		1,309,548		1,309,548		1,309,548	
0231 - Workers Compensation	42,104	45,271	36,073		67,233		67,233		67,233	
0232 - Unemployment Compensation	6,111	5,206	5,836		5,982		5,982		5,982	
0241 - Medical Dental Insurance	3,876,655	4,042,848	4,250,175		4,241,318		4,241,318		4,241,318	
Total Object	***8,580,879***	***9,655,673***	***10,367,968***		***11,395,764***		***11,395,764***		***11,395,764***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	4,961	717	1,850		2,700		2,700		2,700	
0322 - Repair and Maintenance Services	22,752	24,775	33,769		31,414		31,414		31,414	
0324 - Rentals	-	-	450		100		100		100	
0341 - Travel, Local In District	22	-	-		-		-		-	
0342 - Travel, Out of District	-	1,431	2,770		1,270		1,270		1,270	
0355 - Printing & Binding	10,735	16,677	17,431		21,731		21,731		21,731	
Total Object	***38,470***	***43,599***	***56,270***		***57,215***		***57,215***		***57,215***	

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	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	309,755	349,914	315,334		327,891		327,891		327,891	
0420 - Textbooks	58,926	29,557	45,126		20,287		20,287		20,287	
0421 - Textbooks - District	-	-	-		14,000		14,000		14,000	
0440 - Periodicals	6,122	10,520	14,950		11,350		11,350		11,350	
0460 - Non-Consumable Supplies	13,455	19,592	8,979		9,079		9,079		9,079	
0470 - Computer Software	1,099	1,287	2,210		3,410		3,410		3,410	
0480 - Computer Hardware	67,197	25,969	10,500		10,000		10,000		10,000	
Total Object	***456,553***	***436,840***	***397,099***		***396,017***		***396,017***		***396,017***	
0500 - Capital Outlay										
0530 - Improvements Other Than Buildings	-	14,858	-		-		-		-	
Total Function	**23,802,195**	**26,082,968**	**27,497,892**	**269.50**	**28,967,308**	**263.28**	**28,967,308**	**263.28**	**28,967,308**	**263.28**

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

1121 - Middle School Programs
Total: $13,261,829

Middle School programs provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. Area of responsibiltiy codes are required with this function. There are 4 middle schools throughout the District: Athey Creek, Inza R. Wood, Meridian Creek and Rosemont Ridge

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	6,489,266	6,715,953	7,307,461	109.57	7,276,209	105.90	7,276,209	105.90	7,276,209	105.90
0112 - Classified Salaries	146,111	199,251	196,870	7.00	235,147	8.00	235,147	8.00	235,147	8.00
0121 - Substitutes - Licensed Salaries	249,510	283,790	251,425		262,155		262,155		262,155	
0122 - Substitutes - Classified Salaries	4,628	12,193	540		6,692		6,692		6,692	
0124 - Temporary - Classified	1,250	150	-		-		-		-	
0131 - Extra Duty Compensation	5,000	-	2,202		-		-		-	
0132 - Classified Overtime	189	125	-		-		-		-	
0133 - Additional Pay - Licensed	32,053	13,613	3,000		8,843		8,843		8,843	
0134 - Additional Pay - Classified	1,031	2,742	-		596		596		596	
Total Object	***6,929,037***	***7,227,817***	***7,761,498***	***116.57***	***7,789,642***	***113.90***	***7,789,642***	***113.90***	***7,789,642***	***113.90***
0200 - Associated Payroll Costs										
0210 - PERS	1,286,902	1,498,029	1,692,519		2,079,284		2,079,284		2,079,284	
0213 - PERS UAL Contribution	426,654	515,843	535,540		537,494		537,494		537,494	
0220 - Social Security	527,135	546,203	593,750		595,913		595,913		595,913	
0231 - Workers Compensation	19,724	20,501	16,765		30,405		30,405		30,405	
0232 - Unemployment Compensation	-	4,140	2,717		2,722		2,722		2,722	
0241 - Medical Dental Insurance	1,779,391	1,834,657	1,979,626		1,962,450		1,962,450		1,962,450	
Total Object	***4,039,805***	***4,419,373***	***4,820,917***		***5,208,268***		***5,208,268***		***5,208,268***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	1,374	1,478	1,600		2,200		2,200		2,200	
0322 - Repair and Maintenance Services	9,783	22,682	21,650		22,500		22,500		22,500	
0324 - Rentals	101,862	134,560	8,000		3,000		3,000		3,000	
0340 - Travel Expenses	-	4,394	550		2,550		2,550		2,550	
0341 - Travel, Local In District	73	4	-		-		-		-	
0342 - Travel, Out of District	303	17	2,000		-		-		-	
0355 - Printing & Binding	7,072	3,487	12,500		13,000		13,000		13,000	
0390 - Other General Prof. & Technological Servic	2,397	-	1,350		-		-		-	
Total Object	***122,864***	***166,622***	***47,650***		***43,250***		***43,250***		***43,250***	

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	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	172,292	156,321	148,449		158,865		158,865		158,865	
0420 - Textbooks	7,586	6,971	34,625		10,274		10,274		10,274	
0421 - Textbooks - District	-	-	-		26,000		26,000		26,000	
0440 - Periodicals	2,895	3,093	3,725		3,600		3,600		3,600	
0460 - Non-Consumable Supplies	1,912	4,328	3,900		3,750		3,750		3,750	
0470 - Computer Software	599	367	1,400		1,100		1,100		1,100	
0480 - Computer Hardware	20,500	9,247	3,000		5,004		5,004		5,004	
Total Object	***205,784***	***180,328***	***195,099***		***208,593***		***208,593***		***208,593***	
0500 - Capital Outlay										
0550 - Depreciable Technology	-	19,746	9,750		10,000		10,000		10,000	
0600 - Other Objects										
0641 - Professional Membership Dues	-	860	150		646		646		646	
0642 - Other Dues & Fees	-	2,013	900		1,430		1,430		1,430	
Total Object	***-***	***2,873***	***1,050***		***2,076***		***2,076***		***2,076***	
Total Function	***11,297,489***	***12,016,758***	***12,835,964***	***116.57***	***13,261,829***	***113.90***	***13,261,829***	***113.90***	***13,261,829***	***113.90***

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

1122 - Middle School Extracurricular
Total: $311,439

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0121 - Substitutes - Licensed Salaries	2,368	6,588	39		1,750		1,750		1,750	
0123 - Temporary-Licensed	11,375	11,360	190		16,748		16,748		16,748	
0124 - Temporary - Classified	806	1,513	1,155		443		443		443	
0131 - Extra Duty Compensation	181,151	209,675	75,726		186,099		186,099		186,099	
Total Object	***195,701***	***229,135***	***77,110***		***205,040***		***205,040***		***205,040***	
0200 - Associated Payroll Costs										
0210 - PERS	36,702	46,692	20,489		55,874		55,874		55,874	
0213 - PERS UAL Contribution	14,711	16,469	5,321		14,148		14,148		14,148	
0220 - Social Security	14,917	17,511	5,898		15,686		15,686		15,686	
0231 - Workers Compensation	558	677	301		820		820		820	
0232 - Unemployment Compensation	-	-	26		71		71		71	
0241 - Medical Dental Insurance	56	-	-		-		-		-	
Total Object	***66,944***	***81,349***	***32,035***		***86,599***		***86,599***		***86,599***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	378	9,783	1,550		1,750		1,750		1,750	
0322 - Repair and Maintenance Services	-	5,227	250		250		250		250	
0390 - Other General Prof. & Technological Servic	364	150	400		400		400		400	
Total Object	***742***	***15,160***	***2,200***		***2,400***		***2,400***		***2,400***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	8,467	24,602	7,500		5,200		5,200		5,200	
0412 - Athletic Supplies	1,615	4,392	9,000		9,000		9,000		9,000	
0460 - Non-Consumable Supplies	-	-	500		500		500		500	
Total Object	***10,082***	***28,994***	***17,000***		***14,700***		***14,700***		***14,700***	
0600 - Other Objects										
0642 - Other Dues & Fees	662	9,361	1,600		2,700		2,700		2,700	
Total Function	**274,130**	**364,000**	**129,945**		**311,439**		**311,439**		**311,439**	

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

1131 - High School Programs
Total: $16,130,485

High School programs provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function. There are 3 high schools throughout the District: Arts & Technology, West Linn and Wilsonville

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	7,606,936	8,148,683	8,728,327	126.10	8,927,370	122.20	8,927,370	122.20	8,927,370	122.20
0112 - Classified Salaries	97,189	123,456	125,142	3.55	131,161	3.55	131,161	3.55	131,161	3.55
0121 - Substitutes - Licensed Salaries	470,655	303,497	250,629		331,803		331,803		331,803	
0123 - Temporary-Licensed	2,835	4,638	-		-		-		-	
0133 - Additional Pay - Licensed	179,104	149,897	27,577		129,427		129,427		129,427	
0134 - Additional Pay - Classified	348	125	514		-		-		-	
Total Object	***8,357,066***	***8,730,295***	***9,132,189***	***129.65***	***9,519,761***	***125.75***	***9,519,761***	***125.75***	***9,519,761***	***125.75***
0200 - Associated Payroll Costs										
0210 - PERS	1,490,489	1,797,684	1,980,823		2,556,997		2,556,997		2,556,997	
0213 - PERS UAL Contribution	505,893	621,069	630,119		656,867		656,867		656,867	
0220 - Social Security	621,345	659,294	698,611		728,273		728,273		728,273	
0231 - Workers Compensation	23,194	24,389	19,678		37,175		37,175		37,175	
0232 - Unemployment Compensation	800	4,985	3,194		3,317		3,317		3,317	
0241 - Medical Dental Insurance	2,123,128	2,231,207	2,215,224		2,192,652		2,192,652		2,192,652	
Total Object	***4,764,849***	***5,338,628***	***5,547,649***		***6,175,281***		***6,175,281***		***6,175,281***	
0300 - Purchased Services										
0311 - Instruction Services	-	50	-		-		-		-	
0316 - Data Processing Services	3,525	5,965	6,514		4,500		4,500		4,500	
0319 - Other Instructional, Prof. and Technical Serv	18,263	48,764	3,308		14,000		14,000		14,000	
0322 - Repair and Maintenance Services	42,641	35,829	63,794		50,000		50,000		50,000	
0324 - Rentals	-	-	964		1,000		1,000		1,000	
0342 - Travel, Out of District	(177)	7,600	2,016		4,000		4,000		4,000	
0355 - Printing & Binding	10	-	3,000		500		500		500	
0371 - Tuition Payments to Other Districts Within	3,603	28,233	25,400		14,700		14,700		14,700	
0390 - Other General Prof. & Technological Servic	-	-	-		400		400		400	
Total Object	***67,865***	***126,441***	***104,996***		***89,100***		***89,100***		***89,100***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	104,698	121,002	216,736		221,193		221,193		221,193	
0419 - HS Graduation Expense	29,008	30,886	29,724		29,000		29,000		29,000	
0420 - Textbooks	44,148	30,720	92,925		54,850		54,850		54,850	
0460 - Non-Consumable Supplies	28,540	32,396	21,191		27,000		27,000		27,000	
0470 - Computer Software	7,838	2,931	3,574		2,500		2,500		2,500	
0480 - Computer Hardware	-	925	-		2,000		2,000		2,000	
Total Object	***214,233***	***218,861***	***364,150***		***336,543***		***336,543***		***336,543***	

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	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0500 - Capital Outlay										
0541 - Initital and Additional Equipment	22,214	19,979	-		1,000		1,000		1,000	
0600 - Other Objects										
0642 - Other Dues & Fees	6,225	6,532	9,277		8,800		8,800		8,800	
Total Function	**13,432,451**	**14,440,736**	**15,158,261**	**129.65**	**16,130,485**	**125.75**	**16,130,485**	**125.75**	**16,130,485**	**125.75**

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

1132 - High School Extracurricular
Total: $2,242,465

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	67,144	71,754	70,776	2.00	75,214	2.00	75,214	2.00	75,214	2.00
0121 - Substitutes - Licensed Salaries	12,983	13,197	8,851		11,645		11,645		11,645	
0123 - Temporary-Licensed	43,711	49,641	23,730		34,393		34,393		34,393	
0124 - Temporary - Classified	73,655	79,679	47,348		68,496		68,496		68,496	
0131 - Extra Duty Compensation	1,096,234	1,121,479	1,065,653		1,086,172		1,086,172		1,086,172	
0133 - Additional Pay - Licensed	300	-	-		-		-		-	
0134 - Additional Pay - Classified	2,595	-	-		-		-		-	
Total Object	***1,296,621***	***1,335,750***	***1,216,358***	***2.00***	***1,275,920***	***2.00***	***1,275,920***	***2.00***	***1,275,920***	***2.00***
0200 - Associated Payroll Costs										
0210 - PERS	158,878	172,178	321,763		347,894		347,894		347,894	
0213 - PERS UAL Contribution	95,650	95,460	83,928		88,039		88,039		88,039	
0220 - Social Security	98,551	101,154	93,051		97,608		97,608		97,608	
0231 - Workers Compensation	4,106	4,226	4,616		5,097		5,097		5,097	
0232 - Unemployment Compensation	-	5	426		447		447		447	
0241 - Medical Dental Insurance	26,429	34,980	25,876		26,460		26,460		26,460	
Total Object	***383,613***	***408,002***	***529,660***		***565,545***		***565,545***		***565,545***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	198,701	169,702	165,160		192,000		192,000		192,000	
0322 - Repair and Maintenance Services	35,469	41,335	20,810		40,000		40,000		40,000	
0324 - Rentals	10,127	3,467	3,741		2,000		2,000		2,000	
0340 - Travel Expenses	-	1,071	-		-		-		-	
0341 - Travel, Local In District	181	30	-		-		-		-	
0342 - Travel, Out of District	49,234	52,286	4,837		2,000		2,000		2,000	
0390 - Other General Prof. & Technological Servic	-	1,745	-		-		-		-	
Total Object	***293,714***	***269,636***	***194,548***		***236,000***		***236,000***		***236,000***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	59,974	34,910	30,694		42,000		42,000		42,000	
0412 - Athletic Supplies	74,018	87,044	74,880		75,000		75,000		75,000	
0413 - Supplies for Equipment Repair	-	-	7,500		500		500		500	
0440 - Periodicals	-	292	-		-		-		-	
0460 - Non-Consumable Supplies	724	15,015	-		7,000		7,000		7,000	
0470 - Computer Software	700	1,695	-		-		-		-	
Total Object	***135,417***	***138,956***	***113,074***		***124,500***		***124,500***		***124,500***	
0500 - Capital Outlay										
0541 - Initital and Additional Equipment	21,393	-	-		-		-		-	

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	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0600 - Other Objects										
0642 - Other Dues & Fees	49,336	43,997	43,000		40,500		40,500		40,500	
Total Function	**2,180,094**	**2,196,342**	**2,096,640**	**2.00**	**2,242,465**	**2.00**	**2,242,465**	**2.00**	**2,242,465**	**2.00**

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

1140 - Pre-Kindergarten Programs
Total: $503,710

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	186,810	217,767	240,720	4.00	251,025	4.00	251,025	4.00	251,025	4.00
0112 - Classified Salaries	44,805	59,187	58,700	3.00	67,064	3.03	67,064	3.03	67,064	3.03
0121 - Substitutes - Licensed Salaries	9,608	7,047	6,839		8,500		8,500		8,500	
0122 - Substitutes - Classified Salaries	1,111	2,513	3,472		3,000		3,000		3,000	
0131 - Extra Duty Compensation	-	-	881		-		-		-	
0133 - Additional Pay - Licensed	3,297	4,430	5,178		5,700		5,700		5,700	
0134 - Additional Pay - Classified	42	809	600		600		600		600	
Total Object	***245,674***	***291,752***	***316,390***	***7.00***	***335,889***	***7.03***	***335,889***	***7.03***	***335,889***	***7.03***
0200 - Associated Payroll Costs										
0210 - PERS	37,785	38,930	56,778		74,128		74,128		74,128	
0213 - PERS UAL Contribution	15,052	20,860	21,831		23,177		23,177		23,177	
0220 - Social Security	17,756	21,917	24,203		25,697		25,697		25,697	
0231 - Workers Compensation	714	919	696		1,312		1,312		1,312	
0232 - Unemployment Compensation	-	-	110		117		117		117	
0241 - Medical Dental Insurance	41,539	24,957	32,713		35,501		35,501		35,501	
Total Object	***112,846***	***107,582***	***136,331***		***159,932***		***159,932***		***159,932***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	2,676	3,112	10,935		7,889		7,889		7,889	
Total Function	**361,197**	**402,446**	**463,656**	**7.00**	**503,710**	**7.03**	**503,710**	**7.03**	**503,710**	**7.03**

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

1210 - Talented and Gifted
Total: $355,363

Talented and Gifted prorgrams 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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	63,021	63,883	67,732	0.90	71,241	0.90	71,241	0.90	71,241	0.90
0112 - Classified Salaries	28,921	30,204	29,587	0.81	31,907	0.81	31,907	0.81	31,907	0.81
0121 - Substitutes - Licensed Salaries	-	-	-		1,979		1,979		1,979	
0122 - Substitutes - Classified Salaries	-	-	-		1,000		1,000		1,000	
0123 - Temporary-Licensed	31,106	27,089	55,931		36,146		36,146		36,146	
0124 - Temporary - Classified	35,769	38,604	44,574		39,657		39,657		39,657	
0132 - Classified Overtime	31	79	-		-		-		-	
0134 - Additional Pay - Classified	3,947	2,964	-		3,446		3,446		3,446	
0138 - World Language Letter of Agreement	80,790	86,649	65,450		-		-		-	
0139 - Chinese Instructor Letter of Agreement	66,629	67,607	45,000		-		-		-	
Total Object	***310,213***	***317,079***	***308,274***	***1.71***	***185,376***	***1.71***	***185,376***	***1.71***	***185,376***	***1.71***
0200 - Associated Payroll Costs										
0210 - PERS	29,947	41,312	78,936		52,446		52,446		52,446	
0213 - PERS UAL Contribution	20,479	22,756	21,272		12,792		12,792		12,792	
0220 - Social Security	23,386	23,983	23,584		14,182		14,182		14,182	
0231 - Workers Compensation	940	950	1,026		731		731		731	
0232 - Unemployment Compensation	-	-	107		66		66		66	
0241 - Medical Dental Insurance	30,769	34,078	24,178		24,696		24,696		24,696	
Total Object	***105,520***	***123,080***	***149,103***		***104,913***		***104,913***		***104,913***	
0300 - Purchased Services										
0311 - Instruction Services	1,063	-	-		-		-		-	
0312 - Instructional Program Improvement	-	-	2,000		2,000		2,000		2,000	
0319 - Other Instructional, Prof. and Technical Serv	14,091	56,392	8,000		8,000		8,000		8,000	
0341 - Travel, Local In District	39	-	-		-		-		-	
0342 - Travel, Out of District	29,790	-	-		-		-		-	
Total Object	***44,983***	***56,392***	***10,000***		***10,000***		***10,000***		***10,000***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	38,100	27,423	54,793		54,474		54,474		54,474	
0415 - Testing Materials	-	276	775		600		600		600	
Total Object	***38,100***	***27,699***	***55,568***		***55,074***		***55,074***		***55,074***	
Total Function	***498,816***	***524,250***	***522,945***	***1.71***	***355,363***	***1.71***	***355,363***	***1.71***	***355,363***	***1.71***

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

1221 - Intensive Support for Students with Disabilities
Total: $4,356,698

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	529,954	753,134	793,616	11.00	1,211,959	16.50	1,211,959	16.50	1,211,959	16.50
0112 - Classified Salaries	609,172	697,680	742,025	34.23	959,901	39.00	959,901	39.00	959,901	39.00
0121 - Substitutes - Licensed Salaries	19,004	24,792	37,374		57,390		57,390		57,390	
0122 - Substitutes - Classified Salaries	38,266	51,865	27,274		46,137		46,137		46,137	
0131 - Extra Duty Compensation	-	10,517	-		3,506		3,506		3,506	
0132 - Classified Overtime	11	113	33		-		-		-	
0133 - Additional Pay - Licensed	2,972	2,603	5,822		11,314		11,314		11,314	
0134 - Additional Pay - Classified	9,958	16,335	5,302		16,466		16,466		16,466	
Total Object	***1,209,337***	***1,557,038***	***1,611,446***	***45.23***	***2,306,673***	***55.50***	***2,306,673***	***55.50***	***2,306,673***	***55.50***
0200 - Associated Payroll Costs										
0210 - PERS	194,975	273,980	335,652		569,265		569,265		569,265	
0213 - PERS UAL Contribution	74,321	111,620	111,297		159,272		159,272		159,272	
0220 - Social Security	86,804	112,289	123,395		176,579		176,579		176,579	
0231 - Workers Compensation	4,079	4,930	3,524		9,018		9,018		9,018	
0232 - Unemployment Compensation	-	-	566		801		801		801	
0241 - Medical Dental Insurance	393,047	494,846	578,250		692,370		692,370		692,370	
Total Object	***753,227***	***997,664***	***1,152,684***		***1,607,305***		***1,607,305***		***1,607,305***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	-	-	2,025		2,025		2,025		2,025	
0341 - Travel, Local In District	-	1,560	1,560		1,560		1,560		1,560	
0371 - Tuition Payments to Other Districts Within	362,270	365,576	182,500		344,000		344,000		344,000	
0373 - Tuition Payments to Private Schools	15,632	84,800	108,250		50,000		50,000		50,000	
Total Object	***377,902***	***451,936***	***294,335***		***397,585***		***397,585***		***397,585***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	6,718	8,772	10,135		10,135		10,135		10,135	
0470 - Computer Software	33,262	21,237	35,000		35,000		35,000		35,000	
Total Object	***39,980***	***30,009***	***45,135***		***45,135***		***45,135***		***45,135***	
0600 - Other Objects										
0659 - Other Insurance & Judgements	-	50,000	-		-		-		-	
Total Function	**2,380,445**	**3,086,648**	**3,103,600**	**45.23**	**4,356,698**	**55.50**	**4,356,698**	**55.50**	**4,356,698**	**55.50**

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

1226 - Home Instruction
Total: $10,424

Special learning experiences for students with disabilities 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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0123 - Temporary-Licensed	7,705	7,519	3,371		6,794		6,794		6,794	
0124 - Temporary - Classified	-	-	-		535		535		535	
0133 - Additional Pay - Licensed	-	-	10,672		-		-		-	
Total Object	***7,705***	***7,519***	***14,043***		***7,329***		***7,329***		***7,329***	
0200 - Associated Payroll Costs										
0210 - PERS	990	530	3,731		1,998		1,998		1,998	
0213 - PERS UAL Contribution	536	538	968		505		505		505	
0220 - Social Security	589	575	1,075		561		561		561	
0231 - Workers Compensation	21	20	55		29		29		29	
0232 - Unemployment Compensation	-	-	5		2		2		2	
Total Object	***2,136***	***1,663***	***5,834***		***3,095***		***3,095***		***3,095***	
Total Function	***9,841***	***9,182***	***19,877***		***10,424***		***10,424***		***10,424***	

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

1227 - Extended School Year Programs
Total: $11,366

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0131 - Extra Duty Compensation	-	-	1,217		-		-		-	
0133 - Additional Pay - Licensed	2,006	4,976	3,502		3,421		3,421		3,421	
0134 - Additional Pay - Classified	-	-	2,431		-		-		-	
Total Object	***2,006***	***4,976***	***7,150***		***3,421***		***3,421***		***3,421***	
0200 - Associated Payroll Costs										
0210 - PERS	376	985	1,899		932		932		932	
0213 - PERS UAL Contribution	164	356	493		236		236		236	
0220 - Social Security	153	381	547		262		262		262	
0231 - Workers Compensation	6	13	28		14		14		14	
0232 - Unemployment Compensation	-	-	2		1		1		1	
0241 - Medical Dental Insurance	0	-	-		-		-		-	
Total Object	***700***	***1,734***	***2,969***		***1,445***		***1,445***		***1,445***	
0300 - Purchased Services										
0373 - Tuition Payments to Private Schools	-	5,760	10,000		6,500		6,500		6,500	
Total Function	**2,706**	**12,470**	**20,119**		**11,366**		**11,366**		**11,366**	

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

1250 - Support for Students with Disabilitites
Total: $4,320,281

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	1,848,341	1,960,579	2,124,201	33.10	1,742,632	26.00	1,742,632	26.00	1,742,632	26.00
0112 - Classified Salaries	503,421	667,782	720,123	32.14	640,845	25.64	640,845	25.64	640,845	25.64
0121 - Substitutes - Licensed Salaries	63,194	98,669	46,225		51,057		51,057		51,057	
0122 - Substitutes - Classified Salaries	23,016	47,040	12,182		23,217		23,217		23,217	
0131 - Extra Duty Compensation	-	-	4,904		-		-		-	
0132 - Classified Overtime	-	346	-		-		-		-	
0133 - Additional Pay - Licensed	14,325	18,276	6,325		10,894		10,894		10,894	
0134 - Additional Pay - Classified	5,447	17,377	19		12,396		12,396		12,396	
Total Object	***2,457,745***	***2,810,069***	***2,913,979***	***65.24***	***2,481,041***	***51.64***	***2,481,041***	***51.64***	***2,481,041***	***51.64***
0200 - Associated Payroll Costs										
0210 - PERS	402,548	519,983	616,984		652,416		652,416		652,416	
0213 - PERS UAL Contribution	151,346	200,767	201,092		171,199		171,199		171,199	
0220 - Social Security	184,851	208,757	222,950		189,799		189,799		189,799	
0231 - Workers Compensation	7,472	8,522	6,246		9,687		9,687		9,687	
0232 - Unemployment Compensation	-	-	1,020		862		862		862	
0241 - Medical Dental Insurance	705,886	788,686	935,773		746,835		746,835		746,835	
Total Object	***1,452,102***	***1,726,715***	***1,984,065***		***1,770,798***		***1,770,798***		***1,770,798***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	46,415	49,784	49,000		54,139		54,139		54,139	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	8,412	5,330	7,085		12,653		12,653		12,653	
0420 - Textbooks	688	2,071	3,136		1,450		1,450		1,450	
0440 - Periodicals	-	110	200		200		200		200	
Total Object	***9,100***	***7,511***	***10,421***		***14,303***		***14,303***		***14,303***	
Total Function	***3,965,362***	***4,594,079***	***4,957,465***	***65.24***	***4,320,281***	***51.64***	***4,320,281***	***51.64***	***4,320,281***	***51.64***

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

1260 - Early Childhood Evaluation
Total: $353,165

Evaluations for birth to 5 (Pre-K) special education

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	142,666	152,637	159,677	2.00	163,370	2.00	163,370	2.00	163,370	2.00
0112 - Classified Salaries	34,765	36,292	37,692	1.00	39,780	1.00	39,780	1.00	39,780	1.00
0131 - Extra Duty Compensation	4,997	5,357	-		5,014		5,014		5,014	
0133 - Additional Pay - Licensed	842	-	-		338		338		338	
Total Object	***183,270***	***194,286***	***197,369***	***3.00***	***208,502***	***3.00***	***208,502***	***3.00***	***208,502***	***3.00***
0200 - Associated Payroll Costs										
0210 - PERS	36,501	45,974	46,656		60,979		60,979		60,979	
0213 - PERS UAL Contribution	13,814	13,947	13,672		14,440		14,440		14,440	
0220 - Social Security	13,950	14,771	15,158		16,010		16,010		16,010	
0231 - Workers Compensation	494	512	416		816		816		816	
0232 - Unemployment Compensation	-	-	69		73		73		73	
0241 - Medical Dental Insurance	53,542	54,413	47,498		48,510		48,510		48,510	
Total Object	***118,300***	***129,616***	***123,469***		***140,828***		***140,828***		***140,828***	
0300 - Purchased Services										
0340 - Travel Expenses	-	-	-		300		300		300	
0341 - Travel, Local In District	1,354	1,535	780		1,535		1,535		1,535	
Total Object	***1,354***	***1,535***	***780***		***1,835***		***1,835***		***1,835***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	1,851	2,392	3,125		2,000		2,000		2,000	
Total Function	**304,775**	**327,829**	**324,743**	**3.00**	**353,165**	**3.00**	**353,165**	**3.00**	**353,165**	**3.00**

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

1272 - Title IA/D
Total: $41,566

These are historical spending amounts to account for overage

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	94,719	60,314	-		23,099	0.34	23,099	0.34	23,099	0.34
0112 - Classified Salaries	-	-	-		1,778	0.08	1,778	0.08	1,778	0.08
0123 - Temporary-Licensed	-	5,986	-		-		-		-	
Total Object	***94,719***	***66,300***	***-***		***24,877***	***0.42***	***24,877***	***0.42***	***24,877***	***0.42***
0200 - Associated Payroll Costs										
0210 - PERS	19,441	16,585	-		6,790		6,790		6,790	
0213 - PERS UAL Contribution	7,716	12,497	-		1,717		1,717		1,717	
0220 - Social Security	7,230	4,458	-		1,902		1,902		1,902	
0231 - Workers Compensation	-	-	-		97		97		97	
0232 - Unemployment Compensation	-	-	-		9		9		9	
0241 - Medical Dental Insurance	-	8,781	-		6,174		6,174		6,174	
Total Object	***34,387***	***42,321***	***-***		***16,689***		***16,689***		***16,689***	
Total Function	***129,106***	***108,621***	***-***		***41,566***	***0.42***	***41,566***	***0.42***	***41,566***	***0.42***

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

1280 - Alternative Education
Total: $19,035

Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students, and students who need accelerated learning provided in an alternative setting, such as university coursework

