WEST LINN - WILSONVILLE SCHOOL DISTRICT 3JT
2026-2027 ADOPTED BUDGET

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PREFACE:

UNDERSTANDING THE BUDGET DOCUMENT

WEST LINN –WILSONVILLE SCHOOL DISTRICT

UNDERSTANDING THE WLWV SCHOOL DISTRICT BUDGET, FISCAL YEAR 2026-2027

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

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

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

Understanding the WLWVSD Budget Document

A Guide for Budget Committee Members

The West Linn–Wilsonville School District (WLWVSD) budget is both a financial plan and a policy document. As Budget Committee members, your role is to review the district's proposed spending plan, understand how resources align with student needs and Board priorities, and approve a budget that supports long-term fiscal stability. This guide provides a structured overview of how to read the budget and interpret the information presented.

1. The Statewide Framework: PBAM

Oregon school districts use the **Program Budgeting and Accounting Manual (PBAM)**, a statewide chart of accounts that standardizes how revenues and expenditures are categorized. PBAM ensures consistency across districts and allows Budget Committee members to compare information year after year.

Every budget line follows a Fund–Function–Object–Location format:

- **Fund** – Identifies *which pot of money* is being used. Each fund has a specific purpose (e.g., General Fund for daily operations, Special Revenue for grants, etc.).
- **Function** – Describes *why* the money is being spent — the purpose of the expenditure (instruction, support services, transportation, administration, etc.).

- **Object** – Specifies *what type* of expenditure it is (salaries, benefits, supplies, equipment, purchased services).
- **Location** – Indicates *where* the expenditure occurs — the school, program, or district department responsible for the spending.

Understanding this structure helps you interpret how resources are being used and where investments are directed.

2. Where Oregon School Funding Comes From

WLWVSD, like all Oregon districts, receives funding from three primary sources:

- ~50% State School Fund (SSF) – Based on enrollment, weighted student counts, and state revenue.
- ~40% Local property taxes – Collected within district boundaries and used for general operations.
- ~10% Federal programs – Primarily for targeted purposes such as special education, Title programs, and nutrition services.

Source	Approx. Share	What it is used for
State School Fund	~50%	Core operations, driven by enrollment and state revenue
Local property taxes	~40%	General operations within district boundaries
Federal programs	~10%	Targeted uses (special education, Title, nutrition)

The combination of these sources determines the district's total resources each year.

3. How This Budget Document Is Organized

WLWVSD uses four major funds, and the budget is organized into four corresponding sections:

1. General Fund – Fund 1XX
2. Special Revenue Fund – Fund 2XX
3. Debt Service Fund – Fund 3XX
4. Capital Projects Fund – Fund 4XX

Four major funds = four main sections

Fund Name	Code	Main Purpose
General Fund	1XX	Core daily operations
Special Revenue	2XX	Grants and restricted program funds
Debt Service	3XX	Long-term debt repayment
Capital Projects	4XX	Construction, renovation, major infrastructure

Each section includes:

- **Resources** (revenues, transfers, beginning fund balance)
- **Requirements** (planned expenditure)
- **Narrative explanations** of major changes or priorities

This structure allows readers to understand not only the numbers, but the **purpose and strategy behind the district's financial plan**.

4. The Four WLWVSD Funds and Their Purposes

General Fund – Fund 1XX

Purpose: Supports the **core daily operations** of the district. This is the district's largest and most flexible fund.
Typical resources:

- State School Fund
- Local property taxes
- Miscellaneous general revenues

Typical expenditures:

- Classroom instruction
- Special education services
- School building operations
- Student support services
- Districtwide administrative and operational departments

How to read this section: The General Fund can be viewed in two ways:

Programmatic View (What the money supports):

- Classroom instruction
- School and building support
- Central administrative services
- Student services
- Teaching and Learning initiatives

Categorical View (What type of expense it is):

- Salaries and benefits
- Supplies and materials
- Purchased services
- Utilities and operations

Key departments funded here:

Operations, Business Office, Human Resources, Information Technology, Communications, Teaching and Learning, Student Services, Superintendent's Office, and the Board of Education. *These functions ensure the district runs smoothly and supports educators and students.*

Special Revenue Fund – Fund 2XX

Purpose: Accounts for **restricted or designated revenues** that must be used for specific programs.

Typical resources:

- Federal grants (Title I, IDEA, etc.)
- State grants
- Nutrition services revenue
- Donations and local grants

Typical expenditures:

- Grant-funded staff
- Targeted academic programs
- Special education services
- Nutrition services
- Program-specific materials and services

How to read this section: Each grant or program is listed separately. Funds **cannot be moved** to general operations.

Debt Service Fund – Fund 3XX

Purpose: Used exclusively to **repay long-term debt**, including:

- General Obligation Bonds
- PERS Bonds

Typical resources:

- Dedicated property tax levies
- Other debt-specific revenues

Typical expenditures:

- Principal payments
- Interest payments
- Paying agent fees

How to read this section: Review the **schedule of principal and interest** to understand long-term obligations.

