

# West Linn-Wilsonville School District

2018-2019  
Adopted Budget



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# Organizational Section

## **BUDGET COMMITTEE**

Fiscal Year Budget Beginning July 1, 2018

### **BOARD OF DIRECTORS**

Term Ends June 30

Ginger Fitch, Board Chair	2021
Chelsea Martin, Vice Chair	2019
Regan Molatore	2021
Dylan Hydes	2021
Betty Reynolds	2019

### **BOARD APPOINTED MEMBERS**

Trey Maust	2018
Joshua Dalglish	2018
James Kamikawa	2019
Jeff Hallin	2019
Stephen Owen	2019

The budget committee shall:

1. Elect a presiding officer among its members at the first meeting.
2. Meet to hear the budget message.
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 amount and/or rate of property taxes to be imposed.

## I. 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 2018-2019 in accordance with ORS 294.391.

The proposed general fund budget of \$112,554,460 aligns with the District Goals as jointly established by the School Board and District staff. The District Work Plan articulates the District Goals into specific actions, strategies and measureable outcomes of student learning. The general fund budget, therefore, allocates and assigns resources promised in the Local Option Levy and planned for in the District Work Plan to impact student learning.

### **Planning for 2018-2019**

The 2018-2019 budget proposal is based on a \$8.2 billion State School Fund allocation to support K-12 school districts for the 2017-2019 biennium. Even though the funds for this second half of the biennium are known, K-12 funding in our state is not predictable nor stable. Economic issues anywhere in the state and across the nation impact all public school districts and result in a fluid and fluctuating funding environment. While we are setting a budget for one school year, looking ahead is imperative.

### **Looking ahead to 2019-2021**

In January 2019, the Oregon Legislature will begin the process of determining K-12 education funding for the 2019-2021 biennium. The Legislature will need to continue to address adequate and stable funding requests for education alongside long-term funding of the Public Employee Retirement System (PERS). For West Linn-Wilsonville this means an estimated cost increase of \$3.5 million in the first year of the new biennium and beyond. This is not a one-time cost increase for one biennium. Funding PERS obligations will affect all public agencies and public schools for at least the next six years.

How we allocate funds this 2018-2019 school year and maintain a strong ending fund balance will help us navigate the shortfalls of the coming biennium.

### **Budget Investments in Excellence, Opportunity and Access**

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, researched 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 research, science, technology, engineering, journalism and mathematics.
- Maintaining responsible stewardship of our facilities, grounds, and other property assets.

### **Measure 98: College and Career Readiness**

In November 2016, Oregon voters approved Measure 98 funding to improve 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.

The three strategies that frame school districts' actions were identified as evidence-based practices that can collectively have the most influence on high school students' engagement, need for personalization, achievement, and college and career readiness. It is the intent of the ballot initiative that districts systematically integrate the three strategies.

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 measurable 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.
- 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 2018-2019 school year we have made the following working assumptions:**

**Revenue:**

- State revenue of \$8.2 billion for the biennium
- 50% of the biennial allocation in 2017-2018 and 50% in 2018-2019
- Projected local option revenue of \$8,481,624
- ADMr projected at 9,950 (increase of 70 students); ADMw projected at 11,260
- Utilization of Regional ESD funds appropriated to the district
- Carry-over of approximately \$8.7 million of our 2017-2018 ending fund balance

**Expenditures:**

- Increased costs for additional staff due to enrollment growth, expansion of existing programs and support for students.
- Honoring negotiated contracts that include increases in cost of living and health insurance.
- 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 \$8.2 Billion:**

- Hiring additional staff given current and future rising costs.
- Strategic deployment of limited funding for professional development, curriculum materials, classroom supplies and facility maintenance.
- Planning for PERS increases that will take effect in 2019-2021.
- Increased dependency on local option revenue and fund balance reserves to compensate for state budget shortfalls.

### **Staffing and Programs:**

- We submit a proposed budget that maintains the staffing level of 2017-2018 (which includes the addition of 34.6 teachers and staff).
- We submit a proposed budget that accommodates 8.0 additional licensed staff for 2018-2019 in the general fund budget. The staffing here is related to enrollment growth across the district; additional support for students with diverse needs; and the expansion of existing programs (e.g. dual and world language).
- The proposed budget keeps class size ranges a priority across all schools while cautiously waiting to hire new positions.
- We will ensure high quality professional development, curriculum resources and mentoring while using a leaner budget for this school year as we look ahead to the coming biennium.
- 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.

### **Recognition of Our Accomplishments**

- I wish to recognize the leadership of our School Board members. Your belief in the mission of the district, belief in our teachers' and staff's professional skills and strong relationships with the children in this community, and belief in the leadership of our principals and administrators directly impacts the exceptional results with student learning we are able to achieve.
- 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. Teachers and staff present their research and instructional practices at national conferences, state conventions and global webinars. Their professional expertise and commitment to professional growth contributes directly to exceptional student outcomes. At 93%, West Linn-Wilsonville School District students demonstrate the highest graduation rates in Oregon. A recent US News and

World Report (April, 2017) ranking of 22,000 public high schools in the nation, identified both West Linn High School (#2) and Wilsonville High school (#4) within the top ranking of exceptional high schools in Oregon. This is an outstanding recognition for public high schools and high schools our size.

- Lastly, I wish to recognize and thank our community's generosity in supporting local option and capital construction bonds over the years and most recently in 2014, which allowed us to build a new middle school, rebuild a primary school and attend to large capital and safety projects across the district. With our community's support, we can pair strong learning opportunities within safe and inspiring learning spaces...thereby realizing *"the potential for greatness that lies within each of us."* - Wilma Rudolph

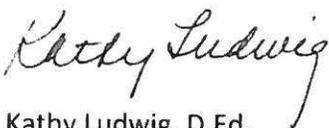
### **In Closing**

This budget message is presented with optimism that we can fulfill the District's compelling first goal to provide each child with a high-quality education while eliminating opportunity and achievement gaps, through prioritizing and implementing responsible fiscal practices even as we work with a fluid funding environment.

Thank you to all who participated in this budget development process: Budget Committee, staff and community. The interest, support and advocacy of our patrons and staff in our school district is deeply evident. Our strong representation of parent and community volunteers, committed and active community partnerships and deep pride in our schools and our students is a hallmark across Wilsonville and West Linn.

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 lean in and LEAD TOGETHER.

Respectfully,



Kathy Ludwig, D.Ed.  
Superintendent

## II. 2018-2019 Budget Analysis

West Linn-Wilsonville School District is a growing school community. Our current student enrollment is 9,923 when including preschool children. Six years ago, we expanded our school district by opening two new primary schools. In the fall of 2017, we opened a new middle school and a rebuilt Sunset Primary School. Our school district proudly includes 16 schools and one charter school.

Award-winning students, teachers, programs, schools and a strong commitment to quality teaching and learning have resulted in outstanding school ratings for each of our schools, Advanced Placement (AP) Honor Roll awards for both high schools, the highest graduation rates in Oregon, and student-earned awards and scholarships for a variety of academic areas. Both communities, West Linn and Wilsonville, have a strong legacy of support for their schools, their children, and the overall well-being of their patrons.

The daily mission of the school district is essentially to pursue a compelling question that presses each member of the organization to continually improve our work together in learning communities, to develop conditions for great thinking, to be reflective and lifelong learners, to be global thinkers, and to be committed to the success of each and every child.

The Board and district staff are responsible for establishing educational goals that are aligned to our vision and guide both the Board and the staff in working together toward the continuing improvement of the educational program.

### **The 2017-2018 District Goals are:**

1. Grow student achievement through the use of high leverage instructional strategies that raise rigor and generate equitable outcomes for all students while eliminating opportunity and achievement gaps.
2. Align, evaluate and update integrated systems of professional growth, assessment, inclusive practices and accountability that build competence, confidence and self-efficacy for every student.
3. Operate in an accessible and transparent manner that encourages and fosters community involvement as our parents, students and community partners are an integral and valued voice in our district.

### **Budget Process**

The process for developing each year's budget begins in the fall when District staff begin analyzing the current budget and considering strategies for maintaining our operating budget while dealing with the increasing educational needs of our growing community. The budget for 2018-2019 was no exception.

## 2018-19 BUDGET DEVELOPMENT TIMELINE

Date	Item
October, 2017	Supt. & Staff to review Budget process & develop implementation steps
Oct. - Nov. 2017	Recruit new Budget Committee candidates –if needed
April 2, 2018	Budget Committee vacancy filled at Board Meeting
April 11, 2018	Budget Committee Orientation Meeting
March-April, 2018	Review School & Departmental Budget Requests
April 12, 2018	Public Information Session
April 7-30, 2018	Publication of Notice of Budget Committee Meeting-Tidings/Spokesman
April 7-30, 2018	Publication of Notice of Budget Committee Meeting -website
May 07, 2018	Budget Message, Proposed Budget presentation (6:00 PM)
May 14, 2018	Second Budget Committee Meeting, Deliberations (6:00 PM)
May 24, 2018	Last date to “Approve” Budget –to meet publication target date
May 30, 2018	Publication of Notice of Budget Hearing Meeting
June 11, 2018	Budget Hearing and Adoption (6:00 PM)
June 30, 2018	Last date to Adopt 2018-19 Budget

### **State Funding for K-12 Education**

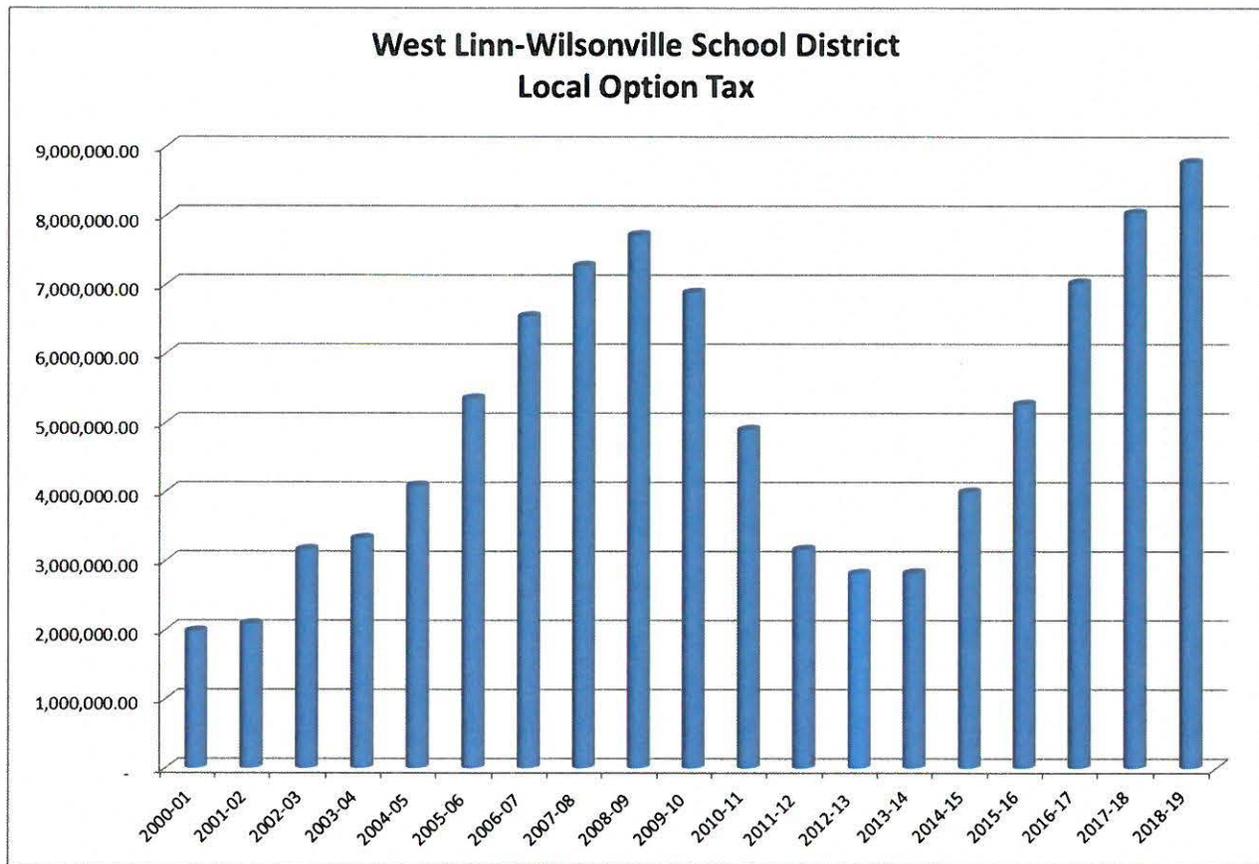
K-12 education funding continues to fluctuate alongside overall state appropriations for education and other public sector industries.

The State School Formula projects funding for each student attending school in Oregon through a weighted distribution system. Funding for the 2018-2019 school year is estimated to be approximately \$7,783 ADM, an increase from \$7,773/ADM in the 2017-2018 school year.

### **Local Option Revenues**

The District’s voters first elected to further invest in their children’s education by imposing a “local option levy for the purpose of generating revenue for additional classroom teachers” in May 2000. This tax draws on the gap between the market value of a property and the county assessed property values. This levy raised just under \$2 million in its first year. It grew steadily until the economic difficulties of 2008 and later. The funds rapidly decreased. This decline was brought about due to the “compression” of the margin where assessed values are catching up with market values that were falling. Recoveries in the economy have resulted in a steadily increasing recovery of the local option tax revenue. Additionally, the generosity and support of our school community resulted in a 5-year renewal of the local option levy in the November

2014 election and fortunately, we are anticipating a continued increase in local option revenues in the 2018-2019 budget.



### **The Role of the Capital Bond**

Bond revenues are not a part of the general fund budget. The 2008 bond provided for the construction of Lowrie and Trillium Creek Primary Schools, as well as other capital projects. The most recent bond in 2014 of \$84.5 million supported the construction of a new middle school, Meridian Creek Middle School, the rebuilding of Sunset Primary School, and projects that expand and enhance spaces for STEM, performing arts, safety, major maintenance and technology.

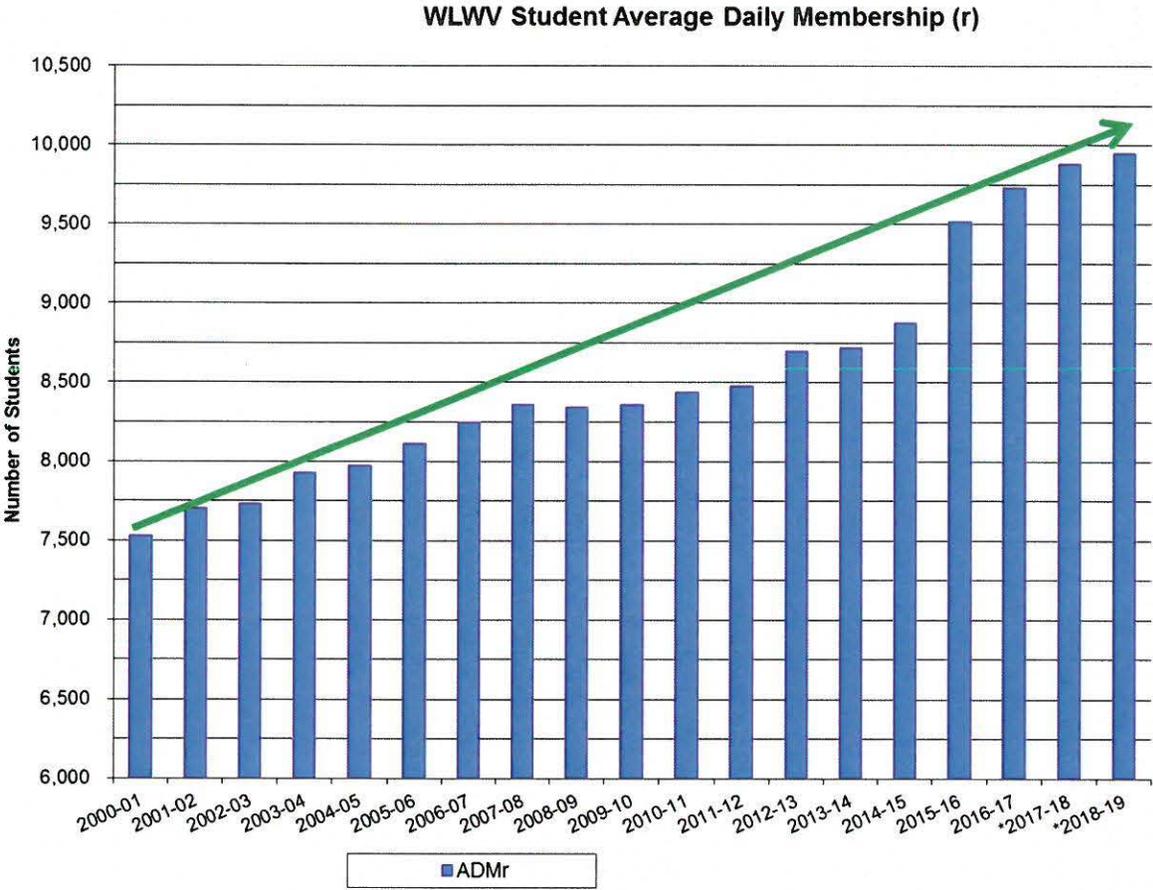
### **West Linn-Wilsonville Education Foundation**

We currently benefit from and are very grateful for the repeated generosity of the community through their donations to the WLWV Education Foundation. Annual contributions range between \$100,000 - \$150,000. These funds are used exclusively for teaching positions.

### **Student Enrollment**

Student enrollment has grown in recent years. General recovery in the economy, as evidenced by the amount of new construction at various district locations gives rise to significant student

enrollment increases. Following several years of modest increases, probably a result of the economic downturn, the District is now seeing student count increases consistent with the amount of new housing becoming available. This budget anticipates an increase of 70 new students.



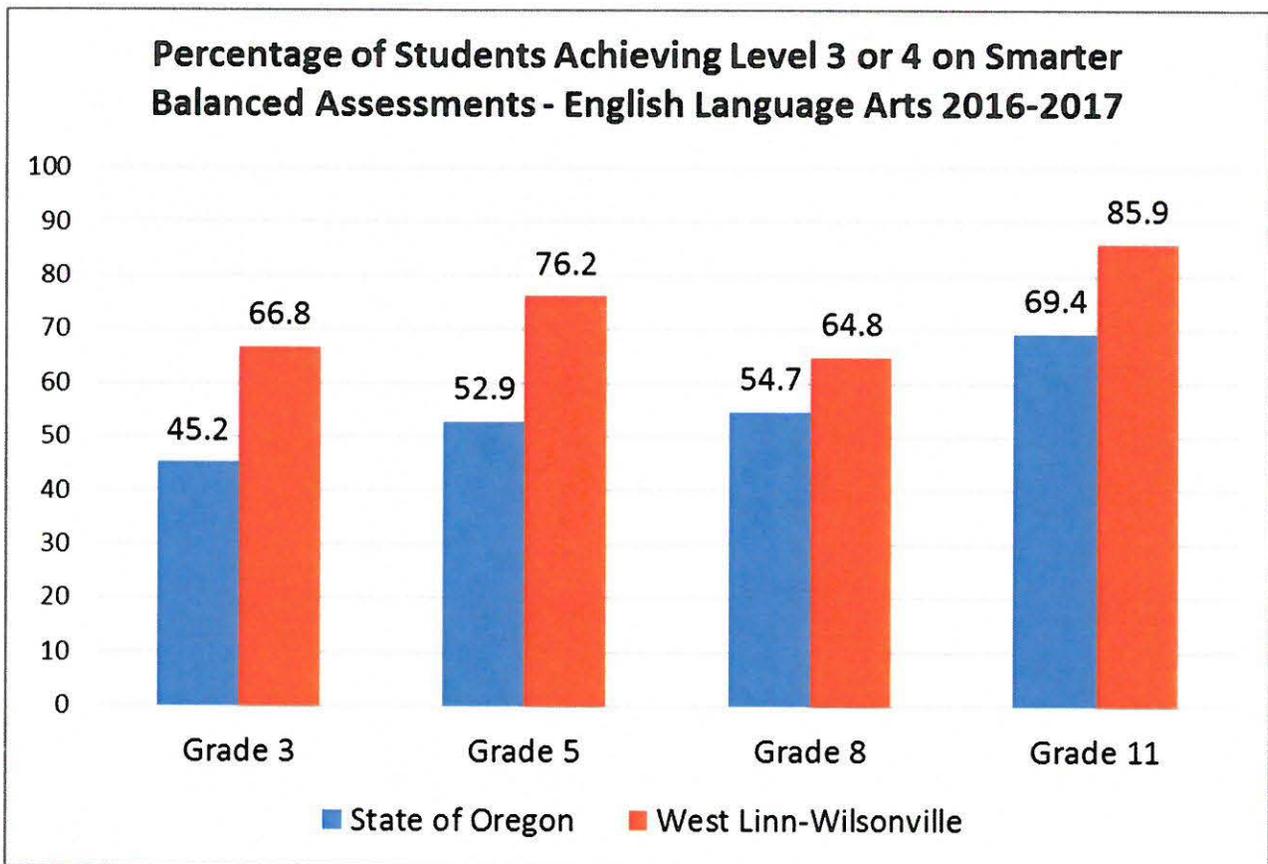
**Student Achievement: Measurable Outcomes**

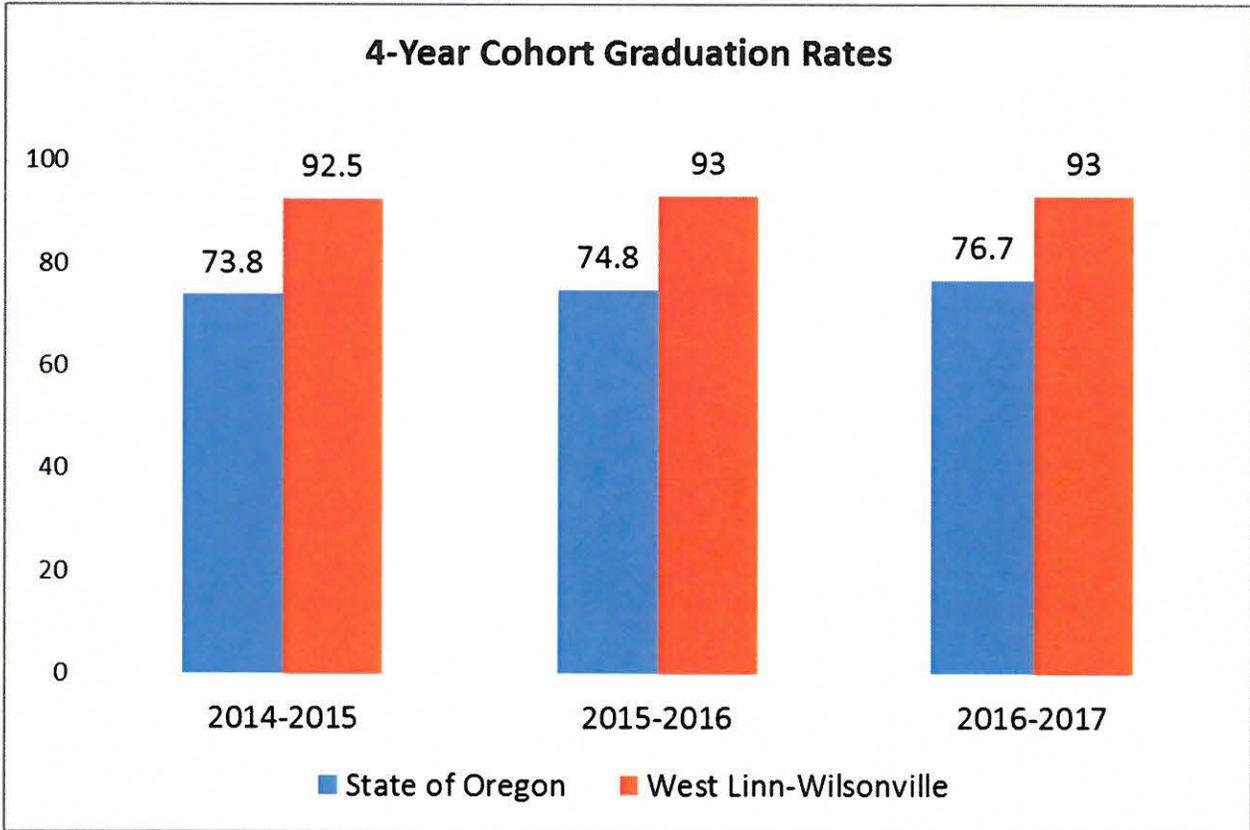
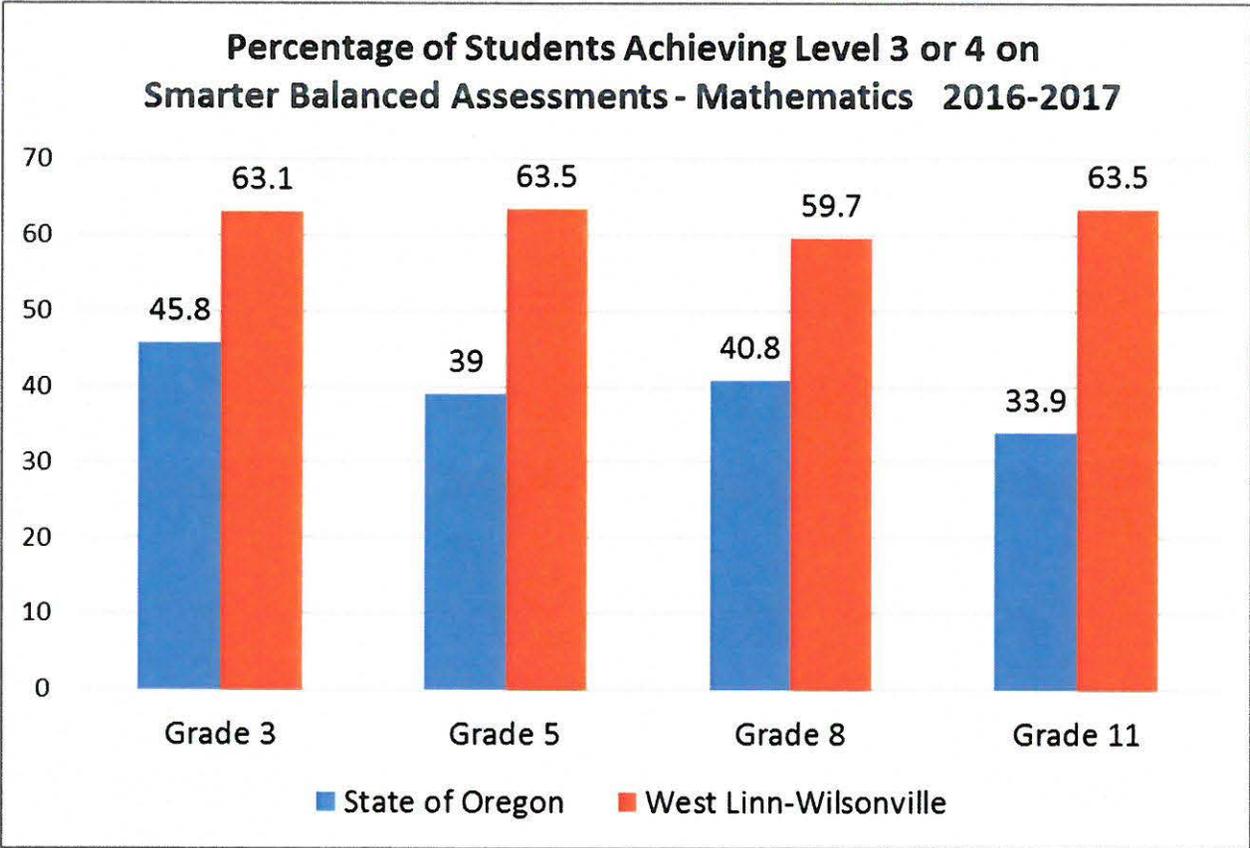
Student performance and achievement in West Linn-Wilsonville School District is consistently high, often leading the state and nation for school district this size. Student performance at each level continues to be strong on academic measures of performance. Even with increasing graduation requirements, the West Linn-Wilsonville District graduation rates are among the highest in the state, consistently supporting at or above 90% of students graduating in four years and approximately 95% given a fifth year.

Outside the standard measures of state assessment performance and graduation rates, students in West Linn-Wilsonville achieve top standing in state, national and international

performances, competitions, and activities across a wide range of studies and pursuits. Students earn honors in scientific research, robotics, engineering, mathematics, band, choir, orchestral music, visual arts, Mock Trial, writing. Student performances demonstrate excellence in theater, speech, debate, athletics, and the social sciences. West Linn-Wilsonville students are National Merit Scholars, AP Scholars and earn places in top tier universities, often with substantial scholarship support.

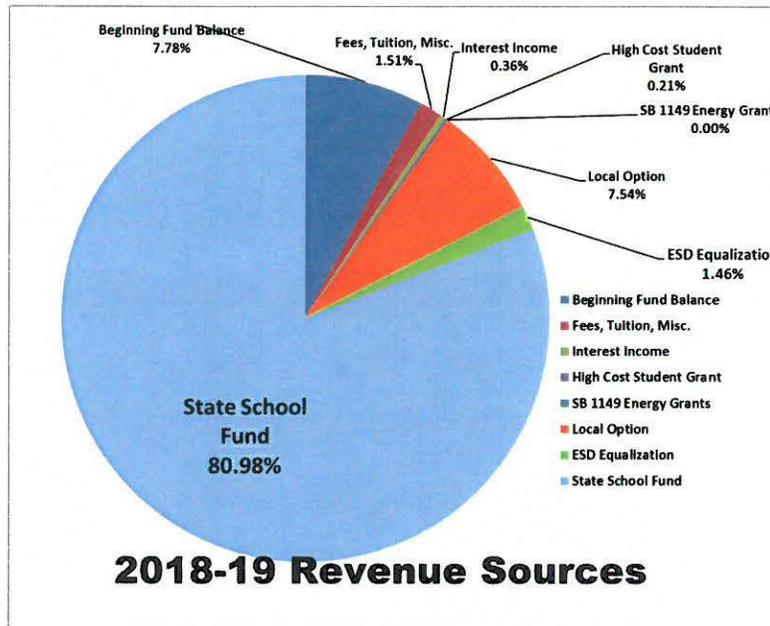
High quality academic performance is achieved through sustained investment in quality curriculum and professional learning supporting a PreK – 12 program with rigorous academic experience and enriched learning opportunities for all. Our programs demonstrate a relentless effort to increase the quality of learning by creating access and opportunity for all children to experience a core academic program of enriched experiences that elevate thinking and learning.





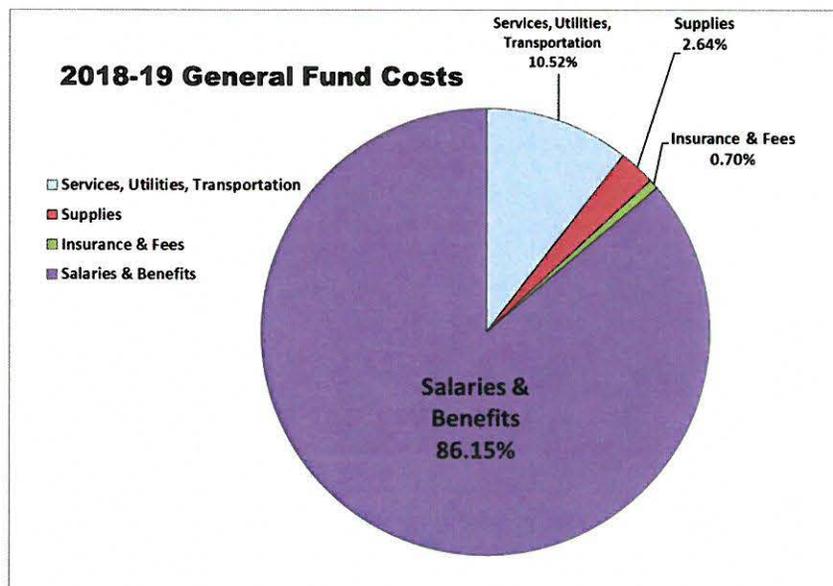
### General Fund Revenues Summarized

School funding comes almost entirely from State supplied revenues, but are calculated to include amounts received by the District from local property taxes. When the State is doing well, schools tend to be funded better. When the economy struggles, so do schools.



### General Fund Expenditures Summarized

The majority of our spending is dedicated to people and personnel costs. Our teachers, classified staff, support staff, custodians, cooks, principals and administrators all work together to bring the best educational experience possible to our students.



End.

### III. Organization

#### Board of Directors

West Linn – Wilsonville School District is governed by a Board of Directors comprised of five elected members serving four-year terms. Board members are community volunteers and do not receive compensation for their work. The Board elects a chairperson and a vice-chairperson from the five members. The Board has legal authority for all public schools in the West Linn-Wilsonville School District within the framework set by the Oregon Legislature and the State Board of Education. The Board establishes policy based on Oregon and federal laws governing schools. The Board acts to interpret the educational needs of the District then meets those needs with policies and facilities that motivate students and stimulate the learning process. The Board is also responsible for employing the Superintendent to administer the District.

The ongoing duties of the Board include allocating resources, formulating policy, and interacting with the community in support of the District mission. The Board of Directors supports the District's efforts to achieve the vision by setting annual Board goals that align with key objectives and outcomes.

#### 2017-18 West Linn-Wilsonville School Board of Directors



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



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



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



Chelsea Martin  
**Board Vice Chair**  
503-307-8679  
Position 2  
Term Expires  
6/30/2019



Betty Reynolds  
**Board Member**  
503-481-9480  
Position 4  
Term Expires  
6/30/2019

The Board of Directors meets in regularly scheduled meetings on the first Monday of each month at 6:00 p.m. Regular and special sessions, work sessions, and Budget Committee meetings are open to the public. Executive sessions are held as needed for specific purposes as provided by state law. Notices of all meetings are posted on our District website: <http://wlwv.schoolwires.net/domain/63>

## Superintendent

Superintendent Dr. Kathy Ludwig was appointed by the Board to serve as the chief executive officer of the District. The Superintendent is a professional educator employed to advise the Board on all matters concerning management of the schools, as well as administering laws, regulations, and policies adopted by the Board.

As the leader for teaching and learning for West Linn-Wilsonville School District, the Superintendent is responsible for guiding the development of the curriculum and educational programs that address the needs of students, and providing leadership and advocacy for education. The Superintendent is accountable for the fiscal management of the District, guiding the direction of employees, and ensuring their ongoing professional development. As such, this budget represents the best thinking and planning of the management and employees of the District, as well as thoughts and input the Superintendent has gathered from board and community meetings.

## Chief Financial Officer

Chief Financial Officer Doug Middlestetter is responsible to the Board and administration for all financial operations. He is grateful for the helpful input and processing leading up to publication of this budget provided by the District employees, Board, community members and the employees in the Business Department.