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	135,317	9,157	10,245	0.20	10,896	0.20	10,896	0.20	10,896	0.20
0121 - Substitutes - Licensed Salaries	175	357	351		195		195		195	
0133 - Additional Pay - Licensed	164	-	-		-		-		-	
Total Object	***135,656***	***9,514***	***10,596***	***0.20***	***11,091***	***0.20***	***11,091***	***0.20***	***11,091***	***0.20***
0200 - Associated Payroll Costs										
0210 - PERS	26,048	1,900	2,064		2,755		2,755		2,755	
0213 - PERS UAL Contribution	8,277	703	731		765		765		765	
0220 - Social Security	10,261	752	811		849		849		849	
0231 - Workers Compensation	392	26	23		43		43		43	
0232 - Unemployment Compensation	-	-	4		4		4		4	
0241 - Medical Dental Insurance	38,838	5	3,456		3,528		3,528		3,528	
Total Object	***83,816***	***3,386***	***7,089***		***7,944***		***7,944***		***7,944***	
Total Function	***219,472***	***12,900***	***17,685***	***0.20***	***19,035***	***0.20***	***19,035***	***0.20***	***19,035***	***0.20***

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

1283 - District Alternative Programs
Total: $744,283

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	401,091	420,985	456,604	6.35	381,814	5.18	381,814	5.18	381,814	5.18
0112 - Classified Salaries	12,381	16,022	16,201	0.75	18,589	0.75	18,589	0.75	18,589	0.75
0121 - Substitutes - Licensed Salaries	7,069	23,149	15,685		14,009		14,009		14,009	
0122 - Substitutes - Classified Salaries	1,022	119	-		250		250		250	
0124 - Temporary - Classified	-	-	374		1,305		1,305		1,305	
0131 - Extra Duty Compensation	-	1,786	4,660		-		-		-	
0132 - Classified Overtime	-	-	36		-		-		-	
0133 - Additional Pay - Licensed	2,281	1,140	3,860		2,000		2,000		2,000	
0134 - Additional Pay - Classified	307	383	1,212		262		262		262	
Total Object	***424,151***	***463,583***	***498,632***	***7.10***	***418,229***	***5.93***	***418,229***	***5.93***	***418,229***	***5.93***
0200 - Associated Payroll Costs										
0210 - PERS	73,085	95,076	109,045		115,939		115,939		115,939	
0213 - PERS UAL Contribution	25,672	33,146	34,406		28,858		28,858		28,858	
0220 - Social Security	32,392	35,439	38,145		31,995		31,995		31,995	
0231 - Workers Compensation	1,175	1,315	1,093		1,632		1,632		1,632	
0232 - Unemployment Compensation	-	-	174		148		148		148	
0241 - Medical Dental Insurance	92,495	92,759	118,354		100,107		100,107		100,107	
Total Object	***224,818***	***257,735***	***301,217***		***278,679***		***278,679***		***278,679***	
0300 - Purchased Services										
0311 - Instruction Services	436	-	250		250		250		250	
0319 - Other Instructional, Prof. and Technical Serv	8,744	-	-		-		-		-	
0322 - Repair and Maintenance Services	625	512	750		750		750		750	
0324 - Rentals	-	855	2,000		2,000		2,000		2,000	
0341 - Travel, Local In District	-	-	-		500		500		500	
0355 - Printing & Binding	228	130	-		-		-		-	
0371 - Tuition Payments to Other Districts Within	1,323	8,633	13,700		13,700		13,700		13,700	
0390 - Other General Prof. & Technological Servic	8,040	11,207	8,100		8,100		8,100		8,100	
Total Object	***19,396***	***21,337***	***24,800***		***25,300***		***25,300***		***25,300***	

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Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Continued from previous page										
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	14,578	20,559	17,350		17,350		17,350		17,350	
0415 - Testing Materials	100	19	500		500		500		500	
0419 - HS Graduation Expense	497	496	500		500		500		500	
0420 - Textbooks	1,152	-	500		500		500		500	
0440 - Periodicals	220	-	-		-		-		-	
0460 - Non-Consumable Supplies	-	-	1,750		1,750		1,750		1,750	
0470 - Computer Software	768	1,596	1,225		1,225		1,225		1,225	
0480 - Computer Hardware	299	-	250		250		250		250	
Total Object	***17,613***	***22,670***	***22,075***		***22,075***		***22,075***		***22,075***	
0600 - Other Objects										
0642 - Other Dues & Fees	664	1,781	-		-		-		-	
Total Function	**686,642**	**767,106**	**846,724**	**7.10**	**744,283**	**5.93**	**744,283**	**5.93**	**744,283**	**5.93**

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

1288 - Charter Schools
Total: $928,015

Expenditures related to an Oregon public charter school. Subject to change based on Charter Renewal. ADMw=113.0

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0360 - Charter School Payments	941,309	991,705	917,805		928,015		928,015		928,015	

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

1291 - English as a Second Language (ESL)
Total: $1,380,510

Instructional activities designed to improve English skills of students who do not speak English as their native language. Emphasis of the program is to enable these students to become competent in the comprehension, speaking, reading, and composition of the English language. The goal is achieved by a combination of pullout and 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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	498,763	586,352	658,038	9.56	812,008	11.65	812,008	11.65	812,008	11.65
0112 - Classified Salaries	-	7,719	11,307	0.88	-		-		-	
0114 - Managerial-Classified	11,827	-	-		-		-		-	
0121 - Substitutes - Licensed Salaries	12,545	40,896	10,456		8,200		8,200		8,200	
0123 - Temporary-Licensed	2,672	-	-		891		891		891	
0124 - Temporary - Classified	5,451	105	-		2,310		2,310		2,310	
0133 - Additional Pay - Licensed	2,781	3,498	-		1,750		1,750		1,750	
0134 - Additional Pay - Classified	-	208	-		-		-		-	
Total Object	***534,038***	***638,778***	***679,801***	***10.44***	***825,159***	***11.65***	***825,159***	***11.65***	***825,159***	***11.65***
0200 - Associated Payroll Costs										
0210 - PERS	100,582	129,803	139,193		221,576		221,576		221,576	
0213 - PERS UAL Contribution	32,960	45,606	46,907		56,935		56,935		56,935	
0220 - Social Security	40,798	48,428	52,005		63,125		63,125		63,125	
0231 - Workers Compensation	1,473	1,753	1,447		3,218		3,218		3,218	
0232 - Unemployment Compensation	-	-	238		291		291		291	
0241 - Medical Dental Insurance	134,292	142,533	169,510		205,506		205,506		205,506	
Total Object	***310,106***	***368,121***	***409,300***		***550,651***		***550,651***		***550,651***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	2,993	897	-		-		-		-	
0341 - Travel, Local In District	275	-	-		-		-		-	
Total Object	***3,268***	***897***	***-***		***-***		***-***		***-***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	1,660	241	1,600		4,100		4,100		4,100	
0420 - Textbooks	-	-	349		600		600		600	
Total Object	***1,660***	***241***	***1,949***		***4,700***		***4,700***		***4,700***	
Total Function	***849,072***	***1,008,037***	***1,091,050***	***10.44***	***1,380,510***	***11.65***	***1,380,510***	***11.65***	***1,380,510***	***11.65***

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

1292 - Teen Parent Program
Total: $8,000

Instructional programs designed to accommodate the needs of teen parents

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0124 - Temporary - Classified	-	-	7,632		-		-		-	
0200 - Associated Payroll Costs										
0210 - PERS	-	-	2,028		-		-		-	
0213 - PERS UAL Contribution	-	-	527		-		-		-	
0220 - Social Security	-	-	584		-		-		-	
0231 - Workers Compensation	-	-	30		-		-		-	
0232 - Unemployment Compensation	-	-	3		-		-		-	
Total Object	**-**	**-**	***3,172***		**-**		**-**		**-**	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	18,831	5,125	10,910		8,000		8,000		8,000	
Total Function	**18,831**	**5,125**	**21,714**		**8,000**		**8,000**		**8,000**	

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

1295 - English Language Learner Non ORS 336.079

Non ORS 336.079 Instructional activities for English Language Learner (ELL) students used in acquisition of the English language. The budget shown is for historical purposes only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0121 - Substitutes - Licensed Salaries	-	89	-		-		-		-	
0124 - Temporary - Classified	-	-	1,000		-		-		-	
Total Object	***-***	***89***	***1,000***		***-***		***-***		***-***	
0200 - Associated Payroll Costs										
0210 - PERS	-	-	266		-		-		-	
0213 - PERS UAL Contribution	-	6	69		-		-		-	
0220 - Social Security	-	7	77		-		-		-	
0231 - Workers Compensation	-	0	4		-		-		-	
Total Object	***-***	***13***	***416***		***-***		***-***		***-***	
Total Function	***-***	***103***	***1,416***		***-***		***-***		***-***	

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

1299 - Other Programs
Total: $627,873

These programs provide learning and enrichment experiences for K-12 students in applying skills and interests in science. Programs operate during the school year and in the summer. There is an emphasis on research, inquiry and Science, Technology, Engineering & Math (STEM). These programs include: Center for Research in Environmental Sciences and Technologies (CREST), Field Trips & Camps and The Intel International Science and Engineering Fair (Intel ISEF) unites the top young scientific minds, showcasing their talents on an international stage, where doctoral-level scientists review and judge their work

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	76,404	79,856	83,011	1.00	54,503	1.00	54,503	1.00	54,503	1.00
0112 - Classified Salaries	95,226	107,534	111,606	2.60	208,895	4.60	208,895	4.60	208,895	4.60
0123 - Temporary-Licensed	2,325	5,131	6,925		1,900		1,900		1,900	
0124 - Temporary - Classified	57,318	75,237	66,763		62,230		62,230		62,230	
0131 - Extra Duty Compensation	5,189	9,487	5,323		9,823		9,823		9,823	
0133 - Additional Pay - Licensed	8,630	-	-		23,300		23,300		23,300	
0134 - Additional Pay - Classified	1,193	-	-		-		-		-	
Total Object	***246,285***	***277,245***	***273,628***	***3.60***	***360,651***	***5.60***	***360,651***	***5.60***	***360,651***	***5.60***
0200 - Associated Payroll Costs										
0210 - PERS	37,130	49,700	65,804		97,571		97,571		97,571	
0213 - PERS UAL Contribution	17,558	19,892	18,949		24,885		24,885		24,885	
0220 - Social Security	18,988	21,201	21,009		27,590		27,590		27,590	
0231 - Workers Compensation	747	771	719		1,417		1,417		1,417	
0232 - Unemployment Compensation	-	-	96		126		126		126	
0241 - Medical Dental Insurance	44,406	37,417	47,469		74,970		74,970		74,970	
Total Object	***118,828***	***128,981***	***154,046***		***226,559***		***226,559***		***226,559***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	150	-	-		-		-		-	
0324 - Rentals	2,390	240	2,055		4,000		4,000		4,000	
0340 - Travel Expenses	43	109	-		1,000		1,000		1,000	
0341 - Travel, Local In District	1,525	1,400	1,000		1,000		1,000		1,000	
0342 - Travel, Out of District	9,199	10,750	7,200		7,200		7,200		7,200	
0355 - Printing & Binding	-	-	350		350		350		350	
0390 - Other General Prof. & Technological Servic	2,569	4,538	3,123		925		925		925	
Total Object	***15,877***	***17,037***	***13,728***		***14,475***		***14,475***		***14,475***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	24,474	24,142	20,650		26,023		26,023		26,023	
0440 - Periodicals	66	-	-		80		80		80	
Total Object	***24,540***	***24,142***	***20,650***		***26,103***		***26,103***		***26,103***	
0600 - Other Objects										
0642 - Other Dues & Fees	-	1,325	120		85		85		85	
0659 - Other Insurance & Judgements	-	-	425		-		-		-	
Total Object	***-***	***1,325***	***545***		***85***		***85***		***85***	
Total Function	***405,530***	***448,729***	***462,597***	***3.60***	***627,873***	***5.60***	***627,873***	***5.60***	***627,873***	***5.60***

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

1400 - Summer School Programs
Total: $215,647

Instructional activities as defined under 1100 Regular 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. Use function 1271 for Summer School remedial classes designed to improve student performance to meet state standards. The instructional activities support the learning of students who are identified as benefitting from additional learning experiences, especially literacy and study skills

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0123 - Temporary-Licensed	78,351	82,148	140,563		133,248		133,248		133,248	
0124 - Temporary - Classified	2,000	17,570	11,627		16,921		16,921		16,921	
Total Object	***80,351***	***99,718***	***152,190***		***150,169***		***150,169***		***150,169***	
0200 - Associated Payroll Costs										
0210 - PERS	13,927	18,924	40,436		40,922		40,922		40,922	
0213 - PERS UAL Contribution	6,523	7,358	10,502		10,362		10,362		10,362	
0220 - Social Security	6,145	7,625	11,643		11,489		11,489		11,489	
0231 - Workers Compensation	237	322	594		601		601		601	
0232 - Unemployment Compensation	-	-	53		53		53		53	
Total Object	***26,832***	***34,229***	***63,228***		***63,427***		***63,427***		***63,427***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	31,200	-	-		-		-		-	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	780	4,827	2,051		2,051		2,051		2,051	
Total Function	**139,163**	**138,774**	**217,469**		**215,647**		**215,647**		**215,647**	

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

2113 - Social Work Services
Total: $186,738

Activities such as connecting students to mental health services; casework and group work for students and parents; advocacy for change in circumstances surrounding the individual student which are related to the student`s school problem(s)

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	97,241	90,622	109,913	1.50	111,403	1.50	111,403	1.50	111,403	1.50
0133 - Additional Pay - Licensed	210	-	-		239		239		239	
Total Object	***97,451***	***90,622***	***109,913***	***1.50***	***111,642***	***1.50***	***111,642***	***1.50***	***111,642***	***1.50***
0200 - Associated Payroll Costs										
0210 - PERS	18,534	19,582	23,402		30,007		30,007		30,007	
0213 - PERS UAL Contribution	6,010	6,479	7,584		7,703		7,703		7,703	
0220 - Social Security	7,391	6,718	8,408		8,541		8,541		8,541	
0231 - Workers Compensation	305	279	231		436		436		436	
0232 - Unemployment Compensation	-	-	38		39		39		39	
0241 - Medical Dental Insurance	28,946	27,444	25,920		26,460		26,460		26,460	
Total Object	***61,186***	***60,503***	***65,583***		***73,186***		***73,186***		***73,186***	
0300 - Purchased Services										
0340 - Travel Expenses	-	-	-		910		910		910	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	735	-	-		1,000		1,000		1,000	
Total Function	**159,372**	**151,125**	**175,496**	**1.50**	**186,738**	**1.50**	**186,738**	**1.50**	**186,738**	**1.50**

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

2122 - Counseling Services
Total: $2,550,072

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 access barriers for students

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	907,971	1,151,617	1,246,036	18.60	1,402,371	20.50	1,402,371	20.50	1,402,371	20.50
0112 - Classified Salaries	94,614	118,251	119,858	4.00	94,466	3.00	94,466	3.00	94,466	3.00
0121 - Substitutes - Licensed Salaries	11,193	18,605	-		7,500		7,500		7,500	
0133 - Additional Pay - Licensed	6,104	12,062	3,326		7,873		7,873		7,873	
0134 - Additional Pay - Classified	3,518	-	1,596		-		-		-	
Total Object	***1,023,399***	***1,300,535***	***1,370,816***	***22.60***	***1,512,210***	***23.50***	***1,512,210***	***23.50***	***1,512,210***	***23.50***
0200 - Associated Payroll Costs										
0210 - PERS	186,532	262,679	301,414		395,059		395,059		395,059	
0213 - PERS UAL Contribution	62,953	92,988	94,587		104,347		104,347		104,347	
0220 - Social Security	77,713	97,941	104,868		115,687		115,687		115,687	
0231 - Workers Compensation	2,922	3,748	2,888		5,899		5,899		5,899	
0232 - Unemployment Compensation	-	-	478		529		529		529	
0241 - Medical Dental Insurance	316,461	365,718	373,160		401,310		401,310		401,310	
Total Object	***646,580***	***823,074***	***877,395***		***1,022,831***		***1,022,831***		***1,022,831***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	5,000	3,419	-		2,000		2,000		2,000	
0342 - Travel, Out of District	447	208	-		-		-		-	
Total Object	***5,447***	***3,627***	***-***		***2,000***		***2,000***		***2,000***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	4,038	14,377	11,122		10,553		10,553		10,553	
0416 - Student Support Expenses	-	-	500		500		500		500	
0430 - Library Books	3,265	1,120	1,965		1,978		1,978		1,978	
0470 - Computer Software	-	-	800		-		-		-	
Total Object	***7,303***	***15,497***	***14,387***		***13,031***		***13,031***		***13,031***	
0600 - Other Objects										
0642 - Other Dues & Fees	750	770	3,000		-		-		-	
Total Function	**1,683,479**	**2,143,503**	**2,265,598**	**22.60**	**2,550,072**	**23.50**	**2,550,072**	**23.50**	**2,550,072**	**23.50**

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

2130 - Health Services
Total: $417,251

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	135,009	172,005	179,905	3.00	186,621	3.00	186,621	3.00	186,621	3.00
0112 - Classified Salaries	33,572	35,100	34,870	1.00	38,157	1.00	38,157	1.00	38,157	1.00
0123 - Temporary-Licensed	1,250	4,400	-		1,883		1,883		1,883	
0133 - Additional Pay - Licensed	1,369	2,969	-		1,446		1,446		1,446	
0134 - Additional Pay - Classified	-	40	-		-		-		-	
Total Object	***171,199***	***214,514***	***214,775***	***4.00***	***228,107***	***4.00***	***228,107***	***4.00***	***228,107***	***4.00***
0200 - Associated Payroll Costs										
0210 - PERS	24,264	32,074	49,202		58,636		58,636		58,636	
0213 - PERS UAL Contribution	11,072	15,910	15,371		16,292		16,292		16,292	
0220 - Social Security	13,173	16,781	17,042		18,062		18,062		18,062	
0231 - Workers Compensation	490	667	468		921		921		921	
0232 - Unemployment Compensation	-	-	78		83		83		83	
0241 - Medical Dental Insurance	55,530	75,987	64,778		66,150		66,150		66,150	
Total Object	***104,529***	***141,418***	***146,939***		***160,144***		***160,144***		***160,144***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	-	-	14,000		10,000		10,000		10,000	
0341 - Travel, Local In District	5,000	8,000	8,000		8,000		8,000		8,000	
0390 - Other General Prof. & Technological Servic	-	-	200		200		200		200	
Total Object	***5,000***	***8,000***	***22,200***		***18,200***		***18,200***		***18,200***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	7,991	10,063	10,000		10,000		10,000		10,000	
0600 - Other Objects										
0641 - Professional Membership Dues	593	768	500		800		800		800	
Total Function	**289,312**	**374,762**	**394,414**	**4.00**	**417,251**	**4.00**	**417,251**	**4.00**	**417,251**	**4.00**

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

2140 - Psychological Services
Total: $674,416

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	262,847	294,924	378,110	5.00	389,827	5.00	389,827	5.00	389,827	5.00
0121 - Substitutes - Licensed Salaries	1,287	-	-		429		429		429	
0123 - Temporary-Licensed	3,566	-	3,312		1,189		1,189		1,189	
0124 - Temporary - Classified	-	-	1,256		-		-		-	
0133 - Additional Pay - Licensed	3,244	893	-		2,237		2,237		2,237	
Total Object	***270,945***	***295,816***	***382,678***	***5.00***	***393,682***	***5.00***	***393,682***	***5.00***	***393,682***	***5.00***
0200 - Associated Payroll Costs										
0210 - PERS	52,913	69,692	87,305		115,522		115,522		115,522	
0213 - PERS UAL Contribution	16,890	21,151	26,405		27,163		27,163		27,163	
0220 - Social Security	20,723	22,630	29,275		30,116		30,116		30,116	
0231 - Workers Compensation	721	779	812		1,535		1,535		1,535	
0232 - Unemployment Compensation	-	-	134		138		138		138	
0241 - Medical Dental Insurance	67,540	70,572	86,400		88,200		88,200		88,200	
Total Object	***158,788***	***184,824***	***230,331***		***262,674***		***262,674***		***262,674***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	-	6,560	26,000		6,560		6,560		6,560	
0340 - Travel Expenses	-	-	1,500		3,500		3,500		3,500	
0341 - Travel, Local In District	1,381	1,863	-		-		-		-	
Total Object	***1,381***	***8,423***	***27,500***		***10,060***		***10,060***		***10,060***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	7,921	6,022	9,000		8,000		8,000		8,000	
Total Function	**439,035**	**495,086**	**649,509**	**5.00**	**674,416**	**5.00**	**674,416**	**5.00**	**674,416**	**5.00**

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

2150 - Speech Pathology & Audiology Services
Total: $1,024,425

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	502,979	592,256	623,930	8.80	599,785	9.00	599,785	9.00	599,785	9.00
0121 - Substitutes - Licensed Salaries	14,523	-	16,894		4,899		4,899		4,899	
0133 - Additional Pay - Licensed	5,983	1,481	9,404		4,407		4,407		4,407	
Total Object	***523,485***	***593,736***	***650,228***	***8.80***	***609,091***	***9.00***	***609,091***	***9.00***	***609,091***	***9.00***
0200 - Associated Payroll Costs										
0210 - PERS	97,344	121,488	143,818		155,912		155,912		155,912	
0213 - PERS UAL Contribution	32,651	42,452	44,864		42,027		42,027		42,027	
0220 - Social Security	40,048	44,663	49,744		46,596		46,596		46,596	
0231 - Workers Compensation	1,494	1,694	1,413		2,377		2,377		2,377	
0232 - Unemployment Compensation	-	-	228		212		212		212	
0241 - Medical Dental Insurance	162,991	173,493	152,064		158,760		158,760		158,760	
Total Object	***334,528***	***383,790***	***392,131***		***405,884***		***405,884***		***405,884***	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	465	-	750		750		750		750	
0340 - Travel Expenses	-	-	250		400		400		400	
0341 - Travel, Local In District	186	438	-		-		-		-	
Total Object	***651***	***438***	***1,000***		***1,150***		***1,150***		***1,150***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	3,898	8,024	7,500		7,500		7,500		7,500	
0420 - Textbooks	-	-	500		-		-		-	
0470 - Computer Software	-	-	800		800		800		800	
Total Object	***3,898***	***8,024***	***8,800***		***8,300***		***8,300***		***8,300***	
Total Function	***862,562***	***985,989***	***1,052,159***	***8.80***	***1,024,425***	***9.00***	***1,024,425***	***9.00***	***1,024,425***	***9.00***

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

2160 - Motor Team
Total: $120,931

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	-	-	-		54,482	1.00	54,482	1.00	54,482	1.00
0123 - Temporary-Licensed	-	47,114	-		15,705		15,705		15,705	
Total Object	***-***	***47,114***	***-***		***70,187***	***1.00***	***70,187***	***1.00***	***70,187***	***1.00***
0200 - Associated Payroll Costs										
0210 - PERS	-	9,411	-		17,792		17,792		17,792	
0213 - PERS UAL Contribution	-	3,660	-		4,844		4,844		4,844	
0220 - Social Security	-	3,500	-		5,369		5,369		5,369	
0231 - Workers Compensation	-	229	-		275		275		275	
0232 - Unemployment Compensation	-	128	-		24		24		24	
0241 - Medical Dental Insurance	-	-	-		17,640		17,640		17,640	
Total Object	***-***	***16,928***	***-***		***45,944***		***45,944***		***45,944***	
0300 - Purchased Services										
0340 - Travel Expenses	-	-	2,800		3,300		3,300		3,300	
0341 - Travel, Local In District	2,481	2,813	-		-		-		-	
Total Object	***2,481***	***2,813***	***2,800***		***3,300***		***3,300***		***3,300***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	1,851	1,459	2,000		1,500		1,500		1,500	
Total Function	**4,332**	**68,314**	**4,800**		**120,931**	**1.00**	**120,931**	**1.00**	**120,931**	**1.00**

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

2190 - Director of Student Support Services
Total: $452,226

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 director for the district should be recorded here

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	78,676	84,990	84,377	2.00	83,396	2.00	83,396	2.00	83,396	2.00
0113 - Administrators	132,311	136,546	139,237	1.00	147,905	1.00	147,905	1.00	147,905	1.00
0123 - Temporary-Licensed	855	421	6,767		460		460		460	
0124 - Temporary - Classified	726	-	12,383		3,441		3,441		3,441	
0131 - Extra Duty Compensation	-	-	245		-		-		-	
0132 - Classified Overtime	-	-	25		-		-		-	
0133 - Additional Pay - Licensed	-	-	12,356		-		-		-	
0134 - Additional Pay - Classified	654	-	6,732		218		218		218	
Total Object	***213,222***	***221,957***	***262,122***	***3.00***	***235,420***	***3.00***	***235,420***	***3.00***	***235,420***	***3.00***
0200 - Associated Payroll Costs										
0210 - PERS	45,034	57,055	67,729		71,854		71,854		71,854	
0213 - PERS UAL Contribution	16,759	16,591	18,811		16,968		16,968		16,968	
0220 - Social Security	15,862	16,499	20,856		18,813		18,813		18,813	
0231 - Workers Compensation	715	766	642		960		960		960	
0232 - Unemployment Compensation	0	0	95		85		85		85	
0241 - Medical Dental Insurance	44,094	44,940	43,560		46,866		46,866		46,866	
Total Object	***122,465***	***135,851***	***151,693***		***155,546***		***155,546***		***155,546***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	40,858	27,509	30,055		28,000		28,000		28,000	
0322 - Repair and Maintenance Services	1,553	2,067	1,500		1,500		1,500		1,500	
0340 - Travel Expenses	3,150	-	-		4,000		4,000		4,000	
0341 - Travel, Local In District	11,265	11,256	10,500		10,500		10,500		10,500	
0342 - Travel, Out of District	15,317	16,724	8,000		1,000		1,000		1,000	
0354 - Advertising	-	111	-		-		-		-	
0355 - Printing & Binding	810	131	200		200		200		200	
Total Object	***72,953***	***57,797***	***50,255***		***45,200***		***45,200***		***45,200***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	8,199	13,453	10,000		10,000		10,000		10,000	
0420 - Textbooks	-	-	500		-		-		-	
0440 - Periodicals	129	-	200		200		200		200	
0470 - Computer Software	-	706	-		-		-		-	
0480 - Computer Hardware	2,255	4,556	3,860		3,860		3,860		3,860	
Total Object	***10,583***	***18,715***	***14,560***		***14,060***		***14,060***		***14,060***	

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	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0600 - Other Objects										
0641 - Professional Membership Dues	138	264	1,000		1,000		1,000		1,000	
0642 - Other Dues & Fees	20	-	5,000		1,000		1,000		1,000	
Total Object	***158***	***264***	***6,000***		***2,000***		***2,000***		***2,000***	
Total Function	***419,382***	***434,584***	***484,630***	***3.00***	***452,226***	***3.00***	***452,226***	***3.00***	***452,226***	***3.00***

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

2210 - Improvement of Instruction Services
Total: $1,379,852

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	-	126,185	119,619	1.50	136,890	1.65	136,890	1.65	136,890	1.65
0112 - Classified Salaries	88,553	49,078	52,621	1.25	47,017	1.00	47,017	1.00	47,017	1.00
0113 - Administrators	331,778	409,638	417,711	3.00	443,715	3.00	443,715	3.00	443,715	3.00
0121 - Substitutes - Licensed Salaries	24,825	120,755	-		48,527		48,527		48,527	
0123 - Temporary-Licensed	119,186	207,960	-		121,504		121,504		121,504	
0124 - Temporary - Classified	-	(59)	1,116		174		174		174	
0132 - Classified Overtime	5,518	993	2,843		3,926		3,926		3,926	
0133 - Additional Pay - Licensed	-	-	-		28,662		28,662		28,662	
0134 - Additional Pay - Classified	626	-	4,009		273		273		273	
Total Object	***570,486***	***914,549***	***597,919***	***5.75***	***830,688***	***5.65***	***830,688***	***5.65***	***830,688***	***5.65***
0200 - Associated Payroll Costs										
0210 - PERS	114,760	203,734	149,047		248,714		248,714		248,714	
0213 - PERS UAL Contribution	45,738	68,558	43,813		59,897		59,897		59,897	
0220 - Social Security	43,350	69,242	48,575		66,407		66,407		66,407	
0231 - Workers Compensation	1,566	2,188	1,348		3,405		3,405		3,405	
0232 - Unemployment Compensation	-	-	222		302		302		302	
0241 - Medical Dental Insurance	95,398	110,474	117,239		93,509		93,509		93,509	
0249 - Tuition Reimbursement	-	450	-		-		-		-	
Total Object	***300,810***	***454,646***	***360,244***		***472,234***		***472,234***		***472,234***	
0300 - Purchased Services										
0312 - Instructional Program Improvement	7,518	25,988	10,000		10,000		10,000		10,000	
0319 - Other Instructional, Prof. and Technical Serv	36,122	108,548	90,275		-		-		-	
0322 - Repair and Maintenance Services	1,698	1,740	1,200		500		500		500	
0324 - Rentals	-	-	300		-		-		-	
0340 - Travel Expenses	1,960	-	350		-		-		-	
0341 - Travel, Local In District	31,953	40,724	43,800		36,540		36,540		36,540	
0342 - Travel, Out of District	1,958	6,568	8,000		-		-		-	
0355 - Printing & Binding	360	15	3,000		1,000		1,000		1,000	
0390 - Other General Prof. & Technological Servic	-	400	-		-		-		-	
Total Object	***81,569***	***183,983***	***156,925***		***48,040***		***48,040***		***48,040***	

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	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	31,201	87,976	27,903		20,000		20,000		20,000	
0415 - Testing Materials	1,441	2,203	2,000		8,890		8,890		8,890	
0420 - Textbooks	347,393	125,346	-		-		-		-	
0440 - Periodicals	90	79	625		-		-		-	
0460 - Non-Consumable Supplies	874	-	1,000		-		-		-	
Total Object	***380,999***	***215,604***	***31,528***		***28,890***		***28,890***		***28,890***	
0600 - Other Objects										
0642 - Other Dues & Fees	336	1,005	350		-		-		-	
Total Function	**1,334,200**	**1,769,786**	**1,146,966**	**5.75**	**1,379,852**	**5.65**	**1,379,852**	**5.65**	**1,379,852**	**5.65**