Capital Projects Fund – Fund 4XX

Purpose: Supports **major construction, renovation, and infrastructure improvements**.

Typical resources:

- Bond proceeds
- Construction excise taxes
- Capital grants
- Transfers (when allowed)

Typical expenditures:

- New school construction
- Renovations and additions
- Technology infrastructure
- Safety and security upgrades
- Large equipment purchases

How to read this section: Projects often span multiple years, so beginning fund balances may be large.

5. Step-by-Step: How to Read the WLWVSD Budget Document

1. Start with the Executive Summary – Understand the district's financial context, priorities, and major changes.
2. Review the All-Funds Summary – See how resources and requirements are distributed across the four funds.
3. Move to the General Fund – Examine core operations, staffing, and instructional investments.
4. Review Special Revenue Funds – Identify grant-funded programs and restricted revenues.
5. Check the Debt Service Fund – Understand long-term financial obligations.
6. Examine the Capital Projects Fund – Review major construction and facility investments.
7. Use the PBAM coding structure – Decode each line using function–object–location to understand what the expenditure is, what type it is, and where it occurs.
8. Watch key indicators
    - Per-pupil spending
    - Fund balance levels
    - Enrollment trends
    - Actual spending vs. budget

These indicators help assess the district's financial health and priorities.

BUDGET DOCUMENT FORMAT

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

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

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

II. Organizational Section – This section includes general information about 1) Organizational Chart, 2) District Budget Committee Members, 3) the Budget Calendar, 4) Budget Assumptions, 5) Financial Policies, and 6) Descriptions & Classifications.

III. Financial Section – This section contains required information about the District's funds and descriptions of significant revenue sources and expenditure categories. It includes: 1) District Budget- Financial Summary, 2) General Fund, 3) Special Revenue Funds, 4) Debt Services, and 5) Capital Projects.

IV. Informational Section – This section includes: 1) The Definition of the Major Functions, 2) State School Fund (SSF- Source from ODE), 3) Budget Survey Results, 4) Publications – CMG Oregon, 5) Motion to Approve Proposed Budget, and 6) Resolution Adopting the Budget, Making Appropriations, and Imposing & Categorizing Taxes.

V. Appendix – This section includes Accounting definitions and terminology.

I: EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

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

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

Superintendent's Budget Message: May 18, 2026

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

I respectfully submit the West Linn-Wilsonville School District proposed budget for the 2026-2027 SY in accordance with ORS 294.391.

The District Budget for 2026-2027 proposes:

- **$160,120,065 in the General Fund**
- **$31,546,860 in the Special Revenue Fund**
- **$46,838,104 in the Debt Services Fund**
- **$86,937,610 in the Capital Projects Fund**

Together the funds totaling **$325,422,639** provide a balanced budget of revenue and expenditures that meet federal and state regulations and align with the District Goals; the District Integrated Plan; the District Equity Action Plan; and individual School Work Plans.

PART I: PUBLIC SCHOOL BUDGET SOURCES

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

A. General Fund:

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

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

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

B. Special Revenue Fund:

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

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

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

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

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

B. State Grants:

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

1. High School Success Grant (HSS, formerly Measure 98)
The state-funded HSS grant targets improvement to graduation rates through expansion of Career & Technical Education (CTE) programs, addressing chronic absenteeism, and providing interventions that reduce drop-out rates. The District Integrated Plan outlines the strategies and outcomes for these targeted funds.

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

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

3. Early Literacy Success Initiative Grant

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

C. Debt Service Fund:

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

D. Capital Projects Fund:

Under Oregon's property tax law, a local Capital Bond allows individual communities the ability to fund capital projects through a tax levy. In November 2025, voters in West Linn and Wilsonville passed a Capital Bond identifying specific capital projects across all schools. These included safety and facility upgrades, track and turf replacements, technology replenishment and upgrades, CTE/STEM and Curriculum supports . More specifics about these projects and Bond Quarterly Reports can be viewed on the district website under the channel: Capital Bond.