## Budget Committee

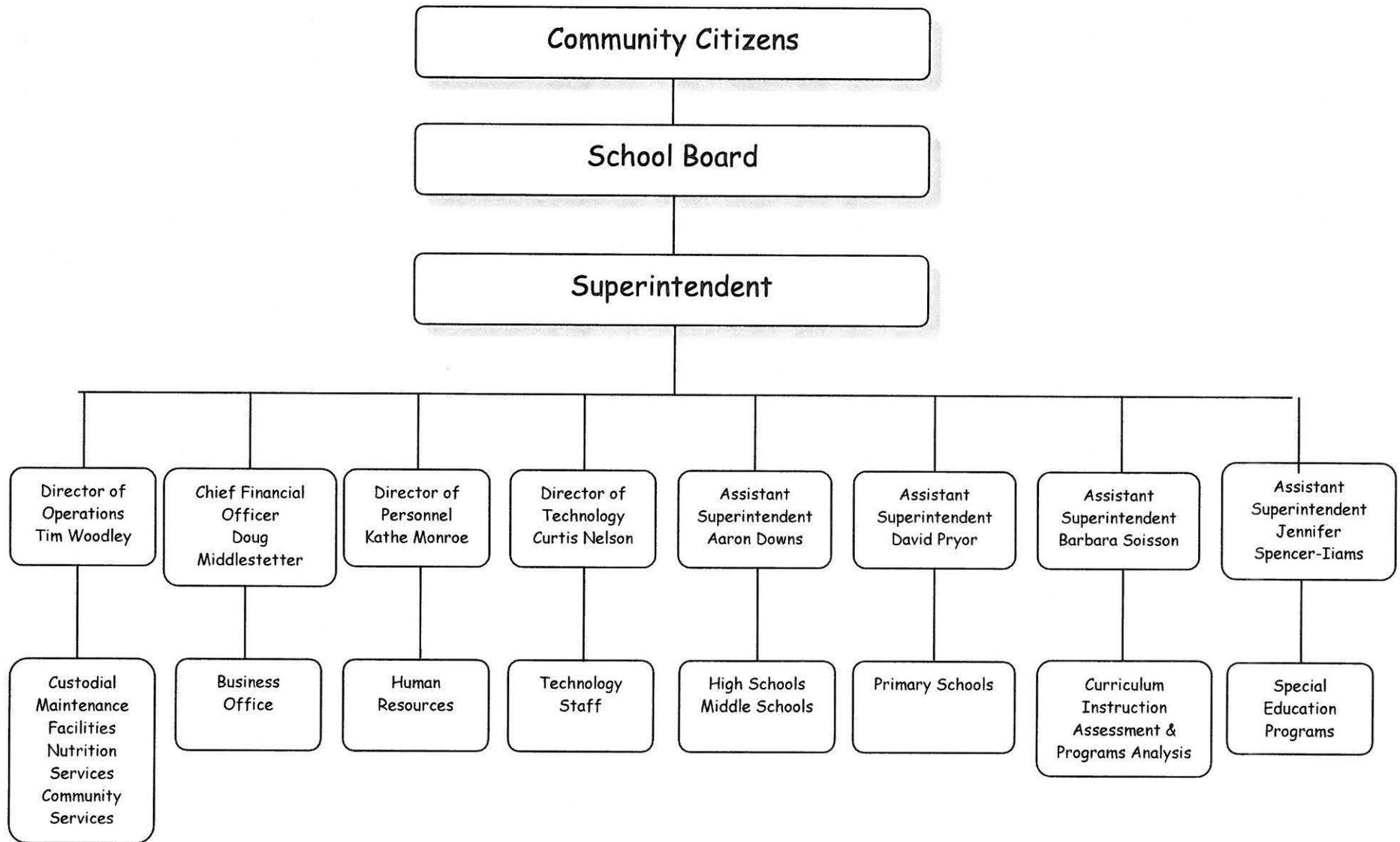
The West Linn-Wilsonville School District's Budget Committee is made up of the above five School Board members as well as the five community members listed below:

<a href="#">Trey Maust</a>	<a href="#">James Kamikawa</a>	<a href="#">Jeff Hallin</a>	<a href="#">Joshua Dalglish</a>	<a href="#">Stephen Owen</a>
Term Expires: June 30, 2018	Term Expires: June 30, 2019	Term Expires: June 30, 2019	Term Expires: June 30, 2018	Term Expires: June 30, 2019

The appointive committee members are appointed for three-year terms. The terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

According to Oregon Budget Law, the budget committee shall hold one or more meetings to receive the budget message, to receive the budget document, and to provide members of the public with an opportunity to ask questions about and comment on the budget document. Those meetings occur in April through June of each year.

# West Linn - Wilsonville School District 3JT Organizational Chart



# Financial Section

**2018-19 General Fund Budget at a Glance**

<b>Beginning Fund Balance (Estimated)</b>	\$	<b>8,755,436</b>
<b>Revenues</b>		
Fees, Tuition, misc.		1,703,876
Interest Income		407,340
Local Option Property Taxes		8,481,625
ESD Equalization		1,832,200
<i>State Formula Revenue (SSF)</i>		
State General Purpose Grant & Transportation		91,141,383
High-Cost Disability Grant		232,600
<b>Total Revenues</b>		<b>103,799,024</b>
<b>Total Resources (Fund Balance &amp; Revenues)</b>		<b>112,554,460</b>
<b>Expenditures</b>		
Salaries		55,944,864
Benefits		35,934,629
Utilities, Services, Transportation		11,220,777
Supplies		2,812,830
Insurance & Fees		743,526
Transfers		25,000
Contingency		1,000,000
<b>Total Appropriated Expenditures</b>		<b>107,681,626</b>
<b>Total Expenditures</b>		
<b>(Ending Fund Balance)</b>	\$	<b>4,872,834</b>

**2018-19 Budget - All Funds**

<b>Fund</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
General (Operational)	\$101,647,774	\$112,554,460
Special Revenue	\$9,290,992	\$13,409,393
Debt Service	\$26,370,971	\$27,815,405
Construction	\$45,277,408	\$21,411,540
<b>Total All Funds</b>	<b>\$182,587,145</b>	<b>\$175,190,798</b>

West Linn-Wilsonville School District 3Jt  
GENERAL FUND RESOURCES

	2016-17 ACTUAL	2017-18 ADOPTED	2018-19 PROPOSED
<b>1000 Local Sources</b>			
1111 Taxes-Perm Rate	32,046,704	34,182,425	35,205,150
1112 Taxes-Perm Rate	545,267	590,325	595,350
1121 Taxes-Local Option	6,706,756	8,454,550	8,391,550
1122 Taxes-Local Option	85,216	70,130	87,625
1123 Taxes-Interest L. Option	2,782	120	2,450
1190 Taxes-Interest Perm Rate	15,522	5,225	16,775
1311 Tuition-Individuals	228,557	268,550	331,585
1312 Tuition-Other Districts	7,100		
1331 Tuition-Summer School	11,500	12,165	12,200
1510 Interest Income	383,473	223,850	390,565
1700 Cocurricular Activities	8,396		
1705 Enrichment Fees	127,249	130,784	132,498
1706 Crest Farm Stand	30,128	16,540	16,540
1707 Field Trips	61,353	45,725	45,725
1710 Athletic Gate Receipts	27,514	82,665	82,725
1741 HS Activity Fees	467,000	442,750	367,340
1742 MS Activity Fees	46,734	46,244	53,739
1744 Outdoor School Fees	113,818	125,700	-
1745 Crest Center Fees	221	5,275	2,410
1911 Rental - Buildings	95,687	152,340	95,325
1920 Donations	264,613	110,045	125,973
1960 Recovery P/Y Expenditures	98,415	37,675	94,116
1990 Misc. Revenue	401,412	342,547	343,500
<b>2000 Intermediate Sources</b>			
2101 County School Fund	898	2,000	1,000
2102 ESD Apportionment - Current	1,498,633	1,485,500	1,832,200
<b>3000 State Sources</b>			
3101 State School Support	48,125,835	48,484,667	54,326,387
3103 Common School Fund	1,108,708	1,202,987	995,996
3199 Other Unrestricted State Revenue	109,428	182,330	232,600
3299 Other Restricted Grants in Aid	-	85,000	-
<b>4000 Federal Sources</b>			
4801 Federal Forest Fees	17,951	7,500	17,500
<b>5000 Other Sources</b>			
5200 Interfund Transfers		200	200
5300 Sale or Loss of Fixed Assets			
5400 Beginning Fund Balance	6,196,907	4,851,960	8,755,436
<b>TOTAL RESOURCES AVAILABLE</b>	<b>98,833,776</b>	<b>101,647,774</b>	<b>112,554,460</b>

**GENERAL FUND EXPENDITURES**  
**By Cost Object**

	2016-17 ACTUAL	2017-18 ADOPTED	FTE	2018-19 PROPOSED	FTE
<b>Salaries</b>					
Teacher Salaries 111	33,058,489	35,771,325	541.95	38,456,514	557.15
Teacher Subs 121	1,411,960	1,089,525		1,089,525	
Temporary - Licensed 123	305,113	180,525		242,525	
Extra Duty 131	1,336,580	1,195,472		1,195,472	
Teacher Extend Day 133	379,489	129,052		129,052	
Retire Stipends 116	243,691	305,252		234,280	
LTD Stipend 140	44,282	120,697		120,697	
<b>Sub-Total Teachers</b>	<b>36,779,604</b>	<b>38,791,848</b>		<b>41,468,065</b>	
Classified & Conf Salaries 112	7,674,354	8,245,753	256.39	9,053,014	281.30
Classified Subs 122	198,230	150,500		150,500	
Temporary - Classified 124	177,485	196,351		211,327	
Classified Overtime 132	124,353	125,000		125,000	
Classified Extend Day 134	90,484	58,309		58,309	
Additional Salary 138 & 139	147,419	115,450		110,450	
<b>Sub-Total Classified / Confidential</b>	<b>8,412,324</b>	<b>8,891,363</b>		<b>9,708,600</b>	
Administrators & Supervisors 113 & 114	3,746,376	4,444,186	38.70	4,768,199	41.20
<b>Total Salaries</b>	<b>48,938,304</b>	<b>52,127,397</b>	<b>837.04</b>	<b>55,944,864</b>	<b>879.65</b>
<b>Benefits</b>					
PERS 210	8,744,471	11,473,708		12,320,526	
PERS Bond 213	3,134,330	3,597,844		3,862,134	
<i>PERS Sub-Total</i>	<i>11,878,801</i>	<i>15,071,552</i>		<i>16,182,660</i>	
FICA 220	3,697,387	4,024,647		4,308,743	
Workers Compensation 231	190,424	195,963		208,990	
Unemployment 232	8,599	18,253		19,590	
Health Insurance 241	12,224,631	13,048,363		13,869,866	
Tuition 249	291,561	352,500		357,500	
Post Retirement Benefits 270	753,301	1,161,502		987,280	
<b>Total Benefits</b>	<b>29,044,705</b>	<b>33,872,780</b>		<b>35,934,629</b>	
<b>Other Costs Objects</b>					
Transportation 331, 334, 336, 338	4,268,574	4,939,247		4,774,277	
Utilities 325, 326, 327, 328	1,983,727	2,272,166		2,336,863	
Other Purchased Services 300	3,192,600	3,043,285		3,191,832	
Charter School Payments 360	941,309	955,218		917,805	
Supplies 400	2,980,132	2,576,814		2,812,830	
Capital Outlay 500	43,607	-		39,750	
Other Cost Objects 600	591,762	609,345		703,776	
Transfers 700	5,194	100		25,000	
Contingency 800	6,843,862	1,251,422		5,872,834 *	
<b>Total Other Cost Objects</b>	<b>20,850,767</b>	<b>15,647,597</b>		<b>20,674,967</b>	
<b>GRAND TOTAL</b>	<b>98,833,776</b>	<b>101,647,774</b>		<b>112,554,460</b>	

\* Contingency = Ending Fund Balance

**RESOLUTION APPROVING  
2018-19 BUDGET**

FUND NAME	RESOURCES	EXPENDITURES	UNAPPROPRIATED ENDING BALANCE	EXPENDITURES BY MAJOR FUNCTION									
				Fund	1000	2000	3000	4000	5000	6000	7,000	Total	
<b>General</b>	112,554,460	112,554,460	0	(100-101)	70,707,567	35,949,059				25,000	5,872,834		112,554,460
<b>Special Revenue Fund</b>													
<b>Sub-Parts Consist of:</b>													
<b>Federal Sources</b>													
Columbia Regional -Autism	146,153	146,153	0	(201)	146,153								146,153
Mentor In-House Program	8,556	8,556	0	(219)		8,556							8,556
Medicaid Administration	355,986	355,986	0	(230)		355,986							355,986
C-TEC Grant	45,000	45,000	0	(247)	45,000								45,000
CTE Revitalization	94,500	94,500	0	(248)	88,500	6,000							94,500
Carl Perkins Grant	37,500	37,500	0	(251)	37,500								37,500
Title IV-A	16,380	16,380	0	(252)	16,380								16,380
Title I A/D	549,252	549,252	0	(253)	549,252								549,252
IDEA	1,382,021	1,382,021	0	(254)	956,418	425,603							1,382,021
Title IIA Teacher Quality	128,206	128,206	0	(263)		128,206							128,206
Youth Transition Program	151,715	151,715	0	(266)	151,715								151,715
Title III	39,579	39,579	0	(267)		39,579							39,579
<b>State &amp; Local Sources</b>													
Aspire, Nomad Coffee Cart, Essential													
Student Support, HEAL, Gear Up	8,137	8,137	0	(202-206)	8,137								8,137
SOAR into Summer	1,646	1,646	0	(208)	1,646								1,646
School MAP Donations	33,000	33,000	0	(209)	33,000								33,000
PERS Reserve	3,879,537	3,879,537	0	(225)					200	3,879,337			3,879,537
Middle School Musical & Primary Strings	62,638	62,638	0	(232)	62,638								62,638
Gray Family Foundation	1,557	1,557	0	(235)	1,557								1,557
Migrant Grant thru ESD	1,500	1,500	0	(241)	1,500								1,500
Utility Grant	845,910	845,910	0	(242)						845,910			845,910
Measure 98	1,410,574	1,410,574	0	(270)	854,785	555,789							1,410,574
Disabled Child	971,172	971,172	0	(291)	227,178	198,516					545,478		971,172
Land Proceeds	674,593	674,593	0								674,593		674,593
Nutrition Services	1,909,124	1,909,124	0	(297)			1,909,124						1,909,124
Community Services	434,410	434,410	0	(298)			281,419			100	152,891		434,410
Outdoor School	220,747	220,747	0	(299)	214,597	6,150							220,747
<b>Sub-Total Special Revenue</b>	<b>13,409,393</b>	<b>13,409,393</b>	<b>0</b>		<b>3,395,956</b>	<b>1,724,385</b>	<b>2,190,543</b>	<b>0</b>	<b>300</b>	<b>6,098,209</b>	<b>0</b>	<b>0</b>	<b>13,409,393</b>
<b>Debt Service</b>													
General Obligation Debt	23,085,865	22,873,000	212,865	(300)						22,873,000		212,865	23,085,865
Pension Bond	4,729,540	3,905,950	823,590	(320)						3,905,950		823,590	4,729,540
<b>Sub-Total Debt Service</b>	<b>27,815,405</b>	<b>26,778,950</b>	<b>1,036,455</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,778,950</b>	<b>0</b>	<b>1,036,455</b>	<b>0</b>	<b>27,815,405</b>
<b>Capital Projects</b>													
Capital Projects - 2008 Bond	220,935	220,935	0	(410)					220,935				220,935
Capital Projects - 2014 Bond	15,258,970	15,258,970	0	(425)				15,258,970					15,258,970
Capital Projects - Property	203,715	120	203,595	(470)				120			203,595		203,715
Construction Excise Tax	5,727,920	3,030,175	2,697,745	(492)		0		3,030,175			2,697,745		5,727,920
<b>Sub-Total Capital Projects</b>	<b>21,411,540</b>	<b>18,510,200</b>	<b>2,901,340</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>18,510,200</b>	<b>0</b>	<b>0</b>	<b>2,901,340</b>	<b>0</b>	<b>21,411,540</b>
<b>Grand Total</b>	<b>175,190,798</b>	<b>171,253,003</b>	<b>3,937,795</b>		<b>74,103,523</b>	<b>37,673,444</b>	<b>2,190,543</b>	<b>18,510,200</b>	<b>26,804,250</b>	<b>11,971,043</b>	<b>3,937,795</b>	<b>0</b>	<b>175,190,798</b>

## 2018-2019 BUDGET TRANSFERS -All Funds

The following schedule shows appropriated transfers in the 2018-19 Budget. It does not stipulate that the money will be spent, but does authorize the "appropriation" so that the transfers can be made if needed.

Transfer Activity	100	225	297	298	320	Totals
	Gen. Fund	PERS Reserve	Nutrition Services	Community Services	PERS UAL Bond Payable	Zero Net Changes
Revenue:	200		25,000		100	25,300 -
Expenditures:	(25,000)	(200)		(100)		(25,300)
<b>Total Transfers</b>	(24,800)		25,000	(100)		-

Positive number = "transfer into fund"

(Negative number) = "transfer out of fund"

# Budget Document

2018-19 Budget Document

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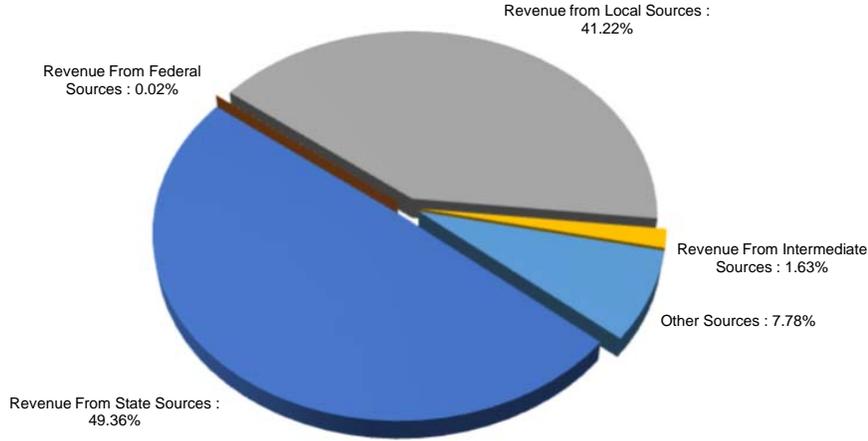
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# General Fund Resource Summary

West Linn - Wilsonville School District 3JT

July 01, 2018

**Total: \$112,554,460**



2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Resource Summary		2018/19 Proposed	2018/19 Approved	2018/19 Adopted	
\$	\$	\$	Object		\$	\$	\$	%
38,547,818	41,775,415	45,345,630	1000 - Revenue from Local Sources		46,393,141	46,393,141	46,393,141	41.20
1,424,771	1,499,531	1,487,500	2000 - Revenue From Intermediate Sources		1,833,200	1,833,200	1,833,200	1.60
48,549,535	49,343,972	49,954,984	3000 - Revenue From State Sources		55,554,983	55,554,983	55,554,983	49.40
85,729	17,951	7,500	4000 - Revenue From Federal Sources		17,500	17,500	17,500	0.02
2,700		4,852,160	5000 - Other Sources		8,755,636	8,755,636	8,755,636	7.78
5,317,304	6,196,907		9000 - Actual Beginning Fund Balance					
<b>93,927,857</b>	<b>98,833,776</b>	<b>101,647,774</b>	<b>Total Object:</b>		<b>112,554,460</b>	<b>112,554,460</b>	<b>112,554,460</b>	<b>100.00</b>

**General Fund Resources**  
**West Linn - Wilsonville School District 3JT**  
 July 01, 2018  
**Total: \$112,554,460**

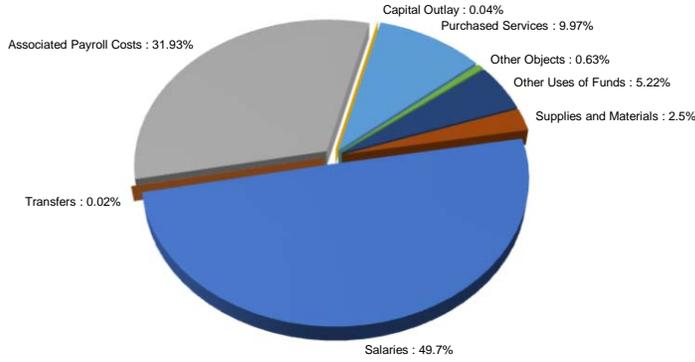
2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Resources Object	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$		\$	\$	\$
<b>1000 - Revenue from Local Sources</b>						
30,347,963	32,046,704	34,182,425	1111 - Current Year's Taxes	35,205,150	35,205,150	35,205,150
587,739	545,267	590,325	1112 - Prior Years Taxes	595,350	595,350	595,350
5,014,395	6,706,756	8,454,550	1121 - Current Year's Taxes-Local Option	8,391,550	8,391,550	8,391,550
73,120	85,216	70,130	1122 - Prior Years' Taxes-Local Option	87,625	87,625	87,625
3,076	2,782	120	1123 - Penalty & Int - Local Option	2,450	2,450	2,450
20,124	15,522	5,225	1190 - Interest On Taxes-Mult	16,775	16,775	16,775
329,130	228,557	268,550	1311 - Tuit Individuals-Extended Day	331,585	331,585	331,585
71,277	7,100	-	1312 - Tuition Other Districts	-	-	-
12,749	11,500	12,165	1331 - Summer Sch Tuition Individuals	12,200	12,200	12,200
217,706	383,473	223,850	1510 - Earnings On Investments	390,565	390,565	390,565
6,030	8,396	-	1700 - Cocurricular Activities	-	-	-
139,431	127,249	130,784	1705 - Enrichment Fees	132,498	132,498	132,498
18,445	30,128	16,540	1706 - Crest	16,540	16,540	16,540
40,451	61,353	45,725	1707 - Field Trips	45,725	45,725	45,725
72,293	27,514	82,665	1710 - Athletic Gate Receipts	82,725	82,725	82,725
453,000	467,000	442,750	1741 - HS Activity Fees	367,340	367,340	367,340
48,245	46,734	46,244	1742 - MS Activity Fees	53,739	53,739	53,739
111,261	113,818	125,700	1744 - Outdoor School Fees	-	-	-
283	221	5,275	1745 - Crest Center Fees	2,410	2,410	2,410
136,789	95,687	152,340	1911 - Rental of Buildings	95,325	95,325	95,325
253,658	264,613	110,045	1920 - Private Contributions/Donation	125,973	125,973	125,973
-	98,415	37,675	1960 - Recovery P/Y Expenditures	94,116	94,116	94,116
590,654	401,412	342,547	1990 - Miscellaneous	343,500	343,500	343,500
<b>38,547,818</b>	<b>41,775,415</b>	<b>45,345,630</b>	<b>Object:</b>	<b>46,393,141</b>	<b>46,393,141</b>	<b>46,393,141</b>
<b>2000 - Revenue From Intermediate Sources</b>						
764,637	898	2,000	2101 - County School Fund	1,000	1,000	1,000
660,133	1,498,633	1,485,500	2102 - Esd Apportionment- Current	1,832,200	1,832,200	1,832,200
<b>1,424,771</b>	<b>1,499,531</b>	<b>1,487,500</b>	<b>Object:</b>	<b>1,833,200</b>	<b>1,833,200</b>	<b>1,833,200</b>
<b>3000 - Revenue From State Sources</b>						
47,255,324	48,125,835	48,484,667	3101 - School Support Fund	54,326,387	54,326,387	54,326,387
1,054,922	1,108,708	1,202,987	3103 - Common School Fund	995,996	995,996	995,996
238,617	109,428	182,330	3199 - Other Unrestricted State Rev	232,600	232,600	232,600
672	-	85,000	3299 - Other Restricted Grants	-	-	-
<b>48,549,535</b>	<b>49,343,972</b>	<b>49,954,984</b>	<b>Object:</b>	<b>55,554,983</b>	<b>55,554,983</b>	<b>55,554,983</b>
<b>4000 - Revenue From Federal Sources</b>						
85,729	17,951	7,500	4801 - Federal Forest Fees	17,500	17,500	17,500
<b>5000 - Other Sources</b>						
-	-	200	5200 - Interfund Transfers	200	200	200
2,700	-	-	5300 - Sale Or Loss of Fixed Assets	-	-	-
-	-	4,851,960	5400 - Beginning Fund Balance	8,755,436	8,755,436	8,755,436
<b>2,700</b>	<b>-</b>	<b>4,852,160</b>	<b>Object:</b>	<b>8,755,636</b>	<b>8,755,636</b>	<b>8,755,636</b>
<b>9000 - Actual Beginning Fund Balance</b>						
5,317,304	6,196,907	-	9770 - Unassigned Fund Balance	-	-	-
-	-	-	9780 - Undistributed Fund Balance	-	-	-
<b>5,317,304</b>	<b>6,196,907</b>	<b>-</b>	<b>Object:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>93,927,857</b>	<b>98,833,776</b>	<b>101,647,774</b>	<b>Total Object 5000:</b>	<b>112,554,460</b>	<b>112,554,460</b>	<b>112,554,460</b>

# General Fund Expense Summary

West Linn - Wilsonville School District 3JT

July 01, 2018

**Total: \$112,554,460**



2015/16 Actual	2016/17 Actual	2017/18 Adopted		General Fund Expense Summary		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE	Object	\$	FTE	\$	FTE	\$	FTE	%
45,845,875	48,938,304	52,127,397	837.04	0100 - Salaries	55,944,864	879.65	55,944,864	879.65	55,944,864	879.65	0.50
28,102,604	29,044,705	33,872,780		0200 - Associated Payroll Costs	35,934,629		35,934,629		35,934,629		0.32
10,112,524	10,386,210	11,209,916		0300 - Purchased Services	11,220,777		11,220,777		11,220,777		0.10
2,762,901	2,980,132	2,576,814		0400 - Supplies and Materials	2,812,830		2,812,830		2,812,830		0.02
23,818	43,607	-		0500 - Capital Outlay	39,750		39,750		39,750		0.00
633,228	591,762	609,345		0600 - Other Objects	703,776		703,776		703,776		0.01
250,000	5,194	100		0700 - Transfers	25,000		25,000		25,000		0.00
		1,251,422		0800 - Other Uses of Funds	5,872,834		5,872,834		5,872,834		0.05
6,196,907	6,843,862	-		Actual Ending Fund Balance	-		-		-		
<b>93,927,857</b>	<b>98,833,776</b>	<b>101,647,774</b>	<b>837.04</b>	<b>Total Object:</b>	<b>112,554,460</b>	<b>879.65</b>	<b>112,554,460</b>	<b>879.65</b>	<b>112,554,460</b>	<b>879.65</b>	<b>1.00</b>

**General Fund Expenses By Function**

West Linn - Wilsonville School District 3JT

July 01, 2018

Total: \$112,554,460

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	FTE	\$
				<b>1000 - Instruction</b>			
				<b>1111 - Elementary, K-5</b>			
				<b>0100 - Salaries</b>			
11,677,414	12,718,613	13,740,551	205.70	0111 - Licensed Salaries	14,743,239	209.60	14,743,239
1,103,103	1,272,248	1,389,538	59.61	0112 - Classified Salaries	1,424,804	59.90	1,424,804
521,774	500,350	410,740		0121 - Substitutes - Licensed Salaries	410,740		410,740
61,625	88,654	20,213		0122 - Substitutes - Classified Salaries	20,213		20,213
383	175	-		0123 - Temporary-Licensed	-		-
425	150	-		0124 - Temporary - Classified	-		-
43,124	44,009	34,661		0131 - Extra Duty Compensation	34,661		34,661
165	283	-		0132 - Classified Overtime	-		-
30,014	95,630	38,030		0133 - Licensed Extra Hours	38,030		38,030
6,172	6,182	4,868		0134 - Extended Day Classified	4,868		4,868
<b>13,444,199</b>	<b>14,726,293</b>	<b>15,638,601</b>	<b>265.31</b>	<b>Total Object 0100:</b>	<b>16,676,555</b>	<b>269.50</b>	<b>16,676,555</b>
				<b>0200 - Associated Payroll Costs</b>			
2,438,189	2,635,360	3,407,636		0210 - PERS	3,649,445		3,649,445
1,098,637	906,187	1,079,064		0213 - PERS Bond	1,150,682		1,150,682
1,010,830	1,114,462	1,196,352		0220 - Social Security	1,275,757		1,275,757
38,740	42,104	33,886		0231 - Workers Compensation	36,073		36,073
854	6,111	5,474		0232 - Unemployment Comp	5,836		5,836
3,490,821	3,876,655	4,150,372		0241 - Medical Dental Insurance	4,250,175		4,250,175
<b>8,078,072</b>	<b>8,580,879</b>	<b>9,872,784</b>		<b>Total Object 0200:</b>	<b>10,367,968</b>		<b>10,367,968</b>
				<b>0300 - Purchased Services</b>			
2,050	4,961	1,850		0319 - Professional Service Fees	1,850		1,850
15,406	22,752	33,124		0322 - Repair and Maintenance Services	33,769		33,769
300	-	700		0324 - Rentals	450		450
-	22	-		0341 - Local In District Travel	-		-
597	-	1,270		0342 - Out of District Travel	2,770		2,770
13,106	10,735	13,531		0355 - Printing & Binding	17,431		17,431
<b>31,459</b>	<b>38,470</b>	<b>50,475</b>		<b>Total Object 0300:</b>	<b>56,270</b>		<b>56,270</b>
				<b>0400 - Supplies and Materials</b>			
333,382	309,755	267,862		0411 - Varied - Other Supplies	315,334		315,334
77,581	58,926	62,626		0420 - Textbooks & Publications	45,126		45,126
13,722	6,122	12,850		0440 - Periodicals	14,950		14,950
18,870	13,455	9,729		0460 - Nonconsumable Supplies	8,979		8,979
3,786	1,099	2,210		0470 - Computer Software	2,210		2,210
34,065	67,197	10,500		0480 - Computer Hardware	10,500		10,500
<b>481,406</b>	<b>456,553</b>	<b>365,777</b>		<b>Total Object 0400:</b>	<b>397,099</b>		<b>397,099</b>
<b>22,035,135</b>	<b>23,802,195</b>	<b>25,927,637</b>	<b>265.31</b>	<b>Total Function 1111:</b>	<b>27,497,892</b>	<b>269.50</b>	<b>27,497,892</b>
				<b>1121 - Middle School Programs</b>			
				<b>0100 - Salaries</b>			
5,938,129	6,489,266	6,966,422	108.40	0111 - Licensed Salaries	7,307,461	109.57	7,307,461
139,281	146,111	188,525	6.25	0112 - Classified Salaries	196,870	7.00	196,870
279,900	249,510	251,425		0121 - Substitutes - Licensed Salaries	251,425		251,425
1,835	4,628	540		0122 - Substitutes - Classified Salaries	540		540
-	1,250	-		0124 - Temporary - Classified	-		-
-	5,000	2,202		0131 - Extra Duty Compensation	2,202		2,202
91	189	-		0132 - Classified Overtime	-		-
6,508	32,053	3,000		0133 - Licensed Extra Hours	3,000		3,000
604	1,031	-		0134 - Extended Day Classified	-		-
<b>6,366,349</b>	<b>6,929,037</b>	<b>7,412,114</b>	<b>114.65</b>	<b>Total Object 0100:</b>	<b>7,761,498</b>	<b>116.57</b>	<b>7,761,498</b>
				<b>0200 - Associated Payroll Costs</b>			
1,169,166	1,286,902	1,622,901		0210 - PERS	1,692,519		1,692,519
520,909	426,654	511,438		0213 - PERS Bond	535,540		535,540
481,560	527,135	567,037		0220 - Social Security	593,750		593,750
18,455	19,724	16,028		0231 - Workers Compensation	16,765		16,765
37	-	2,596		0232 - Unemployment Comp	2,717		2,717
1,677,381	1,779,391	1,936,802		0241 - Medical Dental Insurance	1,979,626		1,979,626
<b>3,867,508</b>	<b>4,039,805</b>	<b>4,656,802</b>		<b>Total Object 0200:</b>	<b>4,820,917</b>		<b>4,820,917</b>
				<b>0300 - Purchased Services</b>			
5,780	1,374	650		0319 - Professional Service Fees	1,600		1,600
13,208	9,783	17,000		0322 - Repair and Maintenance Services	21,650		21,650
105,653	101,862	123,375		0324 - Rentals	8,000		8,000
-	-	-		0340 - Travel Expenses	550		550
1,621	73	50		0341 - Local In District Travel	-		-
165	303	500		0342 - Out of District Travel	2,000		2,000
5,693	7,072	14,000		0355 - Printing & Binding	12,500		12,500
28	2,397	1,350		0390 - Other Purchased Services	1,350		1,350
<b>132,149</b>	<b>122,864</b>	<b>156,925</b>		<b>Total Object 0300:</b>	<b>47,650</b>		<b>47,650</b>
				<b>0400 - Supplies and Materials</b>			
127,019	172,292	105,785		0411 - Varied - Other Supplies	148,449		148,449
6,963	7,586	32,200		0420 - Textbooks & Publications	34,625		34,625
1,599	2,895	2,925		0440 - Periodicals	3,725		3,725
2,223	1,912	1,930		0460 - Nonconsumable Supplies	3,900		3,900
3,788	599	1,400		0470 - Computer Software	1,400		1,400
5,236	20,500	5,000		0480 - Computer Hardware	3,000		3,000
<b>146,829</b>	<b>205,784</b>	<b>149,240</b>		<b>Total Object 0400:</b>	<b>195,099</b>		<b>195,099</b>
				<b>0500 - Capital Outlay</b>			
-	-	-		0550 - Technology	9,750		9,750
				<b>0600 - Other Objects</b>			
-	-	-		0641 - Professional Membership Dues	150		150
250	-	-		0642 - Other Dues & Fees	900		900
<b>250</b>	<b>-</b>	<b>-</b>		<b>Total Object 0600:</b>	<b>1,050</b>		<b>1,050</b>
<b>10,513,084</b>	<b>11,297,489</b>	<b>12,375,081</b>	<b>114.65</b>	<b>Total Function 1121:</b>	<b>12,835,964</b>	<b>116.57</b>	<b>12,835,964</b>