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

2218 - Professional Development - Classified
Total: $1,400

West Linn-Wilsonville School District places high value on meaningful professional development. We are deeply committed to the success of our students and staff. We are proud to offer a robust professional development program for our staff. Whether you are a licensed teacher, school nurse, instructional assistant, principal, administrative support, work in nutrition services, maintain our facilities, or coordinate payroll, 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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0312 - Instructional Program Improvement	325	670	900		1,400		1,400		1,400	
0342 - Travel, Out of District	88	-	500		-		-		-	
Total Object	***413***	***670***	***1,400***		***1,400***		***1,400***		***1,400***	

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

2219 - Professional Development - Licensed
Total: $152,235

West Linn-Wilsonville School District places high value on meaningful professional development. We are deeply committed to the success of our students and staff. We are proud to offer a robust professional development program for our staff. Whether you are a licensed teacher, school nurse, instructional assistant, principal, administrative support, work in nutrition services, maintain our facilities, or coordinate payroll, 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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0121 - Substitutes - Licensed Salaries	11,754	11,150	30,699		32,234		32,234		32,234	
0123 - Temporary-Licensed	-	37,573	-		-		-		-	
Total Object	***11,754***	***48,723***	***30,699***		***32,234***		***32,234***		***32,234***	
0200 - Associated Payroll Costs										
0210 - PERS	1,065	8,818	8,157		8,784		8,784		8,784	
0213 - PERS UAL Contribution	950	3,395	2,118		2,224		2,224		2,224	
0220 - Social Security	899	3,728	2,348		2,466		2,466		2,466	
0231 - Workers Compensation	39	142	120		129		129		129	
0232 - Unemployment Compensation	-	-	11		11		11		11	
Total Object	***2,952***	***16,083***	***12,754***		***13,614***		***13,614***		***13,614***	
0300 - Purchased Services										
0312 - Instructional Program Improvement	29,977	33,138	35,000		32,705		32,705		32,705	
0319 - Other Instructional, Prof. and Technical Serv	-	35,141	95,000		44,254		44,254		44,254	
0342 - Travel, Out of District	6,273	6,220	28,571		29,428		29,428		29,428	
Total Object	***36,250***	***74,499***	***158,571***		***106,387***		***106,387***		***106,387***	
Total Function	***50,957***	***139,304***	***202,024***		***152,235***		***152,235***		***152,235***	

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

2222 - Library/Media Center
Total: $1,378,447

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0111 - Licensed Salaries	360,543	404,709	426,130	5.37	436,909	5.50	436,909	5.50	436,909	5.50
0112 - Classified Salaries	229,358	281,107	281,582	11.00	302,795	11.00	302,795	11.00	302,795	11.00
0121 - Substitutes - Licensed Salaries	789	5,352	3,318		6,000		6,000		6,000	
0122 - Substitutes - Classified Salaries	12,923	4,007	348		3,500		3,500		3,500	
0133 - Additional Pay - Licensed	18,124	16,912	-		500		500		500	
0134 - Additional Pay - Classified	1,112	1,349	42		1,039		1,039		1,039	
Total Object	***622,849***	***713,435***	***711,420***	***16.37***	***750,743***	***16.50***	***750,743***	***16.50***	***750,743***	***16.50***
0200 - Associated Payroll Costs										
0210 - PERS	116,195	155,504	163,998		208,531		208,531		208,531	
0213 - PERS UAL Contribution	38,345	51,008	49,086		51,806		51,806		51,806	
0220 - Social Security	46,810	51,159	54,423		57,431		57,431		57,431	
0231 - Workers Compensation	1,783	2,028	1,500		2,930		2,930		2,930	
0232 - Unemployment Compensation	-	-	251		259		259		259	
0241 - Medical Dental Insurance	166,567	241,989	222,182		229,320		229,320		229,320	
Total Object	***369,699***	***501,687***	***491,440***		***550,277***		***550,277***		***550,277***	
0300 - Purchased Services										
0311 - Instruction Services	-	200	-		-		-		-	
0319 - Other Instructional, Prof. and Technical Serv	190	140	150		150		150		150	
0322 - Repair and Maintenance Services	14	1,482	741		741		741		741	
0340 - Travel Expenses	-	270	-		-		-		-	
0342 - Travel, Out of District	-	391	-		-		-		-	
Total Object	***204***	***2,483***	***891***		***891***		***891***		***891***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	12,168	15,151	12,840		12,176		12,176		12,176	
0430 - Library Books	62,764	69,134	56,101		56,283		56,283		56,283	
0440 - Periodicals	6,374	2,503	4,779		3,500		3,500		3,500	
0460 - Non-Consumable Supplies	83	-	300		300		300		300	
0470 - Computer Software	2,571	1,460	5,027		4,277		4,277		4,277	
Total Object	***83,960***	***88,248***	***79,047***		***76,536***		***76,536***		***76,536***	
0600 - Other Objects										
0641 - Professional Membership Dues	170	-	-		-		-		-	
0642 - Other Dues & Fees	55	65	100		-		-		-	
Total Object	***225***	***65***	***100***		***-***		***-***		***-***	
Total Function	***1,076,937***	***1,305,919***	***1,282,898***	***16.37***	***1,378,447***	***16.50***	***1,378,447***	***16.50***	***1,378,447***	***16.50***

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

2223 - Multimedia Services
Total: $29,242

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0322 - Repair and Maintenance Services	3,906	7,104	5,629		4,329		4,329		4,329	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	16,016	16,809	14,622		12,359		12,359		12,359	
0460 - Non-Consumable Supplies	9,344	-	1,000		1,000		1,000		1,000	
0470 - Computer Software	3,424	1,270	7,132		4,954		4,954		4,954	
0480 - Computer Hardware	2,272	651	2,100		6,600		6,600		6,600	
Total Object	***31,056***	***18,730***	***24,854***		***24,913***		***24,913***		***24,913***	
Total Function	***34,962***	***25,834***	***30,483***		***29,242***		***29,242***		***29,242***	

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

2230 - Assessment and Testing
Total: $100,000

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0400 - Supplies and Materials										
0415 - Testing Materials	93,663	102,220	95,750		100,000		100,000		100,000	

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

2240 - Instructional Staff Development
Total: $357,500

Activities specifically designed for instructional staff (including instructional assistants) 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. All staff development costs for non- instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0123 - Temporary-Licensed	-	-	1,736		-		-		-	
0200 - Associated Payroll Costs										
0210 - PERS	-	-	461		-		-		-	
0213 - PERS UAL Contribution	-	-	120		-		-		-	
0220 - Social Security	-	-	133		-		-		-	
0231 - Workers Compensation	-	-	7		-		-		-	
0232 - Unemployment Compensation	-	-	1		-		-		-	
0249 - Tuition Reimbursement	291,561	379,164	357,500		357,500		357,500		357,500	
Total Object	***291,561***	***379,164***	***358,222***		***357,500***		***357,500***		***357,500***	
Total Function	***291,561***	***379,164***	***359,958***		***357,500***		***357,500***		***357,500***	

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

2310 - Board of Education
Total: $190,163

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0134 - Additional Pay - Classified	-	-	-		26,262		26,262		26,262	
0200 - Associated Payroll Costs										
0210 - PERS	-	-	-		7,156		7,156		7,156	
0213 - PERS UAL Contribution	-	-	-		1,812		1,812		1,812	
0220 - Social Security	-	-	-		2,009		2,009		2,009	
0231 - Workers Compensation	-	-	-		105		105		105	
0232 - Unemployment Compensation	-	-	-		9		9		9	
Total Object	***-***	***-***	***-***		***11,091***		***11,091***		***11,091***	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instruction	1,891	345	500		-		-		-	
0319 - Other Instructional, Prof. and Technical Serv	1,165	9,598	1,400		16,525		16,525		16,525	
0342 - Travel, Out of District	657	1,516	1,625		1,625		1,625		1,625	
0354 - Advertising	-	2,197	915		1,415		1,415		1,415	
0381 - Audit Services	41,560	37,184	53,775		53,775		53,775		53,775	
0382 - Legal Services	33,731	62,566	38,560		38,560		38,560		38,560	
0388 - Election Services	8,990	142	10,120		9,120		9,120		9,120	
0390 - Other General Prof. & Technological Servic	7,280	227	5,334		-		-		-	
Total Object	***95,274***	***113,776***	***112,229***		***121,020***		***121,020***		***121,020***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	6,697	1,214	2,075		1,000		1,000		1,000	
0440 - Periodicals	384	200	384		384		384		384	
0470 - Computer Software	2,500	-	-		-		-		-	
Total Object	***9,581***	***1,414***	***2,459***		***1,384***		***1,384***		***1,384***	
0600 - Other Objects										
0641 - Professional Membership Dues	43,183	-	44,105		27,989		27,989		27,989	
0642 - Other Dues & Fees	1,134	2,360	2,417		2,417		2,417		2,417	
Total Object	***44,317***	***2,360***	***46,522***		***30,406***		***30,406***		***30,406***	
Total Function	***149,172***	***117,550***	***161,210***		***190,163***		***190,163***		***190,163***	

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

2320 - Executive Administration
Total: $553,133

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	52,168	65,000	66,300	1.00	70,487	1.00	70,487	1.00	70,487	1.00
0113 - Administrators	161,000	178,168	169,451	1.00	180,028	1.00	180,028	1.00	180,028	1.00
0124 - Temporary - Classified	-	-	6,323		-		-		-	
0132 - Classified Overtime	-	-	985		-		-		-	
0134 - Additional Pay - Classified	2,660	3,763	3,575		-		-		-	
Total Object	***215,828***	***246,931***	***246,634***	***2.00***	***250,515***	***2.00***	***250,515***	***2.00***	***250,515***	***2.00***
0200 - Associated Payroll Costs										
0210 - PERS	45,736	63,097	63,739		80,500		80,500		80,500	
0213 - PERS UAL Contribution	17,113	18,514	17,846		18,362		18,362		18,362	
0220 - Social Security	15,061	16,388	19,786		20,358		20,358		20,358	
0231 - Workers Compensation	577	642	563		1,038		1,038		1,038	
0232 - Unemployment Compensation	-	-	91		93		93		93	
0241 - Medical Dental Insurance	42,818	43,549	35,028		36,730		36,730		36,730	
Total Object	***121,305***	***142,189***	***137,053***		***157,081***		***157,081***		***157,081***	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instruction	31,445	41,875	32,275		32,275		32,275		32,275	
0319 - Other Instructional, Prof. and Technical Serv	7,713	14,604	4,504		-		-		-	
0322 - Repair and Maintenance Services	1,593	1,740	1,625		915		915		915	
0324 - Rentals	1,000	3,245	2,920		2,920		2,920		2,920	
0340 - Travel Expenses	806	690	805		805		805		805	
0341 - Travel, Local In District	12,000	12,027	12,000		15,600		15,600		15,600	
0342 - Travel, Out of District	2	1,080	1,080		200		200		200	
0354 - Advertising	3,188	3,078	4,440		440		440		440	
0355 - Printing & Binding	2,029	3,676	3,782		4,782		4,782		4,782	
0374 - Other Tuition - Scholarships	2,200	3,250	3,000		2,000		2,000		2,000	
0390 - Other General Prof. & Technological Servic	-	263	293		5,500		5,500		5,500	
Total Object	***61,976***	***85,527***	***66,724***		***65,437***		***65,437***		***65,437***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	34,721	56,955	36,555		36,555		36,555		36,555	
0420 - Textbooks	3,574	833	998		-		-		-	
0440 - Periodicals	1,291	2,474	1,335		3,675		3,675		3,675	
Total Object	***39,586***	***60,261***	***38,888***		***40,230***		***40,230***		***40,230***	
0600 - Other Objects										
0641 - Professional Membership Dues	5,540	38,726	39,870		39,870		39,870		39,870	
0642 - Other Dues & Fees	5,000	-	1,255		-		-		-	
Total Object	***10,540***	***38,726***	***41,125***		***39,870***		***39,870***		***39,870***	
Total Function	***449,235***	***573,633***	***530,424***	***2.00***	***553,133***	***2.00***	***553,133***	***2.00***	***553,133***	***2.00***

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

2410 - Office of The Principal
Total: $7,047,373

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staff for these activities are included

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	754,959	781,381	797,222	23.70	816,975	22.70	816,975	22.70	816,975	22.70
0113 - Administrators	2,528,315	3,055,629	3,132,399	27.00	3,329,734	27.00	3,329,734	27.00	3,329,734	27.00
0121 - Substitutes - Licensed Salaries	126	5,395	-		-		-		-	
0122 - Substitutes - Classified Salaries	12,648	13,190	5,894		4,927		4,927		4,927	
0132 - Classified Overtime	314	1,083	-		-		-		-	
0133 - Additional Pay - Licensed	71	-	-		-		-		-	
0134 - Additional Pay - Classified	4,106	1,297	2,529		500		500		500	
Total Object	***3,300,539***	***3,857,974***	***3,938,044***	***50.70***	***4,152,136***	***49.70***	***4,152,136***	***49.70***	***4,152,136***	***49.70***
0200 - Associated Payroll Costs										
0210 - PERS	647,005	861,915	893,097		1,137,507		1,137,507		1,137,507	
0213 - PERS UAL Contribution	242,350	281,022	277,602		292,591		292,591		292,591	
0220 - Social Security	253,640	298,272	307,775		324,387		324,387		324,387	
0231 - Workers Compensation	9,489	11,198	8,461		16,537		16,537		16,537	
0232 - Unemployment Compensation	-	-	1,410		1,484		1,484		1,484	
0241 - Medical Dental Insurance	791,452	887,622	952,352		860,768		860,768		860,768	
Total Object	***1,943,936***	***2,340,028***	***2,440,697***		***2,633,274***		***2,633,274***		***2,633,274***	
0300 - Purchased Services										
0312 - Instructional Program Improvement	-	700	6,670		4,848		4,848		4,848	
0319 - Other Instructional, Prof. and Technical Serv	406	1,956	2,710		15,350		15,350		15,350	
0322 - Repair and Maintenance Services	4,409	805	1,591		1,140		1,140		1,140	
0324 - Rentals	333	897	1,370		650		650		650	
0340 - Travel Expenses	(943)	7,614	3,886		11,956		11,956		11,956	
0341 - Travel, Local In District	73,320	84,919	85,150		84,925		84,925		84,925	
0342 - Travel, Out of District	839	6,829	5,150		4,150		4,150		4,150	
0355 - Printing & Binding	2,571	2,849	4,595		3,900		3,900		3,900	
0390 - Other General Prof. & Technological Servic	122,949	130,896	16,022		15,000		15,000		15,000	
Total Object	***203,884***	***237,464***	***127,144***		***141,919***		***141,919***		***141,919***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	67,014	77,754	79,169		99,275		99,275		99,275	
0440 - Periodicals	160	99	295		275		275		275	
0460 - Non-Consumable Supplies	245	920	3,300		8,004		8,004		8,004	
0470 - Computer Software	150	1,549	875		400		400		400	
0480 - Computer Hardware	2,516	457	6,539		6,200		6,200		6,200	
Total Object	***70,085***	***80,779***	***90,178***		***114,154***		***114,154***		***114,154***	

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	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0600 - Other Objects										
0641 - Professional Membership Dues	2,264	1,156	3,238		2,938		2,938		2,938	
0642 - Other Dues & Fees	752	579	3,952		2,952		2,952		2,952	
Total Object	***3,016***	***1,735***	***7,190***		***5,890***		***5,890***		***5,890***	
Total Function	***5,521,461***	***6,517,980***	***6,603,253***	***50.70***	***7,047,373***	***49.70***	***7,047,373***	***49.70***	***7,047,373***	***49.70***

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

2510 - Direction of Business Support Services
Total: $263,161

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0114 - Managerial-Classified	119,664	123,553	189,036	1.50	128,254	1.00	128,254	1.00	128,254	1.00
0200 - Associated Payroll Costs										
0210 - PERS	25,154	31,524	48,785		39,795		39,795		39,795	
0213 - PERS UAL Contribution	9,356	9,177	13,706		9,077		9,077		9,077	
0220 - Social Security	9,247	9,830	15,196		10,064		10,064		10,064	
0231 - Workers Compensation	311	317	417		513		513		513	
0232 - Unemployment Compensation	-	-	70		46		46		46	
0241 - Medical Dental Insurance	20,333	20,379	43,350		25,326		25,326		25,326	
Total Object	***64,401***	***71,228***	***121,524***		***84,821***		***84,821***		***84,821***	
0300 - Purchased Services										
0340 - Travel Expenses	-	-	953		15,000		15,000		15,000	
0341 - Travel, Local In District	4,812	4,854	9,600		3,300		3,300		3,300	
0342 - Travel, Out of District	-	-	-		4,800		4,800		4,800	
0354 - Advertising	399	117	-		-		-		-	
0390 - Other General Prof. & Technological Servic	9,383	11,033	12,000		8,786		8,786		8,786	
Total Object	***14,594***	***16,004***	***22,553***		***31,886***		***31,886***		***31,886***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	385	293	-		8,000		8,000		8,000	
0460 - Non-Consumable Supplies	-	-	-		2,500		2,500		2,500	
0480 - Computer Hardware	-	-	2,000		2,000		2,000		2,000	
Total Object	***385***	***293***	***2,000***		***12,500***		***12,500***		***12,500***	
0600 - Other Objects										
0641 - Professional Membership Dues	1,290	305	1,200		2,200		2,200		2,200	
0642 - Other Dues & Fees	20,536	628	2,500		3,500		3,500		3,500	
0651 - Liability Insurance	435,967	470,317	507,942		-		-		-	
Total Object	***457,793***	***471,250***	***511,642***		***5,700***		***5,700***		***5,700***	
Total Function	***656,837***	***682,327***	***846,755***	***1.50***	***263,161***	***1.00***	***263,161***	***1.00***	***263,161***	***1.00***

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

2520 - Fiscal Services
Total: $1,177,783

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	198,879	198,930	212,977	4.00	281,738	5.00	281,738	5.00	281,738	5.00
0114 - Managerial-Classified	71,970	68,661	70,034	1.00	76,022	1.00	76,022	1.00	76,022	1.00
0132 - Classified Overtime	-	-	1,240		6,500		6,500		6,500	
Total Object	***270,849***	***267,591***	***284,251***	***5.00***	***364,260***	***6.00***	***364,260***	***6.00***	***364,260***	***6.00***
0200 - Associated Payroll Costs										
0210 - PERS	44,947	58,416	61,849		101,763		101,763		101,763	
0213 - PERS UAL Contribution	20,398	19,133	19,613		25,237		25,237		25,237	
0220 - Social Security	20,737	20,441	21,745		27,980		27,980		27,980	
0231 - Workers Compensation	802	784	599		1,428		1,428		1,428	
0232 - Unemployment Compensation	-	-	99		126		126		126	
0241 - Medical Dental Insurance	105,015	113,444	64,690		79,380		79,380		79,380	
Total Object	***191,899***	***212,218***	***168,595***		***235,914***		***235,914***		***235,914***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	3,405	14,805	15,500		10,050		10,050		10,050	
0322 - Repair and Maintenance Services	28,182	1,765	1,520		1,520		1,520		1,520	
0340 - Travel Expenses	-	-	3,075		-		-		-	
0341 - Travel, Local In District	550	318	-		1,500		1,500		1,500	
0342 - Travel, Out of District	915	508	1,250		-		-		-	
0354 - Advertising	-	-	-		1,500		1,500		1,500	
0355 - Printing & Binding	2,125	1,921	3,240		3,240		3,240		3,240	
0390 - Other General Prof. & Technological Servic	9,827	9,283	16,295		-		-		-	
Total Object	***45,004***	***28,601***	***40,880***		***17,810***		***17,810***		***17,810***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	9,192	5,402	4,220		-		-		-	
0460 - Non-Consumable Supplies	-	10,792	1,100		2,500		2,500		2,500	
0470 - Computer Software	33,750	31,875	15,175		-		-		-	
0480 - Computer Hardware	-	588	500		-		-		-	
Total Object	***42,942***	***48,658***	***20,995***		***2,500***		***2,500***		***2,500***	
0600 - Other Objects										
0641 - Professional Membership Dues	675	-	825		825		825		825	
0642 - Other Dues & Fees	16,598	29,871	28,800		41,362		41,362		41,362	
0651 - Liability Insurance	-	-	-		515,112		515,112		515,112	
Total Object	***17,273***	***29,871***	***29,625***		***557,299***		***557,299***		***557,299***	
Total Function	***567,966***	***586,938***	***544,346***	***5.00***	***1,177,783***	***6.00***	***1,177,783***	***6.00***	***1,177,783***	***6.00***

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

2541 - Service Area Direction, Operations & Maintenance
Total: $828,094

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. Activities which maintain safety in buildings, equipment and grounds are included

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	42,616	44,366	45,301	1.00	47,017	1.00	47,017	1.00	47,017	1.00
0114 - Managerial-Classified	210,015	295,312	381,256	4.20	404,788	4.00	404,788	4.00	404,788	4.00
0132 - Classified Overtime	8	-	-		-		-		-	
0134 - Additional Pay - Classified	626	-	-		-		-		-	
Total Object	***253,265***	***339,677***	***426,557***	***5.20***	***451,805***	***5.00***	***451,805***	***5.00***	***451,805***	***5.00***
0200 - Associated Payroll Costs										
0210 - PERS	56,860	95,154	117,671		151,120		151,120		151,120	
0213 - PERS UAL Contribution	21,152	27,702	33,059		34,470		34,470		34,470	
0220 - Social Security	20,466	28,518	36,652		38,217		38,217		38,217	
0231 - Workers Compensation	755	1,064	1,006		1,947		1,947		1,947	
0232 - Unemployment Compensation	-	-	168		174		174		174	
0241 - Medical Dental Insurance	67,771	86,204	110,984		99,301		99,301		99,301	
Total Object	***167,004***	***238,642***	***299,540***		***325,229***		***325,229***		***325,229***	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	585	215	1,000		1,000		1,000		1,000	
0324 - Rentals	-	145	500		500		500		500	
0341 - Travel, Local In District	29,170	47,865	52,560		47,760		47,760		47,760	
0342 - Travel, Out of District	994	583	1,000		1,000		1,000		1,000	
0390 - Other General Prof. & Technological Servic	-	233	-		-		-		-	
Total Object	***30,749***	***49,040***	***55,060***		***50,260***		***50,260***		***50,260***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	802	362	500		500		500		500	
0440 - Periodicals	-	262	300		300		300		300	
Total Object	***802***	***624***	***800***		***800***		***800***		***800***	
Total Function	***451,820***	***627,983***	***781,957***	***5.20***	***828,094***	***5.00***	***828,094***	***5.00***	***828,094***	***5.00***

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

2542 - Care and Upkeep of Buildings Services
Total: $7,108,957

Activities primarily concerned with keeping the physical plant clean and ready for daily use including operating the heating, lighting and ventilating systems. Budgeted are custodians, cleaning supplies, utilities and property insurance

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	1,562,442	1,726,236	1,827,550	47.50	1,895,672	46.50	1,895,672	46.50	1,895,672	46.50
0122 - Substitutes - Classified Salaries	12,636	49,458	10,409		28,101		28,101		28,101	
0132 - Classified Overtime	65,387	100,024	87,420		86,890		86,890		86,890	
0134 - Additional Pay - Classified	16,905	12,983	11,430		12,522		12,522		12,522	
Total Object	***1,657,370***	***1,888,702***	***1,936,809***	***47.50***	***2,023,185***	***46.50***	***2,023,185***	***46.50***	***2,023,185***	***46.50***
0200 - Associated Payroll Costs										
0210 - PERS	308,609	366,272	404,525		520,163		520,163		520,163	
0213 - PERS UAL Contribution	124,176	134,050	133,640		139,598		139,598		139,598	
0220 - Social Security	124,165	141,055	148,165		154,771		154,771		154,771	
0231 - Workers Compensation	36,305	40,764	56,957		56,055		56,055		56,055	
0232 - Unemployment Compensation	-	-	678		709		709		709	
0241 - Medical Dental Insurance	520,559	572,956	614,555		615,195		615,195		615,195	
Total Object	***1,113,815***	***1,255,096***	***1,358,520***		***1,486,491***		***1,486,491***		***1,486,491***	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	272,976	266,994	268,128		268,128		268,128		268,128	
0324 - Rentals	129,441	121,875	125,000		125,000		125,000		125,000	
0325 - Electricity	1,108,811	1,184,310	1,248,289		1,291,037		1,291,037		1,291,037	
0326 - Heating/Cooling Fuel	401,329	361,102	493,472		439,854		439,854		439,854	
0327 - Water & Sewage	397,484	435,340	526,620		532,844		532,844		532,844	
0328 - Garbage	76,102	77,301	68,482		72,828		72,828		72,828	
0340 - Travel Expenses	-	-	600		600		600		600	
0341 - Travel, Local In District	669	649	-		-		-		-	
0351 - Telephone	13,399	14,943	16,500		16,800		16,800		16,800	
0389 - Other Non-Instructional Prof. & Technical S	-	-	1,500		1,500		1,500		1,500	
0390 - Other General Prof. & Technological Servic	374,190	348,221	390,600		390,600		390,600		390,600	
Total Object	***2,774,402***	***2,810,736***	***3,139,191***		***3,139,191***		***3,139,191***		***3,139,191***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	198,713	207,420	216,340		216,340		216,340		216,340	
0414 - Maintenance Supplies	193,434	236,615	210,150		210,150		210,150		210,150	
0440 - Periodicals	260	410	100		100		100		100	
0460 - Non-Consumable Supplies	148,855	49,978	25,000		25,000		25,000		25,000	
0470 - Computer Software	5,980	6,279	8,500		8,500		8,500		8,500	
Total Object	***547,242***	***500,703***	***460,090***		***460,090***		***460,090***		***460,090***	
Total Function	***6,092,828***	***6,455,236***	***6,894,610***	***47.50***	***7,108,957***	***46.50***	***7,108,957***	***46.50***	***7,108,957***	***46.50***

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

2543 - Care and Upkeep of Grounds
Total: $176,275

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	1,702	248	-		-		-		-	
0322 - Repair and Maintenance Services	23,825	53,980	39,050		39,050		39,050		39,050	
0324 - Rentals	1,102	3,003	2,500		2,500		2,500		2,500	
0342 - Travel, Out of District	-	698	500		500		500		500	
0390 - Other General Prof. & Technological Servic	74,569	75,948	70,000		70,000		70,000		70,000	
Total Object	***101,198***	***133,877***	***112,050***		***112,050***		***112,050***		***112,050***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	16,328	13,462	20,000		20,000		20,000		20,000	
0414 - Maintenance Supplies	28,705	36,131	35,000		35,000		35,000		35,000	
0460 - Non-Consumable Supplies	1,516	6,316	8,425		8,425		8,425		8,425	
Total Object	***46,549***	***55,909***	***63,425***		***63,425***		***63,425***		***63,425***	
0500 - Capital Outlay										
0541 - Initital and Additional Equipment	-	7,006	-		-		-		-	
0600 - Other Objects										
0642 - Other Dues & Fees	326	-	800		800		800		800	
Total Function	**148,073**	**196,792**	**176,275**		**176,275**		**176,275**		**176,275**	

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

2544 - Maintenance (District Wide)
Total: $2,267,770

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	881,233	976,027	1,055,621	19.00	1,315,098	21.00	1,315,098	21.00	1,315,098	21.00
0122 - Substitutes - Classified Salaries	3,325	1,169	70,168		-		-		-	
0132 - Classified Overtime	52,011	52,780	30,313		46,564		46,564		46,564	
0134 - Additional Pay - Classified	27,989	26,805	11,416		-		-		-	
Total Object	***964,558***	***1,056,781***	***1,167,518***	***19.00***	***1,361,662***	***21.00***	***1,361,662***	***21.00***	***1,361,662***	***21.00***
0200 - Associated Payroll Costs										
0210 - PERS	178,060	210,404	262,119		364,760		364,760		364,760	
0213 - PERS UAL Contribution	72,233	75,560	80,559		93,957		93,957		93,957	
0220 - Social Security	71,233	78,278	89,315		104,169		104,169		104,169	
0231 - Workers Compensation	19,836	22,078	32,160		38,715		38,715		38,715	
0232 - Unemployment Compensation	1,688	5,872	409		477		477		477	
0241 - Medical Dental Insurance	179,906	240,140	245,822		277,830		277,830		277,830	
Total Object	***522,956***	***632,332***	***710,384***		***879,908***		***879,908***		***879,908***	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	-	-	250		250		250		250	
0324 - Rentals	-	-	250		250		250		250	
0342 - Travel, Out of District	800	-	200		200		200		200	
0351 - Telephone	8,158	8,645	7,500		7,500		7,500		7,500	
0390 - Other General Prof. & Technological Servic	380	569	1,000		1,000		1,000		1,000	
Total Object	***9,338***	***9,214***	***9,200***		***9,200***		***9,200***		***9,200***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	-	20	2,000		2,000		2,000		2,000	
0414 - Maintenance Supplies	4,361	9,662	8,000		8,000		8,000		8,000	
0460 - Non-Consumable Supplies	1,612	6,206	6,000		6,000		6,000		6,000	
0470 - Computer Software	-	175	500		500		500		500	
Total Object	***5,972***	***16,062***	***16,500***		***16,500***		***16,500***		***16,500***	
0600 - Other Objects										
0642 - Other Dues & Fees	-	-	500		500		500		500	
Total Function	**1,502,825**	**1,714,390**	**1,904,102**	**19.00**	**2,267,770**	**21.00**	**2,267,770**	**21.00**	**2,267,770**	**21.00**

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

2545 - Care and Upkeep of Vehicles
Total: $146,700

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0322 - Repair and Maintenance Services	34,306	24,925	36,500		36,500		36,500		36,500	
0324 - Rentals	646	-	500		500		500		500	
0390 - Other General Prof. & Technological Servic	335	1,168	1,000		1,000		1,000		1,000	
Total Object	***35,287***	***26,093***	***38,000***		***38,000***		***38,000***		***38,000***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	60,637	64,195	71,700		71,700		71,700		71,700	
0414 - Maintenance Supplies	7,923	4,771	7,000		7,000		7,000		7,000	
Total Object	***68,560***	***68,965***	***78,700***		***78,700***		***78,700***		***78,700***	
0500 - Capital Outlay										
0542 - Replacement Equipment	-	-	30,000		30,000		30,000		30,000	
Total Function	**103,847**	**95,058**	**146,700**		**146,700**		**146,700**		**146,700**	