PART 2: STEPS IN ASSEMBLING A SCHOOL DISTRICT BUDGET

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

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

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

- **Quality staff** and effective classroom support systems
- Effective **Class Size Ranges**
- Support for **mental health and behavioral needs**
- **Enriched Programs** such as World and Dual Language Programs, Performing and Visual Arts, Athletics and Activities
- **Expanded STEM and CTE Programs**

- **Quality curriculum, assessments & curriculum support**
- Instructional strategies for students with **diverse learning needs**
- **Rigorous coursework in K-12,** including AP, IB & college level courses
- Professional development for **excellence in teaching**
- Robust Systems of **Instructional Technology**

Measuring the Outcomes of our Investments

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

- Graduation Rates – West Linn-Wilsonville has the highest graduation rate (2024-2025) in the state of Oregon for a multi-high school district (**WLWV 97.5%,** State of Oregon 83%). Each focal group of WLWV students also increased and outperformed the state's overall rate: Students Experiencing Poverty: 92%; Students with a Disability: 93%; Students Learning English: >95%.
- Regular Attendees – Decreasing chronic absenteeism (missing more than 10 days of school) continues to be a priority. Attendance rates for 2024-2025 increased to 74% overall, up 1% from 2023-2024 and by 7% from 2022-2023.
- 9th Grade on Track – Providing strategies and school management supports for students to pass 6 courses in freshman year. The district saw **9th Grade on Track in 2024-2025 at >95%** (Oregon average 87%).
- Increasing student participation in AP courses, IB courses and Dual Credit classes at our high schools.
- Oregon State Assessment (OSAS) academic achievement results (G. 3-5, G. 6-8) on school and district report cards are indicators of how students are making growth in meeting grade level standards as they progress through school. Each school's State Report Card provides data on academic achievement and growth.
- District-administered interim assessments provide valuable information to help students monitor their own learning; help teachers adjust and prepare instruction; and help school and district teams effectively plan targeted interventions and resources as needed.
- Anecdotal and qualitative data from students, staff and community surveys (e.g. Panorama) and district- or school-based forums provide additional information about how students are accessing their learning and/or experience a sense of belonging at school.

Feedback from Community

An annual survey (Step 4) is sent out to the community in April asking for feedback regarding the key investments and which ones they would prioritize for the new fiscal school year. This year, April 2026, the School District received 292 survey responses. The feedback was collected, categorized, analyzed and applied when evaluating these investments within the parameters of the 2026-2027 proposed budget.

- Survey responses that were submitted were representative of all 16 schools.

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

PART 3: REPORTING THE BUDGET FOR 2026-2027

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

In 2024-2025, the Superintendent's message to the school community announced the need for a $10 million reduction to the 2024-2025 school budget. Reserves had been significantly depleted and rolling over the current level of staffing and programs was unsustainable. Reductions in expenditures were needed in order to adjust back to a pre-pandemic level (when one-time federal funds had allowed districts to hire additional personnel and fund extra resources as needed.) Additionally, the district was not seeing a return to pre-pandemic enrollment levels.

In 2025-2026, the Superintendent announced a $15 million reduction in expenditures for 2025-2026, based on the Governor's proposed 2025-2027 biennium State School Fund budget of $11.36 billion for K-12 school districts and continued declining enrollment. The proposed SSF allocation was still not sufficient for school districts to maintain current service levels. Reductions were made to provide a balanced budget.

Oregon K-12 public school budget challenges continue due to declining enrollment; declining birth rate (impacting incoming cohort groups); increases in payroll/benefits; increases in materials, services & utilities; increases in PERS (Public Employee Retirement System); and unfunded legislative mandates. The K-12 biennium state school fund revenue allocations consistently are outpaced by inflation and labor/market cost roll-up increases.

In November 2025, the Superintendent presented a $10 million reduction for the 2026-2027 school year based on an updated 10-year enrollment decline report by FLO Analytics, the second year of the biennium state school fund allocation, and projected expenditures.

The proposed adjustments to meet a $10 million reduction included:

- Shift of $2.65 million of eligible facilities projects from General Fund to 2025 Capital Bond Program
- Utilization of one-time litigation fees reimbursement - $910,000
- Reductions to supplies & materials - $740,000
- Suspension of Preschool Program - $500,000
- Consolidation of Two Primary Schools - $1.5 million
- Reduction in Staffing - $3.2 million (14 Licensed, 7 full-time Classified, 1 District Office Administrator)

A recommendation to suspend the Chinese Dual Language Program was later rescinded bringing the final 2026-2027 budget reduction amount to $9.5 million.

Outstanding Factors that Could Continue to Impact the 2026-2027 Budget

- Student enrollment. School districts are funded based on the number of students enrolled. The budget and staffing will be adjusted as enrollment adjusts.
- Grant allocations. At this time, federal and state grant allocations are estimates. Actual allocations will be confirmed by Fall 2026.
- Executive Orders and Other Legislation. The recent Executive Order regarding School Days and Instructional Hours could impact the budget as districts respond to the mandate.
- Pending Association Contract Agreements. The District is currently in negotiations with the Classified Bargaining Association, OSEA.

Superintendent's Outlook on 2027-2029 Biennium Budget Projection

Looking ahead to the 2027-2029 Biennium, there remain continued concerns about possible reductions due to the following factors:

1. Declining enrollment. A recent November 2025 10-year enrollment forecast continues to show West Linn-Wilsonville School District declining through 2037.
2. The State School Fund biennium allocation. There is a growing narrative that public school districts "have adequate funding" from the State and instead need to "better manage funds and increase outcomes" with what is provided. The State continues to overlook the reality that expenditures outpace the revenue allocation due to forces outside the control of school districts (e.g. PERS increases, inflation, insurance rates, unfunded mandates). The State has, to date, refused to increase the Special Education cap or fully fund High Cost Disability. Additionally, there is little to no interest in using the Education Stability Fund which sits at approximately $1 billion.