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2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
				<i>Continued from previous page</i>			
				<b>1122 - Middle School Extracurricular</b>			
				<b>0100 - Salaries</b>			
3,475	2,368	39		0121 - Substitutes - Licensed Salaries	39	39	39
15,808	11,375	190		0123 - Temporary-Licensed	190	190	190
2,656	806	1,155		0124 - Temporary - Classified	1,155	1,155	1,155
160,973	181,151	75,726		0131 - Extra Duty Compensation	75,726	75,726	75,726
<b>182,912</b>	<b>195,701</b>	<b>77,110</b>		<b>Total Object 0100:</b>	<b>77,110</b>	<b>77,110</b>	<b>77,110</b>
				<b>0200 - Associated Payroll Costs</b>			
33,507	36,702	20,489		0210 - PERS	20,489	20,489	20,489
14,992	14,711	5,321		0213 - PERS Bond	5,321	5,321	5,321
13,893	14,917	5,898		0220 - Social Security	5,898	5,898	5,898
544	558	301		0231 - Workers Compensation	301	301	301
-	-	26		0232 - Unemployment Comp	26	26	26
79	56	-		0241 - Medical Dental Insurance	-	-	-
<b>63,015</b>	<b>66,944</b>	<b>32,035</b>		<b>Total Object 0200:</b>	<b>32,035</b>	<b>32,035</b>	<b>32,035</b>
				<b>0300 - Purchased Services</b>			
1,845	378	150		0319 - Professional Service Fees	1,550	1,550	1,550
-	-	250		0322 - Repair and Maintenance Services	250	250	250
(200)	-	-		0324 - Rentals	-	-	-
(1,560)	-	-		0342 - Out of District Travel	-	-	-
233	364	400		0390 - Other Purchased Services	400	400	400
<b>318</b>	<b>742</b>	<b>800</b>		<b>Total Object 0300:</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>
				<b>0400 - Supplies and Materials</b>			
2,518	8,467	5,650		0411 - Varied - Other Supplies	7,500	7,500	7,500
1,683	1,615	5,500		0412 - Athletic Supplies	9,000	9,000	9,000
-	-	-		0460 - Nonconsumable Supplies	500	500	500
<b>4,201</b>	<b>10,082</b>	<b>11,150</b>		<b>Total Object 0400:</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
				<b>0600 - Other Objects</b>			
2,478	662	900		0642 - Other Dues & Fees	1,600	1,600	1,600
<b>252,925</b>	<b>274,130</b>	<b>121,995</b>		<b>Total Function 1122:</b>	<b>129,945</b>	<b>129,945</b>	<b>129,945</b>
				<b>1131 - High School Programs</b>			
				<b>0100 - Salaries</b>			
7,404,077	7,606,936	8,222,862	123.20	0111 - Licensed Salaries	8,728,327	8,728,327	8,728,327
93,050	97,189	97,005	2.80	0112 - Classified Salaries	125,142	125,142	125,142
202,056	470,655	250,629		0121 - Substitutes - Licensed Salaries	250,629	250,629	250,629
-	2,835	-		0123 - Temporary-Licensed	-	-	-
1,213	-	2,893		0131 - Extra Duty Compensation	-	-	-
286	-	-		0132 - Classified Overtime	-	-	-
7,975	179,104	27,577		0133 - Licensed Extra Hours	27,577	27,577	27,577
172	348	514		0134 - Extended Day Classified	514	514	514
<b>7,708,830</b>	<b>8,357,066</b>	<b>8,601,480</b>	<b>126.00</b>	<b>Total Object 0100:</b>	<b>9,132,189</b>	<b>9,132,189</b>	<b>9,132,189</b>
				<b>0200 - Associated Payroll Costs</b>			
1,414,692	1,490,489	1,862,947		0210 - PERS	1,980,823	1,980,823	1,980,823
634,380	505,893	593,501		0213 - PERS Bond	630,119	630,119	630,119
585,098	621,345	658,015		0220 - Social Security	698,611	698,611	698,611
22,168	23,194	18,570		0231 - Workers Compensation	19,678	19,678	19,678
2,363	800	3,010		0232 - Unemployment Comp	3,194	3,194	3,194
2,008,288	2,123,128	2,141,318		0241 - Medical Dental Insurance	2,215,224	2,215,224	2,215,224
<b>4,666,988</b>	<b>4,764,849</b>	<b>5,277,361</b>		<b>Total Object 0200:</b>	<b>5,547,649</b>	<b>5,547,649</b>	<b>5,547,649</b>
				<b>0300 - Purchased Services</b>			
5,300	3,525	6,514		0316 - Data Processing Svcs-Instruction	6,514	6,514	6,514
15,771	18,263	3,308		0319 - Professional Service Fees	3,308	3,308	3,308
26,994	42,641	63,794		0322 - Repair and Maintenance Services	63,794	63,794	63,794
4,500	-	964		0324 - Rentals	964	964	964
3,116	(177)	2,016		0342 - Out of District Travel	2,016	2,016	2,016
2,967	10	3,000		0355 - Printing & Binding	3,000	3,000	3,000
4,876	3,603	6,000		0371 - Pupil Tuition - Other District	25,400	25,400	25,400
<b>63,523</b>	<b>67,865</b>	<b>85,596</b>		<b>Total Object 0300:</b>	<b>104,996</b>	<b>104,996</b>	<b>104,996</b>
				<b>0400 - Supplies and Materials</b>			
160,083	104,698	168,256		0411 - Varied - Other Supplies	216,736	216,736	216,736
25,027	29,008	29,724		0419 - HS Graduation Expense	29,724	29,724	29,724
91,790	44,148	99,482		0420 - Textbooks & Publications	92,925	92,925	92,925
12,951	28,540	21,191		0460 - Nonconsumable Supplies	21,191	21,191	21,191
654	7,838	3,574		0470 - Computer Software	3,574	3,574	3,574
1,347	-	-		0480 - Computer Hardware	-	-	-
<b>291,853</b>	<b>214,233</b>	<b>322,227</b>		<b>Total Object 0400:</b>	<b>364,150</b>	<b>364,150</b>	<b>364,150</b>
				<b>0500 - Capital Outlay</b>			
-	22,214	-		0541 - Initial & Addl Equipment	-	-	-
				<b>0600 - Other Objects</b>			
10,706	6,225	9,277		0642 - Other Dues & Fees	9,277	9,277	9,277
<b>12,741,900</b>	<b>13,432,451</b>	<b>14,295,941</b>	<b>126.00</b>	<b>Total Function 1131:</b>	<b>15,158,261</b>	<b>15,158,261</b>	<b>15,158,261</b>
				<b>1132 - High School Extracurricular</b>			
				<b>0100 - Salaries</b>			
66,700	67,144	68,301	2.00	0112 - Classified Salaries	70,776	70,776	70,776
13,678	12,983	8,851		0121 - Substitutes - Licensed Salaries	8,851	8,851	8,851
38,110	43,711	23,730		0123 - Temporary-Licensed	23,730	23,730	23,730
62,199	73,655	47,348		0124 - Temporary - Classified	47,348	47,348	47,348
1,037,803	1,096,234	1,062,760		0131 - Extra Duty Compensation	1,065,653	1,065,653	1,065,653
-	300	-		0133 - Licensed Extra Hours	-	-	-
-	2,595	-		0134 - Extended Day Classified	-	-	-
<b>1,218,490</b>	<b>1,296,621</b>	<b>1,210,990</b>	<b>2.00</b>	<b>Total Object 0100:</b>	<b>1,216,358</b>	<b>1,216,358</b>	<b>1,216,358</b>
				<i>Continued on next page...</i>			

2016/17 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
<i>Continued from previous page</i>							
154,533	158,878	320,387		<b>0200 - Associated Payroll Costs</b>	321,763	321,763	321,763
99,707	95,650	83,557		0210 - PERS	83,928	83,928	83,928
92,313	98,551	92,640		0220 - Social Security	93,051	93,051	93,051
3,848	4,106	4,600		0231 - Workers Compensation	4,616	4,616	4,616
1,487	-	424		0232 - Unemployment Comp	426	426	426
19,584	26,429	25,552		0241 - Medical Dental Insurance	25,876	25,876	25,876
<b>371,472</b>	<b>383,613</b>	<b>527,160</b>		<b>Total Object 0200:</b>	<b>529,660</b>	<b>529,660</b>	<b>529,660</b>
<b>0300 - Purchased Services</b>							
145,800	198,701	127,000		0319 - Professional Service Fees	165,160	165,160	165,160
17,815	35,469	15,810		0322 - Repair and Maintenance Services	20,810	20,810	20,810
4,471	10,127	3,741		0324 - Rentals	3,741	3,741	3,741
1,001	181	-		0341 - Local In District Travel	-	-	-
21,698	49,234	4,837		0342 - Out of District Travel	4,837	4,837	4,837
<b>190,785</b>	<b>293,714</b>	<b>151,388</b>		<b>Total Object 0300:</b>	<b>194,548</b>	<b>194,548</b>	<b>194,548</b>
<b>0400 - Supplies and Materials</b>							
31,694	59,974	25,694		0411 - Varied - Other Supplies	30,694	30,694	30,694
71,780	74,018	69,880		0412 - Athletic Supplies	74,880	74,880	74,880
314	-	7,500		0413 - Supplies for Equipment Repair	7,500	7,500	7,500
737	-	-		0440 - Periodicals	-	-	-
13,390	724	-		0460 - Nonconsumable Supplies	-	-	-
1,740	700	-		0470 - Computer Software	-	-	-
335	-	-		0480 - Computer Hardware	-	-	-
<b>119,990</b>	<b>135,417</b>	<b>103,074</b>		<b>Total Object 0400:</b>	<b>113,074</b>	<b>113,074</b>	<b>113,074</b>
<b>0500 - Capital Outlay</b>							
-	21,393	-		0541 - Initial & Addl Equipment	-	-	-
<b>0600 - Other Objects</b>							
31,122	48,886	38,000		0642 - Other Dues & Fees	43,000	43,000	43,000
<b>1,931,858</b>	<b>2,179,644</b>	<b>2,030,612</b>	<b>2.00</b>	<b>Total Function 1132:</b>	<b>2,096,640</b>	<b>2,096,640</b>	<b>2,096,640</b>
<b>1140 - Pre-Kindergarten</b>							
<b>0100 - Salaries</b>							
217,087	186,810	254,385	4.00	0111 - Licensed Salaries	240,720	240,720	240,720
46,213	44,805	45,330	2.10	0112 - Classified Salaries	58,700	58,700	58,700
8,457	9,608	6,839		0121 - Substitutes - Licensed Salaries	6,839	6,839	6,839
3,003	1,111	3,472		0122 - Substitutes - Classified Salaries	3,472	3,472	3,472
-	-	881		0131 - Extra Duty Compensation	881	881	881
1,297	3,297	5,178		0133 - Licensed Extra Hours	5,178	5,178	5,178
733	42	600		0134 - Extended Day Classified	600	600	600
<b>276,790</b>	<b>245,674</b>	<b>316,685</b>	<b>6.10</b>	<b>Total Object 0100:</b>	<b>316,390</b>	<b>316,390</b>	<b>316,390</b>
<b>0200 - Associated Payroll Costs</b>							
52,179	37,785	61,868		0210 - PERS	56,778	56,778	56,778
22,695	15,052	21,852		0213 - PERS Bond	21,831	21,831	21,831
19,632	17,756	24,227		0220 - Social Security	24,203	24,203	24,203
791	714	695		0231 - Workers Compensation	696	696	696
204	-	110		0232 - Unemployment Comp	110	110	110
50,873	41,539	60,210		0241 - Medical Dental Insurance	32,713	32,713	32,713
<b>146,375</b>	<b>112,846</b>	<b>168,962</b>		<b>Total Object 0200:</b>	<b>136,331</b>	<b>136,331</b>	<b>136,331</b>
<b>0400 - Supplies and Materials</b>							
2,878	2,676	5,417		0411 - Varied - Other Supplies	10,935	10,935	10,935
<b>426,043</b>	<b>361,197</b>	<b>491,064</b>	<b>6.10</b>	<b>Total Function 1140:</b>	<b>463,656</b>	<b>463,656</b>	<b>463,656</b>
<b>1210 - Talented and Gifted</b>							
<b>0100 - Salaries</b>							
59,666	63,021	66,911	0.90	0111 - Licensed Salaries	67,732	67,732	67,732
28,612	28,921	28,558	0.81	0112 - Classified Salaries	29,587	29,587	29,587
2,938	-	-		0121 - Substitutes - Licensed Salaries	-	-	-
43,827	31,106	55,931		0123 - Temporary-Licensed	55,931	55,931	55,931
36,449	35,769	44,574		0124 - Temporary - Classified	44,574	44,574	44,574
60	31	-		0132 - Classified Overtime	-	-	-
3,427	3,947	-		0134 - Extended Day Classified	-	-	-
77,350	80,790	65,450		0138 - World Language Letter of Agreement	65,450	65,450	65,450
46,365	66,629	50,000		0139 - Chinese Instructor Letter of Agreement	45,000	45,000	45,000
<b>298,694</b>	<b>310,213</b>	<b>311,424</b>	<b>1.71</b>	<b>Total Object 0100:</b>	<b>308,274</b>	<b>308,274</b>	<b>308,274</b>
<b>0200 - Associated Payroll Costs</b>							
31,863	29,947	79,755		0210 - PERS	78,936	78,936	78,936
24,443	20,479	21,487		0213 - PERS Bond	21,272	21,272	21,272
22,529	23,386	23,824		0220 - Social Security	23,584	23,584	23,584
944	940	1,043		0231 - Workers Compensation	1,026	1,026	1,026
-	-	112		0232 - Unemployment Comp	107	107	107
28,381	30,769	23,962		0241 - Medical Dental Insurance	24,178	24,178	24,178
<b>108,160</b>	<b>105,520</b>	<b>150,183</b>		<b>Total Object 0200:</b>	<b>149,103</b>	<b>149,103</b>	<b>149,103</b>
<b>0300 - Purchased Services</b>							
-	1,063	-		0311 - Instructional Services	-	-	-
267	-	-		0312 - Instructional Program Improv	2,000	2,000	2,000
8,961	14,091	33,790		0319 - Professional Service Fees	8,000	8,000	8,000
-	39	-		0341 - Local In District Travel	-	-	-
-	29,790	24,164		0342 - Out of District Travel	-	-	-
<b>9,228</b>	<b>44,983</b>	<b>57,954</b>		<b>Total Object 0300:</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>0400 - Supplies and Materials</b>							
24,333	38,100	45,273		0411 - Varied - Other Supplies	54,793	54,793	54,793
-	-	575		0415 - Testing Materials	775	775	775
3,061	-	-		0460 - Nonconsumable Supplies	-	-	-
<b>27,394</b>	<b>38,100</b>	<b>45,848</b>		<b>Total Object 0400:</b>	<b>55,568</b>	<b>55,568</b>	<b>55,568</b>
<b>443,476</b>	<b>498,816</b>	<b>565,409</b>	<b>1.71</b>	<b>Total Function 1210:</b>	<b>522,945</b>	<b>522,945</b>	<b>522,945</b>
<i>Continued on next page...</i>							

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
				Continued from previous page	FTE	FTE	FTE
<b>1221 - Restrictive Programs for Student W/Disabilities</b>							
<b>0100 - Salaries</b>							
570,109	529,954	677,396	10.00	0111 - Licensed Salaries	793,616	793,616	793,616
543,503	609,172	676,094	29.97	0112 - Classified Salaries	742,025	742,025	742,025
15,193	19,004	37,374		0121 - Substitutes - Licensed Salaries	37,374	37,374	37,374
33,827	38,266	27,274		0122 - Substitutes - Classified Salaries	27,274	27,274	27,274
355	11	33		0132 - Classified Overtime	33	33	33
2,165	2,972	5,822		0133 - Licensed Extra Hours	5,822	5,822	5,822
13,963	9,958	5,302		0134 - Extended Day Classified	5,302	5,302	5,302
<b>1,179,115</b>	<b>1,209,337</b>	<b>1,429,295</b>	<b>39.97</b>	<b>Total Object 0100:</b>	<b>1,611,446</b>	<b>1,611,446</b>	<b>1,611,446</b>
<b>0200 - Associated Payroll Costs</b>							
189,947	194,975	302,213		0210 - PERS	335,652	335,652	335,652
89,020	74,321	98,831		0213 - PERS Bond	111,297	111,297	111,297
79,942	86,804	109,575		0220 - Social Security	123,395	123,395	123,395
3,854	4,079	3,145		0231 - Workers Compensation	3,524	3,524	3,524
40	-	503		0232 - Unemployment Comp	566	566	566
335,907	393,047	510,190		0241 - Medical Dental Insurance	578,250	578,250	578,250
<b>698,711</b>	<b>753,227</b>	<b>1,024,457</b>		<b>Total Object 0200:</b>	<b>1,152,684</b>	<b>1,152,684</b>	<b>1,152,684</b>
<b>0300 - Purchased Services</b>							
-	-	2,025		0319 - Professional Service Fees	2,025	2,025	2,025
-	-	1,560		0341 - Local In District Travel	1,560	1,560	1,560
300,645	362,270	82,500		0371 - Pupil Tuition - Other District	182,500	182,500	182,500
59,428	15,632	105,750		0373 - Tuition Private Schools	108,250	108,250	108,250
<b>360,073</b>	<b>377,902</b>	<b>191,835</b>		<b>Total Object 0300:</b>	<b>294,335</b>	<b>294,335</b>	<b>294,335</b>
<b>0400 - Supplies and Materials</b>							
13,995	6,718	10,135		0411 - Varied - Other Supplies	10,135	10,135	10,135
37,982	33,262	35,000		0470 - Computer Software	35,000	35,000	35,000
<b>51,977</b>	<b>39,980</b>	<b>45,135</b>		<b>Total Object 0400:</b>	<b>45,135</b>	<b>45,135</b>	<b>45,135</b>
<b>2,289,876</b>	<b>2,380,445</b>	<b>2,690,722</b>	<b>39.97</b>	<b>Total Function 1221:</b>	<b>3,103,600</b>	<b>3,103,600</b>	<b>3,103,600</b>
<b>1226 - Home Instruction</b>							
<b>0100 - Salaries</b>							
5,159	7,705	3,371		0123 - Temporary-Licensed	3,371	3,371	3,371
1,605	-	-		0124 - Temporary - Classified	-	-	-
14,560	-	10,672		0133 - Licensed Extra Hours	10,672	10,672	10,672
<b>21,324</b>	<b>7,705</b>	<b>14,043</b>		<b>Total Object 0100:</b>	<b>14,043</b>	<b>14,043</b>	<b>14,043</b>
<b>0200 - Associated Payroll Costs</b>							
715	990	3,731		0210 - PERS	3,731	3,731	3,731
1,749	536	968		0213 - PERS Bond	968	968	968
1,628	589	1,075		0220 - Social Security	1,075	1,075	1,075
60	21	55		0231 - Workers Compensation	55	55	55
-	-	5		0232 - Unemployment Comp	5	5	5
<b>4,152</b>	<b>2,136</b>	<b>5,834</b>		<b>Total Object 0200:</b>	<b>5,834</b>	<b>5,834</b>	<b>5,834</b>
<b>25,476</b>	<b>9,841</b>	<b>19,877</b>		<b>Total Function 1226:</b>	<b>19,877</b>	<b>19,877</b>	<b>19,877</b>
<b>1227 - Extended School Year Programs</b>							
<b>0100 - Salaries</b>							
-	-	1,217		0131 - Extra Duty Compensation	1,217	1,217	1,217
3,281	2,006	3,502		0133 - Licensed Extra Hours	3,502	3,502	3,502
259	-	2,431		0134 - Extended Day Classified	2,431	2,431	2,431
<b>3,539</b>	<b>2,006</b>	<b>7,150</b>		<b>Total Object 0100:</b>	<b>7,150</b>	<b>7,150</b>	<b>7,150</b>
<b>0200 - Associated Payroll Costs</b>							
693	376	1,899		0210 - PERS	1,899	1,899	1,899
290	164	493		0213 - PERS Bond	493	493	493
271	153	547		0220 - Social Security	547	547	547
10	6	28		0231 - Workers Compensation	28	28	28
-	-	2		0232 - Unemployment Comp	2	2	2
-	0	-		0241 - Medical Dental Insurance	-	-	-
<b>1,263</b>	<b>700</b>	<b>2,969</b>		<b>Total Object 0200:</b>	<b>2,969</b>	<b>2,969</b>	<b>2,969</b>
<b>0300 - Purchased Services</b>							
7,000	-	10,000		0373 - Tuition Private Schools	10,000	10,000	10,000
<b>11,803</b>	<b>2,706</b>	<b>20,119</b>		<b>Total Function 1227:</b>	<b>20,119</b>	<b>20,119</b>	<b>20,119</b>
<b>1250 - Less Restrictive Programs for Students W/Disabilit</b>							
<b>0100 - Salaries</b>							
1,685,834	1,848,341	1,994,326	33.00	0111 - Licensed Salaries	2,124,201	2,124,201	2,124,201
413,028	503,421	539,304	24.14	0112 - Classified Salaries	720,123	720,123	720,123
60,814	63,194	46,225		0121 - Substitutes - Licensed Salaries	46,225	46,225	46,225
23,285	23,016	12,182		0122 - Substitutes - Classified Salaries	12,182	12,182	12,182
-	-	4,904		0131 - Extra Duty Compensation	4,904	4,904	4,904
11,728	14,325	6,325		0133 - Licensed Extra Hours	6,325	6,325	6,325
4,398	5,447	19		0134 - Extended Day Classified	19	19	19
<b>2,199,088</b>	<b>2,457,745</b>	<b>2,603,285</b>	<b>57.14</b>	<b>Total Object 0100:</b>	<b>2,913,979</b>	<b>2,913,979</b>	<b>2,913,979</b>
<b>0200 - Associated Payroll Costs</b>							
358,385	402,548	547,241		0210 - PERS	616,984	616,984	616,984
180,048	151,346	180,066		0213 - PERS Bond	201,092	201,092	201,092
164,725	184,851	199,637		0220 - Social Security	222,950	222,950	222,950
6,666	7,472	5,609		0231 - Workers Compensation	6,246	6,246	6,246
392	-	915		0232 - Unemployment Comp	1,020	1,020	1,020
565,982	705,886	836,092		0241 - Medical Dental Insurance	935,773	935,773	935,773
<b>1,276,198</b>	<b>1,452,102</b>	<b>1,769,560</b>		<b>Total Object 0200:</b>	<b>1,984,065</b>	<b>1,984,065</b>	<b>1,984,065</b>
<b>0300 - Purchased Services</b>							
46,415	46,415	49,000		0319 - Professional Service Fees	49,000	49,000	49,000
-	-	2,000		0341 - Local In District Travel	-	-	-
<b>46,415</b>	<b>46,415</b>	<b>51,000</b>		<b>Total Object 0300:</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
Continued on next page...							

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted		
\$	\$	\$	FTE	Function - Object	\$	FTE	\$	FTE	
<i>Continued from previous page</i>									
				<b>0400 - Supplies and Materials</b>					
4,040	8,412	6,231		0411 - Varied - Other Supplies	7,085		7,085		7,085
1,725	688	3,740		0420 - Textbooks & Publications	3,136		3,136		3,136
148	-	200		0440 - Periodicals	200		200		200
154	-	-		0460 - Nonconsumable Supplies	-		-		-
-	-	100		0480 - Computer Hardware	-		-		-
<b>6,067</b>	<b>9,100</b>	<b>10,271</b>		<b>Total Object 0400:</b>	<b>10,421</b>		<b>10,421</b>		<b>10,421</b>
				<b>0600 - Other Objects</b>					
100,272	-	-		0655 - Judgements Against District	-		-		-
<b>3,628,041</b>	<b>3,965,362</b>	<b>4,434,116</b>	<b>57.14</b>	<b>Total Function 1250:</b>	<b>4,957,465</b>	<b>65.24</b>	<b>4,957,465</b>	<b>65.24</b>	<b>4,957,465</b>
				<b>1260 - Treatment and Rehabilitation</b>					
				<b>0100 - Salaries</b>					
137,277	142,666	152,637	2.00	0111 - Licensed Salaries	159,677	2.00	159,677	2.00	159,677
33,461	34,765	36,432	1.00	0112 - Classified Salaries	37,692	1.00	37,692	1.00	37,692
4,687	4,997	-		0131 - Extra Duty Compensation	-		-		-
173	842	-		0133 - Licensed Extra Hours	-		-		-
<b>175,598</b>	<b>183,270</b>	<b>189,069</b>	<b>3.00</b>	<b>Total Object 0100:</b>	<b>197,369</b>	<b>3.00</b>	<b>197,369</b>	<b>3.00</b>	<b>197,369</b>
				<b>0200 - Associated Payroll Costs</b>					
34,977	36,501	44,906		0210 - PERS	46,656		46,656		46,656
14,463	13,814	13,162		0213 - PERS Bond	13,672		13,672		13,672
13,202	13,950	14,592		0220 - Social Security	15,158		15,158		15,158
484	494	401		0231 - Workers Compensation	416		416		416
-	-	67		0232 - Unemployment Comp	69		69		69
50,123	53,542	47,096		0241 - Medical Dental Insurance	47,498		47,498		47,498
<b>113,249</b>	<b>118,300</b>	<b>120,224</b>		<b>Total Object 0200:</b>	<b>123,469</b>		<b>123,469</b>		<b>123,469</b>
				<b>0300 - Purchased Services</b>					
1,435	1,354	780		0341 - Local In District Travel	780		780		780
-	1,851	3,125		<b>0400 - Supplies and Materials</b>					
<b>290,282</b>	<b>304,775</b>	<b>313,198</b>	<b>3.00</b>	0411 - Varied - Other Supplies	3,125		3,125		3,125
				<b>Total Function 1260:</b>	<b>324,743</b>	<b>3.00</b>	<b>324,743</b>	<b>3.00</b>	<b>324,743</b>
				<b>1272 - Title 1</b>					
				<b>0100 - Salaries</b>					
57,590	94,719	-		0111 - Licensed Salaries	-		-		-
13,575	-	-		0121 - Substitutes - Licensed Salaries	-		-		-
5,986	-	-		0123 - Temporary-Licensed	-		-		-
<b>77,151</b>	<b>94,719</b>	-		<b>Total Object 0100:</b>	-		-		-
				<b>0200 - Associated Payroll Costs</b>					
16,585	19,441	-		0210 - PERS	-		-		-
12,497	7,716	-		0213 - PERS Bond	-		-		-
400	7,230	-		0220 - Social Security	-		-		-
8,781	-	-		0231 - Workers Compensation	-		-		-
<b>38,263</b>	<b>34,387</b>	-		0241 - Medical Dental Insurance	-		-		-
<b>115,414</b>	<b>129,106</b>	-		<b>Total Object 0200:</b>	-		-		-
				<b>Total Function 1272:</b>	-		-		-
				<b>1280 - Alternative Education</b>					
				<b>0100 - Salaries</b>					
109,747	135,317	144,668	2.20	0111 - Licensed Salaries	10,245	0.20	10,245	0.20	10,245
249	175	351		0121 - Substitutes - Licensed Salaries	351		351		351
-	164	-		0133 - Licensed Extra Hours	-		-		-
<b>109,996</b>	<b>135,656</b>	<b>145,019</b>	<b>2.20</b>	<b>Total Object 0100:</b>	<b>10,596</b>	<b>0.20</b>	<b>10,596</b>	<b>0.20</b>	<b>10,596</b>
				<b>0200 - Associated Payroll Costs</b>					
20,258	26,048	31,926		0210 - PERS	2,064		2,064		2,064
9,020	8,277	10,006		0213 - PERS Bond	731		731		731
8,300	10,261	11,094		0220 - Social Security	811		811		811
314	392	306		0231 - Workers Compensation	23		23		23
-	-	51		0232 - Unemployment Comp	4		4		4
32,280	38,838	37,752		0241 - Medical Dental Insurance	3,456		3,456		3,456
<b>70,171</b>	<b>83,816</b>	<b>91,135</b>		<b>Total Object 0200:</b>	<b>7,089</b>		<b>7,089</b>		<b>7,089</b>
<b>180,168</b>	<b>219,472</b>	<b>236,154</b>	<b>2.20</b>	<b>Total Function 1280:</b>	<b>17,685</b>	<b>0.20</b>	<b>17,685</b>	<b>0.20</b>	<b>17,685</b>
				<b>1283 - District Alternative Programs</b>					
				<b>0100 - Salaries</b>					
355,484	401,091	406,378	6.35	0111 - Licensed Salaries	456,604	6.35	456,604	6.35	456,604
13,229	12,381	15,596	0.75	0112 - Classified Salaries	16,201	0.75	16,201	0.75	16,201
7,732	7,069	15,685		0121 - Substitutes - Licensed Salaries	15,685		15,685		15,685
346	1,022	-		0122 - Substitutes - Classified Salaries	-		-		-
2,301	-	374		0124 - Temporary - Classified	374		374		374
-	-	4,660		0131 - Extra Duty Compensation	4,660		4,660		4,660
40	-	36		0132 - Classified Overtime	36		36		36
595	2,281	3,860		0133 - Licensed Extra Hours	3,860		3,860		3,860
17	307	1,212		0134 - Extended Day Classified	1,212		1,212		1,212
<b>379,744</b>	<b>424,151</b>	<b>447,801</b>	<b>7.10</b>	<b>Total Object 0100:</b>	<b>498,632</b>	<b>7.10</b>	<b>498,632</b>	<b>7.10</b>	<b>498,632</b>
				<b>0200 - Associated Payroll Costs</b>					
68,098	73,085	95,681		0210 - PERS	109,045		109,045		109,045
31,426	25,672	30,967		0213 - PERS Bond	34,406		34,406		34,406
29,251	32,392	34,411		0220 - Social Security	38,145		38,145		38,145
1,049	1,175	991		0231 - Workers Compensation	1,093		1,093		1,093
-	-	157		0232 - Unemployment Comp	174		174		174
80,542	92,495	117,484		0241 - Medical Dental Insurance	118,354		118,354		118,354
<b>210,365</b>	<b>224,818</b>	<b>279,691</b>		<b>Total Object 0200:</b>	<b>301,217</b>		<b>301,217</b>		<b>301,217</b>
<i>Continued on next page...</i>									

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted	
\$	\$	\$	FTE	Function - Object	\$	FTE	\$	FTE
				<i>Continued from previous page</i>				
				<b>0300 - Purchased Services</b>				
-	436	250		0311 - Instructional Services	250		250	
12,986	8,744	6,000		0319 - Professional Service Fees	-		-	
354	625	250		0322 - Repair and Maintenance Services	750		750	
-	-	-		0324 - Rentals	2,000		2,000	
805	-	1,000		0341 - Local In District Travel	-		-	
-	228	200		0355 - Printing & Binding	-		-	
-	1,323	-		0371 - Pupil Tuition - Other District	13,700		13,700	
3,130	8,040	6,000		0390 - Other Purchased Services	8,100		8,100	
<b>17,274</b>	<b>19,396</b>	<b>13,700</b>		<b>Total Object 0300:</b>	<b>24,800</b>		<b>24,800</b>	
				<b>0400 - Supplies and Materials</b>				
12,102	14,578	8,800		0411 - Varied - Other Supplies	17,350		17,350	
337	100	500		0415 - Testing Materials	500		500	
466	497	600		0419 - HS Graduation Expense	500		500	
754	1,152	500		0420 - Textbooks & Publications	500		500	
-	220	-		0440 - Periodicals	-		-	
-	-	900		0460 - Nonconsumable Supplies	1,750		1,750	
1,902	768	8,000		0470 - Computer Software	1,225		1,225	
7,082	299	250		0480 - Computer Hardware	250		250	
<b>22,643</b>	<b>17,613</b>	<b>19,550</b>		<b>Total Object 0400:</b>	<b>22,075</b>		<b>22,075</b>	
				<b>0600 - Other Objects</b>				
875	664	900		0642 - Other Dues & Fees	-		-	
<b>630,902</b>	<b>686,642</b>	<b>761,642</b>	<b>7.10</b>	<b>Total Function 1283:</b>	<b>846,724</b>	<b>7.10</b>	<b>846,724</b>	<b>7.10</b>
				<b>1288 - Charter Schools</b>				
				<b>0300 - Purchased Services</b>				
905,432	941,309	955,218		0360 - Charter School Payments	917,805		917,805	
				<b>1291 - English Language Learner</b>				
				<b>0100 - Salaries</b>				
402,250	498,763	548,302	8.10	0111 - Licensed Salaries	658,038	9.56	658,038	9.56
-	-	-		0112 - Classified Salaries	11,307	0.88	11,307	0.88
-	11,827	-		0114 - Managerial-Classified	-		-	
11,034	12,545	10,456		0121 - Substitutes - Licensed Salaries	10,456		10,456	
-	2,672	-		0123 - Temporary-Licensed	-		-	
1,374	5,451	-		0124 - Temporary - Classified	-		-	
-	2,781	-		0133 - Licensed Extra Hours	-		-	
<b>414,657</b>	<b>534,038</b>	<b>558,758</b>	<b>8.10</b>	<b>Total Object 0100:</b>	<b>679,801</b>	<b>10.44</b>	<b>679,801</b>	<b>10.44</b>
				<b>0200 - Associated Payroll Costs</b>				
79,520	100,582	123,910		0210 - PERS	139,193		139,193	
33,972	32,960	38,782		0213 - PERS Bond	46,907		46,907	
31,422	40,798	43,249		0220 - Social Security	52,005		52,005	
1,149	1,473	1,200		0231 - Workers Compensation	1,447		1,447	
-	-	196		0232 - Unemployment Comp	238		238	
110,789	134,292	138,996		0241 - Medical Dental Insurance	169,510		169,510	
<b>256,853</b>	<b>310,106</b>	<b>346,333</b>		<b>Total Object 0200:</b>	<b>409,300</b>		<b>409,300</b>	
				<b>0300 - Purchased Services</b>				
131	2,993	-		0319 - Professional Service Fees	-		-	
-	275	3,300		0341 - Local In District Travel	-		-	
<b>131</b>	<b>3,268</b>	<b>3,300</b>		<b>Total Object 0300:</b>	<b>-</b>		<b>-</b>	
				<b>0400 - Supplies and Materials</b>				
487	1,660	1,600		0411 - Varied - Other Supplies	1,600		1,600	
-	-	349		0420 - Textbooks & Publications	349		349	
<b>487</b>	<b>1,660</b>	<b>1,949</b>		<b>Total Object 0400:</b>	<b>1,949</b>		<b>1,949</b>	
<b>672,128</b>	<b>849,072</b>	<b>910,340</b>	<b>8.10</b>	<b>Total Function 1291:</b>	<b>1,091,050</b>	<b>10.44</b>	<b>1,091,050</b>	<b>10.44</b>
				<b>1292 - Teen Parent Program</b>				
				<b>0100 - Salaries</b>				
-	-	7,632		0124 - Temporary - Classified	7,632		7,632	
				<b>0200 - Associated Payroll Costs</b>				
-	-	2,028		0210 - PERS	2,028		2,028	
-	-	527		0213 - PERS Bond	527		527	
-	-	584		0220 - Social Security	584		584	
-	-	30		0231 - Workers Compensation	30		30	
-	-	3		0232 - Unemployment Comp	3		3	
-	-	<b>3,172</b>		<b>Total Object 0200:</b>	<b>3,172</b>		<b>3,172</b>	
				<b>0300 - Purchased Services</b>				
11,156	18,831	10,910		0319 - Professional Service Fees	10,910		10,910	
		1,475		<b>0400 - Supplies and Materials</b>				
-	-	-		0470 - Computer Software	-		-	
<b>11,156</b>	<b>18,831</b>	<b>23,189</b>		<b>Total Function 1292:</b>	<b>21,714</b>		<b>21,714</b>	
				<b>1295 - English Language Learner</b>				
				<b>0100 - Salaries</b>				
-	-	1,000		0124 - Temporary - Classified	1,000		1,000	
				<b>0200 - Associated Payroll Costs</b>				
-	-	266		0210 - PERS	266		266	
-	-	69		0213 - PERS Bond	69		69	
-	-	77		0220 - Social Security	77		77	
-	-	4		0231 - Workers Compensation	4		4	
-	-	<b>416</b>		<b>Total Object 0200:</b>	<b>416</b>		<b>416</b>	
-	-	<b>1,416</b>		<b>Total Function 1295:</b>	<b>1,416</b>		<b>1,416</b>	
				<i>Continued on next page...</i>				