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

2546 - Security Services (Buildings)
Total: $128,000

Activities concerned with maintaining security and safety of school property. Payments to alarm monitoring and response companies

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0390 - Other General Prof. & Technological Servic	-	-	128,000		128,000		128,000		128,000	

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

2552 - Vehicle Operation Services
Total: $3,819,341

Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0331 - SSF Reimburseable Student Transportation	2,837,802	3,191,586	3,320,500		3,351,165		3,351,165		3,351,165	
0334 - Outdoor School Transportation	-	6,832	13,266		13,266		13,266		13,266	
0336 - Athletics & Activites Transportation	139,901	145,436	92,930		152,708		152,708		152,708	
0338 - Field Trips	238,030	251,831	146,551		265,298		265,298		265,298	
0385 - Management Services	-	35,147	-		36,904		36,904		36,904	
Total Object	***3,215,733***	***3,630,831***	***3,573,247***		***3,819,341***		***3,819,341***		***3,819,341***	

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

2558 - Special Education Transportation Services
Total: $1,356,000

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0331 - SSF Reimburseable Student Transportation	1,178,842	1,239,622	1,200,000		1,356,000		1,356,000		1,356,000	
0338 - Field Trips	-	-	1,000		-		-		-	
Total Object	***1,178,842***	***1,239,622***	***1,201,000***		***1,356,000***		***1,356,000***		***1,356,000***	

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

2559 - Other Student Transportation Services

Student transportation services which cannot be classified under the preceding functions. Historical purpose only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0390 - Other General Prof. & Technological Servic	-	8,203	-		-		-		-	

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

2573 - Warehousing and Distribution
Total: $217,147

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	83,958	87,474	90,629	2.00	96,158	2.00	96,158	2.00	96,158	2.00
0132 - Classified Overtime	339	-	2,105		201		201		201	
Total Object	***84,298***	***87,474***	***92,734***	***2.00***	***96,359***	***2.00***	***96,359***	***2.00***	***96,359***	***2.00***
0200 - Associated Payroll Costs										
0210 - PERS	15,351	16,821	17,987		23,902		23,902		23,902	
0213 - PERS UAL Contribution	6,337	6,254	6,399		6,649		6,649		6,649	
0220 - Social Security	6,398	6,622	7,094		7,371		7,371		7,371	
0231 - Workers Compensation	2,162	2,240	3,135		3,760		3,760		3,760	
0232 - Unemployment Compensation	-	-	32		33		33		33	
0241 - Medical Dental Insurance	26,119	27,455	25,876		26,460		26,460		26,460	
Total Object	***56,367***	***59,392***	***60,523***		***68,175***		***68,175***		***68,175***	
0300 - Purchased Services										
0322 - Repair and Maintenance Services	3,458	700	750		750		750		750	
0353 - Postage	50,100	53,758	51,000		51,000		51,000		51,000	
Total Object	***53,558***	***54,458***	***51,750***		***51,750***		***51,750***		***51,750***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	1,207	809	863		863		863		863	
Total Function	**195,431**	**202,133**	**205,870**	**2.00**	**217,147**	**2.00**	**217,147**	**2.00**	**217,147**	**2.00**

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

2574 - Printing, Publishing, Duplicating
Total: $2,500

Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0355 - Printing & Binding	-	-	7,500		2,500		2,500		2,500	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	-	-	7,500		-		-		-	
Total Function	**-**	**-**	**15,000**		**2,500**		**2,500**		**2,500**	

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

2620 - Planning, Research, Development & Evaluation Services
Total: $10,000

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0300 - Purchased Services										
0390 - Other General Prof. & Technological Servic	-	22,000	22,000		10,000		10,000		10,000	

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

2624 - Planning Services
Total: $2,091

Activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of an organization or program, 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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0124 - Temporary - Classified	-	-	-		1,470		1,470		1,470	
0200 - Associated Payroll Costs										
0210 - PERS	-	-	-		401		401		401	
0213 - PERS UAL Contribution	-	-	-		101		101		101	
0220 - Social Security	-	-	-		112		112		112	
0231 - Workers Compensation	-	-	-		6		6		6	
0232 - Unemployment Compensation	-	-	-		1		1		1	
Total Object	***-***	***-***	***-***		***621***		***621***		***621***	
Total Function	***-***	***-***	***-***		***2,091***		***2,091***		***2,091***	

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

2630 - Information Services
Total: $152,441

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	-	78,113	76,500	1.00	81,332	1.00	81,332	1.00	81,332	1.00
0200 - Associated Payroll Costs										
0210 - PERS	-	5,259	18,788		21,361		21,361		21,361	
0213 - PERS UAL Contribution	-	4,538	5,279		5,943		5,943		5,943	
0220 - Social Security	-	5,972	5,852		6,589		6,589		6,589	
0231 - Workers Compensation	-	201	161		336		336		336	
0232 - Unemployment Compensation	-	-	27		30		30		30	
0241 - Medical Dental Insurance	-	17,400	22,090		23,500		23,500		23,500	
Total Object	***-***	***33,370***	***52,197***		***57,759***		***57,759***		***57,759***	
0300 - Purchased Services										
0341 - Travel, Local In District	-	-	-		4,800		4,800		4,800	
0354 - Advertising	-	-	-		8,550		8,550		8,550	
Total Object	***-***	***-***	***-***		***13,350***		***13,350***		***13,350***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	-	5,591	8,550		-		-		-	
Total Function	**-**	**117,074**	**137,247**	**1.00**	**152,441**	**1.00**	**152,441**	**1.00**	**152,441**	**1.00**

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

2640 - Human Resources
Total: $635,781

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	112,482	165,596	175,032	3.00	193,375	3.00	193,375	3.00	193,375	3.00
0114 - Managerial-Classified	119,664	123,553	126,024	1.00	133,984	1.00	133,984	1.00	133,984	1.00
0124 - Temporary - Classified	359	-	-		-		-		-	
Total Object	***232,505***	***289,149***	***301,056***	***4.00***	***327,359***	***4.00***	***327,359***	***4.00***	***327,359***	***4.00***
0200 - Associated Payroll Costs										
0210 - PERS	48,417	62,803	73,369		94,698		94,698		94,698	
0213 - PERS UAL Contribution	18,464	21,639	21,704		23,416		23,416		23,416	
0220 - Social Security	18,084	22,750	24,064		25,961		25,961		25,961	
0231 - Workers Compensation	676	840	661		1,323		1,323		1,323	
0232 - Unemployment Compensation	-	1,233	110		119		119		119	
0241 - Medical Dental Insurance	32,693	52,433	50,399		52,005		52,005		52,005	
Total Object	***118,335***	***161,699***	***170,307***		***197,522***		***197,522***		***197,522***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	49,414	36,927	57,000		50,000		50,000		50,000	
0322 - Repair and Maintenance Services	1,623	1,838	2,400		1,000		1,000		1,000	
0340 - Travel Expenses	30	18	100		1,500		1,500		1,500	
0341 - Travel, Local In District	13,500	13,500	13,500		12,000		12,000		12,000	
0342 - Travel, Out of District	-	-	950		950		950		950	
0354 - Advertising	1,222	1,390	2,500		2,500		2,500		2,500	
0355 - Printing & Binding	1,259	938	7,000		7,000		7,000		7,000	
0382 - Legal Services	-	135	-		-		-		-	
0390 - Other General Prof. & Technological Servic	2,920	7,139	4,500		-		-		-	
0392 - Background/Helpcounter/Fingerprinting Fee	-	-	-		25,000		25,000		25,000	
Total Object	***69,969***	***61,885***	***87,950***		***99,950***		***99,950***		***99,950***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	9,074	12,025	10,000		10,000		10,000		10,000	
0440 - Periodicals	79	-	500		500		500		500	
Total Object	***9,153***	***12,025***	***10,500***		***10,500***		***10,500***		***10,500***	
0600 - Other Objects										
0641 - Professional Membership Dues	-	-	450		450		450		450	
Total Function	**429,961**	**524,759**	**570,263**	**4.00**	**635,781**	**4.00**	**635,781**	**4.00**	**635,781**	**4.00**

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

2660 - Technology Services
Total: $1,822,460

Activities concerned with aspects of technology that involve district-wide computing and data management. Support services, shared with the Clackamas ESD, are provided for the major integrated systems of student information and financial within this function. The district communications systems which include e-mail, telephone, web services and the underlying technical infrastructure of wide and local area networks reside here

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0112 - Classified Salaries	549,461	581,591	587,741	12.00	532,587	9.40	532,587	9.40	532,587	9.40
0114 - Managerial-Classified	59,832	61,777	143,051	1.50	74,792	0.60	74,792	0.60	74,792	0.60
0132 - Classified Overtime	263	473	-		-		-		-	
0134 - Additional Pay - Classified	1,238	-	2,034		1,676		1,676		1,676	
Total Object	***610,794***	***643,840***	***732,826***	***13.50***	***609,055***	***10.00***	***609,055***	***10.00***	***609,055***	***10.00***
0200 - Associated Payroll Costs										
0210 - PERS	127,626	154,509	196,957		170,486		170,486		170,486	
0213 - PERS UAL Contribution	46,670	51,857	60,988		43,846		43,846		43,846	
0220 - Social Security	50,674	55,001	76,504		48,613		48,613		48,613	
0231 - Workers Compensation	1,942	2,040	2,069		2,479		2,479		2,479	
0232 - Unemployment Compensation	-	-	310		224		224		224	
0241 - Medical Dental Insurance	159,965	169,379	191,315		140,992		140,992		140,992	
Total Object	***386,876***	***432,784***	***528,143***		***406,640***		***406,640***		***406,640***	
0300 - Purchased Services										
0318 - Prof. & Improvement Costs Non-Instruction	1,929	2,023	2,500		7,500		7,500		7,500	
0319 - Other Instructional, Prof. and Technical Serv	47,212	3,902	-		-		-		-	
0322 - Repair and Maintenance Services	14,372	22,192	14,500		35,000		35,000		35,000	
0341 - Travel, Local In District	21,740	21,740	26,540		18,450		18,450		18,450	
0342 - Travel, Out of District	648	158	-		-		-		-	
0351 - Telephone	166,514	181,655	218,566		248,685		248,685		248,685	
0355 - Printing & Binding	1,682	-	-		-		-		-	
0390 - Other General Prof. & Technological Servic	7,863	-	-		-		-		-	
Total Object	***261,960***	***231,669***	***262,106***		***309,635***		***309,635***		***309,635***	
0400 - Supplies and Materials										
0411 - Varied - Other Supplies	5,690	17,139	5,580		5,580		5,580		5,580	
0470 - Computer Software	343,240	376,981	452,545		485,050		485,050		485,050	
0480 - Computer Hardware	811	4,881	5,000		5,000		5,000		5,000	
Total Object	***349,741***	***399,002***	***463,125***		***495,630***		***495,630***		***495,630***	
0600 - Other Objects										
0641 - Professional Membership Dues	-	-	500		1,500		1,500		1,500	
Total Function	**1,609,371**	**1,707,295**	**1,986,700**	**13.50**	**1,822,460**	**10.00**	**1,822,460**	**10.00**	**1,822,460**	**10.00**

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

2680 - Interpretation and Translation Services
Total: $7,115

Use for language interpretation services not realated to the acquisition of the English language

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0124 - Temporary - Classified	-	15,006	9,776		5,002		5,002		5,002	
0200 - Associated Payroll Costs										
0210 - PERS	-	2,185	2,596		1,363		1,363		1,363	
0213 - PERS UAL Contribution	-	1,075	674		345		345		345	
0220 - Social Security	-	1,145	748		383		383		383	
0231 - Workers Compensation	-	47	38		20		20		20	
0232 - Unemployment Compensation	-	-	4		2		2		2	
Total Object	***-***	***4,452***	***4,060***		***2,113***		***2,113***		***2,113***	
0300 - Purchased Services										
0319 - Other Instructional, Prof. and Technical Serv	-	3,741	-		-		-		-	
Total Function	**-**	**23,200**	**13,836**		**7,115**		**7,115**		**7,115**	

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

2690 - Other Support Services - Central

Due to contractual agreements, Long Term Disability (LTD) is no longer paid by the District. Historical purpose only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0140 - LTD Stipend	44,282	103,359	120,697		-		-		-	
0200 - Associated Payroll Costs										
0210 - PERS	8,372	21,829	-		-		-		-	
0213 - PERS UAL Contribution	-	103	-		-		-		-	
0220 - Social Security	3,373	7,790	-		-		-		-	
0231 - Workers Compensation	102	238	-		-		-		-	
Total Object	***11,848***	***29,959***	**-**		**-**		**-**		**-**	
Total Function	***56,130***	***133,319***	***120,697***		**-**		**-**		**-**	

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

2700 - Supplemental Retirement Services
Total: $1,102,559

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries										
0116 - Supplemental Retirement Stipends	243,691	334,643	234,280		351,375		351,375		351,375	
0200 - Associated Payroll Costs										
0210 - PERS	29	-	-		-		-		-	
0213 - PERS UAL Contribution	1,199	664	-		-		-		-	
0220 - Social Security	18,627	25,600	17,922		26,880		26,880		26,880	
0231 - Workers Compensation	0	-	-		-		-		-	
0270 - Post Retirement Health Benefit	753,301	689,813	987,280		724,304		724,304		724,304	
Total Object	***773,157***	***716,077***	***1,005,202***		***751,184***		***751,184***		***751,184***	
Total Function	***1,016,847***	***1,050,721***	***1,239,482***		***1,102,559***		***1,102,559***		***1,102,559***	

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

5200 - Transfers of Funds
Total: $25,000

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0700 - Transfers										
0711 - Nutrition Services Transfers	5,194	-	25,000		25,000		25,000		25,000	

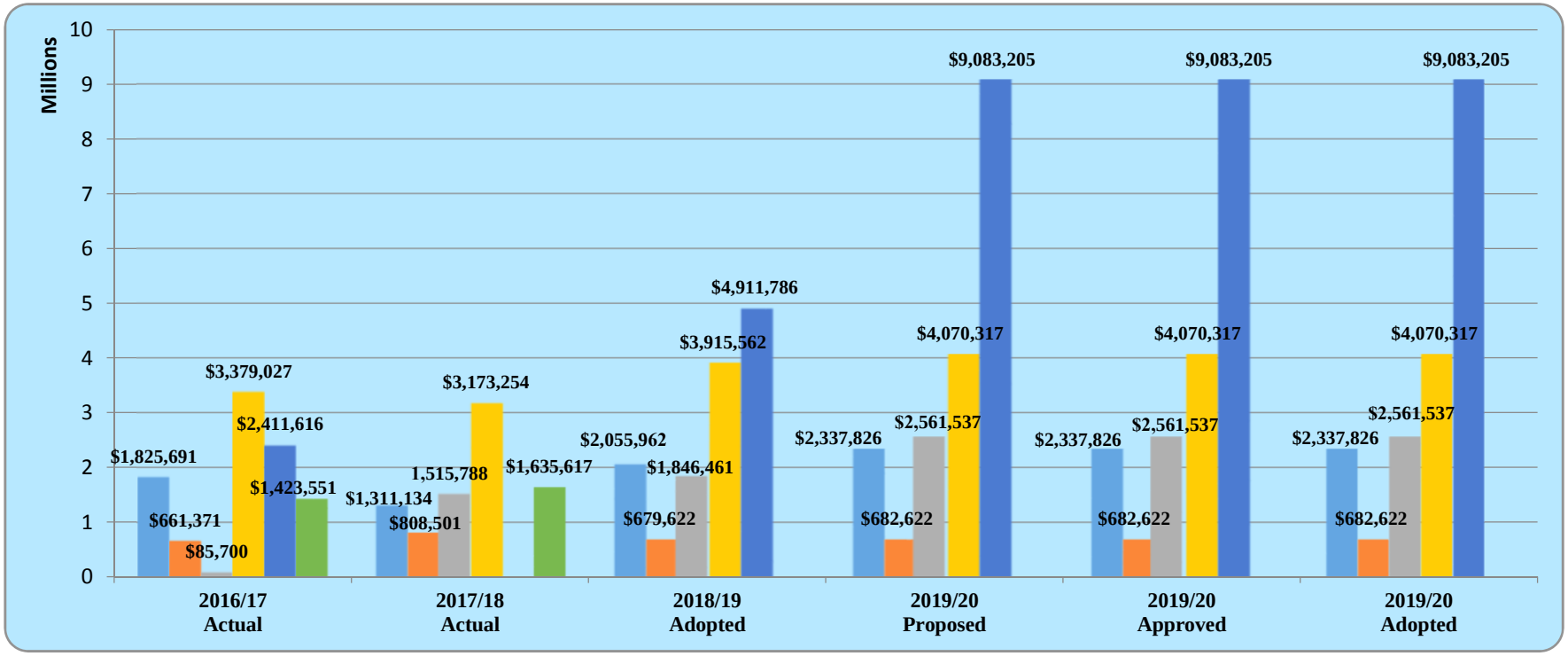
West Linn - Wilsonville School District 3JT
General Fund Requirements by Function/Object

6110 - Operating Contingency
Total: $7,078,007

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

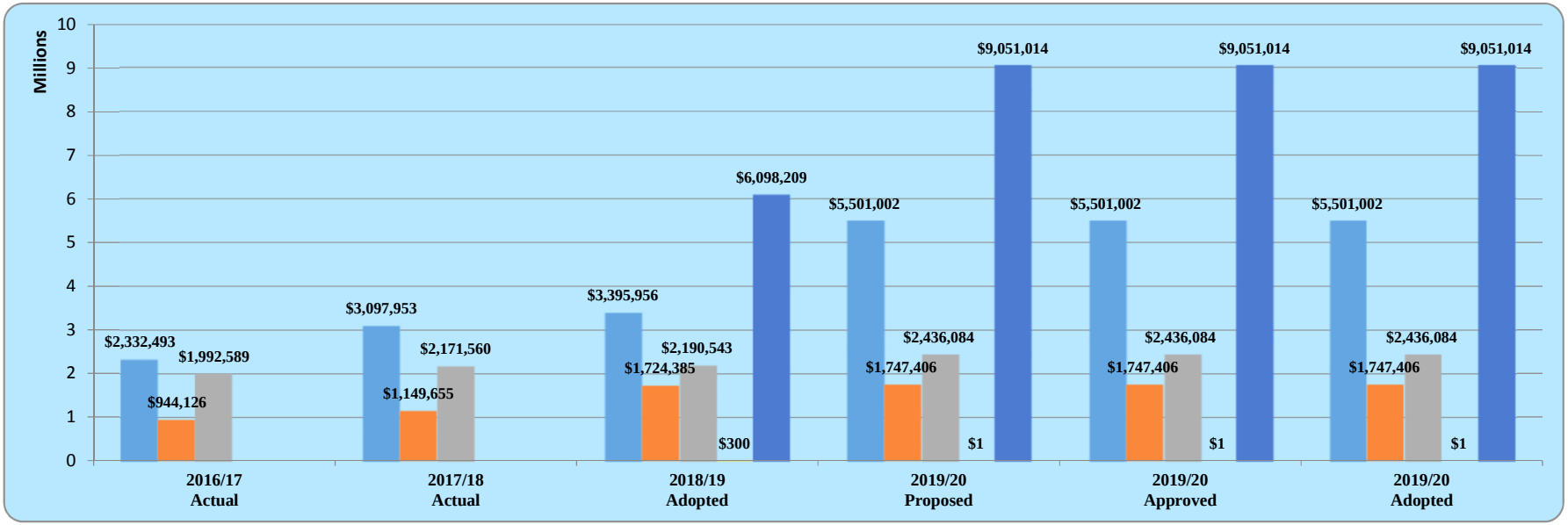
	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0800 - Other Uses of Funds										
0810 - Planned Reserve	-	-	5,872,834		7,078,007		7,078,007		7,078,007	

West Linn - Wilsonville School District 3JT
Special Revenue Resources by Object
Total: $18,735,507



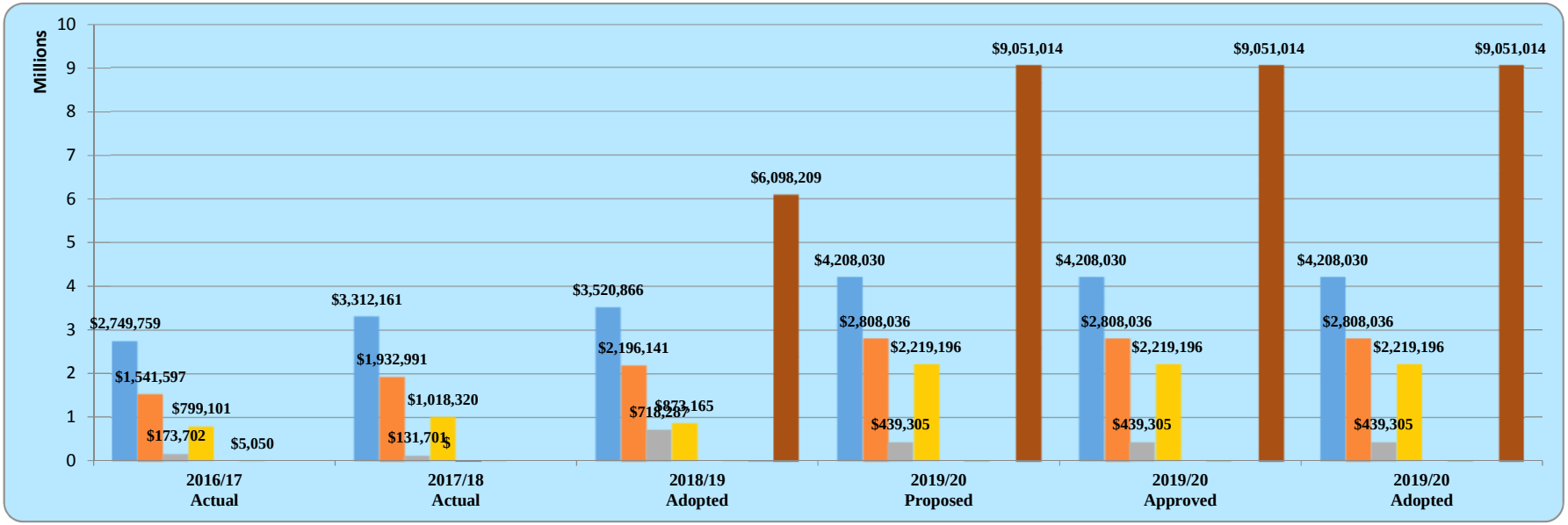
	2016/17 Actual	2017/18 Actual	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	
Object	**$**	**$**	**$**	**$**	**$**	**$**	**%**
1000 - Revenue from Local Sources	1,825,691	1,311,134	2,055,962	2,337,826	2,337,826	2,337,826	12.5
2000 - Revenue From Intermediate Sources	661,371	808,501	679,622	682,622	682,622	682,622	3.6
3000 - Revenue From State Sources	85,700	1,515,788	1,846,461	2,561,537	2,561,537	2,561,537	13.7
4000 - Revenue From Federal Sources	3,379,027	3,173,254	3,915,562	4,070,317	4,070,317	4,070,317	21.7
5000 - Other Sources	2,411,616	-	4,911,786	9,083,205	9,083,205	9,083,205	48.5
9700 - Fund Balance	1,423,551	1,635,617	-	-	-	-	
Total:	**9,786,956**	**8,444,294**	**13,409,393**	**18,735,507**	**18,735,507**	**18,735,507**	**100**

West Linn - Wilsonville School District 3JT
Special Revenue Requirements by Function
Total: $18,735,507



	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Function	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
1000 - Instruction	2,332,493	3,097,953	3,395,956	27.98	5,501,002	34.49	5,501,002	34.49	5,501,002	34.49
2000 - Support Services	944,126	1,149,655	1,724,385	10.20	1,747,406	12.10	1,747,406	12.10	1,747,406	12.10
3000 - Enterprise and Community Services.	1,992,589	2,171,560	2,190,543	30.31	2,436,084	30.25	2,436,084	30.25	2,436,084	30.25
5000 - Other Uses	-	-	300		1		1		1	
6000 - Contingencies	-	-	6,098,209		9,051,014		9,051,014		9,051,014	
Total:	**5,269,209**	**6,419,168**	**13,409,393**	**68.49**	**18,735,507**	**76.84**	**18,735,507**	**76.84**	**18,735,507**	**76.84**

West Linn - Wilsonville School District 3JT
Special Revenue Requirements by Object
Total: $18,735,507



	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
0100 - Salaries	2,749,759	3,312,161	3,520,866	68.49	4,208,030	76.84	4,208,030	76.84	4,208,030	76.84
0200 - Associated Payroll Costs	1,541,597	1,932,991	2,196,141		2,808,036		2,808,036		2,808,036	
0300 - Purchased Services	173,702	131,701	718,287		439,305		439,305		439,305	
0400 - Supplies and Materials	799,101	1,018,320	873,165		2,219,196		2,219,196		2,219,196	
0500 - Capital Outlay	-	20,449	-		-		-		-	
0600 - Other Objects	5,050	3,545	2,425		9,925		9,925		9,925	
0700 - Transfers	-	-	300		1		1		1	
0800 - Other Uses of Funds	-	-	6,098,209		9,051,014		9,051,014		9,051,014	
Total:	**5,269,209**	**6,419,168**	**13,409,393**	**68.49**	**18,735,507**	**76.84**	**18,735,507**	**76.84**	**18,735,507**	**76.84**

West Linn - Wilsonville School District 3JT
Special Revenue Funds
Total: $18,735,507

201 - Columbia Regional - Autism
Total: $150,000

Fund 201 - Columbia Regional Autism; This is an intergovernmental agreement with Portland Public Schools on behalf of Columbia Regional Program to provide West Linn-Wilsonville students eligible for Autism Services

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
2199 - Other Intermediate Sources	-	139,200	-		-		-		-	
4513 - Autism-CRP-PPS	129,600	-	146,153		150,000		150,000		150,000	
Total Function	***129,600***	***139,200***	***146,153***		***150,000***		***150,000***		***150,000***	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0111 - Licensed Salaries	77,343	79,581	85,011	1.00	84,932	1.00	84,932	1.00	84,932	1.00
0131 - Extra Duty Compensation	5,189	5,357	4,219		-		-		-	
0133 - Additional Pay - Licensed	298	473	2,365		-		-		-	
0210 - PERS	13,773	19,600	22,819		25,928		25,928		25,928	
0213 - PERS UAL Contribution	4,426	5,348	6,374		5,914		5,914		5,914	
0220 - Social Security	6,207	6,491	7,067		6,557		6,557		6,557	
0231 - Workers Compensation	168	223	206		334		334		334	
0232 - Unemployment Compensation	-	-	32		30		30		30	
0241 - Medical Dental Insurance	21,416	21,347	17,280		17,640		17,640		17,640	
0340 - Travel Expenses	-	-	-		2,885		2,885		2,885	
0341 - Travel, Local In District	780	780	780		780		780		780	
0342 - Travel, Out of District	-	-	-		5,000		5,000		5,000	
Total Function	***129,600***	***139,200***	***146,153***	***1.00***	***150,000***	***1.00***	***150,000***	***1.00***	***150,000***	***1.00***
Total Fund	***-***	***-***	***-***	***1.00***	***-***	***1.00***	***-***	***1.00***	***-***	***1.00***

202 - Aspire

Fund 202 - Aspire Grant was closed in fiscal year 2018-19. The Budget shown is for historical purposes only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued on next page...										

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
Resources										
0000 - Undesignated										
1990 - Miscellaneous	1,350	1,200	1,500		-		-		-	
5400 - Beginning Fund Balance	-	-	3,750		-		-		-	
9770 - Unassigned Fund Balance	3,469	3,930	-		-		-		-	
Total Function	***4,819***	***5,130***	***5,250***		**-**		**-**		**-**	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0411 - Varied - Other Supplies	889	793	5,250		-		-		-	
Total Fund	**(3,930)**	**(4,338)**	**-**		**-**		**-**		**-**	

203 - Nomad Coffee Cart

Fund 203 - Nomad Coffee Cart Grant was closed in fiscal year 2018-19. The Budget shown is for historical purposes only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
5400 - Beginning Fund Balance	-	-	1,400		-		-		-	
9770 - Unassigned Fund Balance	3,239	2,077	-		-		-		-	
Total Function	***3,239***	***2,077***	***1,400***		**-**		**-**		**-**	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0411 - Varied - Other Supplies	1,162	923	1,400		-		-		-	
Total Fund	**(2,077)**	**(1,154)**	**-**		**-**		**-**		**-**	

204 - Essential Student Support Grant

Fund 204 - Essential Student Support Grant was closed in fiscal year 2018-19. The Budget shown is for historical purposes only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued on next page...										