Therefore, it will be critical for the District to continue operating with fiscal conservativism every school year so that the reductions based on enrollment decline can be managed as much as possible through attrition (ie, retirements, resignations, leaves).

PART 4: RECOGNITION OF OUR COMMUNITY

- Making reductions in a school district is heartbreaking, complicated and impacts all members of the school community: students, staff, families. We recognize that some of our valued staff will have lost positions in our district after devoting considerable talent, time, heart, soul and passion. We are indebted and grateful to their service and their positive impact on our students. Truly, we thank them. We are hopeful that future openings will allow them to rejoin the district. We recognize that other educators in our district will have different assignments next year than this last year. We thank them for making the adjustments necessary and appreciate the extra time and attention they will spend as they shift into these new roles.
- I wish to recognize the leadership of our School Board members. Each Board member has demonstrated extraordinary courage and integrity; generosity of time for community listening sessions; advocacy at the state level for increased funding; dedication to accurate information that reported out thoughtfully and carefully; and support to our staff and students and families. Each Board member has

provided their belief and support in the professional expertise of our staff, staying curious and learning but never demeaning or disparaging the hard work of our employees. Lastly, their steadfast advocacy for inclusion of ALL children to attend their neighborhood schools and learn alongside their peers in the general education classroom honors the educational and civil rights of our students.

- I wish to recognize our Budget Committee who volunteer to oversee the accountability of our budget process and document. And we thank all who participated in this budget development process by sending us feedback: parents, patrons, and staff.
- I wish to recognize our stellar Business Office Team and the countless hours they have invested in assembling this document, alongside hours of meetings with district staff to ensure programs and numbers are accurately reflected. Their work does not end here; they will continue to account for and adjust finances as revenue and expenditures actualize.
- I wish to recognize the excellence of our teachers, specialists, staff and administrators who bring their best professional selves to educating children on a daily basis. They work selflessly across departments, schools, levels, and roles towards the same goal: eliminating opportunity and achievement gaps and ensuring all students in our district are "happy and proud".
- Lastly, I wish to recognize and thank our community's generosity demonstrated in countless ways: volunteering in schools and at events; donating time and resources; and, providing expertise as guest teachers and mentors. We thank our parent leaders with our PTA/PTOs and booster clubs for their generous hours of service. This year several parents took on the momentous task of launching *the West Linn-Wilsonville Schools Foundation*, reigniting interest, advocacy and additional funding for teachers. We thank our entire school community for supporting Local Option Levies and Capital Bonds. Together, these supplemental funding sources have helped us preserve teaching positions and protect the General Fund from high-cost capital renovations. And finally, we thank the many parents who continue to advocate at the state capital for increased funding to public education. It is clear there is tremendous support in our community for our schools. We would not be the district we are today without the belief, the support and the generous investments of our community.