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
				<i>Continued from previous page</i>			
				<b>1299 - Other Programs</b>			
				<b>0100 - Salaries</b>			
75,455	76,404	79,856	1.00	0111 - Licensed Salaries	83,011	83,011	83,011
84,600	95,226	107,884	2.60	0112 - Classified Salaries	111,606	111,606	111,606
5,754	2,325	6,925		0123 - Temporary-Licensed	6,925	6,925	6,925
44,029	57,318	66,763		0124 - Temporary - Classified	66,763	66,763	66,763
5,906	5,189	5,323		0131 - Extra Duty Compensation	5,323	5,323	5,323
7,656	8,630	-		0133 - Licensed Extra Hours	-	-	-
63	1,193	-		0134 - Extended Day Classified	-	-	-
<b>223,463</b>	<b>246,285</b>	<b>266,751</b>	<b>3.60</b>	<b>Total Object 0100:</b>	<b>273,628</b>	<b>273,628</b>	<b>273,628</b>
				<b>0200 - Associated Payroll Costs</b>			
31,812	37,130	64,448		0210 - PERS	65,804	65,804	65,804
18,406	17,558	18,537		0213 - PERS Bond	18,949	18,949	18,949
17,031	18,988	20,551		0220 - Social Security	21,009	21,009	21,009
677	747	706		0231 - Workers Compensation	719	719	719
-	-	93		0232 - Unemployment Comp	96	96	96
24,820	44,406	46,971		0241 - Medical Dental Insurance	47,469	47,469	47,469
<b>92,747</b>	<b>118,828</b>	<b>151,306</b>		<b>Total Object 0200:</b>	<b>154,046</b>	<b>154,046</b>	<b>154,046</b>
				<b>0300 - Purchased Services</b>			
1,182	150	-		0319 - Professional Service Fees	-	-	-
195	-	-		0322 - Repair and Maintenance Services	-	-	-
120	2,390	2,055		0324 - Rentals	2,055	2,055	2,055
-	43	-		0340 - Travel Expenses	-	-	-
3,466	1,525	1,000		0341 - Local In District Travel	1,000	1,000	1,000
6,646	9,199	7,200		0342 - Out of District Travel	7,200	7,200	7,200
296	-	350		0355 - Printing & Binding	350	350	350
4,387	2,569	3,123		0390 - Other Purchased Services	3,123	3,123	3,123
<b>16,293</b>	<b>15,877</b>	<b>13,728</b>		<b>Total Object 0300:</b>	<b>13,728</b>	<b>13,728</b>	<b>13,728</b>
				<b>0400 - Supplies and Materials</b>			
21,498	24,474	20,650		0411 - Varied - Other Supplies	20,650	20,650	20,650
36	66	-		0440 - Periodicals	-	-	-
<b>21,534</b>	<b>24,540</b>	<b>20,650</b>		<b>Total Object 0400:</b>	<b>20,650</b>	<b>20,650</b>	<b>20,650</b>
				<b>0600 - Other Objects</b>			
-	-	120		0642 - Other Dues & Fees	120	120	120
-	-	425		0659 - Other Insurance & Judgements	425	425	425
-	-	<b>545</b>		<b>Total Object 0600:</b>	<b>545</b>	<b>545</b>	<b>545</b>
<b>354,036</b>	<b>405,530</b>	<b>452,980</b>	<b>3.60</b>	<b>Total Function 1299:</b>	<b>462,597</b>	<b>462,597</b>	<b>462,597</b>
				<b>1400 - Summer School</b>			
				<b>0100 - Salaries</b>			
73,085	78,351	78,563		0123 - Temporary-Licensed	140,563	140,563	140,563
6,425	2,000	4,427		0124 - Temporary - Classified	11,627	11,627	11,627
<b>79,510</b>	<b>80,351</b>	<b>82,990</b>		<b>Total Object 0100:</b>	<b>152,190</b>	<b>152,190</b>	<b>152,190</b>
				<b>0200 - Associated Payroll Costs</b>			
14,310	13,927	22,050		0210 - PERS	40,436	40,436	40,436
6,520	6,523	5,727		0213 - PERS Bond	10,502	10,502	10,502
6,076	6,145	6,349		0220 - Social Security	11,643	11,643	11,643
237	237	324		0231 - Workers Compensation	594	594	594
-	-	29		0232 - Unemployment Comp	53	53	53
<b>27,142</b>	<b>26,832</b>	<b>34,479</b>		<b>Total Object 0200:</b>	<b>63,228</b>	<b>63,228</b>	<b>63,228</b>
				<b>0300 - Purchased Services</b>			
25,416	31,200	100,700		0319 - Professional Service Fees	-	-	-
				<b>0400 - Supplies and Materials</b>			
1,540	780	-		0411 - Varied - Other Supplies	2,051	2,051	2,051
<b>133,609</b>	<b>139,163</b>	<b>218,169</b>		<b>Total Function 1400:</b>	<b>217,469</b>	<b>217,469</b>	<b>217,469</b>
<b>57,592,743</b>	<b>61,898,176</b>	<b>66,844,879</b>	<b>636.89</b>	<b>Total Function 1000:</b>	<b>70,707,567</b>	<b>70,707,567</b>	<b>70,707,567</b>
				<b>2000 - Support Services</b>			
				<b>2113 - Social Work Services</b>			
				<b>0100 - Salaries</b>			
-	97,241	102,249	1.50	0111 - Licensed Salaries	109,913	109,913	109,913
-	210	-		0133 - Licensed Extra Hours	-	-	-
-	<b>97,451</b>	<b>102,249</b>	<b>1.50</b>	<b>Total Object 0100:</b>	<b>109,913</b>	<b>109,913</b>	<b>109,913</b>
				<b>0200 - Associated Payroll Costs</b>			
-	18,534	21,924		0210 - PERS	23,402	23,402	23,402
-	6,010	7,090		0213 - PERS Bond	7,584	7,584	7,584
-	7,391	7,898		0220 - Social Security	8,408	8,408	8,408
-	305	217		0231 - Workers Compensation	231	231	231
-	-	36		0232 - Unemployment Comp	38	38	38
-	28,946	25,740		0241 - Medical Dental Insurance	25,920	25,920	25,920
-	<b>61,186</b>	<b>62,905</b>		<b>Total Object 0200:</b>	<b>65,583</b>	<b>65,583</b>	<b>65,583</b>
				<b>0300 - Purchased Services</b>			
-	-	500		0341 - Local In District Travel	-	-	-
				<b>0400 - Supplies and Materials</b>			
-	735	-		0411 - Varied - Other Supplies	-	-	-
-	<b>159,372</b>	<b>165,654</b>	<b>1.50</b>	<b>Total Function 2113:</b>	<b>175,496</b>	<b>175,496</b>	<b>175,496</b>
				<b>2122 - Counseling Services</b>			
				<b>0100 - Salaries</b>			
1,135,512	907,971	1,045,566	16.10	0111 - Licensed Salaries	1,246,036	1,246,036	1,246,036
98,813	94,614	100,358	3.40	0112 - Classified Salaries	119,858	119,858	119,858
1,579	11,193	-		0121 - Substitutes - Licensed Salaries	-	-	-
1,500	-	-		0131 - Extra Duty Compensation	-	-	-
4,929	6,104	3,326		0133 - Licensed Extra Hours	3,326	3,326	3,326
2,988	3,518	1,596		0134 - Extended Day Classified	1,596	1,596	1,596
<b>1,245,321</b>	<b>1,023,399</b>	<b>1,150,846</b>	<b>19.50</b>	<b>Total Object 0100:</b>	<b>1,370,816</b>	<b>1,370,816</b>	<b>1,370,816</b>
				<i>Continued on next page...</i>			

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted	
\$	\$	\$	FTE	Function - Object	\$	FTE	\$	FTE
<i>Continued from previous page</i>								
238,046	186,532	249,737		<b>0200 - Associated Payroll Costs</b>				
102,116	62,953	79,409		0210 - PERS	301,414		301,414	
93,555	77,713	88,039		0213 - PERS Bond	94,587		94,587	
3,511	2,922	2,426		0220 - Social Security	104,868		104,868	
-	-	404		0231 - Workers Compensation	2,888		2,888	
338,636	316,461	314,604		0232 - Unemployment Comp	478		478	
<b>775,864</b>	<b>646,580</b>	<b>734,619</b>		0241 - Medical Dental Insurance	373,160		373,160	
				<b>Total Object 0200:</b>	<b>877,395</b>		<b>877,395</b>	
				<b>0300 - Purchased Services</b>				
80	5,000	1,500		0319 - Professional Service Fees	-		-	
-	447	-		0342 - Out of District Travel	-		-	
<b>80</b>	<b>5,447</b>	<b>1,500</b>		<b>Total Object 0300:</b>	<b>-</b>		<b>-</b>	
				<b>0400 - Supplies and Materials</b>				
3,387	4,038	4,781		0411 - Varied - Other Supplies	11,122		11,122	
-	-	-		0416 - Student Support Expenses	500		500	
1,308	3,265	1,844		0430 - Library Books	1,965		1,965	
-	-	800		0470 - Computer Software	800		800	
<b>4,695</b>	<b>7,303</b>	<b>7,425</b>		<b>Total Object 0400:</b>	<b>14,387</b>		<b>14,387</b>	
				<b>0600 - Other Objects</b>				
100	750	3,000		0642 - Other Dues & Fees	3,000		3,000	
<b>2,026,060</b>	<b>1,683,479</b>	<b>1,897,390</b>	<b>19.50</b>	<b>Total Function 2122:</b>	<b>2,265,598</b>	<b>22.60</b>	<b>2,265,598</b>	<b>22.60</b>
				<b>2130 - Health Services</b>				
				<b>0100 - Salaries</b>				
135,496	135,009	127,909	2.00	0111 - Licensed Salaries	179,905	3.00	179,905	3.00
31,527	33,572	33,651	1.00	0112 - Classified Salaries	34,870	1.00	34,870	1.00
-	1,250	-		0123 - Temporary-Licensed	-		-	
-	1,369	-		0133 - Licensed Extra Hours	-		-	
<b>167,022</b>	<b>171,199</b>	<b>161,560</b>	<b>3.00</b>	<b>Total Object 0100:</b>	<b>214,775</b>	<b>4.00</b>	<b>214,775</b>	<b>4.00</b>
				<b>0200 - Associated Payroll Costs</b>				
33,138	24,264	35,340		0210 - PERS	49,202		49,202	
14,218	11,072	11,441		0213 - PERS Bond	15,371		15,371	
12,913	13,173	12,761		0220 - Social Security	17,042		17,042	
486	490	348		0231 - Workers Compensation	468		468	
-	-	58		0232 - Unemployment Comp	78		78	
52,843	55,530	47,096		0241 - Medical Dental Insurance	64,778		64,778	
<b>113,598</b>	<b>104,529</b>	<b>107,044</b>		<b>Total Object 0200:</b>	<b>146,939</b>		<b>146,939</b>	
				<b>0300 - Purchased Services</b>				
-	-	-		0319 - Professional Service Fees	14,000		14,000	
6,371	5,000	3,500		0341 - Local In District Travel	8,000		8,000	
-	-	200		0390 - Other Purchased Services	200		200	
<b>6,371</b>	<b>5,000</b>	<b>3,700</b>		<b>Total Object 0300:</b>	<b>22,200</b>		<b>22,200</b>	
				<b>0400 - Supplies and Materials</b>				
9,257	7,991	5,637		0411 - Varied - Other Supplies	10,000		10,000	
				<b>0600 - Other Objects</b>				
140	593	500		0641 - Professional Membership Dues	500		500	
<b>296,388</b>	<b>289,312</b>	<b>278,441</b>	<b>3.00</b>	<b>Total Function 2130:</b>	<b>394,414</b>	<b>4.00</b>	<b>394,414</b>	<b>4.00</b>
				<b>2140 - Psychological Services</b>				
				<b>0100 - Salaries</b>				
300,864	262,847	290,103	4.00	0111 - Licensed Salaries	378,110	5.00	378,110	5.00
-	1,287	-		0121 - Substitutes - Licensed Salaries	-		-	
-	3,566	3,312		0123 - Temporary-Licensed	3,312		3,312	
-	-	1,256		0124 - Temporary - Classified	1,256		1,256	
2,573	3,244	-		0133 - Licensed Extra Hours	-		-	
<b>303,437</b>	<b>270,945</b>	<b>294,671</b>	<b>4.00</b>	<b>Total Object 0100:</b>	<b>382,678</b>	<b>5.00</b>	<b>382,678</b>	<b>5.00</b>
				<b>0200 - Associated Payroll Costs</b>				
55,822	52,913	70,039		0210 - PERS	87,305		87,305	
24,882	16,890	20,401		0213 - PERS Bond	26,405		26,405	
23,201	20,723	22,788		0220 - Social Security	29,275		29,275	
843	721	631		0231 - Workers Compensation	812		812	
-	-	104		0232 - Unemployment Comp	134		134	
78,767	67,540	68,640		0241 - Medical Dental Insurance	86,400		86,400	
<b>183,514</b>	<b>158,788</b>	<b>182,603</b>		<b>Total Object 0200:</b>	<b>230,331</b>		<b>230,331</b>	
				<b>0300 - Purchased Services</b>				
350	-	2,000		0319 - Professional Service Fees	26,000		26,000	
-	-	-		0340 - Travel Expenses	1,500		1,500	
1,073	1,381	1,000		0341 - Local In District Travel	-		-	
<b>1,423</b>	<b>1,381</b>	<b>3,000</b>		<b>Total Object 0300:</b>	<b>27,500</b>		<b>27,500</b>	
				<b>0400 - Supplies and Materials</b>				
8,464	7,921	5,000		0411 - Varied - Other Supplies	9,000		9,000	
-	-	500		0470 - Computer Software	-		-	
<b>8,464</b>	<b>7,921</b>	<b>5,500</b>		<b>Total Object 0400:</b>	<b>9,000</b>		<b>9,000</b>	
<b>496,838</b>	<b>439,035</b>	<b>485,774</b>	<b>4.00</b>	<b>Total Function 2140:</b>	<b>649,509</b>	<b>5.00</b>	<b>649,509</b>	<b>5.00</b>
				<b>2150 - Speech Pathology &amp; Audiology Services</b>				
				<b>0100 - Salaries</b>				
480,152	502,979	540,505	8.00	0111 - Licensed Salaries	623,930	8.80	623,930	8.80
174	14,523	16,894		0121 - Substitutes - Licensed Salaries	16,894		16,894	
2,756	5,983	9,404		0133 - Licensed Extra Hours	9,404		9,404	
<b>483,082</b>	<b>523,485</b>	<b>566,803</b>	<b>8.00</b>	<b>Total Object 0100:</b>	<b>650,228</b>	<b>8.80</b>	<b>650,228</b>	<b>8.80</b>
<i>Continued on next page...</i>								

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
<i>Continued from previous page</i>							
88,655	97,344	123,755		<b>0200 - Associated Payroll Costs</b>	143,818	143,818	143,818
39,613	32,651	39,125		0210 - PERS	44,864	44,864	44,864
36,430	40,048	43,400		0213 - PERS Bond	49,744	49,744	49,744
1,402	1,494	1,239		0220 - Social Security	1,413	1,413	1,413
-	-	199		0231 - Workers Compensation	228	228	228
148,255	162,991	137,280		0232 - Unemployment Comp	152,064	152,064	152,064
<b>314,355</b>	<b>334,528</b>	<b>344,998</b>		0241 - Medical Dental Insurance	<b>392,131</b>	<b>392,131</b>	<b>392,131</b>
				<b>Total Object 0200:</b>			
-	465	750		<b>0300 - Purchased Services</b>	750	750	750
-	-	-		0322 - Repair and Maintenance Services	250	250	250
82	186	250		0340 - Travel Expenses	-	-	-
<b>82</b>	<b>651</b>	<b>1,000</b>		0341 - Local In District Travel	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
				<b>Total Object 0300:</b>			
8,526	3,898	7,500		<b>0400 - Supplies and Materials</b>	7,500	7,500	7,500
-	-	500		0411 - Varied - Other Supplies	500	500	500
-	-	800		0420 - Textbooks & Publications	800	800	800
<b>8,526</b>	<b>3,898</b>	<b>8,800</b>		0470 - Computer Software	<b>8,800</b>	<b>8,800</b>	<b>8,800</b>
<b>806,044</b>	<b>862,562</b>	<b>921,601</b>	<b>8.00</b>	<b>Total Object 0400:</b>	<b>1,052,159</b>	<b>1,052,159</b>	<b>1,052,159</b>
				<b>Total Function 2150:</b>	<b>8.80</b>	<b>8.80</b>	<b>8.80</b>
				<b>2160 - Other Student Treatment</b>			
				<b>0200 - Associated Payroll Costs</b>			
-	-	531		0210 - PERS	-	-	-
-	-	138		0213 - PERS Bond	-	-	-
-	-	306		0220 - Social Security	-	-	-
-	-	8		0231 - Workers Compensation	-	-	-
-	-	1		0232 - Unemployment Comp	-	-	-
-	-	<b>984</b>		<b>Total Object 0200:</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-		<b>0300 - Purchased Services</b>	2,800	2,800	2,800
2,209	2,481	2,000		0340 - Travel Expenses	-	-	-
<b>2,209</b>	<b>2,481</b>	<b>2,000</b>		0341 - Local In District Travel	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
				<b>Total Object 0300:</b>			
1,753	1,851	2,000		<b>0400 - Supplies and Materials</b>	2,000	2,000	2,000
<b>3,962</b>	<b>4,332</b>	<b>4,984</b>		0411 - Varied - Other Supplies	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>
				<b>Total Function 2160:</b>			
				<b>2190 - Special Services Director</b>			
				<b>0100 - Salaries</b>			
77,315	78,676	81,659	2.00	0112 - Classified Salaries	84,377	84,377	84,377
118,746	132,311	136,546	1.00	0113 - Administrator/Supervisor	139,237	139,237	139,237
105	855	6,767		0123 - Temporary-Licensed	6,767	6,767	6,767
9,596	726	12,383		0124 - Temporary - Classified	12,383	12,383	12,383
-	-	245		0131 - Extra Duty Compensation	245	245	245
-	-	25		0132 - Classified Overtime	25	25	25
-	-	12,356		0133 - Licensed Extra Hours	12,356	12,356	12,356
-	654	6,732		0134 - Extended Day Classified	6,732	6,732	6,732
<b>205,762</b>	<b>213,222</b>	<b>256,713</b>	<b>3.00</b>	<b>Total Object 0100:</b>	<b>262,122</b>	<b>262,122</b>	<b>262,122</b>
				<b>0200 - Associated Payroll Costs</b>			
42,825	45,034	66,622		0210 - PERS	67,729	67,729	67,729
17,721	16,759	18,500		0213 - PERS Bond	18,811	18,811	18,811
15,808	15,862	20,511		0220 - Social Security	20,856	20,856	20,856
707	715	632		0231 - Workers Compensation	642	642	642
-	0	93		0232 - Unemployment Comp	95	95	95
44,791	44,094	41,758		0241 - Medical Dental Insurance	43,560	43,560	43,560
<b>121,851</b>	<b>122,465</b>	<b>148,116</b>		<b>Total Object 0200:</b>	<b>151,693</b>	<b>151,693</b>	<b>151,693</b>
				<b>0300 - Purchased Services</b>			
65,815	40,858	31,055		0319 - Professional Service Fees	30,055	30,055	30,055
1,186	1,553	1,500		0322 - Repair and Maintenance Services	1,500	1,500	1,500
4,343	3,150	-		0340 - Travel Expenses	-	-	-
11,416	11,265	10,500		0341 - Local In District Travel	10,500	10,500	10,500
1,651	15,317	6,035		0342 - Out of District Travel	8,000	8,000	8,000
-	810	200		0355 - Printing & Binding	200	200	200
<b>84,411</b>	<b>72,953</b>	<b>49,290</b>		<b>Total Object 0300:</b>	<b>50,255</b>	<b>50,255</b>	<b>50,255</b>
				<b>0400 - Supplies and Materials</b>			
9,691	8,199	6,015		0411 - Varied - Other Supplies	10,000	10,000	10,000
-	-	500		0420 - Textbooks & Publications	500	500	500
1,592	129	200		0440 - Periodicals	200	200	200
-	-	1,020		0470 - Computer Software	-	-	-
5,542	2,255	4,860		0480 - Computer Hardware	3,860	3,860	3,860
<b>16,825</b>	<b>10,583</b>	<b>12,595</b>		<b>Total Object 0400:</b>	<b>14,560</b>	<b>14,560</b>	<b>14,560</b>
				<b>0600 - Other Objects</b>			
318	138	1,000		0641 - Professional Membership Dues	1,000	1,000	1,000
345	20	505		0642 - Other Dues & Fees	5,000	5,000	5,000
<b>662</b>	<b>158</b>	<b>1,505</b>		<b>Total Object 0600:</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>429,510</b>	<b>419,382</b>	<b>468,219</b>	<b>3.00</b>	<b>Total Function 2190:</b>	<b>484,630</b>	<b>484,630</b>	<b>484,630</b>
				<b>2210 - Improvement of Instruction Services</b>			
				<b>0100 - Salaries</b>			
-	-	-		0111 - Licensed Salaries	119,619	119,619	119,619
89,098	88,553	50,938	1.25	0112 - Classified Salaries	52,621	52,621	52,621
318,639	331,778	409,638	3.00	0113 - Administrator/Supervisor	417,711	417,711	417,711
-	24,825	-		0121 - Substitutes - Licensed Salaries	-	-	-
37,365	119,186	-		0123 - Temporary-Licensed	-	-	-
581	-	1,116		0124 - Temporary - Classified	1,116	1,116	1,116
5,266	5,518	2,843		0132 - Classified Overtime	2,843	2,843	2,843
85,986	-	-		0133 - Licensed Extra Hours	-	-	-
192	626	4,009		0134 - Extended Day Classified	4,009	4,009	4,009
<b>537,127</b>	<b>570,486</b>	<b>468,544</b>	<b>4.25</b>	<b>Total Object 0100:</b>	<b>597,919</b>	<b>597,919</b>	<b>597,919</b>
				<b>Total Function 2210:</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>
<i>Continued on next page...</i>							

2016/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
<i>Continued from previous page</i>							
109,455	114,760	123,634		<b>0200 - Associated Payroll Costs</b>	149,047	149,047	149,047
46,059	45,738	34,690		0210 - PERS	43,813	43,813	43,813
40,783	43,350	38,460		0220 - Social Security	48,575	48,575	48,575
1,482	1,566	1,070		0231 - Workers Compensation	1,348	1,348	1,348
-	-	176		0232 - Unemployment Comp	222	222	222
102,083	95,398	84,872		0241 - Medical Dental Insurance	117,239	117,239	117,239
<b>299,862</b>	<b>300,810</b>	<b>282,902</b>		<b>Total Object 0200:</b>	<b>360,244</b>	<b>360,244</b>	<b>360,244</b>
<b>0300 - Purchased Services</b>							
9,028	7,518	4,255		0312 - Instructional Program Improv	10,000	10,000	10,000
112,195	36,122	90,275		0319 - Professional Service Fees	90,275	90,275	90,275
948	1,698	1,200		0322 - Repair and Maintenance Services	1,200	1,200	1,200
-	-	300		0324 - Rentals	300	300	300
349	1,960	350		0340 - Travel Expenses	350	350	350
27,445	31,953	31,500		0341 - Local In District Travel	43,800	43,800	43,800
9,085	1,958	2,625		0342 - Out of District Travel	8,000	8,000	8,000
3,640	360	3,000		0355 - Printing & Binding	3,000	3,000	3,000
<b>162,690</b>	<b>81,569</b>	<b>133,505</b>		<b>Total Object 0300:</b>	<b>156,925</b>	<b>156,925</b>	<b>156,925</b>
<b>0400 - Supplies and Materials</b>							
36,921	31,201	27,903		0411 - Varied - Other Supplies	27,903	27,903	27,903
2,174	1,441	2,000		0415 - Testing Materials	2,000	2,000	2,000
163,477	347,393	37,150		0420 - Textbooks & Publications	-	-	-
563	90	625		0440 - Periodicals	625	625	625
5,996	874	1,000		0460 - Nonconsumable Supplies	1,000	1,000	1,000
<b>209,131</b>	<b>380,999</b>	<b>68,678</b>		<b>Total Object 0400:</b>	<b>31,528</b>	<b>31,528</b>	<b>31,528</b>
<b>0600 - Other Objects</b>							
406	336	350		0642 - Other Dues & Fees	350	350	350
<b>1,209,216</b>	<b>1,334,200</b>	<b>953,979</b>	<b>4.25</b>	<b>Total Function 2210:</b>	<b>1,146,966</b>	<b>1,146,966</b>	<b>1,146,966</b>
<b>2218 - Pdf Classified</b>							
<b>0300 - Purchased Services</b>							
249	325	900		0312 - Instructional Program Improv	900	900	900
23	88	500		0342 - Out of District Travel	500	500	500
<b>272</b>	<b>413</b>	<b>1,400</b>		<b>Total Object 0300:</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
<b>2219 - Other Improvement of Instruction</b>							
<b>0100 - Salaries</b>							
14,856	11,754	30,699		0121 - Substitutes - Licensed Salaries	30,699	30,699	30,699
<b>0200 - Associated Payroll Costs</b>							
1,276	1,065	8,157		0210 - PERS	8,157	8,157	8,157
1,204	950	2,118		0213 - PERS Bond	2,118	2,118	2,118
1,136	899	2,348		0220 - Social Security	2,348	2,348	2,348
48	39	120		0231 - Workers Compensation	120	120	120
-	-	11		0232 - Unemployment Comp	11	11	11
<b>3,664</b>	<b>2,952</b>	<b>12,754</b>		<b>Total Object 0200:</b>	<b>12,754</b>	<b>12,754</b>	<b>12,754</b>
<b>0300 - Purchased Services</b>							
35,646	29,977	35,000		0312 - Instructional Program Improv	35,000	35,000	35,000
13,588	-	95,000		0319 - Professional Service Fees	95,000	95,000	95,000
7,970	6,273	28,571		0342 - Out of District Travel	28,571	28,571	28,571
<b>57,204</b>	<b>36,250</b>	<b>158,571</b>		<b>Total Object 0300:</b>	<b>158,571</b>	<b>158,571</b>	<b>158,571</b>
<b>75,724</b>	<b>50,957</b>	<b>202,024</b>		<b>Total Function 2219:</b>	<b>202,024</b>	<b>202,024</b>	<b>202,024</b>
<b>2222 - Library/Media Center</b>							
<b>0100 - Salaries</b>							
555,655	360,543	410,299	5.50	0111 - Licensed Salaries	426,130	426,130	426,130
208,738	229,358	241,260	9.50	0112 - Classified Salaries	281,582	281,582	281,582
1,303	789	3,318		0121 - Substitutes - Licensed Salaries	3,318	3,318	3,318
2,147	12,923	348		0122 - Substitutes - Classified Salaries	348	348	348
1,827	-	-		0132 - Classified Overtime	-	-	-
192	18,124	-		0133 - Licensed Extra Hours	-	-	-
237	1,112	42		0134 - Extended Day Classified	42	42	42
<b>770,099</b>	<b>622,849</b>	<b>655,267</b>	<b>15.00</b>	<b>Total Object 0100:</b>	<b>711,420</b>	<b>711,420</b>	<b>711,420</b>
<b>0200 - Associated Payroll Costs</b>							
142,254	116,195	150,004		0210 - PERS	163,998	163,998	163,998
63,141	38,345	45,263		0213 - PERS Bond	49,086	49,086	49,086
57,789	46,810	50,185		0220 - Social Security	54,423	54,423	54,423
2,222	1,783	1,385		0231 - Workers Compensation	1,500	1,500	1,500
-	-	228		0232 - Unemployment Comp	251	251	251
192,874	166,567	205,112		0241 - Medical Dental Insurance	222,182	222,182	222,182
<b>458,279</b>	<b>369,699</b>	<b>452,177</b>		<b>Total Object 0200:</b>	<b>491,440</b>	<b>491,440</b>	<b>491,440</b>
<b>0300 - Purchased Services</b>							
625	190	-		0319 - Professional Service Fees	150	150	150
188	14	741		0322 - Repair and Maintenance Services	741	741	741
<b>813</b>	<b>204</b>	<b>741</b>		<b>Total Object 0300:</b>	<b>891</b>	<b>891</b>	<b>891</b>
<b>0400 - Supplies and Materials</b>							
7,950	12,168	10,662		0411 - Varied - Other Supplies	12,840	12,840	12,840
45,401	62,764	53,692		0430 - Library Books	56,101	56,101	56,101
4,075	6,374	7,238		0440 - Periodicals	4,779	4,779	4,779
477	83	300		0460 - Nonconsumable Supplies	300	300	300
2,359	2,571	5,789		0470 - Computer Software	5,027	5,027	5,027
<b>60,261</b>	<b>83,960</b>	<b>77,681</b>		<b>Total Object 0400:</b>	<b>79,047</b>	<b>79,047</b>	<b>79,047</b>
<b>0600 - Other Objects</b>							
170	170	-		0641 - Professional Membership Dues	-	-	-
-	55	-		0642 - Other Dues & Fees	100	100	100
<b>170</b>	<b>225</b>	<b>-</b>		<b>Total Object 0600:</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>1,289,623</b>	<b>1,076,937</b>	<b>1,185,866</b>	<b>15.00</b>	<b>Total Function 2222:</b>	<b>1,282,898</b>	<b>1,282,898</b>	<b>1,282,898</b>
<i>Continued on next page...</i>							

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
				<i>Continued from previous page</i>			
				<b>2223 - Multimedia Services</b>			
				<b>0300 - Purchased Services</b>			
3,745	3,906	5,939		0322 - Repair and Maintenance Services	5,629	5,629	5,629
				<b>0400 - Supplies and Materials</b>			
13,793	16,016	14,463		0411 - Varied - Other Supplies	14,622	14,622	14,622
900	9,344	1,000		0460 - Nonconsumable Supplies	1,000	1,000	1,000
2,049	3,424	7,341		0470 - Computer Software	7,132	7,132	7,132
3,862	2,272	1,725		0480 - Computer Hardware	2,100	2,100	2,100
<b>20,603</b>	<b>31,056</b>	<b>24,529</b>		<b>Total Object 0400:</b>	<b>24,854</b>	<b>24,854</b>	<b>24,854</b>
<b>24,348</b>	<b>34,962</b>	<b>30,468</b>		<b>Total Function 2223:</b>	<b>30,483</b>	<b>30,483</b>	<b>30,483</b>
				<b>2230 - Assessment and Testing</b>			
				<b>0400 - Supplies and Materials</b>			
94,063	93,663	95,750		0415 - Testing Materials	95,750	95,750	95,750
				<b>2240 - Instructional Staff Development</b>			
				<b>0100 - Salaries</b>			
-	-	1,736		0123 - Temporary-Licensed	1,736	1,736	1,736
				<b>0200 - Associated Payroll Costs</b>			
-	-	461		0210 - PERS	461	461	461
-	-	120		0213 - PERS Bond	120	120	120
-	-	133		0220 - Social Security	133	133	133
-	-	7		0231 - Workers Compensation	7	7	7
-	-	1		0232 - Unemployment Comp	1	1	1
314,730	291,561	352,500		0249 - Tuition Reimbursement	357,500	357,500	357,500
<b>314,730</b>	<b>291,561</b>	<b>353,222</b>		<b>Total Object 0200:</b>	<b>358,222</b>	<b>358,222</b>	<b>358,222</b>
<b>314,730</b>	<b>291,561</b>	<b>354,958</b>		<b>Total Function 2240:</b>	<b>359,958</b>	<b>359,958</b>	<b>359,958</b>
				<b>2310 - Board of Education</b>			
				<b>0300 - Purchased Services</b>			
2,363	1,891	500		0318 - Staff Dev-Non-Instructional	500	500	500
12,613	1,165	-		0319 - Professional Service Fees	1,400	1,400	1,400
581	657	2,500		0342 - Out of District Travel	1,625	1,625	1,625
285	-	-		0351 - Telephone	-	-	-
1,585	-	-		0354 - Advertising	915	915	915
54,560	41,560	53,775		0381 - Audit Services	53,775	53,775	53,775
46,079	33,731	33,475		0382 - Legal Services	38,560	38,560	38,560
95	8,990	1,750		0388 - Election Services	10,120	10,120	10,120
2,952	7,280	8,050		0390 - Other Purchased Services	5,334	5,334	5,334
<b>121,114</b>	<b>95,274</b>	<b>100,050</b>		<b>Total Object 0300:</b>	<b>112,229</b>	<b>112,229</b>	<b>112,229</b>
				<b>0400 - Supplies and Materials</b>			
12,119	6,697	6,020		0411 - Varied - Other Supplies	2,075	2,075	2,075
340	384	250		0440 - Periodicals	384	384	384
-	2,500	-		0470 - Computer Software	-	-	-
<b>12,459</b>	<b>9,581</b>	<b>6,270</b>		<b>Total Object 0400:</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>
				<b>0600 - Other Objects</b>			
710	43,183	42,490		0641 - Professional Membership Dues	44,105	44,105	44,105
14,786	1,134	1,650		0642 - Other Dues & Fees	2,417	2,417	2,417
<b>15,496</b>	<b>44,317</b>	<b>44,140</b>		<b>Total Object 0600:</b>	<b>46,522</b>	<b>46,522</b>	<b>46,522</b>
<b>149,069</b>	<b>149,172</b>	<b>150,460</b>		<b>Total Function 2310:</b>	<b>161,210</b>	<b>161,210</b>	<b>161,210</b>
				<b>2320 - Executive Administration</b>			
				<b>0100 - Salaries</b>			
49,920	52,168	53,863	1.00	0112 - Classified Salaries	66,300	66,300	66,300
201,537	161,000	166,168	1.00	0113 - Administrator/Supervisor	169,451	169,451	169,451
-	-	6,323		0124 - Temporary - Classified	6,323	6,323	6,323
-	-	985		0132 - Classified Overtime	985	985	985
3,360	2,660	3,575		0134 - Extended Day Classified	3,575	3,575	3,575
<b>254,817</b>	<b>215,828</b>	<b>230,914</b>	<b>2.00</b>	<b>Total Object 0100:</b>	<b>246,634</b>	<b>246,634</b>	<b>246,634</b>
				<b>0200 - Associated Payroll Costs</b>			
53,561	45,736	60,395		0210 - PERS	63,739	63,739	63,739
21,883	17,113	16,906		0213 - PERS Bond	17,846	17,846	17,846
15,857	15,061	18,744		0220 - Social Security	19,786	19,786	19,786
672	577	534		0231 - Workers Compensation	563	563	563
-	-	86		0232 - Unemployment Comp	91	91	91
51,103	42,818	33,185		0241 - Medical Dental Insurance	35,028	35,028	35,028
<b>143,076</b>	<b>121,305</b>	<b>129,850</b>		<b>Total Object 0200:</b>	<b>137,053</b>	<b>137,053</b>	<b>137,053</b>
				<b>0300 - Purchased Services</b>			
22,920	31,445	28,750		0318 - Staff Dev-Non-Instructional	32,275	32,275	32,275
15,900	7,713	7,250		0319 - Professional Service Fees	4,504	4,504	4,504
2,082	1,593	1,625		0322 - Repair and Maintenance Services	1,625	1,625	1,625
1,000	1,000	800		0324 - Rentals	2,920	2,920	2,920
3,064	806	1,250		0340 - Travel Expenses	805	805	805
12,050	12,000	12,000		0341 - Local In District Travel	12,000	12,000	12,000
3,135	2	3,700		0342 - Out of District Travel	1,080	1,080	1,080
10,610	3,188	4,440		0354 - Advertising	4,440	4,440	4,440
1,882	2,029	3,755		0355 - Printing & Binding	3,782	3,782	3,782
3,250	2,200	3,000		0374 - Other Tuition - Scholarships	3,000	3,000	3,000
400	-	1,115		0390 - Other Purchased Services	293	293	293
<b>76,293</b>	<b>61,976</b>	<b>67,685</b>		<b>Total Object 0300:</b>	<b>66,724</b>	<b>66,724</b>	<b>66,724</b>
				<b>0400 - Supplies and Materials</b>			
34,601	34,721	24,975		0411 - Varied - Other Supplies	36,555	36,555	36,555
105	3,574	210		0420 - Textbooks & Publications	998	998	998
3,571	1,291	1,125		0440 - Periodicals	1,335	1,335	1,335
<b>38,277</b>	<b>39,586</b>	<b>26,310</b>		<b>Total Object 0400:</b>	<b>38,888</b>	<b>38,888</b>	<b>38,888</b>
				<b>0600 - Other Objects</b>			
40,153	5,540	7,015		0641 - Professional Membership Dues	39,870	39,870	39,870
-	5,000	1,255		0642 - Other Dues & Fees	1,255	1,255	1,255
<b>40,153</b>	<b>10,540</b>	<b>8,270</b>		<b>Total Object 0600:</b>	<b>41,125</b>	<b>41,125</b>	<b>41,125</b>
				<i>Continued on next page...</i>			