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Continued from previous page										
Resources										
0000 - Undesignated										
2201 - Restricted Grants-In-aid	6,140	-	-		-		-		-	
5400 - Beginning Fund Balance	-	-	1,106		-		-		-	
9770 - Unassigned Fund Balance	-	1,994	-		-		-		-	
Total Function	***6,140***	***1,994***	***1,106***		***-***		***-***		***-***	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0411 - Varied - Other Supplies	778	361	1,106		-		-		-	
0642 - Other Dues & Fees	3,368	959	-		-		-		-	
Total Function	***4,146***	***1,320***	***1,106***		***-***		***-***		***-***	
Total Fund	***(1,994)***	***(674)***	***-***		***-***		***-***		***-***	

205 - HEAL Grant

Fund 205 - HEAL Grant was closed in fiscal year 2016-17. The Budget shown is for historical purposes only

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Resources										
0000 - Undesignated										
2201 - Restricted Grants-In-aid	8,000	-	-		-		-		-	
9770 - Unassigned Fund Balance	-	37	-		-		-		-	
Total Function	***8,000***	***37***	***-***		***-***		***-***		***-***	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0411 - Varied - Other Supplies	7,963	-	-		-		-		-	
Total Fund	**(37)**	**(37)**	**-**		**-**		**-**		**-**	

206 - Gear Up Grant

Fund 206 - GEAR Up Grant was closed in fiscal year 2017-18. The Budget shown is for historical purposes only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
2201 - Restricted Grants-In-aid	750	-	-		-		-		-	
5400 - Beginning Fund Balance	-	-	381		-		-		-	
9770 - Unassigned Fund Balance	-	381	-		-		-		-	
Total Function	***750***	***381***	***381***		***-***		***-***		***-***	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0411 - Varied - Other Supplies	369	-	381		-		-		-	
Total Fund	**(381)**	**(381)**	**-**		**-**		**-**		**-**	

207 - CCC Tech Grant

Fund 207 - CCC Tech Grant was closed in fiscal year 2017-18. The Budget shown is for historical purposes only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
2201 - Restricted Grants-In-aid	-	40,000	-		-		-		-	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0411 - Varied - Other Supplies	-	14,191	-		-		-		-	
0460 - Non-Consumable Supplies	-	25,809	-		-		-		-	
Total Function	***-***	***40,000***	***-***		***-***		***-***		***-***	
Total Fund	***-***	***-***	***-***		***-***		***-***		***-***	

208 - SOAR

Fund 208 - Scholarships for Opportunities and Results (SOAR) Grant was closed in fiscal year 2017-18. The Budget shown is for historical purposes only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1920 - Contributions and Donations From Private	7,047	509	-		-		-		-	
5400 - Beginning Fund Balance	-	-	1,646		-		-		-	
9770 - Unassigned Fund Balance	3,241	1,647	-		-		-		-	
Total Function	***10,289***	***2,156***	***1,646***		***-***		***-***		***-***	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0123 - Temporary-Licensed	3,050	-	-		-		-		-	
0124 - Temporary - Classified	3,050	-	-		-		-		-	
0210 - PERS	871	-	-		-		-		-	
0213 - PERS UAL Contribution	500	-	-		-		-		-	
0220 - Social Security	467	-	-		-		-		-	
0231 - Workers Compensation	19	-	-		-		-		-	
0411 - Varied - Other Supplies	685	-	1,646		-		-		-	
Total Function	***8,642***	***-***	***1,646***		***-***		***-***		***-***	
Total Fund	***(1,647)***	***(2,156)***	***-***		***-***		***-***		***-***	

209 - School Map - Donations
Total: $150,400

Fund 209 - Music and Arts Partners (MAP) was established in 1997 to provide support for all arts programs within West Linn -Wilsonville School District In 2018-19, Fund 109, was dissolved and those funds were distributed to West Linn-Wilsonville Schools based on September 9, 2018 enrollment. Also in 2018-19, the Fund name was changed to reflect and include all donations made to specific schools

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1920 - Contributions and Donations From Private	827	-	-		-		-		-	
1991 - Music and Arts Partners	16,345	13,417	16,500		59,000		59,000		59,000	
5400 - Beginning Fund Balance	-	-	16,500		91,400		91,400		91,400	
9770 - Unassigned Fund Balance	22,039	23,091	-		-		-		-	
Total Function	***39,211***	***36,508***	***33,000***		***150,400***		***150,400***		***150,400***	

Continued on next page...

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Continued from previous page										
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0124 - Temporary - Classified	-	550	-		-		-		-	
0213 - PERS UAL Contribution	-	39	-		-		-		-	
0220 - Social Security	-	42	-		-		-		-	
0231 - Workers Compensation	-	1	-		-		-		-	
0319 - Other Instructional, Prof. and Technical Se	-	240	-		-		-		-	
0411 - Varied - Other Supplies	16,120	27,154	33,000		150,400		150,400		150,400	
0480 - Computer Hardware	-	1,899	-		-		-		-	
Total Function	***16,120***	***29,926***	***33,000***		***150,400***		***150,400***		***150,400***	
Total Fund	***(23,091)***	***(6,582)***	***-***		***-***		***-***		***-***	

219 - Mentor In-House Program

Fund 219 - Mentor In-House Program was closed in fiscal year 2018-19. The Budget shown is for historical purposes only

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Resources										
0000 - Undesignated										
3299 - Other Restricted Grants-In-aid	48,500	-	-		-		-		-	
5400 - Beginning Fund Balance	-	-	8,556		-		-		-	
9770 - Unassigned Fund Balance	-	18,779	-		-		-		-	
Total Function	***48,500***	***18,779***	***8,556***		***-***		***-***		***-***	
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										
0113 - Administrators	-	475	-		-		-		-	
0123 - Temporary-Licensed	25,002	9,000	7,500		-		-		-	
0210 - PERS	911	-	-		-		-		-	
0213 - PERS UAL Contribution	1,831	34	-		-		-		-	
0220 - Social Security	1,913	725	574		-		-		-	
0231 - Workers Compensation	64	24	29		-		-		-	
0232 - Unemployment Compensation	-	-	3		-		-		-	
0342 - Travel, Out of District	-	-	450		-		-		-	
Total Function	***29,721***	***10,258***	***8,556***		***-***		***-***		***-***	
Total Fund	***(18,779)***	***(8,521)***	***-***		***-***		***-***		***-***	

225 - PERS Reserve

Fund 225 - PERS Reserve Program was closed in fiscal year 2017-18 when our audit firm notified us that these funds should be included in General Fund (Fund 100). The Budget shown is for historical purposes only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1970 - Services Provided Other Funds	547,415	-	925,700		-		-		-	
5400 - Beginning Fund Balance	2,406,422	-	2,953,837		-		-		-	
Total Function	***2,953,838***	***-***	***3,879,537***		***-***		***-***		***-***	
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										
0710 - Fund Modifications	-	-	200		-		-		-	
6000 - Contingencies										
0810 - Planned Reserve	-	-	3,879,337		-		-		-	
Total Requirements	***-***	***-***	***3,879,537***		***-***		***-***		***-***	
Total Fund	***(2,953,838)***	***-***	***-***		***-***		***-***		***-***	

230 - Medicaid Administration
Total: $419,310

Fund 230 - Medicaid Administrative Claiming is an intergovermental agreement with Multnomah Education Service District to provide Medicaid Services to low income children and children with disabilities

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
3199 - Other Unrestricted Grants-In-aid	-	255,969	-		85,000		85,000		85,000	
4501 - Restricted Rev. From Fed. Gov. Through T	254,567	-	355,986		334,310		334,310		334,310	
9770 - Unassigned Fund Balance	177,386	53,939	-		-		-		-	
Total Function	***431,953***	***309,909***	***355,986***		***419,310***		***419,310***		***419,310***	

Continued on next page...

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0111 - Licensed Salaries	139,632	-	-		-		-		-	
0133 - Additional Pay - Licensed	267	-	-		-		-		-	
0210 - PERS	19,628	-	-		-		-		-	
0213 - PERS UAL Contribution	8,557	-	-		-		-		-	
0220 - Social Security	10,261	-	-		-		-		-	
0231 - Workers Compensation	366	-	-		-		-		-	
0241 - Medical Dental Insurance	42,369	-	-		-		-		-	
Total Function	***221.079***	**-**	**-**		**-**		**-**		**-**	
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										
0111 - Licensed Salaries	104,694	123,691	213,528	3.50	224,239	3.10	224,239	3.10	224,239	3.10
0133 - Additional Pay - Licensed	1,976	619	-		-		-		-	
0210 - PERS	13,116	22,870	42,024		62,924		62,924		62,924	
0213 - PERS UAL Contribution	6,785	8,503	15,078		15,677		15,677		15,677	
0220 - Social Security	8,352	9,556	16,718		17,381		17,381		17,381	
0231 - Workers Compensation	336	357	459		887		887		887	
0232 - Unemployment Compensation	-	-	77		81		81		81	
0241 - Medical Dental Insurance	16,683	25,770	60,480		54,684		54,684		54,684	
0319 - Other Instructional, Prof. and Technical Se	-	-	-		15,000		15,000		15,000	
0340 - Travel Expenses	-	-	-		10,000		10,000		10,000	
0341 - Travel, Local In District	2,500	2,500	5,000		4,216		4,216		4,216	
0411 - Varied - Other Supplies	2,493	-	2,622		14,221		14,221		14,221	
Total Function	***156,935***	***193,867***	***355,986***	***3.50***	***419,310***	***3.10***	***419,310***	***3.10***	***419,310***	***3.10***
Total Requirements	***378,014***	***193,867***	***355,986***	***3.50***	***419,310***	***3.10***	***419,310***	***3.10***	***419,310***	***3.10***
Total Fund	***(53,939)***	***(116,042)***	***-***	***3.50***	***-***	***3.10***	***-***	***3.10***	***-***	***3.10***

232 - Middle School Musical & Primary Strings Program
Total: $67,000

Fund 232 - Middle School Musical & Primary School Strings

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

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1790 - Middle School Musical	41,848	29,958	30,420		32,000		32,000		32,000	
1791 - Strings	15,984	21,183	32,218		35,000		35,000		35,000	
9770 - Unassigned Fund Balance	(4,984)	(3,520)	-		-		-		-	
Total Function	***52,848***	***47,621***	***62,638***		***67,000***		***67,000***		***67,000***	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0123 - Temporary-Licensed	8,531	8,944	-		-		-		-	
0124 - Temporary - Classified	18,056	24,869	22,761		22,761		22,761		22,761	
0131 - Extra Duty Compensation	-	-	21,491		21,491		21,491		21,491	
0210 - PERS	2,809	4,160	11,758		12,058		12,058		12,058	
0213 - PERS UAL Contribution	2,072	2,418	3,054		3,054		3,054		3,054	
0220 - Social Security	1,984	2,503	3,385		3,385		3,385		3,385	
0231 - Workers Compensation	81	102	173		177		177		177	
0232 - Unemployment Compensation	-	-	16		16		16		16	
0319 - Other Instructional, Prof. and Technical Se	3,590	-	-		-		-		-	
0324 - Rentals	6,623	-	-		-		-		-	
0411 - Varied - Other Supplies	12,622	4,627	-		4,058		4,058		4,058	
Total Function	***56,368***	***47,621***	***62,638***		***67,000***		***67,000***		***67,000***	
Total Fund	***3,520***	***-***	***-***		***-***		***-***		***-***	

235 - Gray Family Foundation

Fund 235 - Gray Family Foundation was closed in fiscal year 2017-18. The Budget shown is for historical purposes only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
5400 - Beginning Fund Balance	-	-	1,557		-		-		-	
9770 - Unassigned Fund Balance	14,000	1,557	-		-		-		-	
Total Function	***14,000***	***1,557***	***1,557***		***-***		***-***		***-***	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0133 - Additional Pay - Licensed	9,135	743	-		-		-		-	
0210 - PERS	1,846	723	-		-		-		-	
0213 - PERS UAL Contribution	749	-	-		-		-		-	
0220 - Social Security	689	67	-		-		-		-	
0231 - Workers Compensation	23	16	-		-		-		-	
0232 - Unemployment Compensation	-	9	-		-		-		-	
0411 - Varied - Other Supplies	-	-	1,557		-		-		-	
Total Function	***12,443***	***1,557***	***1,557***		***-***		***-***		***-***	
Total Fund	***(1,557)***	***-***	***-***		***-***		***-***		***-***	

241 - Title 1C Summer Migrant
Total: $1,600

Fund 241 - Title IC Migrant Education. The purpose of this award is to ensure that migrant children fully benefit from the same free public education provided to other children

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
4701 - Migrant Grant Thru esd	-	1,024	1,500		1,600		1,600		1,600	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0340 - Travel Expenses	-	-	-		100		100		100	
0411 - Varied - Other Supplies	-	1,024	1,500		1,500		1,500		1,500	
Total Function	***-***	***1,024***	***1,500***		***1,600***		***1,600***		***1,600***	

Total Fund	**-**	**-**	**-**	**-**	**-**	**-**

242 - Utility Grant
Total: $880,000

Fund 242 - Utility Grant , regon 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 goes 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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1990 - Miscellaneous	213,240	-	-		-		-		-	
3199 - Other Unrestricted Grants-In-aid	-	167,350	175,000		180,000		180,000		180,000	
5400 - Beginning Fund Balance	-	-	670,910		700,000		700,000		700,000	
9770 - Unassigned Fund Balance	285,704	498,944	-		-		-		-	
Total Function	***498,944***	***666,294***	***845,910***		***880,000***		***880,000***		***880,000***	
Requirements										
6000 - Contingencies										
0810 - Planned Reserve	-	-	845,910		880,000		880,000		880,000	
Total Fund	**(498,944)**	**(666,294)**	**-**		**-**		**-**		**-**	

247 - C-tec
Total: $48,000

Fund 247 - Youth Workforce Innovation and Opportunity Act. This is an intergovernmental agreement with Clackamas Education Service District. The purpose of this award is to provide a workforce development program for youth who may be identified as at-risk or experiencing barriers to education and/or employment and can be most appropriately served in a Partner Program setting

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
2202 - Restricted Revenue	32,105	13,776	45,000		48,000		48,000		48,000	
4520 - C-tec	-	45,000	-		-		-		-	
9770 - Unassigned Fund Balance	278	-	-		-		-		-	
Total Function	***32,383***	***58,776***	***45,000***		***48,000***		***48,000***		***48,000***	

Continued on next page...

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0112 - Classified Salaries	17,364	22,951	23,325	0.75	21,008	0.62	21,008	0.62	21,008	0.62
0124 - Temporary - Classified	3,200	-	-		-		-		-	
0210 - PERS	583	3,334	4,486		5,210		5,210		5,210	
0213 - PERS UAL Contribution	1,534	1,641	1,609		1,450		1,450		1,450	
0220 - Social Security	1,517	1,622	1,784		1,607		1,607		1,607	
0231 - Workers Compensation	(47)	82	49		82		82		82	
0232 - Unemployment Compensation	-	-	8		7		7		7	
0241 - Medical Dental Insurance	4,632	9,117	8,626		7,321		7,321		7,321	
0341 - Travel, Local In District	1,041	2,006	-		1,315		1,315		1,315	
0411 - Varied - Other Supplies	-	8	-		3,000		3,000		3,000	
0416 - Student Support Expenses	2,320	4,239	5,113		7,000		7,000		7,000	
Total Function	***32,144***	***45,000***	***45,000***	***0.75***	***48,000***	***0.62***	***48,000***	***0.62***	***48,000***	***0.62***
Total Fund	***(239)***	***(13,776)***	***-***	***0.75***	***-***	***0.62***	***-***	***0.62***	***-***	***0.62***

248 - CTE Revitalization
Total: $250,000

Fund 248 - Career and Technical Education (CTE) Revitalization. The intent of this grant is to strengthen existing programs of study and create new CTE programs of study that will meet workforce needs and support achievment of the Oregon Diploma. These revitalized CTE programs will give students the knowledge and skills required in careers that provide high wages and are high in demand. Partnerships between business, industry, labor and educators are the foundation to the revitalization of CTE

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
3199 - Other Unrestricted Grants-In-aid	-	147,633	-		250,000		250,000		250,000	
4506 - Vocational ed	-	-	94,500		-		-		-	
Total Function	***-***	***147,633***	***94,500***		***250,000***		***250,000***		***250,000***	
Continued on next page...										

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Continued from previous page										
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0124 - Temporary - Classified	-	-	30,000		30,000		30,000		30,000	
0210 - PERS	-	-	7,971		8,175		8,175		8,175	
0213 - PERS UAL Contribution	-	-	2,070		2,070		2,070		2,070	
0220 - Social Security	-	-	2,295		2,295		2,295		2,295	
0231 - Workers Compensation	-	-	117		120		120		120	
0232 - Unemployment Compensation	-	-	11		11		11		11	
0319 - Other Instructional, Prof. and Technical Se	-	-	3,000		3,000		3,000		3,000	
0340 - Travel Expenses	-	-	2,000		2,000		2,000		2,000	
0390 - Other General Prof. & Technological Serv	-	-	1,500		1,500		1,500		1,500	
0411 - Varied - Other Supplies	-	2,488	10,000		75,000		75,000		75,000	
0460 - Non-Consumable Supplies	-	10,370	29,536		99,536		99,536		99,536	
0470 - Computer Software	-	-	-		7,000		7,000		7,000	
0480 - Computer Hardware	-	113,656	-		3,193		3,193		3,193	
0541 - Initital and Additional Equipment	-	20,449	-		-		-		-	
Total Function	***-***	***146.963***	***88.500***		***233.900***		***233.900***		***233.900***	
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										
0249 - Tuition Reimbursement	-	150	-		1,000		1,000		1,000	
0319 - Other Instructional, Prof. and Technical Se	-	125	5,000		10,500		10,500		10,500	
0340 - Travel Expenses	-	395	-		2,000		2,000		2,000	
0390 - Other General Prof. & Technological Serv	-	-	1,000		2,600		2,600		2,600	
Total Function	***-***	***670***	***6,000***		***16,100***		***16,100***		***16,100***	
Total Requirements	***-***	***147,633***	***94,500***		***250,000***		***250,000***		***250,000***	
Total Fund	***-***	***-***	***-***		***-***		***-***		***-***	

251 - Carl Perkins
Total: $33,000

Fund 251 - This is an Intergovernmental Agreement with Clackamas Education Service District to integrate new technical skill curriculum in order to improve alignment to industry standards as measured by increasing performance on Perkins Performance Measure 2S1Technical Skills Attainment from 65.8% to 75%

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Resources										
0000 - Undesignated										
4506 - Vocational ed	30,662	33,274	37,500		33,000		33,000		33,000	
Continued on next page...										

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Continued from previous page										
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0121 - Substitutes - Licensed Salaries	88	-	-		600		600		600	
0210 - PERS	-	-	-		164		164		164	
0213 - PERS UAL Contribution	-	-	-		41		41		41	
0220 - Social Security	7	-	-		46		46		46	
0231 - Workers Compensation	0	-	-		2		2		2	
0319 - Other Instructional, Prof. and Technical Se	-	-	-		3,500		3,500		3,500	
0340 - Travel Expenses	-	-	-		3,500		3,500		3,500	
0342 - Travel, Out of District	-	2,541	-		-		-		-	
0460 - Non-Consumable Supplies	19,584	18,859	20,500		19,147		19,147		19,147	
0470 - Computer Software	-	4,508	-		4,000		4,000		4,000	
0480 - Computer Hardware	4,484	7,366	17,000		2,000		2,000		2,000	
Total Function	***24,162***	***33,274***	***37,500***		***33,000***		***33,000***		***33,000***	
Total Fund	***(6,500)***	**-**	**-**		**-**		**-**		**-**	

252 - Title IV-A
Total: $45,000

Fund 252 - The Every Student Succeeds Act (ESSA), or commonly known as Title IV is intended to improve students' academic achievement by increasing the capacity of State and Local Educational Agencies to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Resources										
0000 - Undesignated										
1990 - Miscellaneous	(1,246)	-	-		-		-		-	
4501 - Restricted Rev. From Fed. Gov. Through T	-	15,134	16,380		45,000		45,000		45,000	
9770 - Unassigned Fund Balance	1,246	-	-		-		-		-	
Total Function	***-***	***15,134***	***16,380***		***45,000***		***45,000***		***45,000***	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0241 - Medical Dental Insurance	1,246	-	-		-		-		-	
0411 - Varied - Other Supplies	-	-	16,380		41,444		41,444		41,444	
Total Function	***1,246***	***-***	***16,380***		***41,444***		***41,444***		***41,444***	

Continued on next page...

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Continued from previous page										
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										
0123 - Temporary-Licensed	-	10,488	-		2,500		2,500		2,500	
0124 - Temporary - Classified	-	43	-		-		-		-	
0210 - PERS	-	2,344	-		681		681		681	
0213 - PERS UAL Contribution	-	604	-		173		173		173	
0220 - Social Security	-	905	-		191		191		191	
0231 - Workers Compensation	-	86	-		10		10		10	
0232 - Unemployment Compensation	-	-	-		1		1		1	
0241 - Medical Dental Insurance	-	666	-		-		-		-	
Total Function	***-***	***15,134***	***-***		***3,556***		***3,556***		***3,556***	
Total Requirements	***1,246***	***15,134***	***16,380***		***45,000***		***45,000***		***45,000***	
Total Fund	***1,246***	***-***	***-***		***-***		***-***		***-***	

253 - Title IA
Total: $565,000

Fund 253 - This program provides financial assistance through State and Local Education Agencies and schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state academic standards

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Resources										
0000 - Undesignated										
1990 - Miscellaneous	(12,297)	-	-		-		-		-	
4501 - Restricted Rev. From Fed. Gov. Through T	539,068	550,378	549,252		565,000		565,000		565,000	
9770 - Unassigned Fund Balance	13,322	-	-		-		-		-	
Total Function	***540,093***	***550,378***	***549,252***		***565,000***		***565,000***		***565,000***	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0111 - Licensed Salaries	316,428	334,629	345,779	4.40	304,931	4.31	304,931	4.31	304,931	4.31
0112 - Classified Salaries	-	12,062	-		20,304	0.80	20,304	0.80	20,304	0.80
0121 - Substitutes - Licensed Salaries	13,305	12,577	-		-		-		-	
0122 - Substitutes - Classified Salaries	-	93	-		-		-		-	
0123 - Temporary-Licensed	-	(5,986)	-		-		-		-	
0133 - Additional Pay - Licensed	4,623	2,382	-		-		-		-	
0134 - Additional Pay - Classified	-	28	-		-		-		-	
Continued on next page...										

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Continued from previous page										
0210 - PERS	54,715	77,447	83,196		87,856		87,856		87,856	
0213 - PERS UAL Contribution	19,097	17,093	23,859		22,441		22,441		22,441	
0220 - Social Security	25,246	30,015	26,452		24,880		24,880		24,880	
0231 - Workers Compensation	1,251	1,170	726		1,268		1,268		1,268	
0232 - Unemployment Compensation	-	-	120		115		115		115	
0241 - Medical Dental Insurance	116,559	66,145	69,120		74,705		74,705		74,705	
0312 - Instructional Program Improvement	-	-	-		24,000		24,000		24,000	
0319 - Other Instructional, Prof. and Technical Se	-	2,124	-		1,500		1,500		1,500	
0411 - Varied - Other Supplies	1,167	600	-		3,000		3,000		3,000	
Total Function	***552,390***	***550,378***	***549,252***	***4.40***	***565,000***	***5.11***	***565,000***	***5.11***	***565,000***	***5.11***
Total Fund	***12,297***	***-***	***-***	***4.40***	***-***	***5.11***	***-***	***5.11***	***-***	***5.11***

254 - IDEA
Total: $1,579,272

Fund 254 - Individuals with Disabilities Education Act (IDEA) grants

***IDEA Part B, Section 611 - Formula:** This program provides formula grants to states, the District of Columbia, Puerto Rico, the secretary of the interior, and outlying areas to assist them all in meeting the costs of providing special education and related services to children with disabilities.

***IDEA Extended Assessment:** This program provides formula grants to states, the District of Columbia, Puerto Rico, the secretary of the interior, and outlying areas to assist them all in meeting the costs of providin special education and related services to children with the most significant cognitive disabilities.

***IDEA Part B, Section 619 - Formula - Pre Kindergarten:** This program provides formula grants to states, the District of Columbia, and Puerto Rico to make special education and related services available to children ages 3 through 5, with disabilities.

***IDEA Enhancement:** The purpose of this program is to improve the capacity of states to meet the IDEA data collection and reporting requirements.

***IDEA Systems Performance Review and Improvement (SPR&I):** The purpose of this program is to continuously improve the monitoring process focused on improving student outcomes. It is designed to enhance partnerships among the ODE, School Districts, Early Intervention/Early Childhood Special Education (EI/ECSE), other educational and community agencies and parents

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Resources										
0000 - Undesignated										
4508 - PL 101-476 IDEA	1,299,302	1,316,986	1,382,021		1,579,272		1,579,272		1,579,272	
9770 - Unassigned Fund Balance	0	-	-		-		-		-	
Total Function	***1,299,302***	***1,316,986***	***1,382,021***		***1,579,272***		***1,579,272***		***1,579,272***	

Continued on next page...

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0111 - Licensed Salaries	489,293	548,165	567,685	8.00	635,886	9.00	635,886	9.00	635,886	9.00
0121 - Substitutes - Licensed Salaries	38,721	13,340	11,899		11,899		11,899		11,899	
0131 - Extra Duty Compensation	10,378	10,715	8,250		8,250		8,250		8,250	
0133 - Additional Pay - Licensed	6,377	2,705	470		470		470		470	
0210 - PERS	89,673	102,992	134,864		181,008		181,008		181,008	
0213 - PERS UAL Contribution	32,787	40,710	40,701		45,352		45,352		45,352	
0220 - Social Security	41,540	43,533	45,124		50,283		50,283		50,283	
0231 - Workers Compensation	1,438	1,612	1,275		2,565		2,565		2,565	
0232 - Unemployment Compensation	-	-	206		231		231		231	
0241 - Medical Dental Insurance	136,339	125,050	138,240		158,760		158,760		158,760	
0341 - Travel, Local In District	1,560	1,560	1,560		-		-		-	
0411 - Varied - Other Supplies	-	-	6,144		8,278		8,278		8,278	
Total Function	***848,107***	***890,383***	***956,418***	***8.00***	***1,102,982***	***9.00***	***1,102,982***	***9.00***	***1,102,982***	***9.00***
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										
0111 - Licensed Salaries	203,817	217,367	232,877	3.20	265,222	3.60	265,222	3.60	265,222	3.60
0121 - Substitutes - Licensed Salaries	351	178	-		-		-		-	
0123 - Temporary-Licensed	74,415	42,111	775		775		775		775	
0124 - Temporary - Classified	-	-	18,230		-		-		-	
0133 - Additional Pay - Licensed	18,734	10,165	17,495		17,400		17,400		17,400	
0134 - Additional Pay - Classified	273	-	-		-		-		-	
0210 - PERS	44,711	57,637	56,984		71,115		71,115		71,115	
0213 - PERS UAL Contribution	19,562	19,031	18,586		19,663		19,663		19,663	
0220 - Social Security	22,459	19,993	20,607		21,798		21,798		21,798	
0231 - Workers Compensation	841	620	631		1,114		1,114		1,114	
0232 - Unemployment Compensation	(0)	(128)	94		98		98		98	
0241 - Medical Dental Insurance	61,751	56,563	55,296		63,504		63,504		63,504	
0341 - Travel, Local In District	-	-	-		1,560		1,560		1,560	
0355 - Printing & Binding	818	725	834		834		834		834	
0411 - Varied - Other Supplies	3,463	3,242	3,194		13,207		13,207		13,207	
Total Function	***451,195***	***427,504***	***425,603***	***3.20***	***476,290***	***3.60***	***476,290***	***3.60***	***476,290***	***3.60***
Total Requirements	***1,299,302***	***1,317,886***	***1,382,021***	***11.20***	***1,579,272***	***12.60***	***1,579,272***	***12.60***	***1,579,272***	***12.60***
Total Fund	***-***	***900***	***-***	***11.20***	***-***	***12.60***	***-***	***12.60***	***-***	***12.60***

263 - Title IIA Teacher Quality
Total: $131,831

Fund 263 - The purpose of this program is to increase academic achievement by improving teacher and principal quality

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
4519 - Title iia	86,255	165,035	128,206		131,831		131,831		131,831	
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										
0111 - Licensed Salaries	-	77,255	80,175	1.00	74,245	0.90	74,245	0.90	74,245	0.90
0121 - Substitutes - Licensed Salaries	25,087	-	-		-		-		-	
0123 - Temporary-Licensed	-	700	-		-		-		-	
0210 - PERS	1,907	15,209	16,024		19,116		19,116		19,116	
0213 - PERS UAL Contribution	1,662	5,394	5,749		5,319		5,319		5,319	
0220 - Social Security	1,892	6,370	6,374		5,896		5,896		5,896	
0231 - Workers Compensation	82	438	175		301		301		301	
0232 - Unemployment Compensation	-	-	29		27		27		27	
0241 - Medical Dental Insurance	-	19,344	17,280		15,876		15,876		15,876	
0319 - Other Instructional, Prof. and Technical Se	55,625	34,025	-		-		-		-	
0341 - Travel, Local In District	-	4,800	2,400		2,160		2,160		2,160	
0351 - Telephone	-	1,500	-		-		-		-	
0411 - Varied - Other Supplies	-	-	-		8,891		8,891		8,891	
Total Function	***86,255***	***165,035***	***128,206***	***1.00***	***131,831***	***0.90***	***131,831***	***0.90***	***131,831***	***0.90***
Total Fund	***-***	***-***	***-***	***1.00***	***-***	***0.90***	***-***	***0.90***	***-***	***0.90***

266 - Youth Transition Program
Total: $165,202

Fund 266 - 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 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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
4703 - YTP Federal Funds	147,179	147,275	151,715		165,202		165,202		165,202	

Continued on next page...

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0112 - Classified Salaries	69,315	75,026	74,794	2.23	81,020	2.23	81,020	2.23	81,020	2.23
0134 - Additional Pay - Classified	3,961	5,400	-		-		-		-	
0210 - PERS	12,974	18,853	17,569		23,816		23,816		23,816	
0213 - PERS UAL Contribution	5,241	6,372	5,734		6,144		6,144		6,144	
0220 - Social Security	5,868	6,284	6,355		6,811		6,811		6,811	
0231 - Workers Compensation	275	285	175		347		347		347	
0232 - Unemployment Compensation	-	-	29		31		31		31	
0241 - Medical Dental Insurance	24,263	24,447	32,997		33,738		33,738		33,738	
0340 - Travel Expenses	1,091	-	-		-		-		-	
0341 - Travel, Local In District	6,488	6,000	6,000		6,000		6,000		6,000	
0342 - Travel, Out of District	1,528	1,500	2,475		2,475		2,475		2,475	
0351 - Telephone	2,700	2,700	2,700		2,700		2,700		2,700	
0411 - Varied - Other Supplies	10,077	407	2,887		2,120		2,120		2,120	
0460 - Non-Consumable Supplies	3,399	-	-		-		-		-	
Total Function	***147,179***	***147,275***	***151,715***	***2.23***	***165,202***	***2.23***	***165,202***	***2.23***	***165,202***	***2.23***
Total Fund	***-***	***-***	***-***	***2.23***	***-***	***2.23***	***-***	***2.23***	***-***	***2.23***

267 - Title III
Total: $46,365

Fund 267 - This program is designed to improve the education of Limited English Proficient (LEP) children and youths by helping them learn English and meet challenging state academic content and student academic achievement standards

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
4514 - Title III	38,448	41,997	39,579		46,365		46,365		46,365	
Continued on next page...										