In Closing

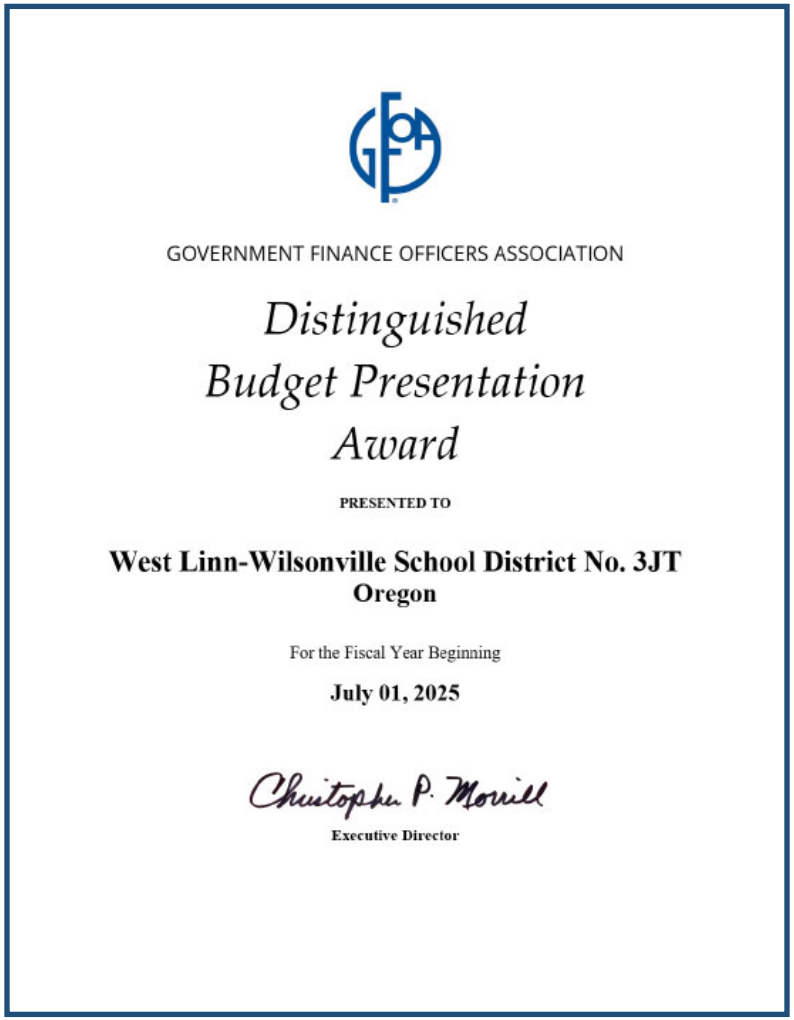
It is imperative to restate that inadequate K-12 school funding cannot continue in Oregon. Reductions across the state will continue to occur unless there is courageous commitment by state leaders, state legislators and the Governor's Office to make a change. Our state leaders MUST take into consideration **realistic** workforce payroll cost increases, PERS increases, increased student mental health and special education needs, and rising inflation. This is not a fabricated financial issue; it is a genuine statewide issue. The pattern of school district reductions across Oregon is a sign that something needs to be done. Soon. As a last word, I am proud and humbled to serve the West Linn-Wilsonville School District—the students, the staff, the parents and the community members—and to bring forward a budget that, while reduced, still prioritizes the mission and goals of this school district and most importantly, the academic and social-emotional success of each student.

Respectfully,

Kathy Ludwig

Kathy Ludwig, D.Ed.
Superintendent

DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

West Linn-Wilsonville School District No. 3JT
Oregon

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

The West Linn-Wilsonville School District has been awarded the Distinguished Budget Presentation Award for our 2025-26 Budget!

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

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

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

OVERVIEW OF WLWV SCHOOL DISTRICT

The West Linn-Wilsonville School District covers 42 square miles in the south metropolitan area of Portland, Oregon. The District includes two towns, West Linn and Wilsonville, and a rural area of Clackamas County. The district is a K-12 public school system with approximately 9,000 students (2024-25). It has 15 schools including: 8 primary school (K-5), 4 middle schools (6-8), and 3 high schools (9-12).

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

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

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

SCHOOL BOARD GOALS

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

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

VISION THEMES

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

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

BUDGET PREPARATION

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

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

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

BASIS OF BUDGETING

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

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

SUMMARY OF SIGNIFICANT BUDGETING POLICIES

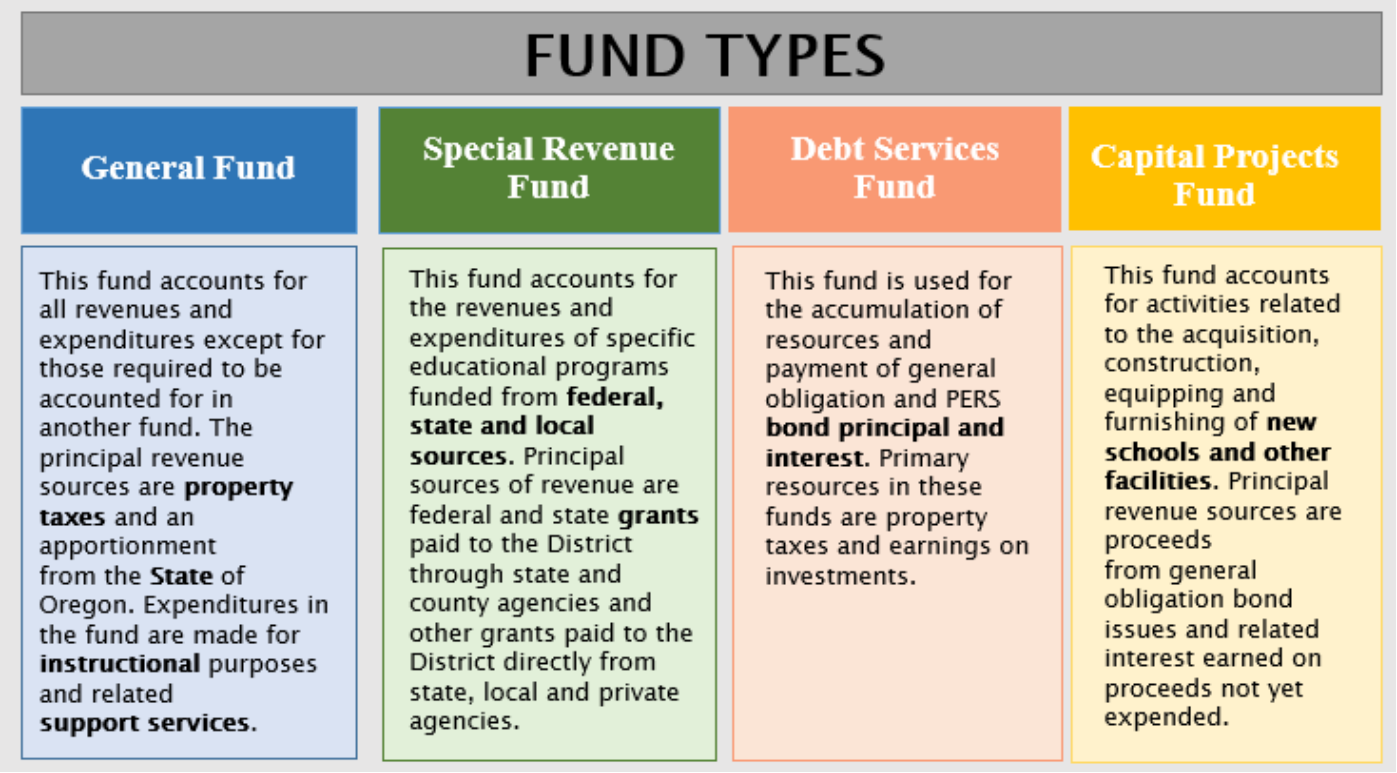
A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting. The budgetary basis of accounting uses the same Generally Accepted Accounting Principles (GAAP) used in the United States of America for governmental fund types. A difference exists that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