2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
<i>Continued from previous page</i>							
14,031	-	34,750		<b>0300 - Purchased Services</b>	-	-	-
33,434	3,405	18,900		0316 - Data Processing Svcs-Instruction	-	-	-
948	28,182	1,510		0319 - Professional Service Fees	15,500	15,500	15,500
-	-	-		0322 - Repair and Maintenance Services	1,520	1,520	1,520
581	550	1,825		0340 - Travel Expenses	3,075	3,075	3,075
936	915	2,550		0341 - Local In District Travel	-	-	-
864	2,125	1,200		0342 - Out of District Travel	1,250	1,250	1,250
16,875	-	-		0355 - Printing & Binding	3,240	3,240	3,240
40,054	9,827	46,540		0386 - Data Processing Services	-	-	-
<b>107,723</b>	<b>45,004</b>	<b>107,275</b>		0390 - Other Purchased Services	16,295	16,295	16,295
				<b>Total Object 0300:</b>	<b>40,880</b>	<b>40,880</b>	<b>40,880</b>
				<b>0400 - Supplies and Materials</b>			
3,789	9,192	4,220		0411 - Varied - Other Supplies	4,220	4,220	4,220
-	-	-		0460 - Nonconsumable Supplies	1,100	1,100	1,100
-	33,750	-		0470 - Computer Software	15,175	15,175	15,175
-	-	500		0480 - Computer Hardware	500	500	500
<b>3,789</b>	<b>42,942</b>	<b>4,720</b>		<b>Total Object 0400:</b>	<b>20,995</b>	<b>20,995</b>	<b>20,995</b>
				<b>0600 - Other Objects</b>			
-	675	825		0641 - Professional Membership Dues	825	825	825
1,115	16,598	10,550		0642 - Other Dues & Fees	28,800	28,800	28,800
<b>1,115</b>	<b>17,273</b>	<b>11,375</b>		<b>Total Object 0600:</b>	<b>29,625</b>	<b>29,625</b>	<b>29,625</b>
<b>588,257</b>	<b>567,966</b>	<b>579,211</b>	<b>5.00</b>	<b>Total Function 2520:</b>	<b>544,346</b>	<b>544,346</b>	<b>544,346</b>
				<b>2541 - Maintenance - Direction</b>			
				<b>0100 - Salaries</b>			
42,344	42,616	43,894	1.00	0112 - Classified Salaries	45,301	45,301	45,301
204,894	210,015	295,311	3.20	0114 - Managerial-Classified	381,256	381,256	381,256
-	8	-		0132 - Classified Overtime	-	-	-
-	626	-		0134 - Extended Day Classified	-	-	-
<b>247,237</b>	<b>253,265</b>	<b>339,205</b>	<b>4.20</b>	<b>Total Object 0100:</b>	<b>426,557</b>	<b>426,557</b>	<b>426,557</b>
				<b>0200 - Associated Payroll Costs</b>			
55,642	56,860	93,359		0210 - PERS	117,671	117,671	117,671
22,576	21,152	26,229		0213 - PERS Bond	33,059	33,059	33,059
20,245	20,466	29,080		0220 - Social Security	36,652	36,652	36,652
751	755	798		0231 - Workers Compensation	1,006	1,006	1,006
-	-	133		0232 - Unemployment Comp	168	168	168
67,028	67,771	79,096		0241 - Medical Dental Insurance	110,984	110,984	110,984
<b>166,242</b>	<b>167,004</b>	<b>228,695</b>		<b>Total Object 0200:</b>	<b>299,540</b>	<b>299,540</b>	<b>299,540</b>
				<b>0300 - Purchased Services</b>			
2,375	585	1,000		0322 - Repair and Maintenance Services	1,000	1,000	1,000
455	-	500		0324 - Rentals	500	500	500
28,080	29,170	40,020		0341 - Local In District Travel	52,560	52,560	52,560
350	994	1,000		0342 - Out of District Travel	1,000	1,000	1,000
<b>31,260</b>	<b>30,749</b>	<b>42,520</b>		<b>Total Object 0300:</b>	<b>55,060</b>	<b>55,060</b>	<b>55,060</b>
				<b>0400 - Supplies and Materials</b>			
49	802	500		0411 - Varied - Other Supplies	500	500	500
-	-	100		0440 - Periodicals	300	300	300
<b>49</b>	<b>802</b>	<b>600</b>		<b>Total Object 0400:</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>444,788</b>	<b>451,820</b>	<b>611,020</b>	<b>4.20</b>	<b>Total Function 2541:</b>	<b>781,957</b>	<b>781,957</b>	<b>781,957</b>
				<b>2542 - Care and Upkeep of Buildings</b>			
				<b>0100 - Salaries</b>			
1,472,747	1,562,442	1,758,338	45.50	0112 - Classified Salaries	1,827,550	1,827,550	1,827,550
22,209	12,636	10,409		0122 - Substitutes - Classified Salaries	10,409	10,409	10,409
89,067	65,387	87,420		0132 - Classified Overtime	87,420	87,420	87,420
7,692	16,905	11,430		0134 - Extended Day Classified	11,430	11,430	11,430
<b>1,591,716</b>	<b>1,657,370</b>	<b>1,867,597</b>	<b>45.50</b>	<b>Total Object 0100:</b>	<b>1,936,809</b>	<b>1,936,809</b>	<b>1,936,809</b>
				<b>0200 - Associated Payroll Costs</b>			
280,971	308,609	400,354		0210 - PERS	404,525	404,525	404,525
130,571	124,176	128,896		0213 - PERS Bond	133,640	133,640	133,640
117,975	124,165	142,947		0220 - Social Security	148,165	148,165	148,165
35,100	36,305	56,165		0231 - Workers Compensation	56,957	56,957	56,957
-	-	653		0232 - Unemployment Comp	678	678	678
508,468	520,559	555,756		0241 - Medical Dental Insurance	614,555	614,555	614,555
<b>1,073,086</b>	<b>1,113,815</b>	<b>1,284,771</b>		<b>Total Object 0200:</b>	<b>1,358,520</b>	<b>1,358,520</b>	<b>1,358,520</b>
				<b>0300 - Purchased Services</b>			
224,300	272,976	215,325		0322 - Repair and Maintenance Services	268,128	268,128	268,128
129,082	129,441	166,152		0324 - Rentals	125,000	125,000	125,000
1,164,418	1,108,811	1,205,131		0325 - Electricity	1,248,289	1,248,289	1,248,289
325,364	401,329	493,472		0326 - Heating/Cooling Fuel	493,472	493,472	493,472
394,877	397,484	506,056		0327 - Water & Sewer	526,620	526,620	526,620
73,707	76,102	67,507		0328 - Garbage	68,482	68,482	68,482
-	-	-		0340 - Travel Expenses	600	600	600
670	669	500		0341 - Local In District Travel	-	-	-
10,239	13,399	12,500		0351 - Telephone	16,500	16,500	16,500
-	-	1,500		0389 - Permits, Plan Review, Etc.	1,500	1,500	1,500
304,367	374,190	287,660		0390 - Other Purchased Services	390,600	390,600	390,600
<b>2,627,023</b>	<b>2,774,402</b>	<b>2,955,803</b>		<b>Total Object 0300:</b>	<b>3,139,191</b>	<b>3,139,191</b>	<b>3,139,191</b>
				<b>0400 - Supplies and Materials</b>			
193,890	198,713	190,500		0411 - Varied - Other Supplies	216,340	216,340	216,340
197,941	193,434	210,150		0414 - Maintenance Supplies	210,150	210,150	210,150
280	260	375		0440 - Periodicals	100	100	100
79,774	148,855	10,000		0460 - Nonconsumable Supplies	25,000	25,000	25,000
4,911	5,980	8,500		0470 - Computer Software	8,500	8,500	8,500
<b>476,675</b>	<b>547,242</b>	<b>419,525</b>		<b>Total Object 0400:</b>	<b>460,090</b>	<b>460,090</b>	<b>460,090</b>
<b>5,768,500</b>	<b>6,092,828</b>	<b>6,527,696</b>	<b>45.50</b>	<b>Total Function 2542:</b>	<b>6,894,610</b>	<b>6,894,610</b>	<b>6,894,610</b>
<i>Continued on next page...</i>							

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
				<i>Continued from previous page</i>			
				<b>2543 - Care and Upkeep of Grounds</b>			
				<b>0100 - Salaries</b>			
17,119	-	-		0122 - Substitutes - Classified Salaries	-	-	-
				<b>0200 - Associated Payroll Costs</b>			
1,404	-	-		0213 - PERS Bond	-	-	-
1,310	-	-		0220 - Social Security	-	-	-
360	-	-		0231 - Workers Compensation	-	-	-
<b>3,073</b>	-	-		<b>Total Object 0200:</b>	-	-	-
				<b>0300 - Purchased Services</b>			
1,096	1,702	-		0319 - Professional Service Fees	-	-	-
82,752	23,825	39,050		0322 - Repair and Maintenance Services	39,050	39,050	39,050
1,374	1,102	2,500		0324 - Rentals	2,500	2,500	2,500
1,790	-	250		0342 - Out of District Travel	500	500	500
49,876	74,569	60,000		0390 - Other Purchased Services	70,000	70,000	70,000
<b>136,888</b>	<b>101,198</b>	<b>101,800</b>		<b>Total Object 0300:</b>	<b>112,050</b>	<b>112,050</b>	<b>112,050</b>
				<b>0400 - Supplies and Materials</b>			
22,049	16,328	25,325		0411 - Varied - Other Supplies	20,000	20,000	20,000
36,259	28,705	35,000		0414 - Maintenance Supplies	35,000	35,000	35,000
8,867	1,516	8,425		0460 - Nonconsumable Supplies	8,425	8,425	8,425
<b>67,175</b>	<b>46,549</b>	<b>68,750</b>		<b>Total Object 0400:</b>	<b>63,425</b>	<b>63,425</b>	<b>63,425</b>
				<b>0600 - Other Objects</b>			
50	326	800		0642 - Other Dues & Fees	800	800	800
<b>224,305</b>	<b>148,073</b>	<b>171,350</b>		<b>Total Function 2543:</b>	<b>176,275</b>	<b>176,275</b>	<b>176,275</b>
				<b>2544 - DW-Maintenance</b>			
				<b>0100 - Salaries</b>			
847,949	881,233	933,000	17.00	0112 - Classified Salaries	1,055,621	1,055,621	1,055,621
35,788	3,325	70,168		0122 - Substitutes - Classified Salaries	70,168	70,168	70,168
34,891	52,011	30,313		0132 - Classified Overtime	30,313	30,313	30,313
18,768	27,989	11,416		0134 - Extended Day Classified	11,416	11,416	11,416
<b>937,397</b>	<b>964,558</b>	<b>1,044,897</b>	<b>17.00</b>	<b>Total Object 0100:</b>	<b>1,167,518</b>	<b>1,167,518</b>	<b>1,167,518</b>
				<b>0200 - Associated Payroll Costs</b>			
174,037	178,060	230,673		0210 - PERS	262,119	262,119	262,119
76,619	72,233	72,098		0213 - PERS Bond	80,559	80,559	80,559
69,087	71,233	79,935		0220 - Social Security	89,315	89,315	89,315
20,498	19,836	27,725		0231 - Workers Compensation	32,160	32,160	32,160
1,206	1,688	366		0232 - Unemployment Comp	409	409	409
207,753	179,906	204,416		0241 - Medical Dental Insurance	245,822	245,822	245,822
<b>549,199</b>	<b>522,956</b>	<b>615,213</b>		<b>Total Object 0200:</b>	<b>710,384</b>	<b>710,384</b>	<b>710,384</b>
				<b>0300 - Purchased Services</b>			
2,496	-	250		0322 - Repair and Maintenance Services	250	250	250
-	-	250		0324 - Rentals	250	250	250
85	800	200		0342 - Out of District Travel	200	200	200
6,304	8,158	7,500		0351 - Telephone	7,500	7,500	7,500
-	380	1,000		0390 - Other Purchased Services	1,000	1,000	1,000
<b>8,885</b>	<b>9,338</b>	<b>9,200</b>		<b>Total Object 0300:</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>
				<b>0400 - Supplies and Materials</b>			
1,388	-	2,000		0411 - Varied - Other Supplies	2,000	2,000	2,000
3,894	4,361	8,000		0414 - Maintenance Supplies	8,000	8,000	8,000
555	1,612	100		0460 - Nonconsumable Supplies	6,000	6,000	6,000
149	-	500		0470 - Computer Software	500	500	500
<b>5,986</b>	<b>5,972</b>	<b>10,600</b>		<b>Total Object 0400:</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
				<b>0600 - Other Objects</b>			
140	-	500		0642 - Other Dues & Fees	500	500	500
<b>1,501,607</b>	<b>1,502,825</b>	<b>1,680,410</b>	<b>17.00</b>	<b>Total Function 2544:</b>	<b>1,904,102</b>	<b>1,904,102</b>	<b>1,904,102</b>
				<b>2545 - Vehicles</b>			
				<b>0300 - Purchased Services</b>			
30,884	34,306	31,500		0322 - Repair and Maintenance Services	36,500	36,500	36,500
-	646	500		0324 - Rentals	500	500	500
1,024	335	1,000		0390 - Other Purchased Services	1,000	1,000	1,000
<b>31,908</b>	<b>35,287</b>	<b>33,000</b>		<b>Total Object 0300:</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
				<b>0400 - Supplies and Materials</b>			
60,372	60,637	71,700		0411 - Varied - Other Supplies	71,700	71,700	71,700
6,669	7,923	7,000		0414 - Maintenance Supplies	7,000	7,000	7,000
<b>67,041</b>	<b>68,560</b>	<b>78,700</b>		<b>Total Object 0400:</b>	<b>78,700</b>	<b>78,700</b>	<b>78,700</b>
				<b>0500 - Capital Outlay</b>			
23,818	-	-		0541 - Initial & Addl Equipment	-	-	-
-	-	-		0542 - Replacement Equipment	30,000	30,000	30,000
<b>23,818</b>	-	-		<b>Total Object 0500:</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>122,767</b>	<b>103,847</b>	<b>111,700</b>		<b>Total Function 2545:</b>	<b>146,700</b>	<b>146,700</b>	<b>146,700</b>
				<b>2546 - Security Services</b>			
				<b>0300 - Purchased Services</b>			
-	-	-		0390 - Other Purchased Services	128,000	128,000	128,000
				<b>2552 - Vehicle Operation Services</b>			
				<b>0300 - Purchased Services</b>			
2,785,480	2,837,802	3,320,500		0331 - Home to School Transportation	3,320,500	3,320,500	3,320,500
7,430	-	13,266		0334 - Outdoor School Transportation	13,266	13,266	13,266
123,203	139,901	92,930		0336 - Athletics & Activities Transportation	92,930	92,930	92,930
204,456	238,030	146,551		0338 - Field Trips	146,551	146,551	146,551
<b>3,120,569</b>	<b>3,215,733</b>	<b>3,573,247</b>		<b>Total Object 0300:</b>	<b>3,573,247</b>	<b>3,573,247</b>	<b>3,573,247</b>
				<i>Continued on next page...</i>			

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
				<i>Continued from previous page</i>			
				<b>2558 - Special Education Transportati</b>			
				<b>0300 - Purchased Services</b>			
1,062,374	1,178,842	1,365,000		0331 - Home to School Transportation	1,200,000	1,200,000	1,200,000
71	-	1,000		0338 - Field Trips	1,000	1,000	1,000
<b>1,062,445</b>	<b>1,178,842</b>	<b>1,366,000</b>		<b>Total Object 0300:</b>	<b>1,201,000</b>	<b>1,201,000</b>	<b>1,201,000</b>
				<b>2573 - Warehousing and Distribution</b>			
				<b>0100 - Salaries</b>			
80,895	83,958	87,811	2.00	0112 - Classified Salaries	90,629	90,629	90,629
263	339	2,105		0132 - Classified Overtime	2,105	2,105	2,105
<b>81,158</b>	<b>84,298</b>	<b>89,916</b>	<b>2.00</b>	<b>Total Object 0100:</b>	<b>92,734</b>	<b>92,734</b>	<b>92,734</b>
				<b>0200 - Associated Payroll Costs</b>			
14,779	15,351	17,445		0210 - PERS	17,987	17,987	17,987
6,655	6,337	6,204		0213 - PERS Bond	6,399	6,399	6,399
6,172	6,398	6,879		0220 - Social Security	7,094	7,094	7,094
2,091	2,162	3,037		0231 - Workers Compensation	3,135	3,135	3,135
-	-	32		0232 - Unemployment Comp	32	32	32
24,065	26,119	25,552		0241 - Medical Dental Insurance	25,876	25,876	25,876
<b>53,762</b>	<b>56,367</b>	<b>59,149</b>		<b>Total Object 0200:</b>	<b>60,523</b>	<b>60,523</b>	<b>60,523</b>
				<b>0300 - Purchased Services</b>			
382	3,458	750		0322 - Repair and Maintenance Services	750	750	750
53,596	50,100	51,000		0353 - Postage	51,000	51,000	51,000
<b>53,979</b>	<b>53,558</b>	<b>51,750</b>		<b>Total Object 0300:</b>	<b>51,750</b>	<b>51,750</b>	<b>51,750</b>
				<b>0400 - Supplies and Materials</b>			
1,255	1,207	600		0411 - Varied - Other Supplies	863	863	863
<b>190,154</b>	<b>195,431</b>	<b>201,415</b>	<b>2.00</b>	<b>Total Function 2573:</b>	<b>205,870</b>	<b>205,870</b>	<b>205,870</b>
				<b>2574 - Printing, Publishing, Duplicating</b>			
				<b>0300 - Purchased Services</b>			
-	-	-		0355 - Printing & Binding	7,500	7,500	7,500
				<b>0400 - Supplies and Materials</b>			
-	-	-		0411 - Varied - Other Supplies	7,500	7,500	7,500
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Function 2574:</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
				<b>2620 - Planning, Research, Development &amp; Evaluation Ser</b>			
				<b>0300 - Purchased Services</b>			
-	-	-		0390 - Other Purchased Services	22,000	22,000	22,000
				<b>2630 - Information Services</b>			
				<b>0100 - Salaries</b>			
-	-	-		0112 - Classified Salaries	76,500	76,500	76,500
				<b>0200 - Associated Payroll Costs</b>			
-	-	-		0210 - PERS	18,788	18,788	18,788
-	-	-		0213 - PERS Bond	5,279	5,279	5,279
-	-	-		0220 - Social Security	5,852	5,852	5,852
-	-	-		0231 - Workers Compensation	161	161	161
-	-	-		0232 - Unemployment Comp	27	27	27
-	-	-		0241 - Medical Dental Insurance	22,090	22,090	22,090
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Object 0200:</b>	<b>52,197</b>	<b>52,197</b>	<b>52,197</b>
				<b>0400 - Supplies and Materials</b>			
-	-	-		0411 - Varied - Other Supplies	8,550	8,550	8,550
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Function 2630:</b>	<b>137,247</b>	<b>137,247</b>	<b>137,247</b>
				<b>2640 - Human Resources</b>			
				<b>0100 - Salaries</b>			
105,684	112,482	116,138	2.00	0112 - Classified Salaries	175,032	175,032	175,032
116,746	119,664	123,553	1.00	0114 - Managerial-Classified	126,024	126,024	126,024
-	359	-		0124 - Temporary - Classified	-	-	-
<b>222,430</b>	<b>232,505</b>	<b>239,691</b>	<b>3.00</b>	<b>Total Object 0100:</b>	<b>301,056</b>	<b>301,056</b>	<b>301,056</b>
				<b>0200 - Associated Payroll Costs</b>			
45,946	48,417	59,423		0210 - PERS	73,369	73,369	73,369
19,100	18,464	17,656		0213 - PERS Bond	21,704	21,704	21,704
17,326	18,084	19,576		0220 - Social Security	24,064	24,064	24,064
652	676	537		0231 - Workers Compensation	661	661	661
-	-	90		0232 - Unemployment Comp	110	110	110
33,975	32,693	36,247		0241 - Medical Dental Insurance	50,399	50,399	50,399
<b>117,000</b>	<b>118,335</b>	<b>133,529</b>		<b>Total Object 0200:</b>	<b>170,307</b>	<b>170,307</b>	<b>170,307</b>
				<b>0300 - Purchased Services</b>			
33,638	49,414	51,550		0319 - Professional Service Fees	57,000	57,000	57,000
1,378	1,623	2,400		0322 - Repair and Maintenance Services	2,400	2,400	2,400
64	30	100		0340 - Travel Expenses	100	100	100
10,500	13,500	13,500		0341 - Local In District Travel	13,500	13,500	13,500
664	-	950		0342 - Out of District Travel	950	950	950
1,047	1,222	1,900		0354 - Advertising	2,500	2,500	2,500
3,996	1,259	6,200		0355 - Printing & Binding	7,000	7,000	7,000
2,694	2,920	4,500		0390 - Other Purchased Services	4,500	4,500	4,500
<b>53,980</b>	<b>69,969</b>	<b>81,100</b>		<b>Total Object 0300:</b>	<b>87,950</b>	<b>87,950</b>	<b>87,950</b>
				<b>0400 - Supplies and Materials</b>			
10,869	9,074	8,200		0411 - Varied - Other Supplies	10,000	10,000	10,000
-	79	500		0440 - Periodicals	500	500	500
<b>10,869</b>	<b>9,153</b>	<b>8,700</b>		<b>Total Object 0400:</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
				<b>0600 - Other Objects</b>			
-	-	350		0641 - Professional Membership Dues	450	450	450
<b>404,279</b>	<b>429,961</b>	<b>463,370</b>	<b>3.00</b>	<b>Total Function 2640:</b>	<b>570,263</b>	<b>570,263</b>	<b>570,263</b>
				<i>Continued on next page...</i>			

2015/16 Actual	2016/17 Actual	2017/18 Adopted	General Fund Expenses By Function		2018/19 Proposed	2018/19 Approved	2018/19 Adopted			
\$	\$	\$	FTE	Function - Object	\$	FTE	\$	FTE	\$	FTE
				<i>Continued from previous page</i>						
				<b>2660 - Technology Services</b>						
				<b>0100 - Salaries</b>						
472,712	549,461	570,359	12.00	0112 - Classified Salaries	587,741	12.00	587,741	12.00	587,741	12.00
58,373	59,832	61,777	0.50	0114 - Managerial-Classified	143,051	1.50	143,051	1.50	143,051	1.50
-	263	-		0132 - Classified Overtime	-		-		-	
1	1,238	2,034		0134 - Extended Day Classified	2,034		2,034		2,034	
<b>531,086</b>	<b>610,794</b>	<b>634,170</b>	<b>12.50</b>	<b>Total Object 0100:</b>	<b>732,826</b>	<b>13.50</b>	<b>732,826</b>	<b>13.50</b>	<b>732,826</b>	<b>13.50</b>
				<b>0200 - Associated Payroll Costs</b>						
115,461	127,626	178,760		0210 - PERS	196,957		196,957		196,957	
49,643	46,670	55,632		0213 - PERS Bond	60,988		60,988		60,988	
45,615	50,674	72,397		0220 - Social Security	76,504		76,504		76,504	
1,802	1,942	1,946		0231 - Workers Compensation	2,069		2,069		2,069	
-	-	283		0232 - Unemployment Comp	310		310		310	
123,191	159,965	159,958		0241 - Medical Dental Insurance	191,315		191,315		191,315	
<b>335,713</b>	<b>386,876</b>	<b>468,976</b>		<b>Total Object 0200:</b>	<b>528,143</b>		<b>528,143</b>		<b>528,143</b>	
				<b>0300 - Purchased Services</b>						
-	1,929	2,500		0318 - Staff Dev-Non-Instructional	2,500		2,500		2,500	
19,358	47,212	-		0319 - Professional Service Fees	-		-		-	
948	14,372	14,500		0322 - Repair and Maintenance Services	14,500		14,500		14,500	
21,940	21,740	22,140		0341 - Local In District Travel	26,540		26,540		26,540	
456	648	-		0342 - Out of District Travel	-		-		-	
258,409	166,514	218,566		0351 - Telephone	218,566		218,566		218,566	
-	1,682	-		0355 - Printing & Binding	-		-		-	
12,735	7,863	-		0390 - Other Purchased Services	-		-		-	
<b>313,846</b>	<b>261,960</b>	<b>257,706</b>		<b>Total Object 0300:</b>	<b>262,106</b>		<b>262,106</b>		<b>262,106</b>	
				<b>0400 - Supplies and Materials</b>						
5,739	5,690	5,580		0411 - Varied - Other Supplies	5,580		5,580		5,580	
385,540	343,240	452,545		0470 - Computer Software	452,545		452,545		452,545	
5,372	811	5,000		0480 - Computer Hardware	5,000		5,000		5,000	
<b>396,650</b>	<b>349,741</b>	<b>463,125</b>		<b>Total Object 0400:</b>	<b>463,125</b>		<b>463,125</b>		<b>463,125</b>	
				<b>0600 - Other Objects</b>						
-	-	500		0641 - Professional Membership Dues	500		500		500	
<b>1,577,295</b>	<b>1,609,371</b>	<b>1,824,477</b>	<b>12.50</b>	<b>Total Function 2660:</b>	<b>1,986,700</b>	<b>13.50</b>	<b>1,986,700</b>	<b>13.50</b>	<b>1,986,700</b>	<b>13.50</b>
				<b>2680 - Interpretation and Translation Services</b>						
				<b>0100 - Salaries</b>						
-	-	2,000		0124 - Temporary - Classified	9,776		9,776		9,776	
				<b>0200 - Associated Payroll Costs</b>						
-	-	532		0210 - PERS	2,596		2,596		2,596	
-	-	138		0213 - PERS Bond	674		674		674	
-	-	154		0220 - Social Security	748		748		748	
-	-	8		0231 - Workers Compensation	38		38		38	
-	-	-		0232 - Unemployment Comp	4		4		4	
-	-	<b>832</b>		<b>Total Object 0200:</b>	<b>4,060</b>		<b>4,060</b>		<b>4,060</b>	
-	-	<b>2,832</b>		<b>Total Function 2680:</b>	<b>13,836</b>		<b>13,836</b>		<b>13,836</b>	
				<b>2690 - Other Support Services - Central</b>						
				<b>0100 - Salaries</b>						
-	44,282	120,697		0140 - LTD Stipend	120,697		120,697		120,697	
				<b>0200 - Associated Payroll Costs</b>						
-	8,372	-		0210 - PERS	-		-		-	
-	3,373	-		0220 - Social Security	-		-		-	
-	102	-		0231 - Workers Compensation	-		-		-	
-	<b>11,848</b>	-		<b>Total Object 0200:</b>	<b>-</b>		<b>-</b>		<b>-</b>	
-	<b>56,130</b>	<b>120,697</b>		<b>Total Function 2690:</b>	<b>120,697</b>		<b>120,697</b>		<b>120,697</b>	
				<b>2700 - Supplemental Retirement Services</b>						
				<b>0100 - Salaries</b>						
275,070	243,691	305,252		0116 - Early Retirement Stipends	234,280		234,280		234,280	
				<b>0200 - Associated Payroll Costs</b>						
-	29	-		0210 - PERS	-		-		-	
2,069	1,199	-		0213 - PERS Bond	-		-		-	
21,043	18,627	23,352		0220 - Social Security	17,922		17,922		17,922	
-	0	-		0231 - Workers Compensation	-		-		-	
735,180	753,301	1,161,502		0270 - Post Retirement Health Benefit	987,280		987,280		987,280	
<b>758,292</b>	<b>773,157</b>	<b>1,184,854</b>		<b>Total Object 0200:</b>	<b>1,005,202</b>		<b>1,005,202</b>		<b>1,005,202</b>	
<b>1,033,362</b>	<b>1,016,847</b>	<b>1,490,106</b>		<b>Total Function 2700:</b>	<b>1,239,482</b>		<b>1,239,482</b>		<b>1,239,482</b>	
<b>29,888,207</b>	<b>30,086,544</b>	<b>33,551,373</b>	<b>200.15</b>	<b>Total Function 2000:</b>	<b>35,949,059</b>	<b>218.42</b>	<b>35,949,059</b>	<b>218.42</b>	<b>35,949,059</b>	<b>218.42</b>
				<b>5000 - Other Uses</b>						
				<b>5200 - Transfers of Funds</b>						
				<b>0700 - Transfers</b>						
250,000	5,194	100		0711 - Nutrition Services Transfers	25,000		25,000		25,000	
				<b>6000 - Contingencies</b>						
				<b>6110 - Contingency</b>						
				<b>0800 - Other Uses of Funds</b>						
		1,251,422		0810 - Planned Reserve	5,872,834		5,872,834		5,872,834	
<b>6,196,907</b>	<b>6,843,862</b>			<b>Actual Ending Fund Balance</b>						
<b>93,927,857</b>	<b>98,833,776</b>	<b>101,647,774</b>	<b>837.04</b>	<b>Total Function 6000:</b>	<b>112,554,460</b>	<b>879.65</b>	<b>112,554,460</b>	<b>879.65</b>	<b>112,554,460</b>	<b>879.65</b>

**Special Revenue Funds**  
**West Linn - Wilsonville School District 3JT**  
 July 01, 2018  
**Total: \$13,409,393**

**201 - Columbia Regional - Autism**  
**Total: \$146,153**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	201 - Columbia Regional - Autism		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
(73,200)	(129,600)	(142,986)		<b>0000 - Undesignated</b>			
				<b>Resources</b>			
				4513 - Autism-Crp-Pps	(146,153)	(146,153)	(146,153)
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
22,468	77,343	81,856	1.00	0111 - Licensed Salaries	85,011	85,011	85,011
5,062	5,189	4,885		0131 - Extra Duty Compensation	4,219	4,219	4,219
1,567	298	2,365		0133 - Licensed Extra Hours	2,365	2,365	2,365
10,691	13,773	22,405		0210 - PERS	22,819	22,819	22,819
5,331	4,426	6,254		0213 - PERS Bond	6,374	6,374	6,374
6,378	6,207	6,934		0220 - Social Security	7,067	7,067	7,067
205	168	203		0231 - Workers Compensation	206	206	206
-	-	32		0232 - Unemployment Comp	32	32	32
20,716	21,416	17,160		0241 - Medical Dental Insurance	17,280	17,280	17,280
780	780	780		0341 - Local In District Travel	780	780	780
-	-	112		0411 - Varied - Other Supplies	-	-	-
<b>73,200</b>	<b>129,600</b>	<b>142,986</b>	<b>1.00</b>	<b>Total Account Type Requirements:</b>	<b>146,153</b>	<b>146,153</b>	<b>146,153</b>
-	-	-	<b>1.00</b>	<b>Total Fund 201:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**202 - Aspire**  
**Total: \$5,250**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	202 - Aspire		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
(1,500)	(1,350)	(1,500)		<b>0000 - Undesignated</b>			
				<b>Resources</b>			
-	-	-		1990 - Miscellaneous	(1,500)	(1,500)	(1,500)
(2,560)	(3,469)	-		5400 - Beginning Fund Balance	(3,750)	(3,750)	(3,750)
<b>(4,060)</b>	<b>(4,819)</b>	<b>(1,500)</b>		9770 - Unassigned Fund Balance	-	-	-
				<b>Total Account Type Resources:</b>	<b>(5,250)</b>	<b>(5,250)</b>	<b>(5,250)</b>
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
591	889	1,500		0411 - Varied - Other Supplies	5,250	5,250	5,250
<b>(3,469)</b>	<b>(3,930)</b>	<b>-</b>		<b>Total Fund 202:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**203 - Nomad Coffee Cart**  
**Total: \$1,400**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	203 - Nomad Coffee Cart		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
(4,027)	-	(4,255)		<b>0000 - Undesignated</b>			
				<b>Resources</b>			
-	-	-		2201 - Restricted Grants Inaid	-	-	-
-	(3,239)	-		5400 - Beginning Fund Balance	(1,400)	(1,400)	(1,400)
<b>(4,027)</b>	<b>(3,239)</b>	<b>(4,255)</b>		9770 - Unassigned Fund Balance	-	-	-
				<b>Total Account Type Resources:</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(1,400)</b>
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
150	-	-		0123 - Temporary-Licensed	-	-	-
30	-	-		0210 - PERS	-	-	-
12	-	-		0213 - PERS Bond	-	-	-
11	-	-		0220 - Social Security	-	-	-
0	-	-		0231 - Workers Compensation	-	-	-
583	1,162	4,255		0411 - Varied - Other Supplies	1,400	1,400	1,400
<b>788</b>	<b>1,162</b>	<b>4,255</b>		<b>Total Account Type Requirements:</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
<b>(3,239)</b>	<b>(2,077)</b>	<b>-</b>		<b>Total Fund 203:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**204 - Essential Student Support Grant**  
**Total: \$1,106**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	204 - Essential Student Support Grant		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
-	(6,140)	(6,140)		<b>0000 - Undesignated</b>			
				<b>Resources</b>			
-	-	-		2201 - Restricted Grants Inaid	-	-	-
-	<b>(6,140)</b>	<b>(6,140)</b>		5400 - Beginning Fund Balance	(1,106)	(1,106)	(1,106)
				<b>Total Account Type Resources:</b>	<b>(1,106)</b>	<b>(1,106)</b>	<b>(1,106)</b>
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
-	778	2,265		0411 - Varied - Other Supplies	1,106	1,106	1,106
-	3,368	3,875		0642 - Other Dues & Fees	-	-	-
<b>-</b>	<b>4,146</b>	<b>6,140</b>		<b>Total Account Type Requirements:</b>	<b>1,106</b>	<b>1,106</b>	<b>1,106</b>
<b>-</b>	<b>(1,994)</b>	<b>-</b>		<b>Total Fund 204:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**205 - HEAL Grant  
Total:**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	205 - HEAL Grant		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
-	(8,000)	(8,000)		2201 - Restricted Grants Inaid	-	-	-
				<b>1000 - Instruction</b>			
				<u>Requirements</u>			
-	7,963	8,000		0411 - Varied - Other Supplies	-	-	-
-	(37)	-		<b>Total Fund 205:</b>	-	-	-