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Continued from previous page										
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										
0111 - Licensed Salaries	-	14,587	-		-		-		-	
0123 - Temporary-Licensed	-	11,620	-		-		-		-	
0210 - PERS	-	5,194	-		-		-		-	
0213 - PERS UAL Contribution	-	1,972	-		-		-		-	
0220 - Social Security	-	1,950	-		-		-		-	
0231 - Workers Compensation	-	95	-		-		-		-	
0241 - Medical Dental Insurance	-	4,268	-		-		-		-	
0312 - Instructional Program Improvement	38,448	-	39,579		39,579		39,579		39,579	
0411 - Varied - Other Supplies	-	2,310	-		6,786		6,786		6,786	
Total Function	***38,448***	***41,997***	***39,579***		***46,365***		***46,365***		***46,365***	
Total Fund	**-**	**-**	**-**		**-**		**-**		**-**	

270 - High School Success - Measure 98
Total: $1,764,903

Fund 270 - This 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

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Resources										
0000 - Undesignated										
3299 - Other Restricted Grants-In-aid	-	890,739	1,410,574		1,764,903		1,764,903		1,764,903	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0111 - Licensed Salaries	-	378,357	420,035	7.35	737,365	11.28	737,365	11.28	737,365	11.28
0113 - Administrators	-	99,962	111,589	1.00	118,510	1.00	118,510	1.00	118,510	1.00
0121 - Substitutes - Licensed Salaries	-	11,267	-		-		-		-	
0123 - Temporary-Licensed	-	53	-		-		-		-	
0133 - Additional Pay - Licensed	-	6,175	-		-		-		-	
0134 - Additional Pay - Classified	-	968	-		-		-		-	
0210 - PERS	-	87,390	106,330		222,561		222,561		222,561	
0213 - PERS UAL Contribution	-	35,617	36,682		59,347		59,347		59,347	
0220 - Social Security	-	37,760	40,669		65,796		65,796		65,796	
Continued on next page...										

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0231 - Workers Compensation	-	1,479	1,117		3,355		3,355		3,355	
0232 - Unemployment Compensation	-	-	186		301		301		301	
0241 - Medical Dental Insurance	-	128,812	138,177		210,702		210,702		210,702	
0341 - Travel, Local In District	-	-	-		4,200		4,200		4,200	
0411 - Varied - Other Supplies	-	197	-		-		-		-	
Total Function	***-***	***788,036***	***854,785***	***8.35***	***1,422,137***	***12.28***	***1,422,137***	***12.28***	***1,422,137***	***12.28***
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										
0111 - Licensed Salaries	-	54,784	75,860	1.50	152,380	2.50	152,380	2.50	152,380	2.50
0123 - Temporary-Licensed	-	3,911	-		-		-		-	
0210 - PERS	-	10,894	15,900		37,791		37,791		37,791	
0213 - PERS UAL Contribution	-	4,197	5,234		10,514		10,514		10,514	
0220 - Social Security	-	4,485	5,804		11,658		11,658		11,658	
0231 - Workers Compensation	-	188	160		594		594		594	
0232 - Unemployment Compensation	-	-	27		53		53		53	
0241 - Medical Dental Insurance	-	23,285	25,920		44,100		44,100		44,100	
0319 - Other Instructional, Prof. and Technical Se	-	-	426,884		85,676		85,676		85,676	
0411 - Varied - Other Supplies	-	959	-		-		-		-	
Total Function	***-***	***102,703***	***555,789***	***1.50***	***342,766***	***2.50***	***342,766***	***2.50***	***342,766***	***2.50***
Total Requirements	***-***	***890,739***	***1,410,574***	***9.85***	***1,764,903***	***14.78***	***1,764,903***	***14.78***	***1,764,903***	***14.78***
Total Fund	***-***	***-***	***-***	***9.85***	***-***	***14.78***	***-***	***14.78***	***-***	***14.78***

291 - Disabled Child
Total: $971,172

Fund 291 - This fund is set up to receive the revenue from Clackamas Education Service District for children with disabilities

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1990 - Miscellaneous	(17,739)	-	-		-		-		-	
2190 - ESD Handicapped- Thru Co.	614,376	615,525	634,622		634,622		634,622		634,622	
5400 - Beginning Fund Balance	-	-	336,550		336,550		336,550		336,550	
9770 - Unassigned Fund Balance	-	146,581	-		-		-		-	
Total Function	***596,637***	***762,107***	***971,172***		***971,172***		***971,172***		***971,172***	
Continued on next page...										

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0111 - Licensed Salaries	60,714	66,202	76,666	1.00	154,491	2.00	154,491	2.00	154,491	2.00
0112 - Classified Salaries	87,110	54,722	54,897	2.25	59,508	2.25	59,508	2.25	59,508	2.25
0121 - Substitutes - Licensed Salaries	7,311	4,726	-		-		-		-	
0122 - Substitutes - Classified Salaries	1,028	1,087	-		-		-		-	
0132 - Classified Overtime	-	55	-		-		-		-	
0133 - Additional Pay - Licensed	140	-	-		-		-		-	
0134 - Additional Pay - Classified	1,927	786	-		-		-		-	
0210 - PERS	25,585	28,425	30,491		58,768		58,768		58,768	
0213 - PERS UAL Contribution	9,635	9,122	9,078		14,819		14,819		14,819	
0220 - Social Security	11,441	8,957	10,065		16,431		16,431		16,431	
0231 - Workers Compensation	522	400	277		838		838		838	
0232 - Unemployment Compensation	-	-	46		75		75		75	
0241 - Medical Dental Insurance	49,426	49,225	43,158		61,740		61,740		61,740	
0341 - Travel, Local In District	1,560	-	-		780		780		780	
0371 - Tuition Payments to Other Districts Withi	10,926	10,573	-		-		-		-	
0411 - Varied - Other Supplies	1,160	-	2,500		2,500		2,500		2,500	
Total Function	***268,484***	***234,280***	***227,178***	***3.25***	***369,950***	***4.25***	***369,950***	***4.25***	***369,950***	***4.25***
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										
0111 - Licensed Salaries	-	-	-		64,980	1.00	64,980	1.00	64,980	1.00
0113 - Administrators	115,893	119,595	121,947	1.00	129,523	1.00	129,523	1.00	129,523	1.00
0210 - PERS	16,765	23,691	24,143		53,427		53,427		53,427	
0213 - PERS UAL Contribution	8,979	8,808	8,663		13,841		13,841		13,841	
0220 - Social Security	9,113	9,442	9,604		15,346		15,346		15,346	
0231 - Workers Compensation	300	306	264		782		782		782	
0232 - Unemployment Compensation	-	-	44		71		71		71	
0241 - Medical Dental Insurance	26,908	27,046	28,767		19,484		19,484		19,484	
0341 - Travel, Local In District	3,600	3,600	3,600		6,100		6,100		6,100	
0411 - Varied - Other Supplies	15	-	1,484		1,484		1,484		1,484	
Total Function	***181,572***	***192,488***	***198,516***	***1.00***	***305,038***	***2.00***	***305,038***	***2.00***	***305,038***	***2.00***
6000 - Contingencies										
0810 - Planned Reserve	-	-	545,478		296,184		296,184		296,184	
Total Requirements	***450,056***	***426,768***	***971,172***	***4.25***	***971,172***	***6.25***	***971,172***	***6.25***	***971,172***	***6.25***
Total Fund	***(146,581)***	***(335,338)***	***-***	***4.25***	***-***	***6.25***	***-***	***6.25***	***-***	***6.25***

294 - Land
Total: $6,800,000

Fund 294 - This fund is set up to receive and expense funds for the purposes of buying and selling real property within the District. During fiscal year 2018-19 two district owned parcels in the Wilsonville-Frog Pond area was sold. Parcel 1 is a 10-acre prcel with a sales price of $5,800,000; Parcel 2 is a 1.53-acre parcel with a sales price of $350,000. These properties are expected to close by June 30, 2019

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
5400 - Beginning Fund Balance	-	-	674,593		6,800,000		6,800,000		6,800,000	
9770 - Unassigned Fund Balance	674,593	674,593	-		-		-		-	
Total Function	***674,593***	***674,593***	***674,593***		***6,800,000***		***6,800,000***		***6,800,000***	
Requirements										
6000 - Contingencies										
0810 - Planned Reserve	-	-	674,593		6,800,000		6,800,000		6,800,000	
Total Fund	**(674,593)**	**(674,593)**	**-**		**-**		**-**		**-**	

295 - Student Body
Total: $2,010,620

Fund 295 - This fund accounts for the activities of the schools' student body funds held by the District in an advisory capacity. This fund is set up for the purposes of reporting to the Oregon Department of Education. WLWV reports on the budget or appropriation as well as the Consolidated Annual Financial Report. Before 2018-19, these funds were set up in fund 709, which did not have an appropriation level. In 2017, an update to our Program Budgeting and Accounting Manaual was revised to declare Student Body Funds are governmental and should be budgeted

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1700 - Extracurricular Activities	-	-	-		920,365		920,365		920,365	
5400 - Beginning Fund Balance	-	-	-		1,090,255		1,090,255		1,090,255	
Total Function	***-***	***-***	***-***		***2,010,620***		***2,010,620***		***2,010,620***	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0411 - Varied - Other Supplies	-	-	-		935,790		935,790		935,790	
6000 - Contingencies										
0810 - Planned Reserve	-	-	-		1,074,830		1,074,830		1,074,830	
Total Requirements	***-***	***-***	***-***		***2,010,620***		***2,010,620***		***2,010,620***	

Total Fund	-	-	-	-	-	-

297 - Nutrition Services
Total: $2,142,364

Fund 297 - This fund is for activities concerned with providing food to students and staff in a school or district and is recorded here. This service area includes thye preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1612 - Lunch	792,521	964,008	807,906		967,866		967,866		967,866	
1631 - Catering	2,976	16,898	12,650		16,898		16,898		16,898	
1632 - Vendor Rebates	3,321	15,610	7,423		9,966		9,966		9,966	
1635 - Facility Use/Kitchenstaff	1,915	2,512	3,010		3,010		3,010		3,010	
1960 - Recovery of Prior Years' Expenditures	-	101	225		-		-		-	
1990 - Miscellaneous	(41,150)	-	-		-		-		-	
3102 - State School Fund - School Lunch Match	17,900	18,209	22,715		25,000		25,000		25,000	
3299 - Other Restricted Grants-In-aid	19,300	35,887	17,425		35,887		35,887		35,887	
4504 - School Nutrition Program - Breakfast	85,829	79,683	42,522		45,522		45,522		45,522	
4505 - School Nutrition Program - Lunch	637,211	625,654	834,698		834,698		834,698		834,698	
4506 - Vocational ed	-	2,858	-		-		-		-	
4910 - Commodities Revenue	130,904	148,956	135,550		138,517		138,517		138,517	
5200 - Interfund Transfers	5,194	-	25,000		25,000		25,000		25,000	
5400 - Beginning Fund Balance	-	-	-		40,000		40,000		40,000	
9770 - Unassigned Fund Balance	61,106	23,754	-		-		-		-	
Total Function	***1,717,027***	***1,934,129***	***1,909,124***		***2,142,364***		***2,142,364***		***2,142,364***	
Requirements										
3000 - Enterprise and Community Services.										
3000 - Enterprise and Community Svce: 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										
0112 - Classified Salaries	523,602	568,094	597,774	26.31	648,459	26.25	648,459	26.25	648,459	26.25
0114 - Managerial-Classified	83,971	80,000	81,600	1.00	86,754	1.00	86,754	1.00	86,754	1.00
0122 - Substitutes - Classified Salaries	-	-	5,015		5,015		5,015		5,015	
0132 - Classified Overtime	1,596	1,297	660		660		660		660	
0134 - Additional Pay - Classified	38,275	34,758	9,755		9,755		9,755		9,755	
0210 - PERS	116,125	126,276	144,356		195,742		195,742		195,742	
0213 - PERS UAL Contribution	41,784	49,644	48,664		54,669		54,669		54,669	
0220 - Social Security	46,676	50,199	53,956		60,607		60,607		60,607	
0231 - Workers Compensation	11,141	11,131	14,299		15,936		15,936		15,936	
0232 - Unemployment Compensation	-	-	245		278		278		278	
0241 - Medical Dental Insurance	167,037	176,887	222,225		228,062		228,062		228,062	
0322 - Repair and Maintenance Services	712	223	-		-		-		-	
0341 - Travel, Local In District	9,591	11,331	10,500		10,600		10,600		10,600	

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	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0354 - Advertising	444	421	100		100		100		100	
0390 - Other General Prof. & Technological Serv	9,086	11,198	12,260		14,760		14,760		14,760	
0411 - Varied - Other Supplies	7,297	7,896	4,320		48,500		48,500		48,500	
0450 - Food - Nutrition Services ONLY	690,889	754,188	688,140		734,712		734,712		734,712	
0470 - Computer Software	8,270	8,650	12,830		12,830		12,830		12,830	
0480 - Computer Hardware	-	-	-		5,000		5,000		5,000	
0642 - Other Dues & Fees	1,682	2,586	2,425		9,925		9,925		9,925	
Total Function	***1,758,177***	***1,894,778***	***1,909,124***	***27.31***	***2,142,364***	***27.25***	***2,142,364***	***27.25***	***2,142,364***	***27.25***
Total Fund	***41,150***	***(39,351)***	***-***	***27.31***	***-***	***27.25***	***-***	***27.25***	***-***	***27.25***

298 - Community Services
Total: $293,721

Fund 298 - This fund is set up for the collection of revenues and expenditures for our Community Service Fund

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1911 - Rental of Buildings	253,333	245,738	218,410		293,721		293,721		293,721	
5400 - Beginning Fund Balance	-	-	216,000		-		-		-	
9770 - Unassigned Fund Balance	168,912	187,833	-		-		-		-	
Total Function	***422,245***	***433,571***	***434,410***		***293,721***		***293,721***		***293,721***	
Requirements										
3000 - Enterprise and Community Services.										
3000 - Enterprise and Community Svce: 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										
0112 - Classified Salaries	81,014	84,386	86,777	2.00	90,725	2.00	90,725	2.00	90,725	2.00
0114 - Managerial-Classified	48,462	54,206	55,290	1.00	67,600	1.00	67,600	1.00	67,600	1.00
0123 - Temporary-Licensed	1,250	-	1,485		1,485		1,485		1,485	
0124 - Temporary - Classified	4,888	13,868	6,456		6,456		6,456		6,456	
0134 - Additional Pay - Classified	626	-	-		-		-		-	
0210 - PERS	20,531	30,878	31,843		44,363		44,363		44,363	
0213 - PERS UAL Contribution	10,244	10,890	10,351		11,576		11,576		11,576	
0220 - Social Security	9,686	10,799	11,475		12,834		12,834		12,834	
0231 - Workers Compensation	430	469	329		654		654		654	
0232 - Unemployment Compensation	-	-	53		58		58		58	
0241 - Medical Dental Insurance	38,395	38,855	37,045		39,690		39,690		39,690	
0319 - Other Instructional, Prof. and Technical Se	8,300	29,256	28,715		11,380		11,380		11,380	
0322 - Repair and Maintenance Services	585	215	800		800		800		800	
0341 - Travel, Local In District	-	-	-		1,500		1,500		1,500	

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	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0342 - Travel, Out of District	-	1,363	-		-		-		-	
0390 - Other General Prof. & Technological Serv	6,106	-	6,125		-		-		-	
0411 - Varied - Other Supplies	616	804	1,125		1,099		1,099		1,099	
0440 - Periodicals	39	43	50		-		-		-	
0470 - Computer Software	3,241	750	3,500		3,500		3,500		3,500	
Total Function	***234,412***	***276,782***	***281,419***	***3.00***	***293,720***	***3.00***	***293,720***	***3.00***	***293,720***	***3.00***
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										
0710 - Fund Modifications	-	-	100		1		1		1	
6000 - Contingencies										
0810 - Planned Reserve	-	-	152,891		-		-		-	
Total Requirements	***234,412***	***276,782***	***434,410***	***3.00***	***293,721***	***3.00***	***293,721***	***3.00***	***293,721***	***3.00***
Total Fund	***(187,833)***	***(156,789)***	***-***	***3.00***	***-***	***3.00***	***-***	***3.00***	***-***	***3.00***

299 - Outdoor School
Total: $220,747

Fund 299 - This is an intergovernmental agreement between the District and Oregon State University for the reimbursement of Outdoor School expenditures

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
3299 - Other Restricted Grants-In-aid	-	-	220,747		220,747		220,747		220,747	
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 in 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 teachers`travel within the district in connection with teaching assignments are considered costs of instruction										
0131 - Extra Duty Compensation	-	-	46,431		46,431		46,431		46,431	
0210 - PERS	-	-	12,337		12,652		12,652		12,652	
0213 - PERS UAL Contribution	-	-	3,205		3,205		3,205		3,205	
0220 - Social Security	-	-	3,551		3,551		3,551		3,551	
0231 - Workers Compensation	-	-	181		186		186		186	
0232 - Unemployment Compensation	-	-	17		17		17		17	
0324 - Rentals	-	-	148,875		148,555		148,555		148,555	
Total Function	***-***	***-***	***214,597***		***214,597***		***214,597***		***214,597***	
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										
0338 - Field Trips	-	-	6,150		6,150		6,150		6,150	
Total Requirements	***-***	***-***	***220,747***		***220,747***		***220,747***		***220,747***	
Total Fund	***-***	***-***	***-***		***-***		***-***		***-***	

West Linn - Wilsonville School District 3JT
Debt Service Funds
Total: $31,247,059

300 - Debt Service Funds
Total: $25,361,101

This fund is used for the accumulation of resources and payment of general obligation and PERS bond principal and interest. Primary resources in theses funds are property taxes and earnings on investments. Following a recent meeting with Piper Jaffray on June 6th, it has been determined that the WLWV School District will move forward with the pre-authorized sale of the remaining $4.5M of the 2014 Bond. As a result, the Board has approved the Amended Budget on June 10th to accommodate the tax collection in November 2019 which will require an adjustment of the 300 Debt Service Fund by $1.8M. Please see detail information under the reference materials

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1111 - Current Year's Taxes	20,943,959	20,881,469	22,600,650		23,016,612		23,016,612		24,816,612	
1112 - Prior Years Taxes	389,151	345,341	389,550		489,624		489,624		489,624	
1190 - Penalties and Interest On Taxes	10,103	8,334	8,725		32,515		32,515		32,515	
1510 - Interest On Investments	1,276	-	-		-		-		-	
1960 - Recovery of Prior Years' Expenditures	-	528	-		-		-		-	
1990 - Miscellaneous	-	11,439	-		-		-		-	
5400 - Beginning Fund Balance	-	(204,028)	86,940		22,350		22,350		22,350	
9770 - Unassigned Fund Balance	758,167	1,001,803	-		-		-		-	
Total Function	***22,102,656***	***22,044,886***	***23,085,865***		***23,561,101***		***23,561,101***		***25,361,101***	
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										
0610 - Redemption of Principal	10,387,387	8,955,898	9,116,800		9,248,221		9,248,221		10,881,981	
0620 - Interest	10,713,466	9,471,126	-		14,312,880		14,312,880		14,479,120	
0621 - Regular Interest	-	3,761,325	13,756,200		-		-		-	
Total Function	***21,100,853***	***22,188,349***	***22,873,000***		***23,561,101***		***23,561,101***		***25,361,101***	
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										
0820 - Reserved for Next Year	-	-	212,865		-		-		-	
Total Requirements	***21,100,853***	***22,188,349***	***23,085,865***		***23,561,101***		***23,561,101***		***25,361,101***	
Total Fund	***(1,001,803)***	***143,463***	***-***		***-***		***-***		***-***	

320 - PERS UAL
Total: $5,885,958

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1510 - Interest On Investments	16,363	33,155	17,325		33,155		33,155		33,155	
1970 - Services Provided Other Funds	4,050,255	4,100,191	3,805,950		4,102,789		4,102,789		4,102,789	
5200 - Interfund Transfers	-	-	100		-		-		-	
5400 - Beginning Fund Balance	-	-	906,165		1,750,014		1,750,014		1,750,014	
9770 - Unassigned Fund Balance	359,301	892,502	-		-		-		-	
Total Function	***4,425,919***	***5,025,848***	***4,729,540***		***5,885,958***		***5,885,958***		***5,885,958***	
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										
0610 - Redemption of Principal	1,490,000	1,745,000	2,030,000		2,335,000		2,335,000		2,335,000	
0621 - Regular Interest	2,043,297	1,966,554	1,875,950		1,767,789		1,767,789		1,767,789	
0642 - Other Dues & Fees	121	11	-		-		-		-	
Total Function	***3,533,417***	***3,711,564***	***3,905,950***		***4,102,789***		***4,102,789***		***4,102,789***	
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										
0820 - Reserved for Next Year	-	-	823,590		1,783,169		1,783,169		1,783,169	
Total Requirements	***3,533,417***	***3,711,564***	***4,729,540***		***5,885,958***		***5,885,958***		***5,885,958***	
Total Fund	***(892,502)***	***(1,314,284)***	***-***		***-***		***-***		***-***	

West Linn - Wilsonville School District 3JT
Capital Projects Funds

410 - 2009 Bond

In November 2008, Capital Bond Measure 3-308 was approved by district voters. The bond provided money to finance additions and improvements at all district schools. In particular funds were made available to build Lowrie Primary and Trillium Creek Primary Schools and to make safety upgrades, extend the life of existing schools and add instructional space at existing schools; along with improvements for technology and various district-wide improvements. The total 2008 bond amount was $101.9-million (including interest) and has been fully spent-out with all projects complete

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1510 - Interest On Investments	8	69	410		-		-		-	
1960 - Recovery of Prior Years' Expenditures	264,335	-	-		-		-		-	
5400 - Beginning Fund Balance	-	-	220,525		-		-		-	
9770 - Unassigned Fund Balance	108,568	255,425	-		-		-		-	
Total Function	***372,911***	***255,493***	***220,935***		**-**		**-**		**-**	
Requirements										
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										
0355 - Printing & Binding	-	136	-		-		-		-	
0383 - Architect/Engineering Services	294	66,761	-		-		-		-	
0389 - Other Non-Instructional Prof. & Technical	560	-	-		-		-		-	
0411 - Varied - Other Supplies	(64)	-	105,250		-		-		-	
0480 - Computer Hardware	1,982	-	-		-		-		-	
0522 - Building Construction	23,271	29,970	115,685		-		-		-	
0530 - Improvements Other Than Buildings	91,444	8,572	-		-		-		-	
Total Function	***117,487***	***105,439***	***220,935***		**-**		**-**		**-**	
Total Fund	***(255,425)***	***(150,054)***	**-**		**-**		**-**		**-**	

425 - 2014 Bond
Total: $7,282,309

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

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**

Continued on next page...

Account Type - Function - Object	2016/17 Actual $	2017/18 Actual $	2018/19 Adopted $	FTE	2019/20 Proposed $	FTE	2019/20 Approved $	FTE	2019/20 Adopted $	FTE
Continued from previous page										
Resources										
0000 - Undesignated										
1510 - Interest On Investments	312,173	210,098	288,470		-		-		-	
1530 - Gain Or Loss On Sale of Investments	-	(44,070)	-		-		-		-	
1960 - Recovery of Prior Years' Expenditures	-	2,507,331	-		-		-		-	
1990 - Miscellaneous	171,379	238,653	-		-		-		-	
5110 - Bond Proceeds	-	-	4,500,000		4,500,000		4,500,000		4,500,000	
5400 - Beginning Fund Balance	-	-	10,470,500		2,782,309		2,782,309		2,782,309	
9770 - Unassigned Fund Balance	78,128,130	29,200,721	-		-		-		-	
Total Function	***78,611,682***	***32,112,733***	***15,258,970***		***7,282,309***		***7,282,309***		***7,282,309***	
Requirements										
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										
0112 - Classified Salaries	176,209	136,609	139,342	2.00	224,563	3.60	224,563	3.60	224,563	3.60
0113 - Administrators	65,155	-	-		-		-		-	
0114 - Managerial-Classified	241,422	190,415	194,223	1.30	311,565	2.40	311,565	2.40	311,565	2.40
0134 - Additional Pay - Classified	-	7,908	-		-		-		-	
0210 - PERS	92,322	74,917	74,780		153,158		153,158		153,158	
0213 - PERS UAL Contribution	36,389	24,012	23,109		38,177		38,177		38,177	
0220 - Social Security	34,149	23,527	25,621		42,327		42,327		42,327	
0231 - Workers Compensation	1,402	920	703		2,157		2,157		2,157	
0232 - Unemployment Compensation	-	-	117		193		193		193	
0241 - Medical Dental Insurance	141,068	84,993	63,274		105,457		105,457		105,457	
0319 - Other Instructional, Prof. and Technical Se	49,934	33,576	-		-		-		-	
0322 - Repair and Maintenance Services	722	305	220,550		-		-		-	
0323 - Property Insurance	129,260	(21,592)	-		-		-		-	
0324 - Rentals	2,432	21,114	-		-		-		-	
0325 - Electricity	-	7,530	-		-		-		-	
0327 - Water & Sewage	543	-	-		-		-		-	
0328 - Garbage	-	966	-		-		-		-	
0341 - Travel, Local In District	10,333	1,759	-		14,290		14,290		14,290	
0342 - Travel, Out of District	9	-	-		-		-		-	
0351 - Telephone	1,903	1,789	2,650		3,400		3,400		3,400	
0354 - Advertising	4,899	2,124	-		500		500		500	
0355 - Printing & Binding	20,868	2,771	-		17,000		17,000		17,000	
0382 - Legal Services	99,989	10,258	-		10,000		10,000		10,000	
0383 - Architect/Engineering Services	1,873,920	1,024,477	255,500		358,000		358,000		358,000	
0385 - Management Services	383,416	257,468	-		90,000		90,000		90,000	
0389 - Other Non-Instructional Prof. & Technical	1,694,580	66,839	282,900		55,500		55,500		55,500	

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	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Continued from previous page										
0390 - Other General Prof. & Technological Serv	160,904	221,226	-		200,000		200,000		200,000	
0411 - Varied - Other Supplies	5,279	192,100	-		5,000		5,000		5,000	
0414 - Maintenance Supplies	-	27,274	-		-		-		-	
0460 - Non-Consumable Supplies	104,121	1,774,126	-		-		-		-	
0470 - Computer Software	55,524	32,807	-		90,000		90,000		90,000	
0480 - Computer Hardware	1,012,667	1,912,367	1,638,655		655,000		655,000		655,000	
0510 - Land Acquisition	152,447	-	-		-		-		-	
0522 - Building Construction	40,397,559	12,038,723	3,289,465		3,936,022		3,936,022		3,936,022	
0530 - Improvements Other Than Buildings	2,350,117	2,531,980	3,397,231		785,000		785,000		785,000	
0541 - Initital and Additional Equipment	102,697	188,763	3,100,750		185,000		185,000		185,000	
0550 - Depreciable Technology	8,610	141,951	2,550,100		-		-		-	
0642 - Other Dues & Fees	111	1,113	-		-		-		-	
Total Function	***49,410,961***	***21,015,113***	***15,258,970***	***3.30***	***7,282,309***	***6.00***	***7,282,309***	***6.00***	***7,282,309***	***6.00***
Total Fund	***(29,200,721)***	***(11,097,621)***	***-***	***3.30***	***-***	***6.00***	***-***	***6.00***	***-***	***6.00***

470 - Capital Projects - Property

Property was closed in fiscal year 2018-19. The Budget shown is for historical purposes only

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1510 - Interest On Investments	15	(2)	2,105		-		-		-	
5400 - Beginning Fund Balance	-	-	201,610		-		-		-	
9770 - Unassigned Fund Balance	(201,494)	(201,599)	-		-		-		-	
Total Function	***(201,479)***	***(201,601)***	***203,715***		***-***		***-***		***-***	
Requirements										
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										
0390 - Other General Prof. & Technological Serv	120	(10)	120		-		-		-	
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										
0820 - Reserved for Next Year	-	-	203,595		-		-		-	
Total Requirements	***120***	***(10)***	***203,715***		***-***		***-***		***-***	
Total Fund	***201,599***	***201,591***	***-***		***-***		***-***		***-***	

492 - Construction Excise Tax
Total: $2,249,349

In 2007, the Oregon State Legislature passed, Senate Bill 1036 that helped Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development. This tax required developers to share the cost of growth with school districts. School districts may only spend construction excise tax revenue on capital improvements, including:

*Land acquisition

*Construction, reconstruction or improvement of school facilities

*Costs to purchase and install equipment and furnishings or other tangible property that has a useful life of more than one year

*Architectural, engineering, legal or similar costs related to capital improvements