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

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

FUND FINANCIAL STATEMENTS

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



STATE SCHOOL FUND GRANTS & PROPERTY TAX REVENUES

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

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

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

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

BUDGET DEVELOPMENT PROCESS & TIMELINE

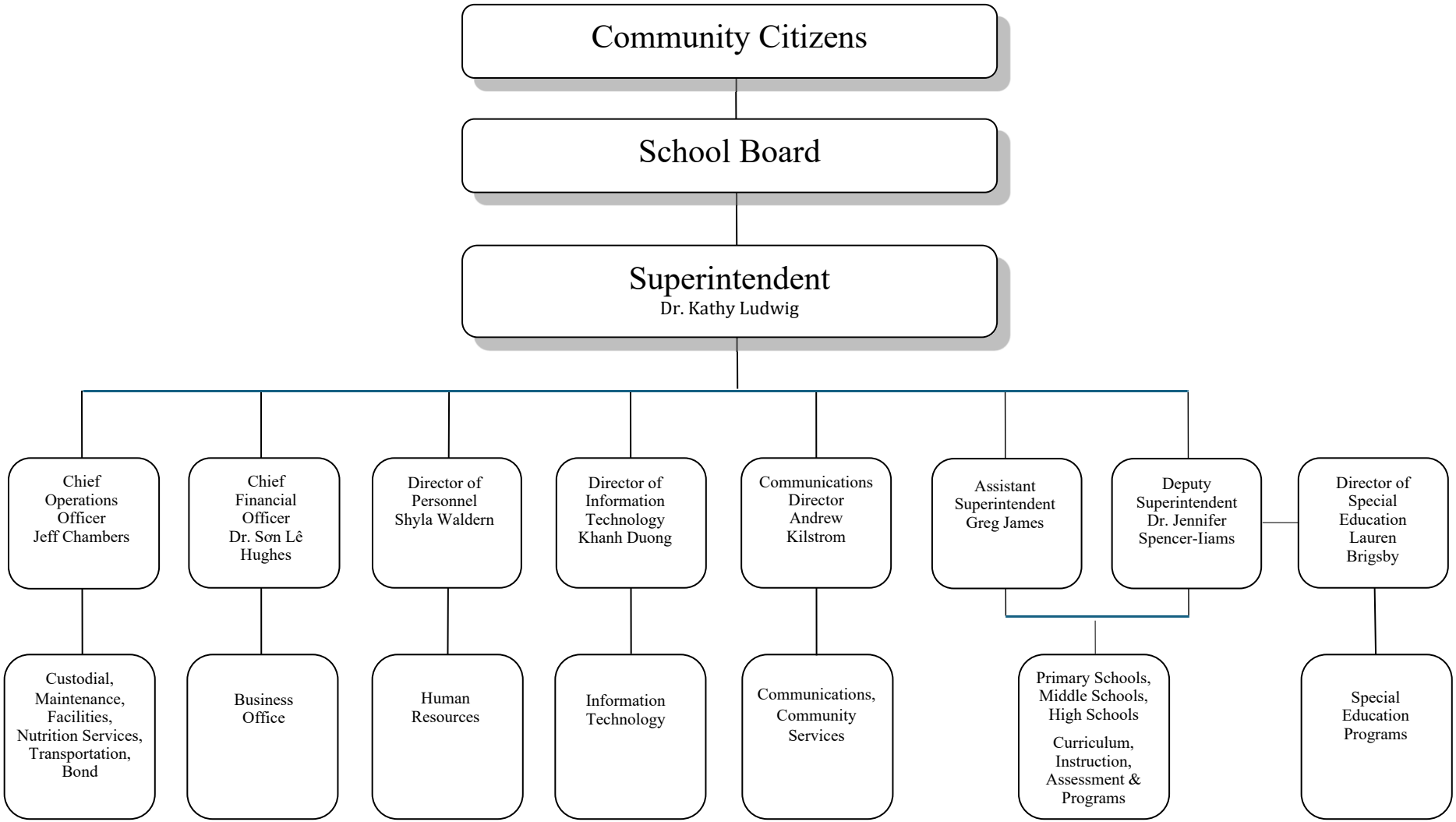
Budget Process	1. Budget officer is appointed. 2. Budget calendar adopted by the Board. 3. Basic guidelines are developed. 4. Building principals, directors, and other supervisors seek staff input and develop budget requests. 5. Budget officer reviews and compiles data. 6. Budget officer publishes notice of budget committee meeting. 7. Budget committee meets, officers are elected, and the budget message is presented. 8. Budget committee holds as many meetings as desired. All meetings are open to the public. 9. Budget committee approves the Budget, the property tax rate, and the levy.
Budget Hearing	10. Budget summary and notice of Budget Hearing are published.
Adopt budget	11. A quorum of the governing body holds a Budget Hearing to adopt the budget. Patrons may attend. 12. Tax Levy certified by the County Assessor.