**206 - Gear Up Grant  
Total: \$381**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	206 - Gear Up Grant		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
-	(750)	(750)		2201 - Restricted Grants Inaid	-	-	-
-	-	-		5400 - Beginning Fund Balance	(381)	(381)	(381)
-	(750)	(750)		<b>Total Account Type Resources:</b>	(381)	(381)	(381)
				<b>1000 - Instruction</b>			
				<u>Requirements</u>			
-	369	750		0411 - Varied - Other Supplies	381	381	381
-	(381)	-		<b>Total Fund 206:</b>	-	-	-

**208 - Soar  
Total: \$1,646**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	208 - Soar		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
(15,675)	(7,047)	(18,312)		<b>0000 - Undesignated</b>			
				<u>Resources</u>			
-	-	-		1920 - Private Contributions/Donation	-	-	-
310	(3,241)	-		5400 - Beginning Fund Balance	(1,646)	(1,646)	(1,646)
(15,365)	(10,289)	(18,312)		9770 - Unassigned Fund Balance	-	-	-
				<b>Total Account Type Resources:</b>	(1,646)	(1,646)	(1,646)
				<b>1000 - Instruction</b>			
				<u>Requirements</u>			
3,597	3,050	8,520		0123 - Temporary-Licensed	-	-	-
5,182	3,050	2,420		0124 - Temporary - Classified	-	-	-
-	-	1,020		0132 - Classified Overtime	-	-	-
1,100	871	3,178		0210 - PERS	-	-	-
720	500	825		0213 - PERS Bond	-	-	-
672	467	915		0220 - Social Security	-	-	-
28	19	47		0231 - Workers Compensation	-	-	-
-	-	4		0232 - Unemployment Comp	-	-	-
-	-	326		0324 - Rentals	-	-	-
59	-	-		0390 - Other Purchased Services	-	-	-
765	685	1,057		0411 - Varied - Other Supplies	1,646	1,646	1,646
12,124	8,642	18,312		<b>Total Account Type Requirements:</b>	1,646	1,646	1,646
(3,241)	(1,647)	-		<b>Total Fund 208:</b>	-	-	-

**209 - School Map Donations  
Total: \$33,000**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	209 - School Map Donations		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
(0)	-	-		<b>0000 - Undesignated</b>			
				<u>Resources</u>			
-	(827)	-		1790 - Middle School Musical	-	-	-
(17,266)	(16,345)	(14,000)		1920 - Private Contributions/Donation	-	-	-
-	-	-		1991 - Map	(16,500)	(16,500)	(16,500)
(8,043)	(22,039)	-		5400 - Beginning Fund Balance	(16,500)	(16,500)	(16,500)
(25,309)	(39,211)	(14,000)		9770 - Unassigned Fund Balance	-	-	-
				<b>Total Account Type Resources:</b>	(33,000)	(33,000)	(33,000)
				<b>1000 - Instruction</b>			
				<u>Requirements</u>			
3,270	16,120	14,000		0411 - Varied - Other Supplies	33,000	33,000	33,000
(22,039)	(23,091)	-		<b>Total Fund 209:</b>	-	-	-

**219 - Mentor In-House Program**  
Total: \$8,556

2015/16 Actual	2016/17 Actual	2017/18 Adopted	219 - Mentor In-House Program		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	\$	FTE
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
(48,500)	(48,500)	-		3299 - Other Restricted Grants	-	-	-
-	-	-		5400 - Beginning Fund Balance	(8,556)	(8,556)	(8,556)
<b>(48,500)</b>	<b>(48,500)</b>	-		<b>Total Account Type Resources:</b>	<b>(8,556)</b>	<b>(8,556)</b>	<b>(8,556)</b>
				<b>2000 - Support Services</b>			
				<u>Requirements</u>			
41,628	25,002	-		0123 - Temporary-Licensed	7,500	7,500	7,500
(72)	911	-		0210 - PERS	-	-	-
3,444	1,831	-		0213 - PERS Bond	-	-	-
3,185	1,913	-		0220 - Social Security	574	574	574
109	64	-		0231 - Workers Compensation	29	29	29
-	-	-		0232 - Unemployment Comp	3	3	3
199	-	-		0319 - Professional Service Fees	-	-	-
7	-	-		0342 - Out of District Travel	450	450	450
<b>48,500</b>	<b>29,721</b>	-		<b>Total Account Type Requirements:</b>	<b>8,556</b>	<b>8,556</b>	<b>8,556</b>
-	<b>(18,779)</b>	-		<b>Total Fund 219:</b>	-	-	-

**225 - PERS Reserve**  
Total: \$3,879,537

2015/16 Actual	2016/17 Actual	2017/18 Adopted	225 - PERS Reserve		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	\$	FTE
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
-	(547,415)	-		1970 - Services Provided Other Funds	(925,700)	(925,700)	(925,700)
-	(2,406,422)	(2,050,500)		5400 - Beginning Fund Balance	(2,953,837)	(2,953,837)	(2,953,837)
-	<b>(2,953,838)</b>	<b>(2,050,500)</b>		<b>Total Account Type Resources:</b>	<b>(3,879,537)</b>	<b>(3,879,537)</b>	<b>(3,879,537)</b>
				<b>5000 - Other Uses</b>			
				<u>Requirements</u>			
-	-	200		0710 - Fund Modification Transfers	200	200	200
				<b>6000 - Contingencies</b>			
				<u>Requirements</u>			
-	-	2,050,300		0810 - Planned Reserve	3,879,337	3,879,337	3,879,337
-	<b>(2,953,838)</b>	-		<b>Total Fund 225:</b>	-	-	-

**230 - Medicaid Administration**  
Total: \$355,986

2015/16 Actual	2016/17 Actual	2017/18 Adopted	230 - Medicaid Administration		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	\$	FTE
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
(235,582)	(254,567)	(190,843)		4501 - Federal Subsidy	(355,986)	(355,986)	(355,986)
(98,003)	(177,386)	-		9770 - Unassigned Fund Balance	-	-	-
<b>(333,585)</b>	<b>(431,953)</b>	<b>(190,843)</b>		<b>Total Account Type Resources:</b>	<b>(355,986)</b>	<b>(355,986)</b>	<b>(355,986)</b>
				<b>1000 - Instruction</b>			
				<u>Requirements</u>			
-	139,632	-		0111 - Licensed Salaries	-	-	-
-	267	-		0133 - Licensed Extra Hours	-	-	-
-	19,628	-		0210 - PERS	-	-	-
-	8,557	-		0213 - PERS Bond	-	-	-
-	10,261	-		0220 - Social Security	-	-	-
-	366	-		0231 - Workers Compensation	-	-	-
-	42,369	-		0241 - Medical Dental Insurance	-	-	-
-	<b>221,079</b>	-		<b>Total Account Type Requirements:</b>	-	-	-
				<b>2000 - Support Services</b>			
				<u>Requirements</u>			
77,315	104,694	113,809	2.00	0111 - Licensed Salaries	213,528	213,528	213,528
20,340	-	-		0121 - Substitutes - Licensed Salaries	-	-	-
490	1,976	-		0133 - Licensed Extra Hours	-	-	-
8,310	13,116	22,162		0210 - PERS	42,024	42,024	42,024
8,048	6,785	7,952		0213 - PERS Bond	15,078	15,078	15,078
7,422	8,352	8,816		0220 - Social Security	16,718	16,718	16,718
306	336	242		0231 - Workers Compensation	459	459	459
-	-	40		0232 - Unemployment Comp	77	77	77
33,966	16,683	34,320		0241 - Medical Dental Insurance	60,480	60,480	60,480
-	2,500	1,250		0341 - Local In District Travel	5,000	5,000	5,000
-	2,493	2,252		0411 - Varied - Other Supplies	2,622	2,622	2,622
<b>156,199</b>	<b>156,935</b>	<b>190,843</b>	<b>2.00</b>	<b>Total Account Type Requirements:</b>	<b>355,986</b>	<b>355,986</b>	<b>355,986</b>
<b>(177,386)</b>	<b>(53,939)</b>	-	<b>2.00</b>	<b>Total Fund 230:</b>	-	-	<b>3.50</b>

**232 - Msm & PS Strings**  
Total: \$62,638

2015/16 Actual	2016/17 Actual	2017/18 Adopted	232 - Msm & PS Strings		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
(31,054)	(41,848)	(30,420)		1790 - Middle School Musical	(30,420)	(30,420)	(30,420)
(20,086)	(15,984)	(32,218)		1791 - Strings	(32,218)	(32,218)	(32,218)
-	4,984	-		9770 - Unassigned Fund Balance	-	-	-
<b>(51,140)</b>	<b>(52,848)</b>	<b>(62,638)</b>		<b>Total Account Type Resources:</b>	<b>(62,638)</b>	<b>(62,638)</b>	<b>(62,638)</b>
				<b>1000 - Instruction</b>			
				<u>Requirements</u>			
6,469	8,531	-		0123 - Temporary-Licensed	-	-	-
20,421	18,056	22,761		0124 - Temporary - Classified	22,761	22,761	22,761
-	-	21,491		0131 - Extra Duty Compensation	21,491	21,491	21,491
3,050	2,809	11,758		0210 - PERS	11,758	11,758	11,758
2,205	2,072	3,054		0213 - PERS Bond	3,054	3,054	3,054
2,009	1,984	3,385		0220 - Social Security	3,385	3,385	3,385
83	81	173		0231 - Workers Compensation	173	173	173
-	-	16		0232 - Unemployment Comp	16	16	16
8,045	3,590	-		0319 - Professional Service Fees	-	-	-
5,127	6,623	-		0324 - Rentals	-	-	-
8,716	12,622	-		0411 - Varied - Other Supplies	-	-	-
<b>56,124</b>	<b>56,368</b>	<b>62,638</b>		<b>Total Account Type Requirements:</b>	<b>62,638</b>	<b>62,638</b>	<b>62,638</b>
<b>4,984</b>	<b>3,520</b>	<b>-</b>		<b>Total Fund 232:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**235 - Gray Family Foundation**  
Total: \$1,557

2015/16 Actual	2016/17 Actual	2017/18 Adopted	235 - Gray Family Foundation		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
(14,000)	-	-		1920 - Private Contributions/Donation	-	-	-
-	-	-		5400 - Beginning Fund Balance	(1,557)	(1,557)	(1,557)
-	(14,000)	-		9770 - Unassigned Fund Balance	-	-	-
<b>(14,000)</b>	<b>(14,000)</b>	<b>-</b>		<b>Total Account Type Resources:</b>	<b>(1,557)</b>	<b>(1,557)</b>	<b>(1,557)</b>
				<b>1000 - Instruction</b>			
				<u>Requirements</u>			
-	9,135	-		0133 - Licensed Extra Hours	-	-	-
-	1,846	-		0210 - PERS	-	-	-
-	749	-		0213 - PERS Bond	-	-	-
-	689	-		0220 - Social Security	-	-	-
-	23	-		0231 - Workers Compensation	-	-	-
-	-	-		0411 - Varied - Other Supplies	1,557	1,557	1,557
-	<b>12,443</b>	<b>-</b>		<b>Total Account Type Requirements:</b>	<b>1,557</b>	<b>1,557</b>	<b>1,557</b>
<b>(14,000)</b>	<b>(1,557)</b>	<b>-</b>		<b>Total Fund 235:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**241 - Title 1C Summer Migrant**  
Total: \$1,500

2015/16 Actual	2016/17 Actual	2017/18 Adopted	241 - Title 1C Summer Migrant		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
(1,919)	-	(6,000)		4701 - Migrant Grant Thru Esd	(1,500)	(1,500)	(1,500)
				<b>1000 - Instruction</b>			
				<u>Requirements</u>			
1,919	-	6,000		0411 - Varied - Other Supplies	1,500	1,500	1,500
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Fund 241:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**242 - Utility Grant**  
Total: \$845,910

2015/16 Actual	2016/17 Actual	2017/18 Adopted	242 - Utility Grant		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
-	(213,240)	(185,000)		1990 - Miscellaneous	-	-	-
-	-	-		3199 - Other Unrestricted State Rev	(175,000)	(175,000)	(175,000)
-	-	-		5400 - Beginning Fund Balance	(670,910)	(670,910)	(670,910)
(285,704)	(285,704)	-		9770 - Unassigned Fund Balance	-	-	-
<b>(285,704)</b>	<b>(498,944)</b>	<b>(185,000)</b>		<b>Total Account Type Resources:</b>	<b>(845,910)</b>	<b>(845,910)</b>	<b>(845,910)</b>
				<b>6000 - Contingencies</b>			
				<u>Requirements</u>			
-	-	185,000		0810 - Planned Reserve	845,910	845,910	845,910
<b>(285,704)</b>	<b>(498,944)</b>	<b>-</b>		<b>Total Fund 242:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**247 - C-Tec**  
Total: \$45,000

2015/16 Actual	2016/17 Actual	2017/18 Adopted	247 - C-Tec		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
(49,914)	(32,105)	(45,000)		<b>0000 - Undesignated</b>			
(278)	(278)	-		<b>Resources</b>	(45,000)		(45,000)
(50,192)	(32,383)	(45,000)		2202 - Restricted Revenue	-		-
				9770 - Unassigned Fund Balance	-		-
				<b>Total Account Type Resources:</b>	<b>(45,000)</b>		<b>(45,000)</b>
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
-	17,364	22,547	0.75	0112 - Classified Salaries	23,325	0.75	23,325
36,419	3,200	-		0124 - Temporary - Classified	-		-
6,785	583	5,538		0210 - PERS	4,486		4,486
2,700	1,534	1,556		0213 - PERS Bond	1,609		1,609
2,586	1,517	1,725		0220 - Social Security	1,784		1,784
119	(47)	47		0231 - Workers Compensation	49		49
-	-	8		0232 - Unemployment Comp	8		8
-	4,632	8,518		0241 - Medical Dental Insurance	8,626		8,626
265	1,041	-		0341 - Local In District Travel	-		-
(86)	-	-		0411 - Varied - Other Supplies	-		-
1,126	2,320	5,061		0416 - Student Support Expenses	5,113		5,113
<b>49,914</b>	<b>32,144</b>	<b>45,000</b>	<b>0.75</b>	<b>Total Account Type Requirements:</b>	<b>45,000</b>	<b>0.75</b>	<b>45,000</b>
(278)	(239)	-	0.75	<b>Total Fund 247:</b>	-	0.75	-

**248 - CTE Revitalization**  
Total: \$94,500

2015/16 Actual	2016/17 Actual	2017/18 Adopted	248 - CTE Revitalization		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
-	-	-		<b>0000 - Undesignated</b>			
				<b>Resources</b>	(94,500)		(94,500)
				4506 - Vocational Ed	-		-
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
-	-	-		0124 - Temporary - Classified	30,000		30,000
-	-	-		0210 - PERS	7,971		7,971
-	-	-		0213 - PERS Bond	2,070		2,070
-	-	-		0220 - Social Security	2,295		2,295
-	-	-		0231 - Workers Compensation	117		117
-	-	-		0232 - Unemployment Comp	11		11
-	-	-		0319 - Professional Service Fees	3,000		3,000
-	-	-		0340 - Travel Expenses	2,000		2,000
-	-	-		0390 - Other Purchased Services	1,500		1,500
-	-	-		0411 - Varied - Other Supplies	10,000		10,000
-	-	-		0460 - Nonconsumable Supplies	29,536		29,536
-	-	-		<b>Total Account Type Requirements:</b>	<b>88,500</b>		<b>88,500</b>
				<b>2000 - Support Services</b>			
				<b>Requirements</b>			
-	-	-		0319 - Professional Service Fees	5,000		5,000
-	-	-		0390 - Other Purchased Services	1,000		1,000
-	-	-		<b>Total Account Type Requirements:</b>	<b>6,000</b>		<b>6,000</b>
-	-	-		<b>Total Fund 248:</b>	-		-

**251 - Carl Perkins**  
Total: \$37,500

2015/16 Actual	2016/17 Actual	2017/18 Adopted	251 - Carl Perkins		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
(24,156)	(30,662)	(25,407)		<b>0000 - Undesignated</b>			
				<b>Resources</b>	(37,500)		(37,500)
				4506 - Vocational Ed	-		-
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
-	88	922		0121 - Substitutes - Licensed Salaries	-		-
-	-	245		0210 - PERS	-		-
-	-	63		0213 - PERS Bond	-		-
-	7	71		0220 - Social Security	-		-
-	0	4		0231 - Workers Compensation	-		-
1,692	-	-		0411 - Varied - Other Supplies	-		-
11,524	19,584	18,855		0460 - Nonconsumable Supplies	20,500		20,500
314	-	-		0470 - Computer Software	-		-
10,626	4,484	5,247		0480 - Computer Hardware	17,000		17,000
<b>24,156</b>	<b>24,162</b>	<b>25,407</b>		<b>Total Account Type Requirements:</b>	<b>37,500</b>		<b>37,500</b>
-	(6,500)	-		<b>Total Fund 251:</b>	-		-

252 - Title IV-A  
Total: \$16,380

2015/16 Actual	2016/17 Actual	2017/18 Adopted	252 - Title IV-A		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated Resources</b>			
-	1,246	-		1990 - Miscellaneous	-	-	-
-	-	-		4501 - Federal Subsidy	(16,380)	(16,380)	(16,380)
(1,246)	(1,246)	-		9770 - Unassigned Fund Balance	-	-	-
<b>(1,246)</b>	<b>-</b>	<b>-</b>		<b>Total Account Type Resources:</b>	<b>(16,380)</b>	<b>(16,380)</b>	<b>(16,380)</b>
				<b>1000 - Instruction Requirements</b>			
-	1,246	-		0241 - Medical Dental Insurance	-	-	-
-	-	-		0411 - Varied - Other Supplies	16,380	16,380	16,380
<b>-</b>	<b>1,246</b>	<b>-</b>		<b>Total Account Type Requirements:</b>	<b>16,380</b>	<b>16,380</b>	<b>16,380</b>
<b>(1,246)</b>	<b>1,246</b>	<b>-</b>		<b>Total Fund 252:</b>	<b>-</b>	<b>-</b>	<b>-</b>

253 - Title Ia  
Total: \$549,252

2015/16 Actual	2016/17 Actual	2017/18 Adopted	253 - Title Ia		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated Resources</b>			
-	12,297	-		1990 - Miscellaneous	-	-	-
(508,705)	(539,068)	(539,068)		4501 - Federal Subsidy	(549,252)	(549,252)	(549,252)
(13,322)	(13,322)	-		9770 - Unassigned Fund Balance	-	-	-
<b>(522,027)</b>	<b>(540,093)</b>	<b>(539,068)</b>		<b>Total Account Type Resources:</b>	<b>(549,252)</b>	<b>(549,252)</b>	<b>(549,252)</b>
				<b>1000 - Instruction Requirements</b>			
288,122	316,428	315,878	4.42	0111 - Licensed Salaries	345,779	4.40	345,779
49,033	-	-		0112 - Classified Salaries	-	-	-
(2,273)	13,305	-		0121 - Substitutes - Licensed Salaries	-	-	-
2,273	-	-		0122 - Substitutes - Classified Salaries	-	-	-
(1,361)	-	-		0123 - Temporary-Licensed	-	-	-
350	-	-		0124 - Temporary - Classified	-	-	-
925	4,623	-		0133 - Licensed Extra Hours	-	-	-
77	-	-		0134 - Extended Day Classified	-	-	-
56,764	54,715	76,012		0210 - PERS	83,196	83,196	83,196
21,655	19,097	21,796		0213 - PERS Bond	23,859	23,859	23,859
30,280	25,246	24,165		0220 - Social Security	26,452	26,452	26,452
1,285	1,251	663		0231 - Workers Compensation	726	726	726
-	-	111		0232 - Unemployment Comp	120	120	120
61,575	116,559	75,899		0241 - Medical Dental Insurance	69,120	69,120	69,120
-	1,167	24,544		0411 - Varied - Other Supplies	-	-	-
<b>508,705</b>	<b>552,390</b>	<b>539,068</b>	<b>4.42</b>	<b>Total Account Type Requirements:</b>	<b>549,252</b>	<b>4.40</b>	<b>549,252</b>
<b>(13,322)</b>	<b>12,297</b>	<b>-</b>	<b>4.42</b>	<b>Total Fund 253:</b>	<b>-</b>	<b>4.40</b>	<b>-</b>

254 - IDEA  
Total: \$1,382,021

2015/16 Actual	2016/17 Actual	2017/18 Adopted	254 - IDEA		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated Resources</b>			
(1,257,317)	(1,299,302)	(1,360,764)		4508 - PI 101-476 IDEA	(1,382,021)	(1,382,021)	(1,382,021)
(0)	(0)	-		9770 - Unassigned Fund Balance	-	-	-
<b>(1,257,317)</b>	<b>(1,299,302)</b>	<b>(1,360,764)</b>		<b>Total Account Type Resources:</b>	<b>(1,382,021)</b>	<b>(1,382,021)</b>	<b>(1,382,021)</b>
				<b>1000 - Instruction Requirements</b>			
465,670	489,293	568,019	8.00	0111 - Licensed Salaries	567,685	8.00	567,685
13,570	38,721	11,899		0121 - Substitutes - Licensed Salaries	11,899	11,899	11,899
9,750	10,378	8,250		0131 - Extra Duty Compensation	8,250	8,250	8,250
4,839	6,377	470		0133 - Licensed Extra Hours	470	470	470
75,786	89,673	135,871		0210 - PERS	134,864	134,864	134,864
44,789	32,787	40,828		0213 - PERS Bond	40,701	40,701	40,701
37,613	41,540	45,265		0220 - Social Security	45,124	45,124	45,124
1,123	1,438	1,280		0231 - Workers Compensation	1,275	1,275	1,275
4,631	-	208		0232 - Unemployment Comp	206	206	206
138,715	136,339	137,280		0241 - Medical Dental Insurance	138,240	138,240	138,240
1,560	1,560	1,560		0341 - Local In District Travel	1,560	1,560	1,560
-	-	6,144		0411 - Varied - Other Supplies	6,144	6,144	6,144
<b>798,046</b>	<b>848,107</b>	<b>957,074</b>	<b>8.00</b>	<b>Total Account Type Requirements:</b>	<b>956,418</b>	<b>8.00</b>	<b>956,418</b>
				<b>2000 - Support Services Requirements</b>			
209,314	203,817	217,367	3.20	0111 - Licensed Salaries	232,877	3.20	232,877
261	351	-		0121 - Substitutes - Licensed Salaries	-	-	-
76,203	74,415	1,262		0123 - Temporary-Licensed	775	775	775
-	-	18,230		0124 - Temporary - Classified	18,230	18,230	18,230
12,336	18,734	17,421		0133 - Licensed Extra Hours	17,495	17,495	17,495
-	273	-		0134 - Extended Day Classified	-	-	-
52,204	44,711	54,016		0210 - PERS	56,984	56,984	56,984
24,445	19,562	17,545		0213 - PERS Bond	18,586	18,586	18,586
21,907	22,459	19,453		0220 - Social Security	20,607	20,607	20,607
821	841	600		0231 - Workers Compensation	631	631	631
-	(0)	88		0232 - Unemployment Comp	94	94	94
55,729	61,751	54,912		0241 - Medical Dental Insurance	55,296	55,296	55,296
1,591	-	-		0342 - Out of District Travel	-	-	-
867	818	-		0355 - Printing & Binding	834	834	834
3,594	3,463	2,796		0411 - Varied - Other Supplies	3,194	3,194	3,194
<b>459,271</b>	<b>451,195</b>	<b>403,690</b>	<b>3.20</b>	<b>Total Account Type Requirements:</b>	<b>425,603</b>	<b>3.20</b>	<b>425,603</b>
<b>(0)</b>	<b>-</b>	<b>-</b>	<b>11.20</b>	<b>Total Fund 254:</b>	<b>-</b>	<b>11.20</b>	<b>-</b>

**263 - Title IIA Teacher Quality**  
Total: \$128,206

2015/16 Actual	2016/17 Actual	2017/18 Adopted	263 - Title IIA Teacher Quality		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
(115,308)	(86,255)	(193,810)		<b>0000 - Undesignated</b>			
				<b>Resources</b>			
				4519 - Title IIA	(128,206)		(128,206)
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
73,357	-	-		0111 - Licensed Salaries	-	-	-
12,849	-	-		0210 - PERS	-	-	-
8,071	-	-		0213 - PERS Bond	-	-	-
6,821	-	-		0220 - Social Security	-	-	-
265	-	-		0231 - Workers Compensation	-	-	-
13,945	-	-		0241 - Medical Dental Insurance	-	-	-
<b>115,308</b>	<b>-</b>	<b>-</b>		<b>Total Account Type Requirements:</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<b>2000 - Support Services</b>			
				<b>Requirements</b>			
-	-	-		0111 - Licensed Salaries	80,175	1.00	80,175
-	25,087	-		0121 - Substitutes - Licensed Salaries	-	-	-
-	1,907	-		0210 - PERS	16,024		16,024
-	1,662	-		0213 - PERS Bond	5,749		5,749
-	1,892	-		0220 - Social Security	6,374		6,374
-	82	-		0231 - Workers Compensation	175		175
-	-	-		0232 - Unemployment Comp	29		29
-	-	-		0241 - Medical Dental Insurance	17,280		17,280
-	55,625	193,810		0319 - Professional Service Fees	-	-	-
-	-	-		0341 - Local In District Travel	2,400		2,400
-	<b>86,255</b>	<b>193,810</b>		<b>Total Account Type Requirements:</b>	<b>128,206</b>	<b>1.00</b>	<b>128,206</b>
-	-	-		<b>Total Fund 263:</b>	<b>-</b>	<b>1.00</b>	<b>-</b>

**266 - Youth Transition Program**  
Total: \$151,715

2015/16 Actual	2016/17 Actual	2017/18 Adopted	266 - Youth Transition Program		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
(128,763)	(147,179)	(140,799)		<b>0000 - Undesignated</b>			
				<b>Resources</b>			
				4703 - YTP Federal Funds	(151,715)		(151,715)
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
68,639	69,315	72,137	2.23	0112 - Classified Salaries	74,794	2.23	74,794
4,501	3,961	-		0134 - Extended Day Classified	-	-	-
13,897	12,974	15,266		0210 - PERS	17,569		17,569
6,711	5,241	4,978		0213 - PERS Bond	5,734		5,734
5,916	5,868	5,518		0220 - Social Security	6,355		6,355
281	275	151		0231 - Workers Compensation	175		175
-	-	25		0232 - Unemployment Comp	29		29
16,587	24,263	32,583		0241 - Medical Dental Insurance	32,997		32,997
3,053	1,091	-		0340 - Travel Expenses	-	-	-
6,000	6,488	-		0341 - Local In District Travel	6,000		6,000
87	1,528	2,475		0342 - Out of District Travel	2,475		2,475
2,700	2,700	-		0351 - Telephone	2,700		2,700
89	-	-		0355 - Printing & Binding	-	-	-
302	10,077	7,666		0411 - Varied - Other Supplies	2,887		2,887
-	3,399	-		0460 - Nonconsumable Supplies	-	-	-
<b>128,763</b>	<b>147,179</b>	<b>140,799</b>	<b>2.23</b>	<b>Total Account Type Requirements:</b>	<b>151,715</b>	<b>2.23</b>	<b>151,715</b>
-	-	-	<b>2.23</b>	<b>Total Fund 266:</b>	<b>-</b>	<b>2.23</b>	<b>-</b>

**267 - Title III**  
Total: \$39,579

2015/16 Actual	2016/17 Actual	2017/18 Adopted	267 - Title III		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
(35,745)	(38,448)	(38,448)		<b>0000 - Undesignated</b>			
				<b>Resources</b>			
				4514 - Title III	(39,579)		(39,579)
				<b>2000 - Support Services</b>			
				<b>Requirements</b>			
35,745	38,448	38,448		0312 - Instructional Program Improv	39,579		39,579
-	-	-		<b>Total Fund 267:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**270 - Measure 98**  
**Total: \$1,410,574**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	270 - Measure 98		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<b>Resources</b>			
-	-	(1,325,000)		3299 - Other Restricted Grants	(1,410,574)		(1,410,574)
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
-	-	-		0111 - Licensed Salaries	420,035	7.35	420,035 7.35
-	-	-		0113 - Administrator/Supervisor	111,589	1.00	111,589 1.00
-	-	-		0210 - PERS	106,330		106,330
-	-	-		0213 - PERS Bond	36,682		36,682
-	-	-		0220 - Social Security	40,669		40,669
-	-	-		0231 - Workers Compensation	1,117		1,117
-	-	-		0232 - Unemployment Comp	186		186
-	-	-		0241 - Medical Dental Insurance	138,177		138,177
-	-	1,083,334		0319 - Professional Service Fees	-		-
-	-	<b>1,083,334</b>		<b>Total Account Type Requirements:</b>	<b>854,785</b>	<b>8.35</b>	<b>854,785 8.35</b>
				<b>2000 - Support Services</b>			
				<b>Requirements</b>			
-	-	-		0111 - Licensed Salaries	75,860	1.50	75,860 1.50
-	-	-		0210 - PERS	15,900		15,900
-	-	-		0213 - PERS Bond	5,234		5,234
-	-	-		0220 - Social Security	5,804		5,804
-	-	-		0231 - Workers Compensation	160		160
-	-	-		0232 - Unemployment Comp	27		27
-	-	-		0241 - Medical Dental Insurance	25,920		25,920
-	-	241,666		0319 - Professional Service Fees	426,884		426,884
-	-	<b>241,666</b>		<b>Total Account Type Requirements:</b>	<b>555,789</b>	<b>1.50</b>	<b>555,789 1.50</b>
-	-	-		<b>Total Fund 270:</b>	<b>-</b>	<b>9.85</b>	<b>- 9.85</b>

**291 - Disabled Child**  
**Total: \$971,172**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	291 - Disabled Child		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<b>Resources</b>			
-	17,739	-		1990 - Miscellaneous	-		-
(586,394)	(614,376)	(595,000)		2190 - Esd Handicapped- Thru Co.	(634,622)		(634,622)
-	-	-		5400 - Beginning Fund Balance	(336,550)		(336,550)
(53,731)	-	-		9770 - Unassigned Fund Balance	-		-
<b>(640,125)</b>	<b>(596,637)</b>	<b>(595,000)</b>		<b>Total Account Type Resources:</b>	<b>(971,172)</b>		<b>(971,172)</b>
				<b>1000 - Instruction</b>			
				<b>Requirements</b>			
141,155	60,714	72,908	1.00	0111 - Licensed Salaries	76,666	1.00	76,666 1.00
110,537	87,110	88,037	3.75	0112 - Classified Salaries	54,897	2.25	54,897 2.25
1,838	7,311	-		0121 - Substitutes - Licensed Salaries	-		-
2,159	1,028	-		0122 - Substitutes - Classified Salaries	-		-
9,375	-	-		0131 - Extra Duty Compensation	-		-
2,461	140	-		0133 - Licensed Extra Hours	-		-
2,607	1,927	-		0134 - Extended Day Classified	-		-
43,090	25,585	35,904		0210 - PERS	30,491		30,491
22,345	9,635	11,105		0213 - PERS Bond	9,078		9,078
20,301	11,441	12,311		0220 - Social Security	10,065		10,065
968	522	338		0231 - Workers Compensation	277		277
-	-	57		0232 - Unemployment Comp	46		46
98,307	49,426	59,750		0241 - Medical Dental Insurance	43,158		43,158
1,560	1,560	-		0341 - Local In District Travel	-		-
-	10,926	-		0371 - Pupil Tuition - Other District	-		-
-	1,160	-		0411 - Varied - Other Supplies	2,500		2,500
<b>456,703</b>	<b>268,484</b>	<b>402,243</b>	<b>4.75</b>	<b>Total Account Type Requirements:</b>	<b>227,178</b>	<b>3.25</b>	<b>227,178 3.25</b>
				<b>2000 - Support Services</b>			
				<b>Requirements</b>			
113,116	115,893	119,595	1.00	0113 - Administrator/Supervisor	121,947	1.00	121,947 1.00
20,062	16,765	23,864		0210 - PERS	24,143		24,143
9,571	8,979	8,563		0213 - PERS Bond	8,663		8,663
8,942	9,113	9,493		0220 - Social Security	9,604		9,604
296	300	261		0231 - Workers Compensation	264		264
-	-	43		0232 - Unemployment Comp	44		44
27,834	26,908	26,583		0241 - Medical Dental Insurance	28,767		28,767
3,600	3,600	3,600		0341 - Local In District Travel	3,600		3,600
-	15	755		0411 - Varied - Other Supplies	1,484		1,484
<b>183,422</b>	<b>181,572</b>	<b>192,757</b>	<b>1.00</b>	<b>Total Account Type Requirements:</b>	<b>198,516</b>	<b>1.00</b>	<b>198,516 1.00</b>
				<b>6000 - Contingencies</b>			
				<b>Requirements</b>			
-	-	-		0810 - Planned Reserve	545,478		545,478
<b>(0)</b>	<b>(146,581)</b>	<b>-</b>	<b>5.75</b>	<b>Total Fund 291:</b>	<b>-</b>	<b>4.25</b>	<b>- 4.25</b>

**294 - Land Proceeds**  
Total: \$674,593

2015/16 Actual	2016/17 Actual	2017/18 Adopted	294 - Land Proceeds		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<b>Resources</b>			
(662,384)	-	-		5300 - Sale Or Loss of Fixed Assets	-	-	-
-	-	-		5400 - Beginning Fund Balance	(674,593)	(674,593)	(674,593)
(12,209)	(674,593)	-		9770 - Unassigned Fund Balance	-	-	-
<b>(674,593)</b>	<b>(674,593)</b>	-		<b>Total Account Type Resources:</b>	<b>(674,593)</b>	<b>(674,593)</b>	<b>(674,593)</b>
				<b>6000 - Contingencies</b>			
				<b>Requirements</b>			
-	-	-		0810 - Planned Reserve	674,593	674,593	674,593
<b>(674,593)</b>	<b>(674,593)</b>	-		<b>Total Fund 294:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**297 - Nutrition Services**  
Total: \$1,909,124