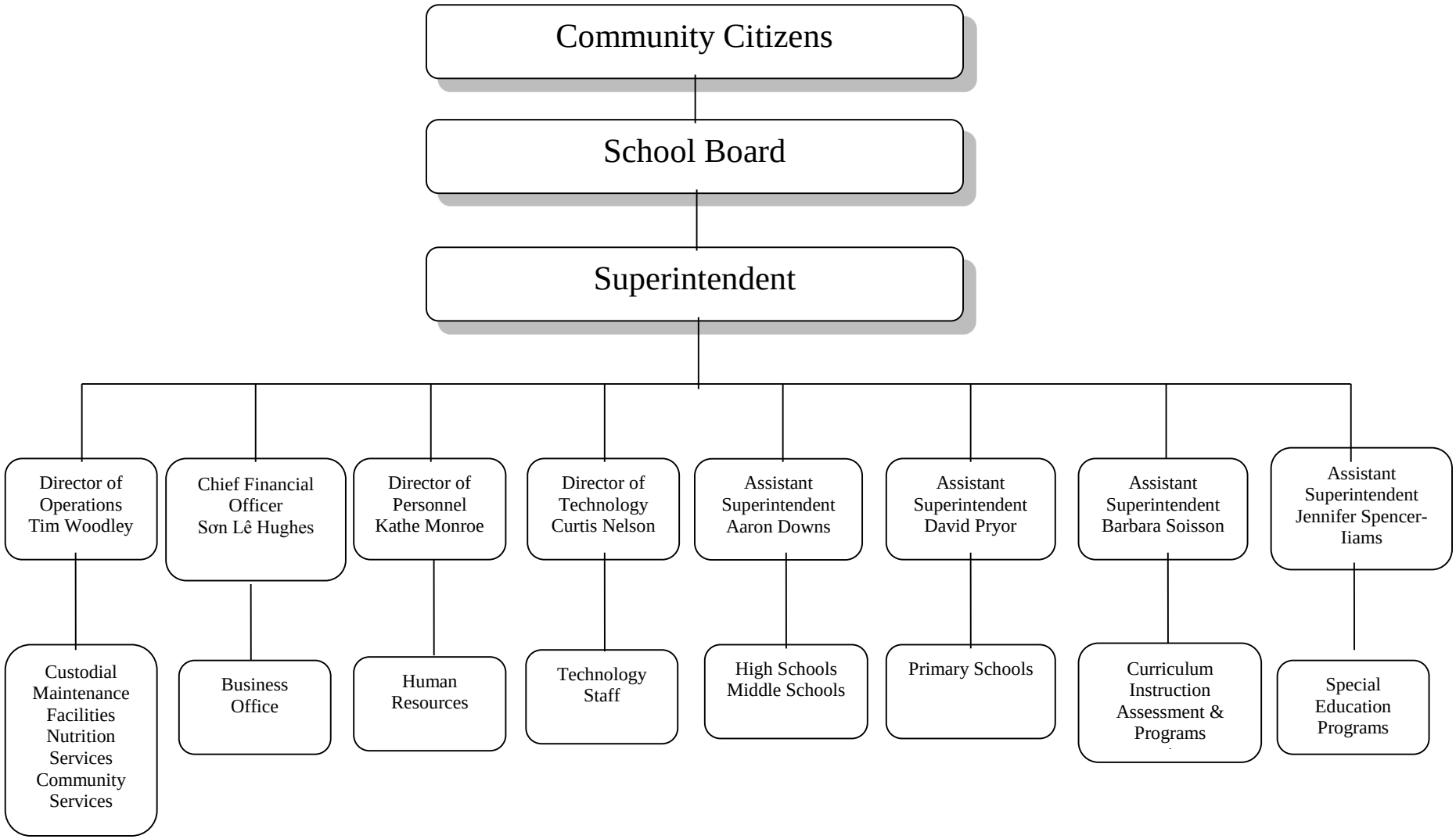
*School districts may NOT spend construction excise tax funds on operating costs or costs of routine maintenance

	2016/17 Actual	2017/18 Actual	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
Account Type - Function - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
Resources										
0000 - Undesignated										
1130 - Construction Excise Tax	1,007,293	657,673	290,115		650,000		650,000		650,000	
1510 - Interest On Investments	51,741	88,265	62,550		81,250		81,250		81,250	
5400 - Beginning Fund Balance	-	-	5,375,255		1,518,099		1,518,099		1,518,099	
9770 - Unassigned Fund Balance	4,868,394	5,515,225	-		-		-		-	
Total Function	***5,927,428***	***6,261,163***	***5,727,920***		***2,249,349***		***2,249,349***		***2,249,349***	
Requirements										
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										
0354 - Advertising	-	597	-		-		-		-	
0355 - Printing & Binding	-	613	-		-		-		-	
0383 - Architect/Engineering Services	-	83,048	125,000		225,000		225,000		225,000	
0389 - Other Non-Instructional Prof. & Technical	-	2,020	-		-		-		-	
0390 - Other General Prof. & Technological Serv	112	14,106	-		-		-		-	
0411 - Varied - Other Supplies	-	1,015	-		-		-		-	
0420 - Textbooks	14,213	402,750	115,725		275,000		275,000		275,000	
0460 - Non-Consumable Supplies	297,181	38,870	62,500		-		-		-	
0480 - Computer Hardware	7,083	1,868	-		-		-		-	
0530 - Improvements Other Than Buildings	-	475,964	70,500		500,000		500,000		500,000	
0541 - Initital and Additional Equipment	85,013	275,208	2,656,450		200,000		200,000		200,000	
0550 - Depreciable Technology	8,600	47,266	-		-		-		-	
0642 - Other Dues & Fees	-	1,842	-		-		-		-	
Total Function	***412,202***	***1,345,166***	***3,030,175***		***1,200,000***		***1,200,000***		***1,200,000***	
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										
0820 - Reserved for Next Year	-	-	2,697,745		1,049,349		1,049,349		1,049,349	
Total Requirements	***412,202***	***1,345,166***	***5,727,920***		***2,249,349***		***2,249,349***		***2,249,349***	
Total Fund	***(5,515,225)***	***(4,915,998)***	***-***		***-***		***-***		***-***	

SECTION V – REFERENCE MATERIALS

WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT

Organizational Chart



STATE SCHOOL FUND GRANT

2019-2020

Based on $8.8 Billion Budget with 49/51 split as of 3/18/2019

Clackamas County, West Linn-Wilsonville SD 3J District ID: 1922

2019-2020 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$38,901,571.00
Federal Forest Fees	=	$17,500.00
Common School Fund	=	$956,250.84
County School Fund	=	$1,000.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Local Revenue	=	**$39,876,321.84**

2019-2020 Experience Adjustment

District Average Teacher Experience	=	12.75
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	**0.66**

2019-2020 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-Reimburseable	=	N/A
Net Eligible Trans. Expend.	=	$5,000,000.00

Trans per ADMr Rank. **28%** Transportation Reimburs. Rate **70.00%**

Grant (Rate* Net Eligible Expend) = **$3,500,000.00**

2019-2020 Extended ADMw

2019-2020 ADMw	2018-2019 ADMw	Extended ADMw
11,248.25	11,238.21	11,248.25

2019-2020 General Purpose Grant

(Extended ADMw x [$4500 +($25 x Experience Adjustment)]) x Funding Ratio

(**11,248.25** x [$4500 + ($25 x **0.66**)]) X **1.833877395630** = **$93,165,962**

2019-2020 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **$93,165,962** + **$3,500,000** = **$96,665,962**

2019-2020 State School Fund Grant

Total Formula Revenue - Local Revenue

= $96,665,962 - $39,876,322 = **$56,789,640**

General Purpose Grant per Extended ADMw=	$8,283
Total Formula Revenue per Extended ADMw=	$8,594
Charter Schools Rate(ORS 338.155)=	$8,283

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

5.2

Date: 3/15/2019
To: District Business Managers
Re: 2019-20 State School Fund Estimates

2019-20	2020-21	2019-21 Biennium*
$4,347,035,000	$4,524,465,000	$8,871,500,000

2019-20 Budget Appropriation for school districts & ESDs:	**$4,347,035,000**
Less Reserve Account:	($20,000,000)
Less TAG, Speech Pathology, and Oregon Virtual School District:	($1,050,000)
Less Long Term Care and State Schools:	($10,500,000)
English Language Learner Improvement Funds:	($6,250,000)
Educator Advancement Fund formerly (NQTL):	($3,000,000)
Less Small High School Grant	($2,500,000)
Less Charter School Closure Funds	($250,000)
Less Local Option Equalization Grant:	($1,930,184)
Less Office of School Facilities:	($4,000,000)
Skilled Nursing Facilities (pediatric nursing):	($2,577,479)
Free Lunch program:	($1,235,000)
Transfers/Deductions	($53,292,663)
State Revenue for Formula	**$4,293,742,338**
District Local Revenue:	$1,964,198,905
ESD Local Revenue:	$129,400,000
Local Rev. for Formula (District + ESD)	**$2,093,598,905**
Total Revenue For Formula	**$6,387,341,242**
District Share at 95.50%	$6,099,910,886
ESD Share at 4.50%	$287,430,356
Other Transfers/Deductions: Less High Cost Disability Grants:	($35,000,000)
Less Facility Grants:	($3,500,000)
Less share of NQTL	($8,375,000)
Districts	($46,875,000)
Less ESD testing contract:	($484,000)
Less share of NQTL	($8,375,000)
ESDs	($8,859,000)
Formula Revenue for Distribution	
School Districts	**$6,053,035,886**
ESDs	**$278,571,356**

*This State School Fund Estimate is based on $8.87 billion and is currently proposed to be split 49/51 for the 2019-21 biennium.

Sources for 2019-20 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2017-18
11% Cap Waiver Basis:	2016-17
Poverty Basis:	December 2017
School District Funding Ratio:	1.833877396
Transportation Grant:	$226,961,272.70
Estimated ADMr:	575,000
Estimated ADMw:	706,000
District Accrual per ADMw:	$489
ESD Accrual per ADMw:	$18
YCEP/JDEP amount per ADMw:	$8,252

If you have any questions please contact Adam Krein at Adam.Krein@state.or.us

Clackamas County, West Linn-Wilsonville SD 3J District ID: 1922

2019-2020 Extended ADMw

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

			2019-2020			2018-2019
ADMr:	9,998.00	X 1.00 =	9,998.00	9,795.51	X 1.00 =	9,795.51
Students in ESL programs:	145.00	X 0.50 =	72.50	334.08	X 0.50 =	167.04
Students in Pregnant and Parenting Programs:	4.00	X 1.00 =	4.00	0.30	X 1.00 =	0.30
1040 IEP Students capped at 11% of District ADMr:	1,040.00	X 1.00 =	1,040.00	1,030.00	X 1.00 =	1,030.00
Students on IEP Above 11% of ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students in Poverty:	515.00	X 0.25 =	128.75	509.20	X 0.25 =	127.30
Students in Foster Care and Neglected/Delinquent:	20.00	X 0.25 =	5.00	20.00	X 0.25 =	5.00
Remote Elementary School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Small High School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Post Graduate Scholars:	0.00	X-0.25 =	0.00	0.00	X-0.25 =	0.00
	2019-2020 ADMw		**11,248.25**	**2018-2019 ADMw**		**11,125.15**

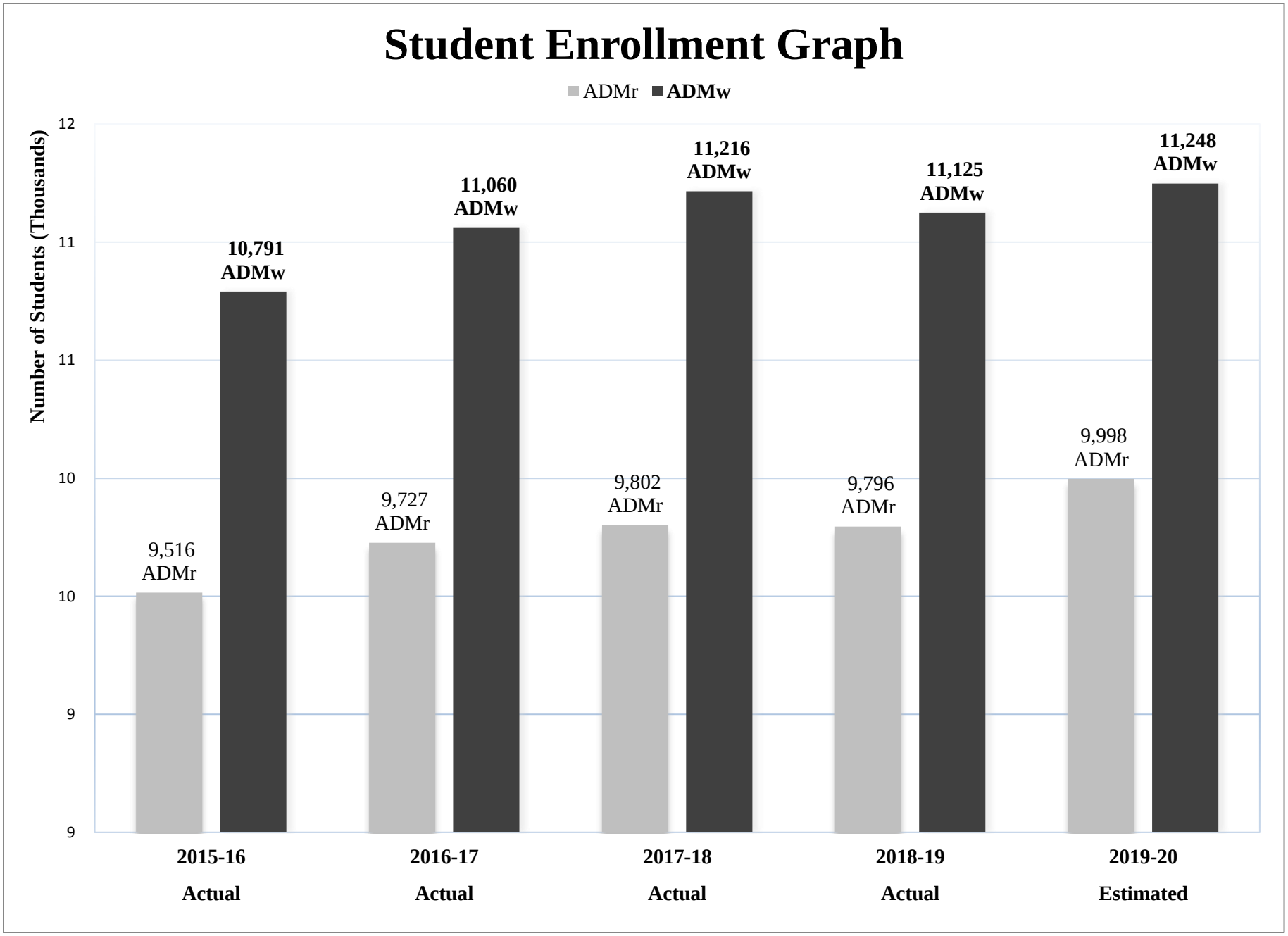
West Linn-Wilsonville SD 3J Extended ADMw 11,248.25

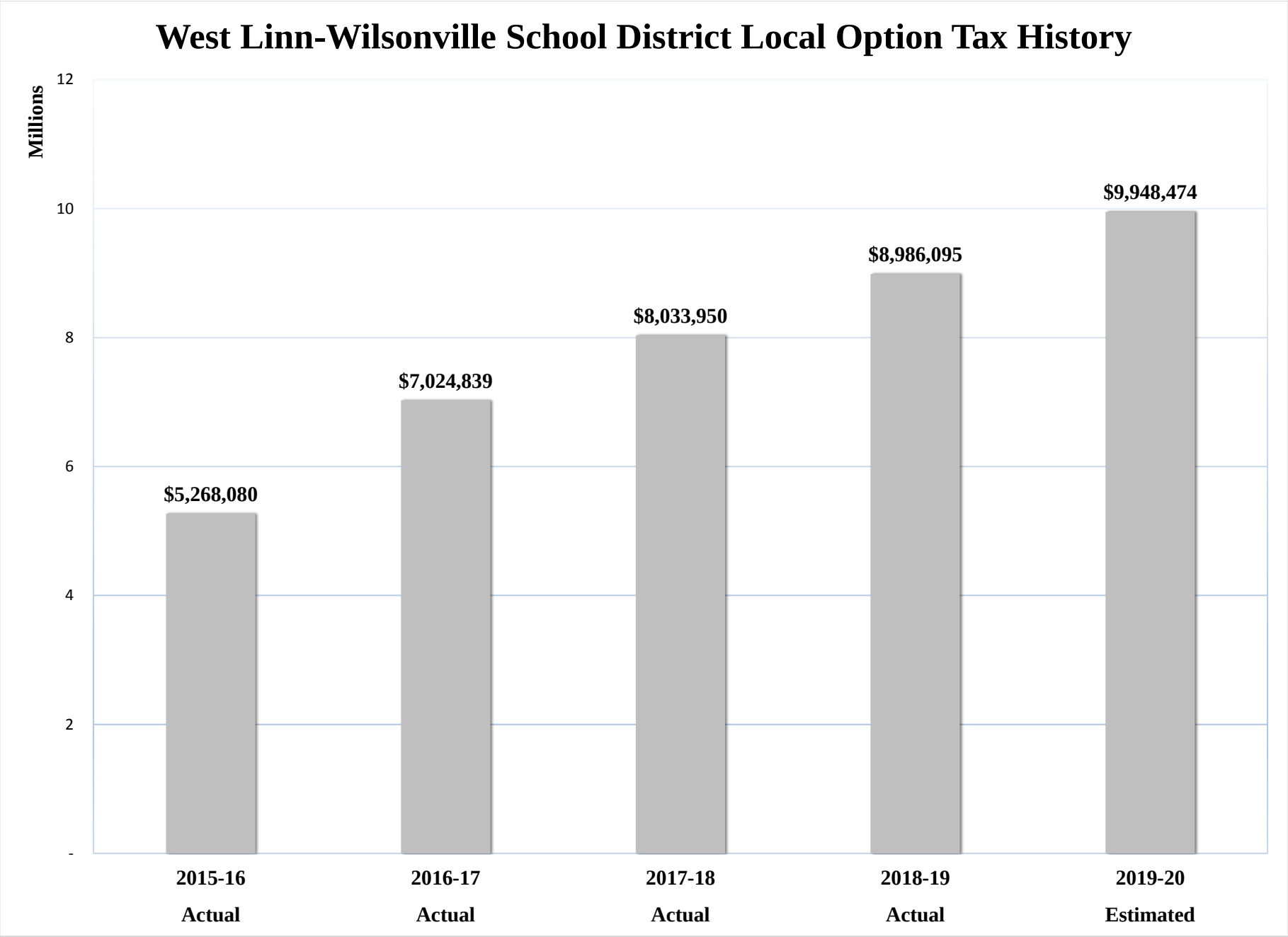
Three Rivers Charter School: Charter ADMw for information only

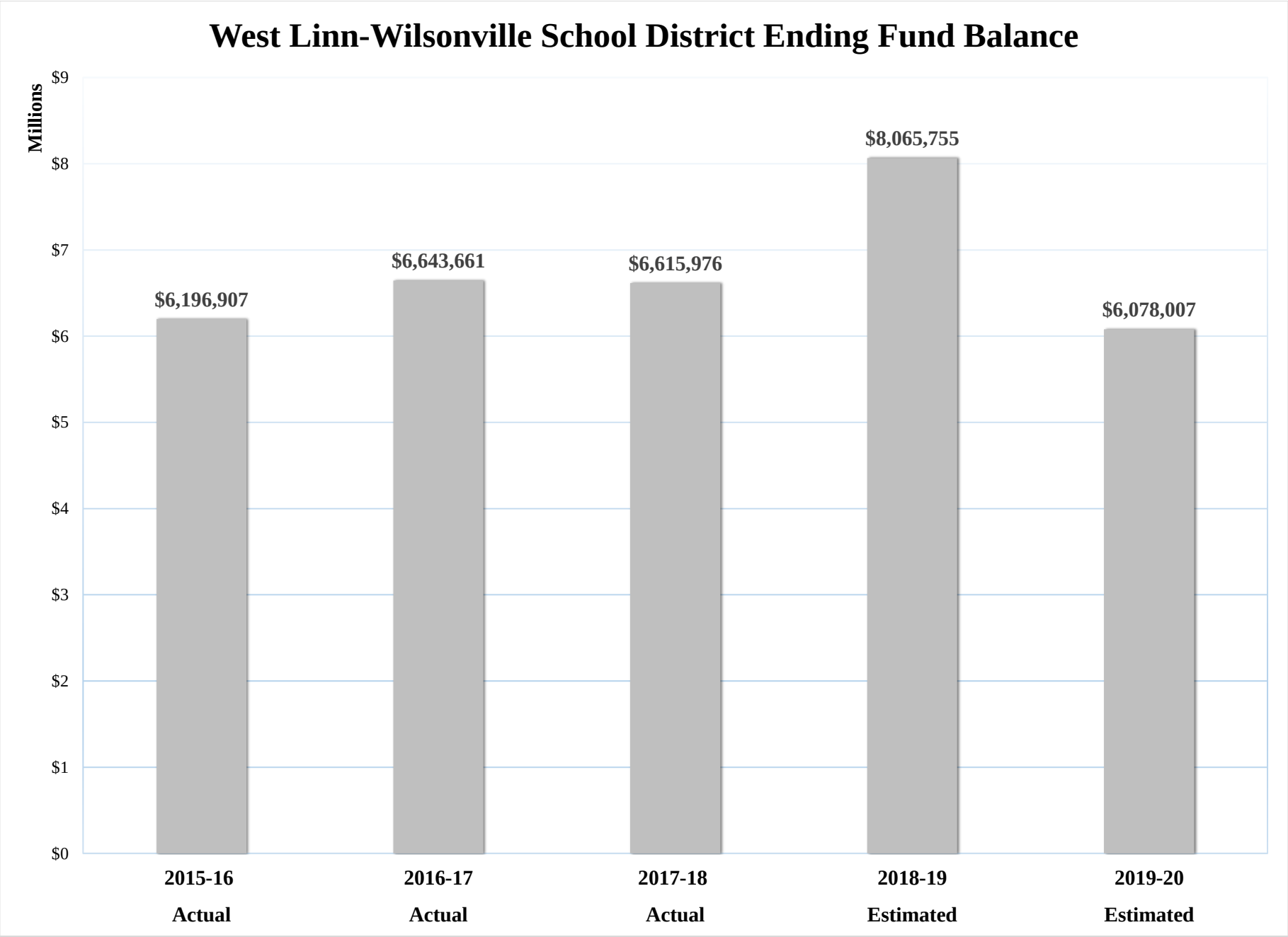
			2019-2020			2018-2019
ADMr:	0.00	X 1.00 =	0.00	111.61	X 1.00 =	111.61
Students in ESL programs:	0.00	X 0.50 =	0.00	0.00	X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students in Poverty:	0.00	X 0.25 =	0.00	5.80	X 0.25 =	1.45
Students in Foster Care and Neglected/Delinquent:	0.00	X 0.25 =	0.00	0.00	X 0.25 =	0.00
Remote Elementary School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Small High School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Post Graduate Scholars:	0.00	X-0.25 =	0.00	0.00	X-0.25 =	0.00
	2019-2020 ADMw		**0.00**	**2018-2019 ADMw**		**113.06**

West Linn-Wilsonville SD 3J Extended ADMw 11,248.25

5.4


Student Enrollment Graph
ADMr
ADMw
Number of Students (Thousands)
12
11
11
10
10
9
9
9,516 ADMr
10,791 ADMw
9,727 ADMr
11,060 ADMw
9,802 ADMr
11,216 ADMw
9,796 ADMr
11,125 ADMw
9,998 ADMr
11,248 ADMw
2015-16 Actual
2016-17 Actual
2017-18 Actual
2018-19 Actual
2019-20 Estimated


West Linn-Wilsonville School District Local Option Tax History
Millions
12
10
8
6
4
2
-
$5,268,080
$7,024,839
$8,033,950
$8,986,095
$9,948,474
2015-16
Actual
2016-17
Actual
2017-18
Actual
2018-19
Actual
2019-20
Estimated


West Linn-Wilsonville School District Ending Fund Balance
Millions
$9
$8
$7
$6
$5
$4
$3
$2
$1
$0
$6,196,907
$6,643,661
$6,615,976
$8,065,755
$6,078,007
2015-16 Actual
2016-17 Actual
2017-18 Actual
2018-19 Estimated
2019-20 Estimated

ALL FUNDS FTE BY PROGRAM

Program		111 Licensed	112 Classified	113 Administrators	114 Mgmt-Classified	Proposed 2019-20
General Fund						
Elementary K-5	1111	205.50	57.78	-	-	263.28
Middle School Programs	1121	105.90	8.00	-	-	113.90
High School Programs	1131	122.20	3.55	-	-	125.75
High School Extracurricular	1132	-	2.00	-	-	2.00
Pre-Kindergarten	1140	4.00	3.03	-	-	7.03
Talented and Gifted	1210	0.90	0.81	-	-	1.71
Restrictive Programs for Students W/Disabilites	1221	16.50	39.00	-	-	55.50
Less Restrictive Programs for Students W/Disabilit	1250	26.00	25.64	-	-	51.64
Treatment and Habilitation	1260	2.00	1.00	-	-	3.00
Title I	1272	0.34	0.08	-	-	0.42
Alternative Education	1280	0.20	-	-	-	0.20
District Alternative Programs	1283	5.18	0.75	-	-	5.93
English Language Learner ORS 336.079	1291	11.65	-	-	-	11.65
Other Programs	1299	1.00	4.60	-	-	5.60
Social Work Services	2113	1.50	-	-	-	1.50
Counseling Services	2122	20.50	3.00	-	-	23.50
Health Services	2130	3.00	1.00	-	-	4.00
Psychological Services	2140	5.00	-	-	-	5.00
Speech Pathology & Audiology Services	2150	9.00	-	-	-	9.00
Other Student Treatment	2160	1.00	-	-	-	1.00
Special Services Director	2190	-	2.00	1.00	-	3.00
Improvement of Instruction	2210	1.65	1.00	3.00	-	5.65
Library/Media Center	2222	5.50	11.00	-	-	16.50
Executive Administration	2320	-	1.00	1.00	-	2.00
Office of The Principal	2410	-	22.70	27.00	-	49.70
Director of Business Support Services	2510	-	-	-	1.00	1.00
Fiscal Services	2520	-	5.00	-	1.00	6.00
Maintenance - Direction	2541	-	1.00	-	4.00	5.00
Care and Upkeep of Buildings	2542	-	46.50	-	-	46.50
Maintenance	2544	-	21.00	-	-	21.00
Warehousing and Distribution	2573	-	2.00	-	-	2.00
Information Services	2630	-	1.00	-	-	1.00
Human Resources	2640	-	3.00	-	1.00	4.00
Technology Services	2660	-	9.40	-	0.60	10.00
Total General Fund		**548.52**	**276.84**	**32.00**	**7.60**	**864.96**

Program		111 Licensed	112 Classified	113 Administrators	114 Mgmt-Classified	Proposed 2019-20
Special Revenue Fund						
Middle School Programs	1121	1.40				1.40
High School Programs	1131	4.80	-	1.00		5.80
Restrictive Programs for Students W/Disabilites	1221	10.00	2.25			12.25
Restricted Programs - Other	1229	1.00				1.00
Less Restrictive Programs for Students W/Disabilit	1250	1.00	2.23			3.23
Title I	1272	4.31	0.80			5.11
District Alternative Programs	1283	4.08	0.62			4.70
English Language Learner ORS 336.079	1291	1.00				1.00
Summer School	1400					-
Social Work Services	2113	1.00				1.00
Counseling Services	2122	3.00				3.00
Health Services	2130	2.00				2.00
Psychological Services	2140	1.60				1.60
Speech Pathology & Audiology Services	2150					-
Other Student Treatment	2160	2.60				2.60
Special Services Director	2190			1.00		1.00
Improvement of Instruction	2210	0.90				0.90
Nutrition Services	3100		26.25		1.00	27.25
Community Services Director	3310		2.00		1.00	3.00
Total Special Revenue Fund		**38.69**	**34.16**	**2.00**	**2.00**	**76.84**
Capital Projects Fund						
Service Area Direction	4110	-	2.00	-	2.40	4.40
Building Acquisitions, Construction & Improvemer	4150		1.60			1.60
Total Capital Projects Fund		**-**	**3.60**	**-**	**2.40**	**6.00**
Total All Funds		**587.20**	**314.60**	**34.00**	**12.00**	**947.80**

Fund	Special Revenue/Grant Name	2019-20 Budget	Primary Administrator	Funding Source	Date Range From	Date Range To
201	Columbia Regional	150,000	Jennifer Spencer Iiams	Portland Public Schools - IGA	7/1/2018	6/30/2019
202	ASPIRE	-	Saskia Dresler	State Funds	11/1/2016	6/30/2019 CLOSED
203	Nomad Coffee Cart	-	Saskia Dresler	Clackamas County	12/21/2015	6/30/2019 CLOSED
204	Essential Student Support	-	Saskia Dresler	Clackamas County	7/1/2018	CLOSED
205	Healthy Eating, Active Living (HEAL) GRANT	-	Saskia Dresler	Clackamas County	1/24/2017	CLOSED
206	Gear Up Grant	-	Saskia Dresler	Oregon State University	7/1/2017	CLOSED
207	CCC Tech Grant	-	Barb Soisson	Clackamas Community College	7/1/2017	CLOSED
208	SOAR	-	Mark Silverman	Donations	7/1/2012	6/30/2017 CLOSED
209	School MAP Donations	150,400	School Principals	Donations	7/1/2014	Ongoing
219	Mentor In-House Program	-	Barb Soisson	State/Consortium	7/1/2014	6/30/2017 CLOSED
225	PERS Reserve	-	Business Office - CFO	Internal Reserve	7/1/2017	6/30/2018 CLOSED
230	Medicaid Administrative Claiming	419,310	Jennifer Spencer Iiams	MESD Reimbursement	Ongoing	Ongoing
232	MSM and PS	67,000	Julie Lane	Ticket Sales & Donations	Ongoing	Ongoing
235	Gray Family Foundation	-		Local Source	7/1/2016	6/30/2018 CLOSED
241	Title IC Summer Migrant	1,600	Barb Soisson	Federal Funds via State	7/1/2019	6/30/2019
242	Utility Grant	880,000	Fiscal Services	SB1149 Funds	7/1/2017	6/30/2018 Ongoing
247	C-TEC Workforce Innovation & Opportunity Act	48,000	Saskia Dresler	Clackamas ESD	7/1/2018	6/30/2019
248	CTE Revitalization Grant	250,000	Anya Hershberger/Greg Neumann	Federal Funds via State	7/1/2019	6/30/2020
251	Perkins	33,000	HS Principals	CESD	7/1/2018	6/30/2019
252	Title IV-A	45,000	Barb Soisson	Federal Funds via State	1/1/2018	9/30/2019
253	Title I-A Formula	553,000	Barb Soisson	Federal Funds via State	7/1/2018	9/30/2019
253.805	Title I-A Formula; Set Aside	12,000	Jennifer Spencer Iiams	Federal Funds via State	7/1/2018	9/30/2019
254.000	IDEA Part B Section 611	1,545,000	Jennifer Spencer Iiams	Federal Funds via State	7/1/2018	9/30/2020
254.825	IDEA Part B Section 611; Pre-K	12,000	Jennifer Spencer Iiams	Federal Funds via State	7/1/2018	9/30/2020
254.826	SPR&I Training	7,500	Jennifer Spencer Iiams	Federal Funds via State	7/1/2018	6/30/2019
254.828	IDEA Enhancement	13,673	Jennifer Spencer Iiams	Federal Funds via State	10/1/2018	9/30/2019
254.829	Extended Assessment	1,099	Jennifer Spencer Iiams	Federal Funds via State	7/1/2018	6/30/2019
263	Title IIA	131,831	Barb Soisson	Federal Funds via State	7/1/2018	9/30/2019
266	Youth Transition Program	165,202	Jennifer Spencer Iiams/Josh Flosi	Federal Funds via State	7/1/2018	9/30/2019
267	Title III	46,365	Barb Soisson	Federal Funds via State	7/1/2018	9/30/2019
270	M98 High School Success	1,764,903	Barb Soisson	State Funds	7/1/2018	6/30/2019
291	Disabled Child	971,172	Jennifer Spencer Iiams	CESD	7/1/2018	6/30/2019
294	Land Proceeds	6,800,000	Fiscal Services	Land Sales	Ongoing	Ongoing
295	Student Body Funds	2,010,620	School Principals/ Fiscal Services	Local Sources	Ongoing	Ongoing
297	Nutrition Services	2,142,364	Lindsay/NUTR Services	Federal Funds; State Funds; Local Funds	Ongoing	Ongoing
298	Community Services	293,721	Hannah Chow	Local Sources	Ongoing	Ongoing
299	Outdoor School	220,747	Barb Soisson	State Funds	7/1/2019	6/30/2020