West Linn-Wilsonville School District

II: ORGANIZATIONAL SECTION

WEST LINN-WILSONVILLE SCHOOL DISTRICT 3JT

Organizational Chart



BOARD & BUDGET COMMITTEE MEMBERS

Board Members	
Ms. Kelly Sloop, Board Chair	2029
Ms. Maegan Vidal, Board Vice Chair	2027
Ms. Kirsten Wyatt	2029
Mr. Dan Schumaker	2027
Mr. Mike Selvaggio	2029

Committee Appointees	
Ms. Kara Clark	June 30, 2027
Ms. Ginger Fitch	June 30, 2027
Mr. Patrick Haley	June 30, 2028
Ms. Gina Day	June 30, 2028
Mr. Charles Steele	June 30, 2026

The budget committee shall:

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

ORS 294.336-406

Kelly Sloop
Board Chair
Position 5
Term Expires
6/30/2029

Maegan Vidal
Vice Chair
Position 2
Term Expires
6/30/2027

Kirsten Wyatt
Board Member
Position 3
Term Expires
6/30/2029

Dan Schumaker
Board Member
Position 4
Term Expires
6/30/2027

Mike Selvaggio
Board Member
Position 1
Term Expires
6/30/2029

BUDGET CALENDAR

CALENDAR FOR THE 2026-27 BUDGET
(amended on April 20, 2026)

	DATE	ACTIVITY
Budget Planning	October 6, 2025	**REGULAR SCHOOL BOARD MEETING** Board reviews and approves 2026-27 Budget Calendar. Board declares vacancy of the budget committee.
	November 3, 2025	**REGULAR SCHOOL BOARD MEETING** Board appoints Budget Committee Members.
	January 14, 2026	On boarding with New Budget Committee Members
	January 15, 2026	On boarding with New Budget Committee Members (if needed)
Budget	April 15, 2026	Publish first notice of Budget Committee Meeting (5 to 30 days before the meeting)
	April 22, 2026	Publish the second notice of the Budget Committee Meeting (5 to 30 days before the meeting)
	May 4, 2026	**REGULAR SCHOOL BOARD BUDGET MEETING**
	May 18, 2026	**Budget Committee in attendance** Proposed Budget: Superintendent delivers 2026-27 Proposed Budget Message and Presentation.
	June 1, 2026	**1st OFFICIAL BUDGET COMMITTEE MEETING** Presents 2026-27 Proposed Budget to the Budget Committee. Budget Committee may approve 2026-27 Proposed Budget.
	June 3, 2026	**2nd BUDGET COMMITTEE MEETING (if needed)**
	June 5, 2026	Publish Notice of Public Hearing and Budget Summary (ORS 294.438) (5 to 30 days before the meeting)
	June 15, 2025	**REGULAR BOARD MEETING** Budget Adoption: The Board conducts a public hearing and adopts the budget, makes appropriations, and imposes taxes.
	July 15, 2026	Submit Tax Certification Documentations File budget information with the County Recorder and Designated Agencies.
	Aug 31, 2026	Submission of electronic budget to the Oregon Department of Education.