2015/16 Actual	2016/17 Actual	2017/18 Adopted	297 - Nutrition Services		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<b>Resources</b>			
(770,826)	(792,521)	(736,525)		1612 - Lunch (Type A)	(807,906)	(807,906)	(807,906)
(6,495)	(2,976)	(6,425)		1631 - Catering	(12,650)	(12,650)	(12,650)
(4,889)	(3,321)	(12,700)		1632 - Vendor Rebates	(7,423)	(7,423)	(7,423)
(1,552)	(1,915)	(3,115)		1635 - Facility Use/Kitchenstaff	(3,010)	(3,010)	(3,010)
-	-	-		1960 - Recovery P/Y Expenditures	(225)	(225)	(225)
(42,612)	41,150	-		1990 - Miscellaneous	-	-	-
(17,000)	(17,900)	(18,210)		3102 - Ssf - School Lunch Match	(22,715)	(22,715)	(22,715)
(16,860)	(19,300)	(17,425)		3299 - Other Restricted Grants	(17,425)	(17,425)	(17,425)
(95,810)	(85,829)	(112,400)		4504 - Snp Breakfast	(42,522)	(42,522)	(42,522)
(702,958)	(637,211)	(760,325)		4505 - Snp Lunch	(834,698)	(834,698)	(834,698)
(153,106)	(130,904)	(153,500)		4910 - Commodities Revenue	(135,550)	(135,550)	(135,550)
-	(5,194)	(100)		5200 - Interfund Transfers	(25,000)	(25,000)	(25,000)
(250,000)	-	(100)		5201 - Transfer/General Fund	-	-	-
-	-	(85,750)		5400 - Beginning Fund Balance	-	-	-
328,801	(61,106)	-		9770 - Unassigned Fund Balance	-	-	-
<b>(1,733,308)</b>	<b>(1,717,027)</b>	<b>(1,906,575)</b>		<b>Total Account Type Resources:</b>	<b>(1,909,124)</b>	<b>(1,909,124)</b>	<b>(1,909,124)</b>
				<b>3000 - Enterprise and Community Services.</b>			
				<b>Requirements</b>			
495,486	523,602	595,087	26.94	0112 - Classified Salaries	597,774	26.31	597,774
74,991	83,971	86,700	1.00	0114 - Managerial-Classified	81,600	1.00	81,600
4,446	-	5,015		0122 - Substitutes - Classified Salaries	5,015		5,015
983	1,596	660		0132 - Classified Overtime	660		660
27,392	38,275	9,755		0134 - Extended Day Classified	9,755		9,755
104,751	116,125	145,972		0210 - PERS	144,356		144,356
49,940	41,784	49,217		0213 - PERS Bond	48,664		48,664
43,260	46,676	55,117		0220 - Social Security	53,956		53,956
10,481	11,141	15,835		0231 - Workers Compensation	14,299		14,299
-	-	252		0232 - Unemployment Comp	245		245
162,614	167,037	215,690		0241 - Medical Dental Insurance	222,225		222,225
702	712	-		0322 - Repair and Maintenance Services	-		-
8,259	9,591	7,200		0341 - Local In District Travel	10,500		10,500
280	444	100		0354 - Advertising	100		100
7,386	9,086	12,260		0390 - Other Purchased Services	12,260		12,260
13,715	7,297	4,320		0411 - Varied - Other Supplies	4,320		4,320
657,705	690,889	688,140		0450 - Food	688,140		688,140
8,270	8,270	12,830		0470 - Computer Software	12,830		12,830
1,541	1,682	2,425		0642 - Other Dues & Fees	2,425		2,425
<b>1,672,202</b>	<b>1,758,177</b>	<b>1,906,575</b>	<b>27.94</b>	<b>Total Account Type Requirements:</b>	<b>1,909,124</b>	<b>27.31</b>	<b>1,909,124</b>
<b>(61,106)</b>	<b>41,150</b>	-	<b>27.94</b>	<b>Total Fund 297:</b>	<b>-</b>	<b>27.31</b>	<b>-</b>

**298 - Community Services**  
Total: \$434,410

2015/16 Actual	2016/17 Actual	2017/18 Adopted	298 - Community Services		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$ FTE
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
(259,108)	(253,333)	(263,022)		1911 - Rental of Buildings	(218,410)		(218,410)
-	-	(167,175)		5400 - Beginning Fund Balance	(216,000)		(216,000)
(191,437)	(168,912)	-		9770 - Unassigned Fund Balance	-		-
<b>(450,545)</b>	<b>(422,245)</b>	<b>(430,197)</b>		<b>Total Account Type Resources:</b>	<b>(434,410)</b>		<b>(434,410)</b>
				<b>3000 - Enterprise and Community Services.</b>			
				<u>Requirements</u>			
79,357	81,014	84,068	2.00	0112 - Classified Salaries	86,777	2.00	86,777 2.00
59,178	48,462	54,206	1.00	0114 - Managerial-Classified	55,290	1.00	55,290 1.00
519	1,250	1,485		0123 - Temporary-Licensed	1,485		1,485
6,619	4,888	6,456		0124 - Temporary - Classified	6,456		6,456
-	626	-		0134 - Extended Day Classified	-		-
28,961	20,531	31,038		0210 - PERS	31,843		31,843
12,281	10,244	10,089		0213 - PERS Bond	10,351		10,351
11,005	9,686	11,185		0220 - Social Security	11,475		11,475
481	430	321		0231 - Workers Compensation	329		329
-	-	51		0232 - Unemployment Comp	53		53
48,499	38,395	36,247		0241 - Medical Dental Insurance	37,045		37,045
19,045	8,300	6,755		0319 - Professional Service Fees	28,715		28,715
702	585	1,200		0322 - Repair and Maintenance Services	800		800
3,900	-	-		0341 - Local In District Travel	-		-
56	-	-		0354 - Advertising	-		-
825	-	-		0355 - Printing & Binding	-		-
2,764	6,106	6,125		0390 - Other Purchased Services	6,125		6,125
1,510	616	1,760		0411 - Varied - Other Supplies	1,125		1,125
39	39	52		0440 - Periodicals	50		50
5,787	3,241	6,200		0470 - Computer Software	3,500		3,500
105	-	-		0480 - Computer Hardware	-		-
<b>281,633</b>	<b>234,412</b>	<b>257,238</b>	<b>3.00</b>	<b>Total Account Type Requirements:</b>	<b>281,419</b>	<b>3.00</b>	<b>281,419 3.00</b>
				<b>5000 - Other Uses</b>			
				<u>Requirements</u>			
-	-	100		0710 - Fund Modification Transfers	100		100
				<b>6000 - Contingencies</b>			
				<u>Requirements</u>			
-	-	172,859		0810 - Planned Reserve	152,891		152,891
<b>(168,912)</b>	<b>(187,833)</b>	<b>-</b>	<b>3.00</b>	<b>Total Fund 298:</b>	<b>-</b>	<b>3.00</b>	<b>- 3.00</b>

**299 - Outdoor School**  
Total: \$220,747

2015/16 Actual	2016/17 Actual	2017/18 Adopted	299 - Outdoor School		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$ FTE
				<b>0000 - Undesignated</b>			
				<u>Resources</u>			
-	-	-		3299 - Other Restricted Grants	(220,747)		(220,747)
				<b>1000 - Instruction</b>			
				<u>Requirements</u>			
-	-	-		0131 - Extra Duty Compensation	46,431		46,431
-	-	-		0210 - PERS	12,337		12,337
-	-	-		0213 - PERS Bond	3,205		3,205
-	-	-		0220 - Social Security	3,551		3,551
-	-	-		0231 - Workers Compensation	181		181
-	-	-		0232 - Unemployment Comp	17		17
-	-	-		0324 - Rentals	148,875		148,875
-	-	-		<b>Total Account Type Requirements:</b>	<b>214,597</b>		<b>214,597</b>
				<b>2000 - Support Services</b>			
				<u>Requirements</u>			
-	-	-		0338 - Field Trips	6,150		6,150
-	-	-		<b>Total Fund 299:</b>	<b>-</b>		<b>-</b>

**Debt Service Funds**  
 West Linn - Wilsonville School District 3JT  
 July 01, 2018  
**Total: \$27,815,405**

**300 - Debt Service Funds**  
 Total: \$23,085,865

2015/16 Actual	2016/17 Actual	2017/18 Adopted	300 - Debt Service Funds		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	\$	\$
(19,579,715)	(20,943,959)	(20,835,949)		<b>0000 - Undesignated</b>			
				<u>Resources</u>			
(391,223)	(389,151)	(390,275)		1111 - Current Year's Taxes	(22,600,650)	(22,600,650)	(22,600,650)
(12,666)	(10,103)	(2,250)		1112 - Prior Years Taxes	(389,550)	(389,550)	(389,550)
46,313	(1,276)	-		1190 - Interest On Taxes-Mult	(8,725)	(8,725)	(8,725)
(4,132)	-	-		1510 - Earnings On Investments	-	-	-
-	-	-		1990 - Miscellaneous	-	-	-
(1,224,163)	(758,167)	(1,333,230)		5400 - Beginning Fund Balance	(86,940)	(86,940)	(86,940)
				9770 - Unassigned Fund Balance	-	-	-
<b>(21,165,587)</b>	<b>(22,102,656)</b>	<b>(22,561,704)</b>		<b>Total Account Type Resources:</b>	<b>(23,085,865)</b>	<b>(23,085,865)</b>	<b>(23,085,865)</b>
				<b>5000 - Other Uses</b>			
				<u>Requirements</u>			
12,730,000	10,387,387	8,956,204		0610 - Redemption of Principal	9,116,800	9,116,800	9,116,800
7,677,420	10,713,466	-		0620 - Interest	-	-	-
-	-	13,190,000		0621 - Regular Interest	13,756,200	13,756,200	13,756,200
<b>20,407,420</b>	<b>21,100,853</b>	<b>22,146,204</b>		<b>Total Account Type Requirements:</b>	<b>22,873,000</b>	<b>22,873,000</b>	<b>22,873,000</b>
				<b>6000 - Contingencies</b>			
				<u>Requirements</u>			
-	-	415,500		0820 - Reserved for Next Year	-	-	-
				<b>7000 - Unappropriated Ending Fund Balance</b>			
				<u>Requirements</u>			
-	-	-		0820 - Reserved for Next Year	212,865	212,865	212,865
<b>(758,167)</b>	<b>(1,001,803)</b>	<b>-</b>		<b>Total Fund 300:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**320 - PERS UAL**  
 Total: \$4,729,540

2015/16 Actual	2016/17 Actual	2017/18 Adopted	320 - PERS UAL		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	\$	\$
(10,503)	(16,363)	(1,650)		<b>0000 - Undesignated</b>			
				<u>Resources</u>			
(3,260,500)	(4,050,255)	(3,725,650)		1510 - Earnings On Investments	(17,325)	(17,325)	(17,325)
-	-	(100)		1970 - Services Provided Other Funds	(3,805,950)	(3,805,950)	(3,805,950)
-	-	(81,867)		5200 - Interfund Transfers	(100)	(100)	(100)
(444,404)	(359,301)	-		5400 - Beginning Fund Balance	(906,165)	(906,165)	(906,165)
<b>(3,715,407)</b>	<b>(4,425,919)</b>	<b>(3,809,267)</b>		9770 - Unassigned Fund Balance	-	-	-
				<b>Total Account Type Resources:</b>	<b>(4,729,540)</b>	<b>(4,729,540)</b>	<b>(4,729,540)</b>
				<b>5000 - Other Uses</b>			
				<u>Requirements</u>			
1,250,000	1,490,000	1,745,000		0610 - Redemption of Principal	2,030,000	2,030,000	2,030,000
2,106,105	2,043,297	1,967,100		0621 - Regular Interest	1,875,950	1,875,950	1,875,950
-	121	-		0642 - Other Dues & Fees	-	-	-
<b>3,356,105</b>	<b>3,533,417</b>	<b>3,712,100</b>		<b>Total Account Type Requirements:</b>	<b>3,905,950</b>	<b>3,905,950</b>	<b>3,905,950</b>
				<b>6000 - Contingencies</b>			
				<u>Requirements</u>			
-	-	97,167		0820 - Reserved for Next Year	-	-	-
				<b>7000 - Unappropriated Ending Fund Balance</b>			
				<u>Requirements</u>			
-	-	-		0820 - Reserved for Next Year	823,590	823,590	823,590
<b>(359,301)</b>	<b>(892,502)</b>	<b>-</b>		<b>Total Fund 320:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Capital Projects Funds**  
**West Linn - Wilsonville School District 3JT**  
 July 01, 2018  
**Total:\$21,411,540**

**410 - 2009 Construction Bond**  
**Total: \$220,935**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	410 - 2009 Construction Bond		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$ FTE	Function - Account Type - Object		\$ FTE	\$ FTE	\$ FTE
			<b>0000 - Undesignated</b>				
			<u>Fund Balance</u>				
(993,694)	(108,568)	-	9770 - Unassigned Fund Balance		-	-	-
			<u>Revenue</u>				
(1,348)	(8)	(230)	1510 - Earnings On Investments		(410)	(410)	(410)
(100,595)	(264,335)	-	1960 - Recovery P/Y Expenditures		-	-	-
-	-	(46,750)	5400 - Beginning Fund Balance		(220,525)	(220,525)	(220,525)
<b>(101,943)</b>	<b>(264,343)</b>	<b>(46,980)</b>	<b>Total Account Type _Revenue:</b>		<b>(220,935)</b>	<b>(220,935)</b>	<b>(220,935)</b>
<b>(1,095,637)</b>	<b>(372,911)</b>	<b>(46,980)</b>	<b>Total Undesignated:</b>		<b>(220,935)</b>	<b>(220,935)</b>	<b>(220,935)</b>
			<b>4000 - Facilities Acquisition and Construction</b>				
			<u>Expenditure</u>				
5,589	-	-	0112 - Classified Salaries		-	-	-
1,056	-	-	0210 - PERS		-	-	-
457	-	-	0213 - PERS Bond		-	-	-
414	-	-	0220 - Social Security		-	-	-
120	-	-	0231 - Workers Compensation		-	-	-
1,319	-	-	0241 - Medical Dental Insurance		-	-	-
565	-	-	0341 - Local In District Travel		-	-	-
42,693	294	-	0383 - Architect/Engineering Services		-	-	-
3,717	560	-	0389 - Permits, Plan Review, Etc.		-	-	-
30,527	-	-	0390 - Other Purchased Services		-	-	-
-	(64)	-	0411 - Varied - Other Supplies		105,250	105,250	105,250
16,367	-	-	0460 - Nonconsumable Supplies		-	-	-
2,656	1,982	-	0480 - Computer Hardware		-	-	-
861,246	23,271	10,500	0522 - Building Construction		115,685	115,685	115,685
6,230	91,444	12,255	0530 - Site Improvements		-	-	-
-	-	24,225	0541 - Initial & Addl Equipment		-	-	-
14,112	-	-	0550 - Technology		-	-	-
<b>987,068</b>	<b>117,487</b>	<b>46,980</b>	<b>Total Account Type _Expenditure:</b>		<b>220,935</b>	<b>220,935</b>	<b>220,935</b>
<b>(108,568)</b>	<b>(255,425)</b>	<b>-</b>	<b>Total Fund 410:</b>		<b>-</b>	<b>-</b>	<b>-</b>

**425 - 2014 Bond**  
**Total: \$15,258,970**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	425 - 2014 Bond		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$ FTE	Function - Account Type - Object		\$ FTE	\$ FTE	\$ FTE
			<b>0000 - Undesignated</b>				
			<u>Fund Balance</u>				
(92,920,367)	(78,128,130)	-	9770 - Unassigned Fund Balance		-	-	-
			<u>Revenue</u>				
(512,931)	(312,173)	(435,650)	1510 - Earnings On Investments		(288,470)	(288,470)	(288,470)
(347,541)	(171,379)	-	1990 - Miscellaneous		-	-	-
-	-	(4,500,000)	5110 - Bond Proceeds		(4,500,000)	(4,500,000)	(4,500,000)
-	-	(34,410,500)	5400 - Beginning Fund Balance		(10,470,500)	(10,470,500)	(10,470,500)
<b>(860,472)</b>	<b>(483,552)</b>	<b>(39,346,150)</b>	<b>Total Account Type _Revenue:</b>		<b>(15,258,970)</b>	<b>(15,258,970)</b>	<b>(15,258,970)</b>
<b>(93,780,839)</b>	<b>(78,611,682)</b>	<b>(39,346,150)</b>	<b>Total Undesignated:</b>		<b>(15,258,970)</b>	<b>(15,258,970)</b>	<b>(15,258,970)</b>
			<b>4000 - Facilities Acquisition and Construction</b>				
			<u>Expenditure</u>				
141,312	176,209	136,609	2.00	0112 - Classified Salaries	139,342	139,342	139,342
58,373	65,155	-	-	0113 - Administrator/Supervisor	-	-	-
179,923	241,422	190,415	1.30	0114 - Managerial-Classified	194,223	194,223	194,223
3,703	-	27,500	-	0132 - Classified Overtime	-	-	-
5,303	-	12,500	-	0134 - Extended Day Classified	-	-	-
75,777	92,322	83,836	-	0210 - PERS	74,780	74,780	74,780
31,935	36,389	25,387	-	0213 - PERS Bond	23,109	23,109	23,109
27,563	34,149	28,146	-	0220 - Social Security	25,621	25,621	25,621
1,313	1,402	845	-	0231 - Workers Compensation	703	703	703
-	-	129	-	0232 - Unemployment Comp	117	117	117
98,078	141,068	49,212	-	0241 - Medical Dental Insurance	63,274	63,274	63,274
-	49,934	-	-	0319 - Professional Service Fees	-	-	-
390	722	800,470	-	0322 - Repair and Maintenance Services	220,550	220,550	220,550
-	129,260	-	-	0323 - Property Insurance	-	-	-
-	2,432	-	-	0324 - Rentals	-	-	-
-	543	-	-	0327 - Water & Sewer	-	-	-
733	10,333	-	-	0341 - Local In District Travel	-	-	-
-	9	-	-	0342 - Out of District Travel	-	-	-
2,334	1,903	1,750	-	0351 - Telephone	2,650	2,650	2,650
41	-	-	-	0353 - Postage	-	-	-
5,863	4,899	-	-	0354 - Advertising	-	-	-
41,859	20,868	-	-	0355 - Printing & Binding	-	-	-
44,098	99,989	-	-	0382 - Legal Services	-	-	-
4,955,974	1,873,920	1,770,472	-	0383 - Architect/Engineering Services	255,500	255,500	255,500
384,505	383,416	-	-	0385 - Management Services	-	-	-
833,800	1,694,580	1,254,505	-	0389 - Permits, Plan Review, Etc.	282,900	282,900	282,900
739,316	160,904	-	-	0390 - Other Purchased Services	-	-	-
3,388	5,279	-	-	0411 - Varied - Other Supplies	-	-	-
315,264	104,121	-	-	0460 - Nonconsumable Supplies	-	-	-
312,441	55,524	-	-	0470 - Computer Software	-	-	-
2,449,178	1,012,667	1,356,500	-	0480 - Computer Hardware	1,638,655	1,638,655	1,638,655
-	152,447	-	-	0510 - Land Acquisition	-	-	-
3,761,490	40,397,559	19,338,564	-	0522 - Building Construction	3,289,465	3,289,465	3,289,465
668,957	2,350,117	1,765,023	-	0530 - Site Improvements	3,397,231	3,397,231	3,397,231
260,279	102,697	2,711,650	-	0541 - Initial & Addl Equipment	3,100,750	3,100,750	3,100,750
249,519	8,610	2,251,307	-	0550 - Technology	2,550,100	2,550,100	2,550,100
-	-	29,680	-	0640 - Dues and Fees	-	-	-
-	111	-	-	0642 - Other Dues & Fees	-	-	-
<b>15,652,709</b>	<b>49,410,961</b>	<b>31,834,500</b>	<b>3.30</b>	<b>Total Account Type _Expenditure:</b>	<b>15,258,970</b>	<b>15,258,970</b>	<b>15,258,970</b>
				<b>6000 - Contingencies</b>			
				<u>Expenditure</u>			
-	-	7,511,650	-	0810 - Planned Reserve	-	-	-
<b>(78,128,130)</b>	<b>(29,200,721)</b>	<b>-</b>	<b>3.30</b>	<b>Total Fund 425:</b>	<b>-</b>	<b>-</b>	<b>3.30</b>

**470 - Capital Projects - Property**  
**Total: \$203,715**

2015/16 Actual	2016/17 Actual	2017/18 Adopted	470 - Capital Projects - Property		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<u>Fund Balance</u>			
				9770 - Unassigned Fund Balance	-		-
				<u>Revenue</u>			
				1510 - Earnings On Investments	(2,105)	(2,105)	(2,105)
				5400 - Beginning Fund Balance	(201,610)	(201,610)	(201,610)
				<b>Total Account Type Revenue:</b>	<b>(203,715)</b>	<b>(203,715)</b>	<b>(203,715)</b>
				<b>Total Undesignated:</b>	<b>(203,715)</b>	<b>(203,715)</b>	<b>(203,715)</b>
				<b>4000 - Facilities Acquisition and Construction</b>			
				<u>Expenditure</u>			
				0390 - Other Purchased Services	120	120	120
				<b>7000 - Unappropriated Ending Fund Balance</b>			
				<u>Expenditure</u>			
				0820 - Reserved for Next Year	203,595	203,595	203,595
<b>201,494</b>	<b>201,599</b>	-		<b>Total Fund 470:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**492 - Construction Excise Tax**  
**Total: \$5,727,920**

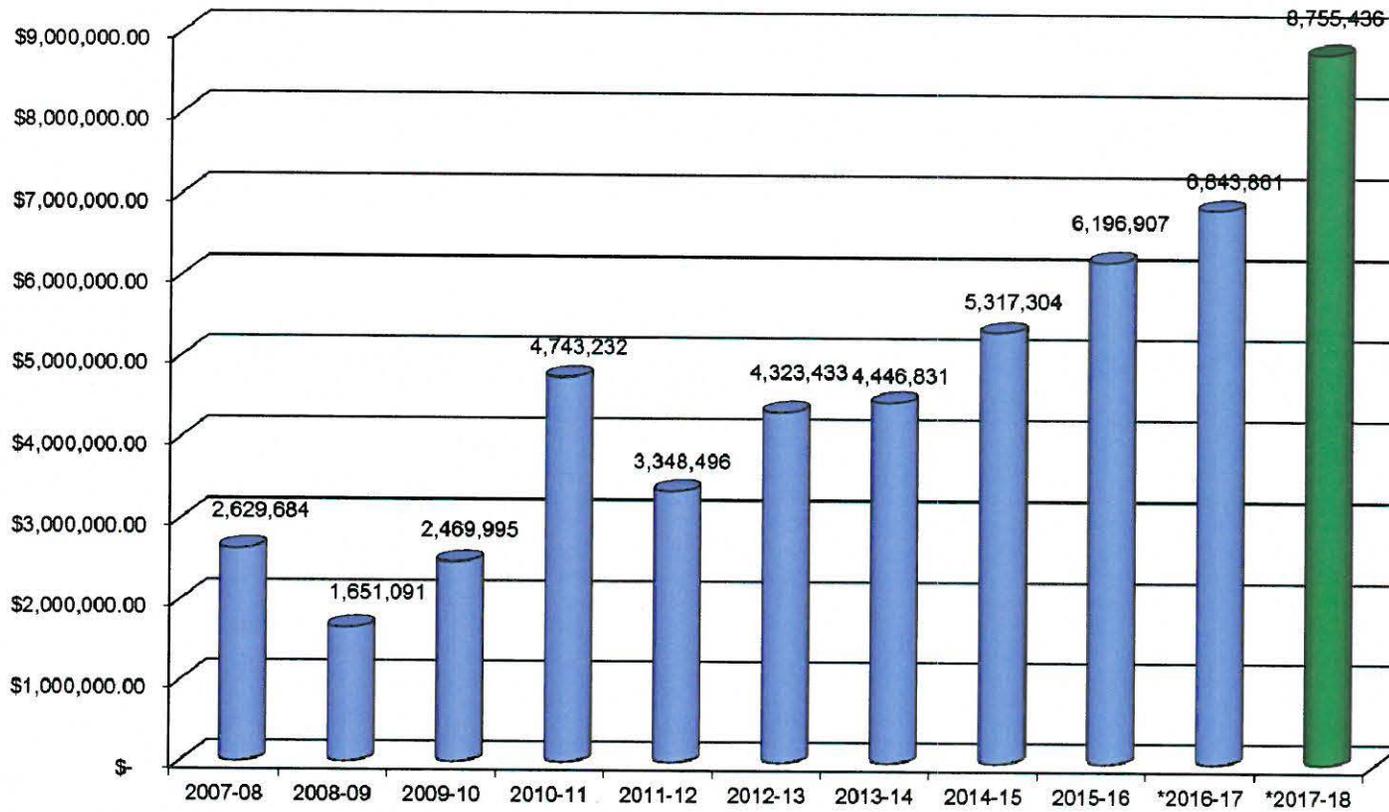
2015/16 Actual	2016/17 Actual	2017/18 Adopted	492 - Construction Excise Tax		2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$	FTE	Function - Account Type - Object	\$	FTE	\$
				<b>0000 - Undesignated</b>			
				<u>Fund Balance</u>			
				9770 - Unassigned Fund Balance	-		-
				<u>Revenue</u>			
				1130 - Construction Excise Tax	(290,115)	(290,115)	(290,115)
				1510 - Earnings On Investments	(62,550)	(62,550)	(62,550)
				5400 - Beginning Fund Balance	(5,375,255)	(5,375,255)	(5,375,255)
				<b>Total Account Type Revenue:</b>	<b>(5,727,920)</b>	<b>(5,727,920)</b>	<b>(5,727,920)</b>
				<b>Total Undesignated:</b>	<b>(5,727,920)</b>	<b>(5,727,920)</b>	<b>(5,727,920)</b>
				<b>4000 - Facilities Acquisition and Construction</b>			
				<u>Expenditure</u>			
				0383 - Architect/Engineering Services	125,000	125,000	125,000
				0390 - Other Purchased Services	-	-	-
				0420 - Textbooks & Publications	115,725	115,725	115,725
				0460 - Nonconsumable Supplies	62,500	62,500	62,500
				0480 - Computer Hardware	-	-	-
				0530 - Site Improvements	70,500	70,500	70,500
				0541 - Initial & Addl Equipment	2,656,450	2,656,450	2,656,450
				0550 - Technology	-	-	-
				<b>Total Account Type Expenditure:</b>	<b>3,030,175</b>	<b>3,030,175</b>	<b>3,030,175</b>
				<b>7000 - Unappropriated Ending Fund Balance</b>			
				<u>Expenditure</u>			
				0820 - Reserved for Next Year	2,697,745	2,697,745	2,697,745
<b>(4,868,394)</b>	<b>(5,515,225)</b>	-		<b>Total Fund 492:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**2018-19 Budget - All Funds**

Fund	FY 2017-18	FY 2018-19
General (Operational)	<b>\$101,647,774</b>	<b>\$112,554,460</b>
Special Revenue	<b>\$9,290,992</b>	<b>\$13,409,393</b>
Debt Service	<b>\$26,370,971</b>	<b>\$27,815,405</b>
Construction	<b>\$45,277,408</b>	<b>\$21,411,540</b>
<b>Total All Funds</b>	<b>\$182,587,145</b>	<b>\$175,190,798</b>

# Reference Materials

West Linn-Wilsonville School Ending Fund Balance



# Funds Overview

## Structure and Classification

The financial operations of the district are accounted for in the following funds:

### General Fund (100)

This fund accounts for all of the financial resources and expenditures of the district, except those required to be accounted for in another fund. The principal revenue sources are **property taxes** and an apportionment from **the State of Oregon School Fund**.

### Special Revenue Fund (200's)

This fund accounts for revenues and expenditures **restricted** for specific educational projects or programs. This fund consists of a number of self-balancing sub-funds as follows:

#### Federal Grants (200's)

*Vocational Education* – High School level program to promote vocational ed  
*Title IA/D* – K-5 reading and math intervention at Boeckman Creek, Boones Ferry and Lowrie Primary Schools

*IDEA* – Funding for students with individual education plans (IEP's)

*Title IIA* – Teacher coaching and staff development

*Youth Transition Program* – Transitioning school to work for students with IEP's.

*Title III*– English language learner staff development and materials

#### Other Funding Sources (200's)

*Disabled Child* – Clackamas County ESD funding for students with IEP's.

*Nutrition Service*– Provide food service district-wide

*Community Services* – Building and grounds scheduling, rent collection, district mapping program, selected education programs benefiting K-12 students.

*PERS Reserve* – Set aside savings for PERS payroll cost increases.

#### General Obligation Debt Service Fund (300's)

The General Obligation Debt Service Fund accounts for principal and interest payments to holders of district general obligation debt. The main revenue source for these payments is local taxes.

#### PERS Pension Obligation Debt Service Fund (300's)

The PERS Pension Bond fund was established on February 17, 2004 as part of a group effort by Oregon school districts to “refinance” and gain a more favorable outcome regarding employee pension obligations that PERS was accruing interest on in anticipation of paying out retirement dollars to past and present school district employees. The revenue source for this fund is an expense charged against district payrolls accumulated monthly towards semi-annual payments.

### **Capital Project Funds (400's)**

After the completion of the 2008 Bond, the West Linn-Wilsonville community again demonstrated its generosity and support for its schools by passing a new \$84.5 million capital construction bond in November of 2014. Along with the opportunity to build a new middle school in Wilsonville, to rebuild Sunset primary school, and to expand and enhance spaces for STEM and performing arts programs, some capital projects included in the bond will serve to offset safety, major maintenance, and technology expenditures that would otherwise need to be accounted for in the general fund. Most of these larger projects are completed (Sunset Primary School, Meridian Creek Middle School), whereas some of the smaller projects are not yet started, but should be mostly done by the end of 2018-19.

### **Construction Excise Tax (400's)**

This fee began January 1, 2008 as authorized by new legislation. Residential builders pay a one-time permit fee of \$1.30 per square foot while commercial builders pay \$.65 per square foot and are capped at \$31,400 per building for the 2018-19 budget year. The funding is intended to pay for capital improvements to help offset the increased costs of education arising from the new square footage introduced into the district. The rates go up annually by an indexed amount specified by the State.

## **General Fund Revenue Discussion**

### **State Funding Formula**

The state funding formula consists of two separate grant amounts. The first is called the "general purpose grant." This is an amount per weighted student that is allocated to each school district. This amount is adjusted up or down with each Oregon Department of Education revenue forecast run. Factors that make up the component parts of the state formula are updated on a scheduled basis. At this point there are two fiscal years open and thus subject to adjustments. These two are 2016-17, and 2017-18. A final adjustment in May 2018 will officially close out the 2016-17 fiscal year.

The general purpose grant is connected with Senate Bill 100 which designates funding for public schools. The general purpose grant amount for 2018-19 is estimated to be \$87,641,383 for this district as of the time this budget is being assembled, but may change by the time you actually read this.

The second grant is tied to transportation. The district is reimbursed for 70% of eligible transportation costs incurred. Home-to-school and field trip transportation costs are included in that reimbursement. That amount is estimated to be \$3,500,000 for the 2018-19 fiscal year.

The state school formula is funded from a number of sources. If one source comes in less than expected another source is then increased to balance out the total funding amount per weighted student. The funding sources associated with state formula revenue are as follows:

- Local property taxes assessed with the permanent rate assigned to the district at \$4.8684 per thousand assessed value
- State Common School Fund
- State General Fund Apportionment

### **Local Option Tax**

Voters approved a local option tax on November 4, 2014 at \$1.50 per \$1,000 assessed value. The levy is applied to each taxable property in the district. Actual local option taxes incurred by property owners range from zero to \$1.50 per \$1,000 assessed value. The current local option tax authority continues through the 2019-20 fiscal year.

Local option tax revenues had continued to decline in recent years. This downward trend lasted through 2012-13 and began to correct in 2013-14. Local option receipts for the last four years have consistently exceeded the budgeted amounts. We anticipate an increase in tax receipts from this source in our 2018-19 budget.

## **General Fund Expenditure Discussion**

The labor contracts with our Classified labor unions is in place for the duration of the 2018-19 school year. Negotiations with our Licensed group are currently in progress.

West Linn-Wilsonville Education Association (WWEA) –Extension agreement expires June 30, 2018

Oregon School Employees Association (OSEA) –Current contract covers 2018-2019

## **Other Funds Discussion**

### **Special Revenue**

These sub-funds have been presented to the budget committee for appropriation as a single fund. This provides a more efficient way to comply with local budget law. All sub-funds are maintained in their own self-balancing set of accounts. The focus of budgeting for these sub-funds is to capture the upper limit of revenue and expenditures for the 2018-19 fiscal year. As the year unfolds the grant amounts, participation level in Nutrition Services, Community Services program levels, etc. become known. It is anticipated that the 2018-19 budget will provide enough budget authority to spend the grant revenue realized.

## **General Obligation Debt**

This budget is based on the school board imposing a tax of \$23,679,700, to meet general obligation bonded debt requirements in 2018-19. It is estimated that the 2018-19 debt tax rate will be \$2.90 per thousand assessed value. A debt rate of \$3.00 or less per thousand was targeted by the school board during their planning for the November 4, 2014 vote. Recent evidence shows that increasing land values will help make it possible to meet our payment obligations while staying close to, or below that target number.

## **Three Rivers Charter School**

Three Rivers Charter School (TRCS) comes under the oversight responsibilities of the West Linn-Wilsonville School District. The current TRCS contract expires June 30, 2019. This contract calls for the district to report ADM to the state and pass on their portion of the general purpose grant for 110 TRCS students to the school.

In addition to state funding, TRCS also receives a proportionate share of local option taxes received by the district. The contract also calls for the district to pass funding associated with the students on IEP's to TRCS. The total budget funding projected to pass through to TRCS during 2018-19 is \$917,805.

## **Special Education Discussion**

Special Education costs are incurred in four different places.

**The General Fund.** The funding for these expenditures comes from a special weighting in the state school fund formula where up to 11% of the average daily membership (ADM) of the district can be identified as needing special education services and is funded by the State.

The second place the district incurs special education expenses is the Disabled Child sub-fund located in the Special Revenue Fund. These monies are provided by the Clackamas County ESD for children with disabilities.

The third source of special education funding comes from the federal government in the form of the IDEA grant. In order to qualify for this money the district is required to "maintain effort". The most common way for the district to maintain effort is to meet or increase special education spending year over year in the General Fund.

The final spot for special education spending is another federal grant titled "Youth Transition Program". This small funding amount is dedicated to helping students with disabilities transition to the work place after high school.