RESOLUTION APPROVING
2019-20 BUDGET

			UNAPPROPRIATED		EXPENDITURES BY MAJOR FUNCTION							
FUND NAME	**RESOURCES**	**EXPENDITURES**	**ENDING BALANCE**	**Fund**	**1000**	**2000**	**3000**	**4000**	**5000**	**6000**	**7,000**	**Total**
General	119,732,048	119,732,048	0	(100-101)	74,789,462	37,839,579	0	0	25,000	7,078,007	0	119,732,048
Special Revenue Fund												
Sub-Parts Consist of:												
Federal Sources												
Columbia Regional -Autism	150,000	150,000	0	(201)	150,000	-	-	-	-	-	-	150,000
Medicaid Administration	419,310	419,310	0	(230)		419,310	-	-	-	-	-	419,310
C-TEC Grant	48,000	48,000	0	(247)	48,000		-	-	-	-	-	48,000
CTE Revitalization	250,000	250,000	0	(248)	233,900	16,100	-	-	-	-	-	250,000
Carl Perkins Grant	33,000	33,000	0	(251)	33,000		-	-	-	-	-	33,000
Title IV-A	45,000	45,000	0	(252)	41,444	3,556	-	-	-	-	-	45,000
Title I A/D	565,000	565,000	0	(253)	565,000		-	-	-	-	-	565,000
IDEA	1,579,272	1,579,272	0	(254)	1,102,982	476,290	-	-	-	-	-	1,579,272
Title IIA Teacher Quality	131,831	131,831	0	(263)	-	131,831	-	-	-	-	-	131,831
Youth Transition Program	165,202	165,202	0	(266)	165,202		-	-	-	-	-	165,202
Title III	46,365	46,365	0	(267)	-	46,365	-	-	-	-	-	46,365
State & Local Sources					-	-	-	-	-	-	-	0
School MAP Donations	150,400	150,400	0	(209)	150,400	-	-	-	-	-	-	150,400
Middle School Musical & Primary Strings	67,000	67,000	0	(232)	67,000	-	-	-	-	-	-	67,000
Migrant Grant thru ESD	1,600	1,600	0	(241)	1,600	-	-	-	-	-	-	1,600
Utility Grant	880,000	880,000	0	(242)		-	-	-	-	880,000		880,000
Measure 98	1,764,903	1,764,903	0	(270)	1,422,137	342,766	-	-	-			1,764,903
Disabled Child	971,172	971,172	0	(291)	369,950	305,038	-	-	-	296,184		971,172
Land Proceeds	6,800,000	6,800,000	0	(294)			-	-	-	6,800,000		6,800,000
Student Body Funds	2,010,620	2,010,620	0	(295)	935,790		-	-	-	1,074,830		2,010,620
Nutrition Services	2,142,364	2,142,364	0	(297)			2,142,364					2,142,364
Community Services	293,721	293,721	0	(298)					1	293,720		293,721
Outdoor School	220,747	220,747	0	(299)	214,597	6,150						220,747
Sub-Total Special Revenue	**18,735,507**	**18,735,507**	**0**		**5,501,002**	**1,747,406**	**2,142,364**	**0**	**1**	**9,344,734**	**0**	**18,735,507**
Debt Service												
General Obligation Debt	23,561,201	23,561,201	0	(300)					23,561,201		0	23,561,201
Pension Bond	5,885,958	5,885,958	0	(320)					4,102,789		1,783,169	5,885,958
Sub-Total Debt Service	**29,447,159**	**29,447,159**	**0**		**0**	**0**	**0**	**0**	**27,663,990**	**0**	**1,783,169**	**29,447,159**
Capital Projects												
Capital Projects - 2014 Bond	7,282,309	7,282,309	0	(425)				7,282,309				7,282,309
Construction Excise Tax	2,249,349	2,249,349	0	(492)		0		1,200,000			1,049,349	2,249,349
Sub-Total Capital Projects	**9,531,658**	**9,531,658**	**0**		**0**	**0**	**0**	**8,482,309**	**0**	**0**	**1,049,349**	**9,531,658**
Grand Total	**177,446,372**	**177,446,372**	**0**		**80,290,464**	**39,586,985**	**2,142,364**	**8,482,309**	**27,688,991**	**16,422,741**	**2,832,518**	**177,446,372**

S:\Business Office\BUDGET\BUDGET 19-20\3-ADOPTED BUDGET BOOK DOC's\Working\Section VI.5 Resolution Approving 2019-20Budget_1.xlsxProposed (2)

SECTION VI – REQUIRED PUBLICATIONS

Pamplin MediaGroup

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

AFFIDAVIT OF PUBLICATION

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

West Linn-Wilsonville School District
West Linn-Wilsonville Budget Information Session
April 3, 2019 5:30 P.M.

Ad#: 101429

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
03/28/2019, 04/03/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/03/2019.

NOTARY PUBLIC FOR OREGON

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

OFFICIAL STAMP
SHAWN M SROUFE
NOTARY PUBLIC - OREGON
COMMISSION NO. 956603
MY COMMISSION EXPIRES NOVEMBER 17, 2020

West Linn-Wilsonville Budget Information Session
April 3, 2019 5:30 P.M.

The superintendent and her staff are currently working to develop budget strategies aligned to the district vision and goals that are based on evolving state funding scenarios presented by the Legislature.

Dr. Ludwig will hold a "Budget Information Session" at the District Office Board Room at 5:30 on April 3, 2019. This session will include an informal presentation of some of the factors that go into making a budget in our district. There will be a brief presentation to inform the public about the budget process and its correlation to the goals and vision established by the community and School Board.

The information sessions will provide the public with an opportunity to ask questions, provide input, and to receive information about the District's investments in learning.

This session is open to the public. Anyone is welcome to attend.

6.1

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West Linn-Wilsonville School District
NOTICE: BUDGET COMMITTEE VACANCIES
Ad#: 83430

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 2 week(s) in the following issue(s):
12/12/2018, 12/13/2018, 01/09/2019, 01/10/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 01/10/2019.

Sherryl R Anderson

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
SHERRYL R ANDERSON
NOTARY PUBLIC - OREGON
COMMISSION NO. 953783
MY COMMISSION EXPIRES AUGUST 25, 2020

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

NOTICE: BUDGET COMMITTEE VACANCIES

The West Linn-Wilsonville School District Board of Directors is accepting applications from interested community members who would like to fill two (2) budget committee positions, each serving three (3) years. The Board will review applications, and an appointment will be made at the February 4, 2019 Board Meeting. The appointments will become effective immediately upon selection and terms end June 30, 2021. To be eligible for appointment, the candidate: 1. Must live in the West Linn-Wilsonville School District, 2. Cannot be an officer or employee of West Linn-Wilsonville School District, 3. Must be at least 18 years of age.

Applications may be obtained at the district office at 22210 SW Stafford Rd. Tualatin, OR 97062, or on our website at http://www.wlwv.k12.or.us/domain/110 Applications must be received at the district office, "Attention: Son Le Hughes, Chief Financial Officer" no later than 4 P.M. on Monday January 28, 2019.

Publish Dec. 12, 13, 2018, Jan. 9, 10, 2019. WL/WS83430

6.3

Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
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West Linn-Wilsonville School District
NOTICE: BUDGET COMMITTEE VACANCIES
Ad#: 83430

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12/12/2018, 12/13/2018, 01/09/2019, 01/10/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 01/10/2019.

Sheryl R Anderson

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
SHERRYL R ANDERSON
NOTARY PUBLIC - OREGON
COMMISSION NO. 953783
MY COMMISSION EXPIRES AUGUST 25, 2020

Acct #: 114419
Attn: Son Le Hughes
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NOTICE: BUDGET COMMITTEE VACANCIES

The West Linn-Wilsonville School District Board of Directors is accepting applications from interested community members who would like to fill two (2) budget committee positions, each serving three (3) years. The Board will review applications, and an appointment will be made at the February 4, 2019 Board Meeting. The appointments will become effective immediately upon selection and terms end June 30, 2021. To be eligible for appointment, the candidate: 1. Must live in the West Linn-Wilsonville School District, 2. Cannot be an officer or employee of West Linn-Wilsonville School District, 3. Must be at least 18 years of age.

Applications may be obtained at the district office at 22210 SW Stafford Rd. Tualatin, OR 97062, or on our website at http://www.wlwv.k12.or.us/domain/110 Applications must be received at the district office, "Attention: Son Le Hughes, Chief Financial Officer" no later than 4 P.M. on Monday January 28, 2019.

Publish Dec. 12, 13, 2018, Jan. 9, 10, 2019. WL/WS83430

6.4

NOTICE OF BUDGET COMMITTEE MEETING

West Linn-Wilsonville School District will hold a public meeting to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020 on May 13, 2019. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Deliberation of the Budget Committee will take place. Meetings may conclude on May 13 if the Budget Committee takes action to approve the 2019-20 Proposed Budget. We may have another meeting on May 16 as needed.

All meetings will be held in the Board Room at 6:00 p.m. at West Linn-Wilsonville School District, 22210 SW Stafford Road, Tualatin, Oregon 97062. A copy of the 2019-20 Proposed Budget document may be inspected or obtained on or after May 13, 2019 at the West Linn-Wilsonville School District Business Office at 22210 SW Stafford Road, Tualatin, Oregon 97062 between the hours of 7:30 AM and 4:30 PM or online at https://www.wlwv.k12.or.us (at the Home page select District, then Business Office, then Budget Information). This notice is being posted at this website Pursuant to ORS 294.426(5).

Respectfully,

Sơn Lê Hughes, M.B.A
Chief Financial Officer

West Linn-Wilsonville School District 3Jt
ADMINISTRATION BUILDING
22210 SW Stafford Rd – Tualatin, Oregon 97062
503-673-7000 or Fax 503-673-7001

AGENDA

Budget Committee Meeting
May 13, 2019
6:00 pm District Office Board Room

1.0 Call to Order – School Board Chair

2.0 Roll Call

3.0 Election of Budget Committee Chair and Vice Chair

4.0 Presentation of Proposed Budget Message –Dr. Ludwig, Superintendent

5.0 Presentation of Proposed Budget Materials – Sơn Lê Hughes, Chief Financial Official

6.0 Review Dates for Future Meeting(s)

7.0 Recess

West Linn-Wilsonville School District 3Jt Budget Committee
2019-2020
MOTION TO APPROVE PROPOSED BUDGET

Motion is made to approve the West Linn-Wilsonville School District 3Jt, 2019-20 budget as *PROPOSED (or AMENDED)*, establishing the maximum total expenditure for each fund, as follows:

	As Proposed	Adjustment	Approved
General Fund	$ 119,732,048		
Special Revenue Fund	18,735,507		
Debt Service Fund	29,447,159		
Capital Projects Fund	9,531,658		
Total	$ 177,446,372		

It is further moved that the approved budget is to include assessment of the permanent tax rate (maximum rate) of *$4.8684* per $1,000 of taxable property value, which will raise approximately $38,221,760 for General Fund operations, and will also include a Debt Service Fund tax levy of $24,167,442 for the purpose of servicing the district's general obligation bond long-term debt.

Be it further moved that the Budget Committee approves the "local option" tax passed by voters November 4, 2014 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 13 day of May, 2019.

Jeff Hallm- Presiding Officer

6.7

West Linn-Wilsonville School District 3Jt
ADMINISTRATION BUILDING
22210 SW Stafford Rd – Tualatin, Oregon 97062
503-673-7000 or Fax 503-673-7001

Memo

To: Board of Directors
From: Sơn Lê Hughes, Chief Financial Officer
Subject: 2019-20 Budget Amendment
Date: June 27th, 2019

The Budget Committee Meeting has taken place on May 13, 2019. The District's "proposed" 2019-20 Budget document has been reviewed and the Committee has "approved" it and forward it on to the board for "adoption."

One topic that need to be address is the $4.5M Bond Proceeds. The 2014 Bond outstanding preauthorization $4.5M was included in the Budget Document that was approved by the Budget Committee on May 13 as Revenue (please see page 120 under Fund 425-2014 Bond, Resources 5110 Bond Proceeds). However, after following a recent meeting with the District's investment firm, Piper Jaffray and Board Chair Fitch and Vice Chair Hydes on June 6th, it has been determined that the WLWV School District will move forward with the pre-authorized sale of the remaining $4.5M of the 2014 Bond.

As a result, the Budget of Directors needs to amend the budget to accommodate the tax collection in November 2019 which will require an adjustment of the 300 Debt Service Fund. Based on the current approved Budget, the District requested $24,167,442 be levied and applied to all taxable properties for the 2019-20 fiscal year. In this additional $4.5M Bond Proceeds, the District needs to levy the amount of $26,057,442 for payment of bonded debt to be imposed on all taxable property determined by the County Assessor.

Additionally, there are other changes such as the Governor's Budget which has increased from $8.87B to $9B which reflected a significant change in our revenue by $1.2M and will be address in our August Board Regular Meeting. This practice is in alignment with the Budget Document which was proposed in March and submitted to the Budget Committee in May, as the "estimate" figure from the Governor's Budget was used.

We will hold the official Budget Hearing on June 27th during the Special Board Meeting. These meeting was announced in the Wilsonville Spokesman and the West Linn Tidings stating the public is welcome to address the Board with questions, comments and concerns about the "approved" budget. The Budget Hearing will officially open, the board will listen to public comments, and then close with no action being taken at this time (it is simply a "hearing").

After the public hearing closes, the Board will move on to the next step in the process "adoption of the Budget." At this time, the Board will entertain a motion and have further discussion.
After the Board has concluded their discussion, they will take a vote to "adopt" the budget for the coming 2019-20 fiscal year. As allowed by State Statutes, public comments are a key part of this process.

Sincerely,
Sơn Lê Hughes, CFO

West Linn-Wilsonville School District 3Jt Budget Committee
2019-20
MOTION TO AMEND APPROVED BUDGET

Motion is made to approve the West Linn-Wilsonville School District 3Jt, 2019-20 Budget as **Amended**, establishing the maximum total expenditure for each fund, as follow:

	Amended	**Approved**
General Fund	$119,732,048	
Special Revenue Fund	18,735,507	
Debt Service Fund	31,247,059	
Capital Projects Fund	9,531,658	
Total	$179,246,272	

It is further moved that the amended budget is to include assessment of the permanent tax rate (maximum rate) of $4.8684 per $1,000 of taxable property value, which will raise approximately $38,901,571 for General Fund Operations, and will also include a Debt Service Fund Tax Levy of $26,057,442 for the purpose of servicing the district's general obligation bond long-term debt.

Be it further moved hat the Budget Committee approves the "local option" tax passed by voters November 4, 2014 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 6 day of 27, 2019.

Presiding Officer

6.10

Pamplin MediaGroup

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

SEE EXHIBIT A

AFFIDAVIT OF PUBLICATION

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

West Linn-Wilsonville School Dist.
Form ED-1 Notice of Budget Hearing June 10, 2019 at 6:00 p.m.
Ad#: 116575

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
06/20/2019, 06/26/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/26/2019.

Sherryl R Anderson

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
SHERRYL R ANDERSON
NOTARY PUBLIC - OREGON
COMMISSION NO. 953783
MY COMMISSION EXPIRES AUGUST 25, 2020

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

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the West Linn-Wilsonville School District 3J (Governing body) will be held on June 27 2019 (Date) at 3:45 ☐ a.m. at ☒ p.m.

22210 SW Stafford Rd. Tualatin, OR 97062 (Location), Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 20 19 as approved by the West Linn-Wilsonville School Dist. (District name) BOARD OF DIRECTORS

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 22210 SW Stafford Rd. (Street address) Tualatin, OR 97062 between the hours of 8:00 a.m., and 4:30 p.m., or online at www.wlwv.k12.or.us

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

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

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20_17-20_18	Adopted Budget This Year: 20_18-20_19	Approved Budget Next Year: 20_19-20_20
1. Beginning Fund Balance	10,169,755.00	29,980,127.00	23,221,732.00
2. Current Year Property Taxes, other than Local Option Taxes	55,610,488.00	57,805,800.00	64,240,322.00
3. Current Year Local Option Property Taxes	7,793,251.00	8,391,550.00	9,974,074.00
4. Other Revenue from Local Sources	11,936,114.00	10,640,693.00	9,613,518.00
5. Revenue from Intermediate Sources	2,590,160.00	2,512,822.00	2,610,822.00
6. Revenue from State Sources	59,745,831.00	57,401,444.00	60,997,985.00
7. Revenue from Federal Sources	3,183,165.00	3,933,062.00	4,087,817.00
8. Interfund Transfers	0.00	25,300.00	1.00
9. All Other Budget Resources	34,625,973.00	4,500,000.00	4,500,001.00
10. **Total Resources**	185,654,738.00	175,190,798.00	179,246,272.00

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries	57,768,086.00	59,799,295.00	62,975,275.00
12. Other Associated Payroll Costs	35,394,660.00	38,318,374.00	42,330,884.00
13. Purchased Services	13,198,228.00	12,825,784.00	13,045,975.00
14. Supplies & Materials	8,369,005.00	5,608,125.00	6,087,385.00
15. Capital Outlay	15,897,575.00	15,219,931.00	5,647,022.00
16. Other Objects (except debt service & interfund transfers)	669,183.00	706,201.00	709,301.00
17. Debt Service*	25,899,913.00	26,778,950.00	29,463,890.00
18. Interfund Transfers*	0.00	25,300.00	25,001.00
19. Operating Contingency	0.00	11,971,043.00	7,078,007.00
20. Unappropriated Ending Fund Balance & Reserves	7,870,883.00	3,937,795.00	11,883,532.00
21. **Total Requirements**	165,067,533.00	175,190,798.00	179,246,272.00

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

Function / FTE for Function			
1000 Instruction	70,791,014.00	74,103,523.00	80,290,464.00
FTE	658.04	689.21	682.10
2000 Support Services	35,752,957.00	37,673,444.00	39,586,985.00
FTE	206.35	228.62	229.45
3000 Enterprise & Community Service	2,171,560.00	2,190,543.00	2,436,084.00
FTE	30.94	30.31	30.25
4000 Facility Acquisition & Construction	22,465,706.00	18,510,200.00	8,482,309.00
FTE	3.3	3.3	6.0
5000 Other Uses			
5100 Debt Service*	25,899,913.00	26,778,950.00	29,463,890.00
5200 Interfund Transfers*	0.00	25,300.00	25,001.00
6000 Contingency	0.00	11,971,043.00	16,129,021.00
7000 Unappropriated Ending Fund Balance	7,986,383.00	3,937,795.00	2,832,518.00
Total Requirements	165,067,533.00	175,190,798.00	179,246,272.00
Total FTE	898.63	951.44	947.80

* 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**

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.8684 Per $1000)	4.8684	4.8684	4.8684
Local Option Levy	$1.50 per $1,000	$1.50 per $1,000	$1.50 per $1,000
Levy for General Obligation Bonds			26,057,442

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	184,811,862.00	4,500,000.00
Other Bonds		
Other Borrowings		
Total	184,811,862.00	4,500,000.00

**If more space is needed to complete any section of this form, use the space below or add sheets.

Publish June 20, 26, 2019

WLT/WS116575

EXHIBIT A

Pamplin MediaGroup

P.O. Box 22109
Portland, OR 97269-2109
Phone: (971) 204-7707

INVOICE

Invoice Date:	6/28/2019
Invoice Number:	172723
File #:	
Customer No:	114419

WEST LINN/WILSONVILLE SCHOOL DIST.
ACCOUNTS PAYABLE
22210 SW STAFFORD RD
TUALATIN, OR 97062

Beaverton Valley Times | Canby Herald | Clackamas Review | Estacada News | Forest Grove News-Times | Gresham Outlook | Hillsboro Tribune | Lake Oswego Review | Madras Pioneer | Molalla Pioneer | Newberg Graphic | NICKEL ADS | Oregon City News | Portland Tribune | Prineville Central Oregonian | Regal Courier | Sandy Post | Sellwood Bee | Sherwood Gazette | South County Spotlight | Southwest Community Connection | The Times | West Linn Tidings | Wilsonville Spokesman | Woodburn Independent

Date	Ad#	Description	Amount
06/20/19	116575	Form ED-1 Notice of Budget Hearing June 10 -- 2019 at 6:00 p.m. -- West Linn-Wilsonville School Dist. West Linn Tidings,Wilsonville Spokesman 06/20/2019,06/26/2019	676.50

6.13

Please detach and return this portion with payment. To ensure proper credit to your account, please write your account number on your check.
If you have any questions about your account, please contact Accounts Receivable at (971) 204-7707.

INVOICE DATE	INVOICE NUMBER
6/28/2019	172723
CUSTOMER NUMBER	ORDER NUMBER
114419	116575
PLEASE PAY	
$676.50	

Pamplin Media Group
Attn: Accounts Receivable
PO Box 22109
PORTLAND OR 97269-2109

WEST LINN/WILSONVILLE SCHOOL DIST.
ACCOUNTS PAYABLE
22210 SW STAFFORD RD
TUALATIN, OR 97062

AGENDA

West Linn-Wilsonville School District 3Jt

"Budget Hearing"

June 27, 2019

District Office Board Room

1.0 Budget Hearing Open – School Board Chair –Ginger Fitch

2.0 Public Hearing: Questions, Comments, Concerns from the Public

3.0 Close of Budget Hearing – School Board Chair –Ginger Fitch

(return to Regular Board Meeting)

CLACKAMAS COUNTY

TAMI LITTLE
COUNTY ASSESSOR

DEPARTMENT OF ASSESSMENT AND TAXATION

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

July 1, 2019

West Linn Wilsonville School District
Attn: Son Le Hughes
22210 SW Stafford RD
Tualatin, OR 97062

RE: 2019-2020 ED-50 and Resolution Extension

Dear Son Le,

The Clackamas County Assessor's Office has received your letter requesting an extension of time in which to file your levy certification.

I am extending the time for submission of your certification to August 15, 2019. If you are able to complete the certification before the new deadline date, please do so.

Sincerely,

Bronson Rueda
Clackamas County Deputy Assessor

CC: Oregon Department of Revenue, F&T Section

P. 503.655.8671 | F. 503.655.8313 | WWW.CLACKAMAS.US

West Linn-Wilsonville School District
Administration Building

RESOLUTION 2018-12

RESOLUTION ADOPTING THE BUDGET, IMPOSING AND CATEGORIZING TAXES AND MAKING APPROPRIATIONS

WHEREAS, the Clackamas County School District 3Jt (West Linn-Wilsonville Schools) Board of Directors met June 27, 2019, and approved the 2019-2020 fiscal year district budget appropriations in the amount set forth below, and

WHEREAS, the Clackamas County School District 3Jt Board of Directors met on June 27, 2019, and approved the General Fund tax imposed at the permanent tax rate of$4.8684 per thousand, and approved the Debt Service tax imposed amount of $26,057,442 to be levied and applied to all taxable properties for the 2019-2020 fiscal year, and

WHEREAS, the voters within the boundaries of the Clackamas County School District 3Jt passed a "local option" tax on November 4, 2014 authorizing an additional tax of $1.50 per thousand be assessed on all taxable property within the district subject to the limitation of $5.00 per thousand of real market value annually through the 2019-2020 fiscal year, and,

WHEREAS, the Clackamas County School District 3Jt Board of Directors held a public hearing on the approved 2019-2020 fiscal year budget on June 27, 2019;

NOW, THEREFORE, B E IT RESOLVED that the Board of Directors of Clackamas County School District 3Jt hereby levies the amount of $26,057,442 for payment of bonded debt, to be imposed on all taxable property determined by the County Assessor, and

BE IT FURTHER RESOLVED that the Board of Directors of Clackamas County School District 3Jt certifies the permanent tax rate of $4.8684 per thousand and local option tax rate of $1.50 per thousand, to be imposed on all taxable property determined by the County Assessor; and that the district clerk is hereby directed to certify the permanent rate of $4.8684 per thousand and the local option rate of $1.50 per thousand, to the County Assessor. The following allocation and categorization, subject to the limits of section 11b, Article XI of the Oregon Constitution, make up the above aggregate amount of taxes to be imposed:

	Subject to the Educational Limitation	Excluded from the Limitation
General Fund		
Permanent Rate	$4.8684 per $1,000	
Local Option Rate	$1.50 per $1,000	
Bonded Debt Fund		$26,057,442

BE IT FURTHER RESOLVED that the Board of Directors of Clackamas County School District 3Jt hereby adopts the budget for fiscal year 2019-20 in the total of $179,246,272 now on file at the district administration building, and;

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2019, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

GENERAL

1000 Instruction	$74,789,462
2000 Supporting Services	37,839,579
5200 Interfund Transfers	25,000
6000 Contingency	7,078,007
Total General Fund Appropriations	$119,732,048

SPECIAL REVENUE FUND

1000 Instruction	$5,501,002
2000 Supporting Services	1,747,406
3000 Enterprise & Community Services	2,436,084
5200 Interfund Transfers	1
6000 Contingency	9,051,014
Total Special Revenue Fund Appropriations	$18,735,507

DEBT SERVICE

GENERAL OBLIGATION DEBT FUND

5100 Debt Service	$25,361,101
Total General Obligation Fund Appropriations	$25,361,101

PENSION BOND FUND

5100 Debt Service	$4,135,944
Total Pension Bond Fund Appropriations	$4,135,944
7000 Unappropriated Ending Fund Balance	$1,750,014

CAPITAL PROJECTS

4000 Facilities Construction	$8,482,309
Total Capital Projects Fund Appropriations.....	$8,482,309
7000 Unappropriated Ending Fund Balance.....	$1,049,349

TOTAL AGGREGATE BUDGET APPROPRIATIONS	$176,413,754
TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	2,832,518
TOTAL AGGREGATE SUM OF BUDGET REQUIREMENTS OF ALL FUNDS	$179,246,272

The above resolution statements were approved and declared on this 27th day of **June 2019.**

Chair, Board of Directors

Kelly Douglas

Attest: District Clerk

6.18

West Linn-Wilsonville School District 3Jt
ADMINISTRATION BUILDING
22210 SW Stafford Rd – Tualatin, Oregon 97062
503-673-7000 or Fax 503-673-7001

To: Deena Mehdikhan, Taxation Analyst
Clackamas County Assessment & Tax

From: Sơn Lê Hughes, Chief Financial Officer
West Linn –Wilsonville School District

Subject: Extension on Filling the ED-50
Date: June 27, 2019

The WLWV School District's Budget Committee Meeting has taken place on May 13, 2019. The District's "proposed" 2019-20 Budget document has been reviewed and the Committee has "approved" it and forwarded it on to the Board for "adoption."

Following a recent meeting with Piper Jaffray on June 6th, it has been determined that the WLWV School District will move forward with the pre-authorized sale of the remaining $4.5M of the 2014 GO Bond. As a result, the Board amended the budget to accommodate the tax collection in November 2019 which required an adjustment of the 300 Debt Service Fund. This $4.5M pre-authorization was already included in the 2019-20 Budget Document as Revenue under Resource 5110 Bond Proceeds on page 120.

Since the $4.5M bond proceeds will not be sold until July 30th, the District does not know the exact amount of taxes to levy this November until that time. Subsequently, the District respectfully requests an extension for submittal of our ED-50 to August 15, 2019. Thanks so much for your support!

Sincerely,

Sơn Lê Hughes, CFO

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50
2019-2020

To assessor of Clackamas & Washington County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The **West Linn-Wilsonville School District** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Clackamas & Washington** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	Zip	Date Submitted
22210 SW Stafford Rd.	**Tualatin**	**OR**	**97062**	

Contact Person	Title	Daytime Telephone	Contact Person E-mail
Son Le Hughes	**Chief Financial Officer**	**503-673-7005**	**hughess@wlwv.k12.or.us**

CERTIFICATION - You **must** check one box.

☑ ☐ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☑ ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

			Subject to Education Limits: Rate -or- Dollar Amount	Excluded from Measure 5 Limits: Amount of Levy
1.	Rate per $1,000 or dollar amount levied (within permanent rate limit). .	1	4.8684	
2.	Local option operating tax	2	1.5	
3.	Local option capital project tax	3		
4a.	Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a.		$0
4b.	Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b.		$26,057,442
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$26,057,442**

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per $1,000	5	**4.8684**
6.	Election date when your **new district** received voter approval for your permanent rate limit	6	
7.	Estimated permanent rate limit for newly **merged/consolidated district**	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating Expenses	November 3, 2014	2015-16	2019-20	1.50

150-504-075-6 (Rev. 11-18)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

6.20