STATE SCHOOL FUND GRANT

2018-2019

Based on \$8.2 Billion Budget with 50/50 split as of 3/2/2018

Clackamas County, West Linn-Wilsonville SD 3J

District ID: 1922

2018-2019 Local Revenue		2018-2019 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$35,800,500.00	Salaries =	N/A
Federal Forest Fees =	\$17,500.00	Payroll =	N/A
Common School Fund =	\$995,996.45	Purchased Services =	N/A
County School Fund =	\$1,000.00	Supplies =	N/A
State Managed Timber =	\$0.00	Other =	N/A
ESD Equalization =	\$0.00	Garage Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$0.00	Bus Depreciation =	N/A
Revenue Adjustments =	\$0.00	Fees Collected =	N/A
Local Revenue =	<b>\$36,814,996.45</b>	Non-Reimbursable =	N/A
<b>2018-2019 Experience Adjustment</b>		Net Eligible Trans. Expend. =	\$5,000,000.00
District Average Teacher Experience =	13.02	Trans per ADMr Rank. 31%	Transportation Reimburs. Rate 70.00%
State Average Teacher Experience =	12.07	Grant (Rate* Net Eligible Expend) =	<b>\$3,500,000.00</b>
Experience Adjustment (Difference in District and State Teacher Experience) =	0.95		

2018-2019 Extended ADMw		
2018-2019 ADMw	2017-2018 ADMw	Extended ADMw
11,260.00	11,202.46	* 11,260.00

**2018-2019 General Purpose Grant**  
 (Extended ADMw x [ \$4500 + ( \$25 x Experience Adjustment ) ] ) x Funding Ratio  
 (11,260.00 x [ \$4500 + ( \$25 x 0.95 ) ] ) X 1.720569561620 = **\$87,641,383**

**2018-2019 Total Formula Revenue**  
 General Purpose Grant + Transportation Grant  
 = **\$87,641,383 + \$3,500,000 = \$91,141,383**

**2018-2019 State School Fund Grant**  
 Total Formula Revenue - Local Revenue  
 = **\$91,141,383 - \$36,814,996 = \$54,326,387**

General Purpose Grant per Extended ADMw= **\$7,783**  
 Total Formula Revenue per Extended ADMw= **\$8,094**  
 Charter Schools Rate( ORS 338.155 )= **\$7,783**

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

2018-19 BUDGET ADMr = 9,950  
 BUDGET ADMw = 11,260

**2018-2019 Extended ADMw**

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

	2018-2019		2017-2018	
ADMr: <span style="border: 1px solid red; padding: 2px;">9,950.00</span> X 1.00 =	9,950.00	9,769.91 X 1.00 =	9,769.91	
Students in ESL programs: 290.00 X 0.50 =	145.00	335.13 X 0.50 =	167.57	
Students in Pregnant and Parenting Programs: 4.00 X 1.00 =	4.00	0.54 X 1.00 =	0.54	
1030 IEP Students capped at 11% of District ADMr: 1,030.00 X 1.00 =	1,030.00	1,025.00 X 1.00 =	1,025.00	
Students on IEP Above 11% of ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00	
Students in Poverty: 500.00 X 0.25 =	125.00	494.45 X 0.25 =	123.61	
Students in Foster Care and Neglected/Delinquent: 24.00 X 0.25 =	6.00	19.00 X 0.25 =	4.75	
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	
<b>2018-2019 ADMw</b>	<b>11,260.00</b>	<b>2017-2018 ADMw</b>	<b>11,091.38</b>	

**West Linn-Wilsonville SD 3J Extended ADMw 11,260.00**

**Three Rivers Charter School: Charter ADMw for information only**

	2018-2019		2017-2018	
ADMr: 0.00 X 1.00 =	0.00	109.69 X 1.00 =	109.69	
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	5.55 X 0.25 =	1.39	
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	
<b>2018-2019 ADMw</b>	<b>0.00</b>	<b>2017-2018 ADMw</b>	<b>111.08</b>	

**West Linn-Wilsonville SD 3J Extended ADMw 11,260.00**

ADMr PER 2017-18 BUDGET:	6-7-17	<u>ADMr</u> 9,782	STUDENTS	<u>ADMw</u> 11,068	weighted
ADDED STUDENTS DURING 2017-18	3-1-18	9880		11,202	
ANTICIPATED INCREASE FOR 2018-19	3-2-18	<span style="border: 1px solid black; padding: 2px;">9950</span>	ADMr	<span style="border: 1px solid black; padding: 2px;">11,260</span>	ADMw

Date: 3/2/2018  
 To: District Business Managers  
 Re: 2018-19 State School Fund Estimates

2017-18	2018-19	2017-19 Biennium*
\$4,100,000,000	\$4,100,000,000	\$8,200,000,000
<b>2018-19 Budget Appropriation for school districts &amp; ESDs:</b>		<b>\$4,100,000,000</b>
	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)
	Less Network of Quality Teaching and Learning (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:	(\$3,000,000)
	Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
	Free Lunch program:	(\$1,235,000)
<b>Transfers/Deductions</b>		<b>(\$52,292,663)</b>
<b>State Revenue for Formula</b>		<b>\$4,047,707,338</b>
	District Local Revenue:	\$1,859,927,622
	ESD Local Revenue:	\$123,500,000
<b>Local Rev. for Formula (District + ESD)</b>		<b>\$1,983,427,622</b>
<b>Total Revenue For Formula</b>		<b>\$6,031,134,959</b>
	District Share at 95.50%	\$5,759,733,886
	ESD Share at 4.50%	\$271,401,073
<b>Other Transfers/Deductions:</b>		
	Less High Cost Disability Grants:	(\$35,000,000)
	Less Facility Grants:	(\$4,500,000)
	Less share of NQTL	(\$8,631,059)
<b>Districts</b>		<b>(\$48,131,059)</b>
	Less ESD testing contract:	(\$484,000)
	Less share of NQTL	(\$8,631,059)
<b>ESDs</b>		<b>(\$9,115,059)</b>
<b>Formula Revenue for Distribution</b>		
<b>School Districts</b>		<b>\$5,711,602,827</b>
<b>ESDs</b>		<b>\$262,286,014</b>

\*This State School Fund Estimate is based on \$8.2 billion and is currently proposed to be split 50/50 for the 2017-19 biennium.

Sources for 2018-19 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2016-17
11% Cap Waiver Basis:	2015-16
Poverty Basis:	December 2016
School District Funding Ratio:	1.720569562
Transportation Grant:	\$214,456,431.90
Estimated ADMr:	575,000
Estimated ADMw:	710,000
District Accrual per ADMw:	\$459
ESD Accrual per ADMw:	\$17
YCEP/JDEP amount per ADMw:	\$7,743

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

**West Linn-Wilsonville School District #3j**  
**Employee FTE by Function**  
**General Fund**

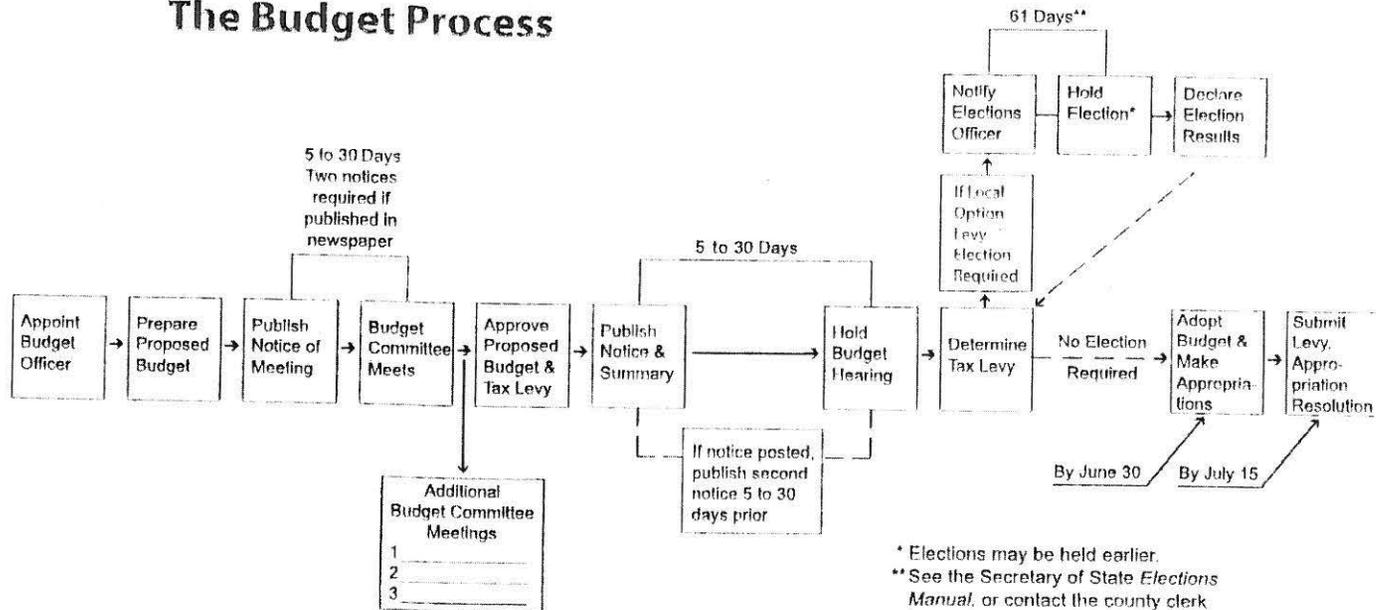
Function Description Fund 100 & 101	Function Number	Teachers 111	Classified & Confidential 112	Admin 113	Classified Supervisors 114	2018-19 Proposed FTE	2017-18 Budget FTE
Primary, K-5 Instruction	1111	209.60	59.90			269.50	265.31
Middle School Instruction	1121	109.57	7.00			116.57	114.65
High School Instruction	1131	126.10	3.55			129.65	126.00
High School Activities	1132		2.00			2.00	2.00
Pre-Kindergarten Instruction	1140	4.00	3.00			7.00	6.10
Talented & Gifted	1210	0.90	0.81			1.71	1.71
High Needs Students	1221	11.00	34.23			45.23	39.97
Resource Rooms	1250	33.10	32.14			65.24	57.14
Treatment and Habilitation	1260	2.00	1.00			3.00	3.00
Alternative Education	1280	0.20				0.20	2.20
District Alternative Programs	1283	6.35	0.75			7.10	7.10
English - Second Language	1291	9.56	0.88			10.44	8.10
CREST	1299	1.00	2.60			3.60	3.60
Social Work Services	2113	1.50				1.50	1.50
Counseling	2122	18.60	4.00			22.60	19.50
District Nurse	2130	3.00	1.00			4.00	3.00
Psychologist	2140	5.00				5.00	4.00
Speech	2150	8.80				8.80	8.00
Special Services-Direction	2190		2.00	1.00		3.00	3.00
Curriculum Development	2210	1.50	1.25	3.00		5.75	4.25
Curriculum - Direction	2211					-	-
Libraries-Media	2222	5.37	11.00			16.37	15.00
Executive Administration	2320		1.00	1.00		2.00	2.00
Office of the Principal	2410		23.70	27.00		50.70	49.70
Business - Direction	2510				1.50	1.50	1.00
Fiscal Office	2520		4.00		1.00	5.00	5.00
Maintenance - Direction	2541		1.00		4.20	5.20	4.20
Care & Upkeep of Buildings	2542		47.50			47.50	45.50
Maintenance	2544		19.00			19.00	17.00
Warehouse & Distribution	2573		2.00			2.00	2.00
Information Services	2630		1.00			1.00	
Staff Services - Personnel	2640		3.00		1.00	4.00	3.00
Technology Services	2660		12.00		1.50	13.50	12.50
<b>FTE Totals</b>		<b>557.15</b>	<b>281.30</b>	<b>32.00</b>	<b>9.20</b>	<b>879.65</b>	<b>837.04</b>

**West Linn-Wilsonville School District #3j**  
**Employee FTE by Function**  
**All Other Funds**

Function Description Other Funds	Function Number	Teachers 111	Classified & Confidential 112	Admin 113	Classified Supervisors 114	2018-19 Proposed FTE	2017-18 Budget FTE
Primary Instruction	1111					-	-
High School Instruction	1131	2.60		1.00		3.60	-
High Needs Students	1221	8.00	2.25			10.25	11.75
Other Restrictive Programs	1229	1.00				1.00	1.00
Resource Rooms	1250	1.00	2.23			3.23	3.23
Title IA, II and III	1272	4.40				4.40	4.42
District Alternative Programs	1283	4.15	0.75			4.90	0.75
English - Second Language	1291	0.60				0.60	
Other Programs	1299					-	-
Counseling Services	2122	3.00				3.00	
District Nurse	2130	1.00				1.00	1.00
Psychologist	2140	1.60				1.60	1.60
Speech Pathologist	2150					-	-
Other Student Treatment Services	2160	2.60				2.60	-
Special Services-Direction	2190			1.00		1.00	3.60
Curriculum Development	2210	1.00				1.00	
Nutrition Services	3100		26.31		1.00	27.31	27.94
Community Services	3310		2.00		1.00	3.00	3.00
Bond	4110		2.00		1.30	3.30	3.30
<b>FTE Totals by Employee Group</b>		<b>30.95</b>	<b>35.54</b>	<b>2.00</b>	<b>3.30</b>	<b>71.79</b>	<b>61.59</b>

# The Budget Process

10



\* Elections may be held earlier.  
 \*\* See the Secretary of State *Elections Manual*, or contact the county clerk for actual dates of filing.

## Oregon Accounting Manual's

# Educational Fund Groupings

- \* **100's General Fund** – District's main operating fund, with the majority of resources derived from the State School Fund and property taxes
- \* **200's Special Projects Funds** – Funded with federal, state, intermediate, and local grants and other donations and contributions
- \* **200's Food Service Fund** – Funded through food service operations, federal and state reimbursements, and general fund dollars
- \* **300's Debt Service Fund** – Repayment of long-term bonded debt
- \* **400's Capital Projects Funds** – Capital construction costs financed by bond issues

# Function Descriptions

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

**1000 Instruction.** 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.

**1100 Regular Programs.** Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular programs include; Elementary, K-5 or K-6; Middle or Junior High; High School; and Pre-kindergarten. Districts should charge classroom expenditures according to the definitions as long as the allocation of costs can be reasonably determined or estimated.

**1111 Elementary, K-5 or K-6.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. (Effective 7/1/11)

**1121 Middle/Junior High Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. Area of responsibility codes are required with this function.

**1122 Middle/Junior High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

**1131 High School Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function.

**1132 High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

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

1200 Special Programs. Instructional activities designed primarily to deal with students having special needs. The Special Program Service Area includes (1) talented and gifted; (2) children with disabilities; (3) disadvantaged children; and (4) special programs for other student populations.

**1210 Programs for the Talented and Gifted.** Special learning experiences for students identified as gifted or talented.

**1220 Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

**1221 Learning Centers – Structured and Intensive.**

**1226 Home Instruction.**

**1227 Extended School Year Programs.** As defined in OAR 581-015-2065(7).

**1250 Less Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

**1260 Treatment and Habilitation.** Services designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education. Do not use with AoR 340 Early Intervening Services.

1270 Educationally Disadvantaged. Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.

**1272 Title IA/D.** Record Title IA/D instructional activities here.

**1280 Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. 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 provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.

**1283 District Alternative Programs.** Alternative learning experiences provided by the school district.

**1288 Charter Schools.** Expenditures related to an Oregon public charter school.

1290 **Designated Programs.** Special learning experiences for other students with special needs; such as, English Language Learner students, teen parents and migrant education.

**1291 English Language Learner (ELL) – As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable.** (For additional guidance, see Appendix E.)

**1292 Teen Parent Programs.** Instructional programs designed to accommodate the needs of teen parents.

**1293 Migrant Education.** Instructional programs designed to meet the needs of migrant students.

**1295 English Language Learner (ELL) – Non ORS 336.079 instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable.** (For additional guidance, see Appendix E.)

**1299 Other Programs.** Do not use 1299 for children with IEPs.

**1400 Summer School Programs.** 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. Do not use this number for Extended School Year (ESY) programs. Alternative programs that run through the summer are alternative programs, not summer school.

**2000 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.

2100 **Support Services—Students.** Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.

**2110 Attendance and Social Work Services.** Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

**2113 Social Work Services.** Activities such as investigating and diagnosing student problems; casework and group work for students and parents;

interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s).

**2120 Guidance Services.** Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.

**2122 Counseling Services.** Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

**2130 Health Services.** Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

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

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

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

**2190 Service Direction, Student Support Services.** Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.

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

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

**2219 Other Improvement of Instruction Services.** Activities for improving instruction other than those classified above. *(WLWV uses 2218 for classified professional development and 2219 for licensed professional development)*

- 2220 Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.
- 2222 Library/Media Center.** Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center materials; and instruction of students in the use of media center materials and equipment.
- 2223 Multimedia Services.** Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.
- 2230 Assessment and Testing.** 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.
- 2240 Instructional Staff Development.** 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.
- 2300 Support Services—General Administration. Activities concerned with establishing and administering policy in connection with operating the district.
- 2310 Board of Education Services.** Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.
- 2320 Executive Administration Services.** Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2400 School Administration. Activities concerned with area wide supervisory responsibility. This function could include directors of districtwide instructional programs that have administrative responsibilities.
- 2410 Office of the Principal Services.** 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 staffs for these activities are included.

2500 Support Services—Business. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, and internal services for operating all schools.

**2510 Direction of Business Support Services.** Activities concerned with directing and managing the business support services as a group.

**2520 Fiscal Services.** Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

**2540 Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

**2541 Service Area Direction.** Activities of directing and managing the operation and maintenance of the school plant facilities.

**2542 Care and Upkeep of Buildings Services.** Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating, lighting, and ventilating systems; and rental and lease of buildings.

**2543 Care and Upkeep of Grounds Services.** Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

**2544 Maintenance.** Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

**2545 Vehicles**

**2546 Security Services.** Activities concerned with maintaining security and safety of school property.

**2549 Other Operation and Maintenance of Plant Services.** Operation and maintenance of plant activities which cannot be classified under the preceding functions.

**2550 Student Transportation Services.** Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.

**2552 Vehicle Operation Services.** 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.

**2558 Special Education Transportation Services.** Activities concerned with providing transportation to special education students. 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.

**2570 Internal Services.** Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.

**2573 Warehousing and Distributing Services.** The operation of the system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.

**2574 Printing, Publishing, and Duplicating Services.** 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

**2600 Support Services—Central Activities,** other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.

**2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.** Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.

**2630 Information Services.** Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

**2640 Staff Services.** Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.

**2660 Technology Services.** Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

**2680 Interpretation and Translation Services.** Use for language and interpretation services not related to the acquisition of the English language. (For additional guidance, see Appendix E.)

**2690 Other Support Services—Central.** Central Services not classified above.

**2700 Supplemental Retirement Program.** Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

**3000 Enterprise and Community Services.** Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

**3100 Food Services.** Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

**3200 Other Enterprise Services.** Activities concerned with other Enterprise Services

**3300 Community Services.** Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

**3310 Direction of Community Services Activities.** Activities concerned with directing and managing community services activities.

**3390 Other Community Services.** Services provided the community which cannot be classified above. College scholarship expenditures are recorded here.

**4000 Facilities Acquisition and Construction.** Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding, are recorded here. Maintenance and upkeep of buildings are charged to 2540.

**4110 Service Area Direction.** Activities pertaining to directing and managing facilities acquisition and construction services.

**4120 Site Acquisition and Development Services.** Activities pertaining to the initial acquisition of sites and improvements thereon.

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

**4180 Other Capital Items.** Activities concerned with major capital expenditures that are eligible for general obligation bonding like textbooks and technology.

**4190 Other Facilities Construction Services.** Facilities construction activities which cannot be classified above.

**5000 Other Uses.** Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

**Note: Debt Service (5100) must be appropriated separately and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.456.**

**5100 Debt Service.** The servicing of the debt of a district. Categories of debt service are listed under objects.

**5110 Long-Term Debt Service.** Expenditures for debt retirement exceeding 12 months.

**5200 Transfers of Funds.** These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

**6000 Contingencies** (for budget only). Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.

**6110 Operating Contingency.** Budgeted amount to be transferred by school board resolution to the proper expenditure code.

**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.



**West Linn-Wilsonville School District**  
**Budget Committee Meeting**  
**May 7, 2018 @ 8:34 p.m.**  
Administration Building  
22210 S.W. Stafford Road, Tualatin, Oregon  
**Minutes**

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A Budget Committee Meeting of the West Linn-Wilsonville S.D. was held on Monday May 7th, 2018 beginning at 8:34 p.m. in the Administration Building at 22210 S.W. Stafford Road, Tualatin.

**Budget Message:** Chief Financial Officer, Doug Middlestetter and Superintendent, Dr. Kathy Ludwig.

**Board Chair Ginger Fitch called the Budget Committee Meeting to order at 8:34 p.m.**

**Roll Call:**

**Budget Committee Members Present:**

Joshua Dalglish  
Jeff Hallin  
Stephen Owen  
Jim Kamikawa

**Budget Committee Member absent:** Trey Maust

Chair Fitch provided a statement on behalf of Trey Maust: Trey is unable to attend via phone or in person tonight, he is abreast of the materials and will provide information in writing to the Budget Committee if unable to attend future meetings.

**Board Members Present:**

Regan Molatore  
Dylan Hydes  
Betty Reynolds  
Regan Molatore  
Chelsea Martin

Board Chair Ginger Fitch opened the floor for motions for Budget Committee Chair and Vice Chair.

**Regan Molatore motioned to nominate Josh Dalglish for Budget Committee Chair. Chelsea Martin seconded. All in favor. Board Chair Fitch turned the meeting over to Budget Chair Dalglish.**

Budget Chair Dalglish called for nominations for Budget Committee Vice Chair.

**Stephen Owen nominated Jeff Hallin for Vice Chair. Betty Reynolds seconded. All in favor.**

Budget Chair Dalglish introduced Superintendent Dr. Kathy Ludwig who read aloud the Superintendent's Budget Message in support of the mission and goals of the district.

Budget Chair Dalglish thanked Dr. Ludwig for her thoughtful budget message and turned the meeting over to the business department.

Dr. Ludwig introduced CFO Doug Middlestetter and Senior Accountant, Tresa Davis as they distributed the proposed 2018-19 budget binders to the Budget Committee Members.

Doug Middlestetter reviewed the budget adoption process as well as the budget document stating that over the next few weeks we will study and discuss the proposed budget.

A brief discussion ensued regarding potential budget questions the committee may have.

Dr. Ludwig informed the Budget Committee that all questions should be submitted directly to herself and she will determine which staff member should respond. Any questions she receives up through Thursday will be answered via email. If questions come after Thursday, we will bring answers to the Budget Committee Meeting on Monday the 14<sup>th</sup>. If questions are encyclopedic, it will obviously take longer.

Director Betty Reynolds asked if budget questions are submitted by Thursday, will the responses be provided to all members prior to Monday?

Doug Middlestetter replied yes, all questions and answers will be sent to the entire group. If anyone needs clarification, they should respond directly to Dr. Ludwig, otherwise, it becomes a legal meeting if the entire group is included in the responding email.

Dr. Ludwig stated this is similar to how we did this last year, if budget questions come in over the weekend, we will get them answered on Monday or committee members may bring questions to the meeting.

Budget Chair Dalglish verified that any questions and answers submitted via email will be a part of the meeting on Monday.

Doug Middlestetter confirmed this and stated the goal is to exhaust any questions the committee may have while building confidence to approve the budget. After the Budget Committee has met, the proposed budget will be presented to the board in June for adoption.

Budget Chair Dalglish stated that on Monday, May 14<sup>th</sup> the Budget Committee will convene and time has been set aside for public comment. If we need to meet on May 21<sup>st</sup> we will publish the notices and get ready for the June board meeting for adoption.

Budget Chair Dalglish recessed the Budget Committee Meeting at 9:00 pm.

  
\_\_\_\_\_  
Josh Dalglish, Budget Committee Chair

5-14-18  
Date

  
\_\_\_\_\_  
Kelly Douglas, Board Secretary

5-14-18  
Date

# Required Publications

## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Clackamas County School District No. 3Jt, (West Linn-Wilsonville School District, Clackamas & Washington Counties, State of Oregon) on the budget for the fiscal year July 1, 2018 to June 30, 2019, will be held in the Board Room at the District Administration Building, 22210 SW Stafford Rd. Tualatin, OR. The meeting will take place on Monday May 7, 2018 at 6:00 p.m. The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place. An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on May 14, 2018 at 6:00 PM at the District Administration Building. A copy of the budget document may be inspected or obtained on or after May 7, 2018 at the District Administration Building 22210 SW Stafford Road Tualatin, OR between the hours of 8:00 a.m. and 4:30 p.m. Notice of Budget Committee Meeting will also be posted on the District website at: [www.wlww.k12.or.us](http://www.wlww.k12.or.us) .

# Pamplin Media Group

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](mailto: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, Wilson-  
ville Spokesman**, a newspaper of general cir-  
culation, published at West Linn, Wilsonville,  
in the aforesaid county and state, as defined  
by ORS 193.010 and 193.020, that

### West Linn Wilsonville School District Notice of Budget Committee Vacancy

Ad#: 35490

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):

03/15/2018, 03/21/2018

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
03/21/2018.

*Jerrin L. Sipe*

NOTARY PUBLIC FOR OREGON

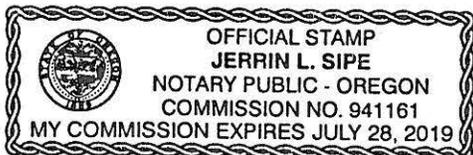
Acct #: 114419

Attn: Doug Middlestetter

WEST LINN/WILSONVILLE SCHOOL DIST.

22210 SW STAFFORD RD

TUALATIN, OR 97062



## NOTICE: BUDGET COMMITTEE VACANCY

The West Linn-Wilsonville School District Board of Directors is accepting applications from interested community members who would like to fill one (1) budget committee position, serving two years. An appointment will be made at the April 2, 2018 Board Meeting and will become effective immediately upon selection. This partial-term ends June 30, 2019. To be eligible for appointment, the candidate: 1. Must live in the West Linn-Wilsonville School District, 2. Cannot be an officer or employee of West Linn-Wilsonville School District, 3. Must be at least 18 years of age.

Applications may be obtained at the district office at 22210 SW Stafford Rd. Tualatin, OR 97062, or on our website at <http://www.wlww.k12.or.us/domain/110> Applications must be received at the district office, "Attention: Doug Middlestetter CFO" no later than 4 P.M. on Wednesday, March 28, 2018.  
Publish 3/15, 3/21/18

WL/WS35490

2018-19 Budget

**Pamplin  
Media Group**

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**WEST LINN WILSONVILLE SCHOOL DISTRICT**

**Notice of Budget Committee Meeting  
Ad#: 42960**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**04/18/2018, 04/19/2018**

\_\_\_\_\_  
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
04/19/2018.

\_\_\_\_\_  
NOTARY PUBLIC FOR OREGON

Acct #: 111342  
Attn: **Doug Middlestetter**  
WEST LINN WILSONVILLE SCHOOL DISTRICT  
2755 SW BORLAND RD  
TUALATIN, OR 97062

**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the **Clackamas County School District No. 3Jt**, (West Linn-Wilsonville School District, Clackamas & Washington Counties, State of Oregon) on the budget for the fiscal year July 1, 2018 to June 30, 2019, will be held in the Board Room at the District Administration Building, 22210 SW Stafford Rd. Tualatin, OR. The meeting will take place on **Monday May 7, 2018 at 6:00 p.m.** The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place. An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on May 14, 2018 at 6:00 PM at the District Administration Building. A copy of the budget document may be inspected or obtained on or after May 7, 2018 at the District Administration Building 22210 SW Stafford Road Tualatin, OR between the hours of 8:00 a.m. and 4:30 p.m. Notice of Budget Committee Meeting will also be posted on the District website at: [www.wlww.k12.or.us](http://www.wlww.k12.or.us).  
Publish 04/18, 04/19/2018. WSWL42960

West Linn-Wilsonville School District 3Jt Budget Committee

2018-19 MOTION TO "APPROVE" PROPOSED BUDGET

Motion is made to approve the West Linn-Wilsonville School District 3Jt, Budget for 2018-19 as *PROPOSED (or AMENDED)*, establishing the maximum total expenditure for each fund, as follows:

	As Proposed	Adjustment	Approved
General Fund	\$ 112,554,460		
Special Revenue Fund	13,409,393		
Debt Service Fund	26,778,950		
Capital Projects Fund	18,510,200		
Total	\$ 171,253,003		
Unappropriated Amounts	3,937,795		
Total Budgeted Amounts	\$ 175,190,798		

**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 \$35,205,150 for General Fund operations, and will also include a Debt Service Fund tax levy of \$23,679,700 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 14 day of May 2018.

  
Joshua Dalglish - Presiding Officer

# Pamplin MediaGroup

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**Ad#: 49808**  
**Owner: West Linn-Wilsonville School District**  
**Description: Form ED-1 Notice of Budget Hearing**

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 2 week(s) in the following issue:  
**05/30/2018, 05/31/2018**

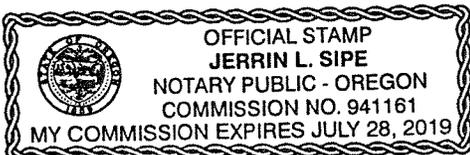
*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/02/18

*Jerrin L. Sipe*  
 NOTARY PUBLIC FOR OREGON

Acct #: 111342  
**Attn: AMY BERGER**  
**WEST LINN WILSONVILLE SCHOOL DISTRICT**  
 2755 SW BORLAND RD  
 TUALATIN, OR 97062



## FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the West Linn-Wilsonville School District 3Jt will be held on June 11, 2018 at 6:00 a.m. at 22210 SW Stafford Rd. Tualatin, OR 97062 Oregon. The purpose of this meeting is to discuss the

budget for the fiscal year beginning July 1, 20 18 as approved by the West Linn-Wilsonville School Dist. Budget Committee.

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 22210 SW Stafford Rd. Tualatin, OR 97062 between the hours of 8:00 a.m. and 4:30 p.m., or online at www.wlwnv.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: Doug Middlestetter, CPA Telephone number: (503) 673-7062 Email: middlead@wlwnv.k12.or.us

FINANCIAL SUMMARY—REVENUES			
TOTAL OF ALL FUNDS	Actual Budget 20-18-20-17	Adopted Budget This Year: 20-17-20-18	Approved Budget Next Year: 20-18-20-19
1. Beginning Fund Balance	84,047,846.00	82,732,855.00	29,980,127.00
2. Current Year Property Taxes, other than Local Option Taxes	82,990,663.00	85,998,974.00	57,805,800.00
3. Current Year Local Option Property Taxes	8,706,756.00	8,524,800.00	3,391,850.00
4. Other Revenue from Local Sources	11,121,738.00	8,196,002.00	10,840,693.00
5. Revenue from Intermediate Sources	2,160,802.00	2,146,845.00	2,512,822.00
6. Revenue from State Sources	49,429,672.00	51,315,519.00	57,401,444.00
7. Revenue from Federal Sources	3,396,977.00	3,671,850.00	3,833,062.00
8. Interfund Transfers	5,194.00	400.00	25,300.00
9. All Other Budget Resources	0.00	0.00	4,600,000.00
10. Total Revenues	219,859,848.00	182,687,145.00	175,190,798.00

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION			
11. Salaries	82,170,850.00	85,131,822.00	58,799,295.00
12. Other Associated Payroll Costs	30,891,632.00	35,751,784.00	38,318,374.00
13. Purchased Services	14,994,710.00	16,638,002.00	12,825,784.00
14. Supplies & Materials	7,832,549.00	6,513,486.00	5,808,125.00
15. Capital Outlay	43,263,366.00	30,364,024.00	15,219,931.00
16. Other Objects (except debt service & interfund transfers)	602,238.00	646,325.00	795,201.00
17. Debt Service	24,634,150.00	25,858,304.00	26,778,950.00
18. Interfund Transfers	5,194.00	400.00	25,300.00
19. Operating Contingency	45,365,169.00	11,171,231.00	11,971,043.00
20. Unappropriated Ending Fund Balance & Reserves	0.00	512,667.00	3,837,795.00
21. Total Requirements	219,859,848.00	182,687,145.00	175,190,798.00

FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Function	FTE for Function		
1000 Instruction	64,230,669.00	70,302,395.00	74,109,823.00
FTE	701.82	858.05	889.21
2000 Support Services	31,030,879.00	34,812,587.00	37,673,444.00
FTE	205.35	206.35	228.62
3000 Enterprise & Community Service	1,992,590.00	2,163,813.00	2,190,543.00
FTE	29.38	30.93	30.31
4000 Facility Acquisition & Construction	49,840,770.00	37,785,758.00	18,610,200.00
FTE	3.3	3.3	3.3
5000 Other Uses			
5100 Debt Service*	24,634,150.00	25,858,304.00	26,778,950.00
5200 Interfund Transfers*	5,194.00	400.00	25,300.00
6000 Contingency	48,025,805.00	11,171,231.00	11,971,043.00
7000 Unappropriated Ending Fund Balance	0.00	512,667.00	3,837,795.00
Total Requirements	219,859,848.00	182,687,145.00	175,190,798.00
Total FTE	944.18	898.63	951.44

\* 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\*\*  
 With 2018-19 being the second year of the State's 2-year biennial funding cycle, revenue levels have been estimated with some certainty, at levels proposed by the State. Also, continued economic stability and growth is helping both property tax receipts and local option tax receipts to increase. Increases in spending relate to minimal new staff hiring, staff cost increases, and modest operating cost roll-ups. The District has developed a budget that is conservative, while it avoids pulling out any programs or laying off any staff. Also, proceeds of the Bond passed in November of 2014 continue to support building and remodeling projects for the District.

PROPERTY TAX RATES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy	4.8684		
Local Option Levy	\$1.50 per \$1,000		
Levy for General Obligation Bonds	\$23.679,700		

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 May 30, 31, 2018. WLWS49808



**West Linn-Wilsonville School District**  
Administration Building

**RESOLUTION #2017-18**  
**RESOLUTION ADOPTING THE BUDGET, IMPOSING AND**  
**CATEGORIZING TAXES AND MAKING APPROPRIATIONS**

**WHEREAS**, the Clackamas County School District 3Jt (West Linn-Wilsonville Schools) Budget Committee met on May 14, 2018, and approved the 2018-2019 fiscal year district budget appropriations in the amount set forth below, and

**WHEREAS**, the Clackamas County School District 3Jt Budget Committee met on May 14, 2018, 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 \$23,679,700 to be levied and applied to all taxable properties for the 2018-2019 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 2018-2019 fiscal year budget on June 11, 2018;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of Clackamas County School District 3Jt hereby levies the amount of \$23,679,700 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		\$23,679,700

**BE IT FURTHER RESOLVED** that the Board of Directors of Clackamas County School District 3Jt hereby adopts the budget for fiscal year 2018-19 in the total of \$175,190,798 now on file at the district administration building, and;

**BE IT FURTHER RESOLVED** that for the fiscal year beginning July 1, 2018, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

#### GENERAL

1000 Instruction . . . . .	\$70,707,567
2000 Supporting Services . . . . .	35,949,059
5200 Interfund Transfers . . . . .	25,000
6000 Contingency . . . . .	<u>5,872,834</u>
Total General Fund Appropriations	\$112,554,460

#### SPECIAL REVENUE FUND

1000 Instruction . . . . .	\$3,395,956
2000 Supporting Services . . . . .	1,724,385
3000 Enterprise & Community Services. . . . .	2,190,543
5200 Interfund Transfers . . . . .	300
6000 Contingency . . . . .	<u>6,098,209</u>
Total Special Revenue Fund Appropriations	\$13,409,393

#### DEBT SERVICE

##### GENERAL OBLIGATION DEBT FUND

5100 Debt Service . . . . .	<u>\$22,873,000</u>
Total General Obligation Fund Appropriations . . .	22,873,000
7000 Unappropriated Ending Fund Balance.....	\$ 212,865

##### PENSION BOND FUND

5100 Debt Service . . . . .	<u>\$3,905,950</u>
Total Pension Bond Fund Appropriations . . . . .	3,905,950
7000 Unappropriated Ending Fund Balance.....	\$ 823,590

**CAPITAL PROJECTS**

4000 Facilities Construction .....	<u>\$18,510,200</u>
Total Capital Projects Fund Appropriations.....	\$18,510,200
7000 Unappropriated Ending Fund Balance.....	\$ 2,901,340

TOTAL AGGREGATE BUDGET APPROPRIATIONS	<u>\$171,253,003</u>
TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	<u>3,937,795</u>
TOTAL AGGREGATE SUM OF BUDGET REQUIREMENTS OF ALL FUNDS	\$175,190,798

The above resolution statements were approved and declared on this 11th day of June, 2018.

  
\_\_\_\_\_  
Chair, Board of Directors

  
\_\_\_\_\_  
Attest: District Clerk