BUDGET ASSUMPTIONS

Salary Assumptions:	**2025-26 Adopted Budget**	**2026-27 Proposed**
Cost of Living Adjustment for Licensed	Step and COLA	Step and COLA
Cost of Living Adjustment for Classified	Step and COLA	Step and COLA
Cost of Living Adjustment for Administrators	COLA Only	COLA

Associated Payroll Costs	**2025-26 Adopted Budget**	**2026-27 Proposed**
PERS UAL	14%	15.66%
PERS ER Pick Up	6%	6%
PERS: Tier I/II	16.01%	14.33%
PERS: OPSRP	12.83%	11.15%
Social Security & Medicare (6.2% SS, 1.45% Medicare)	7.65%	7.65%
Workers Compensation	Range from .35% to 2.79%	Range from .35% to 2.79%
Unemployment compensation	0.15%	0.15%
OR Paid Leave	1% (ER 40%, EE 60%)	1% (ER 40%, EE 60%)
Health benefits: Classified Licensed Administrator	 $1,823 per month $1,990.00 per month 100%	 $1,923 per month $2,090.00 per month 100%

Revenue Assumptions	**2025-26 Adopted Budget**	**2026-27 Proposed**
Local Option Property Taxes	3.5% Increase in AV	3.5% Increase in AV
Enrollment	8,891 ADMr, 10,228.27 ADMw (SY25-26 est.).	FLO Analytics's report - Middle Scenario 8,452 ADMr.

Expenditure Assumptions	**2025-26 Adopted Budget**	**2026-27 Proposed**
Services and Supplies	5%-20% Increase (vary)	5%-20% Increase (vary)
Transportation	6% Increase	7.85% Increase
Insurance and Fees	17.5%-20% Increase	18% Increase

FINANCIAL POLICIES

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

DESCRIPTIONS & CLASSIFICATIONS

FUND DESCRIPTIONS & DEFINITIONS

Fund Type	Fund Purpose	Budget Funds
100 General Fund	The primary day-to-day operating fund	100 - General Fund
200 Special Revenue Funds	Dedicated revenues include Federal, State, and Local Grants.	200-Special Revenue Funds
300 Debt Service Funds	Accounts for the payment of principal and interest on particular long-term debt.	300 – GO Bonds Debt Service 320 – PERS UAL Series 2004 321 – PERS UAL Series 2021A
400 Capital Project Funds	Resources and expenditures used to finance technology acquisition, construction, or renovation of capital facilities.	419 – GO Bond Series 2019, 2022 425 – GO Bond Series 2014 426 – GO Bond Series 2025 470 – Land 492 – Construction Excise Tax

CLASSIFICATION OF REVENUES & EXPENDITURES

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

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

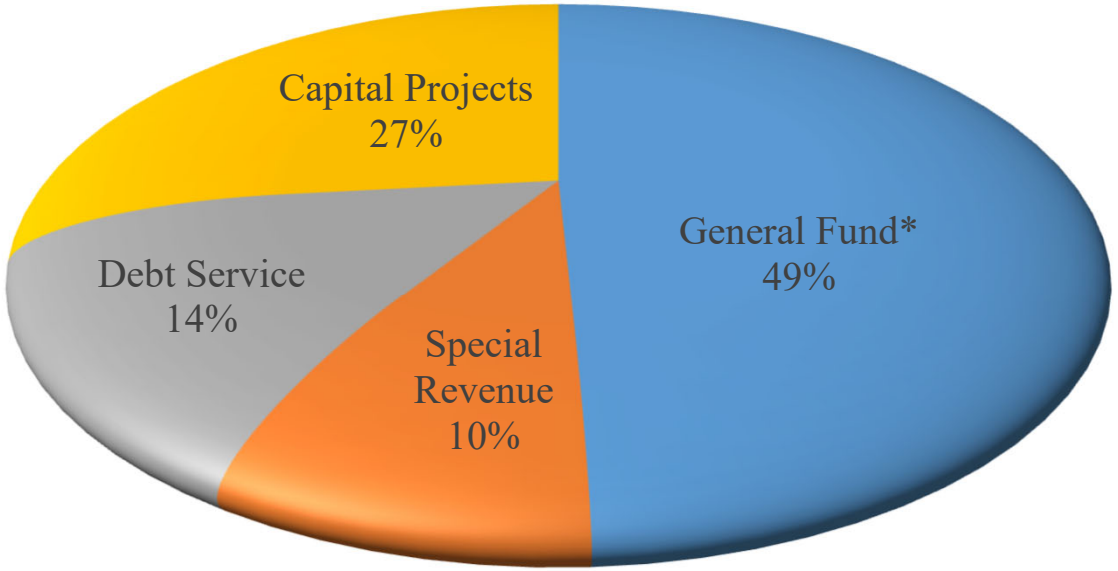
III: FINANCIAL SECTION

DISTRICT BUDGET - FINANCIAL SUMMARY

Fiscal Year 2026-27

FUND	Adopted Budget 2026-27		Adopted Budget 2025-26		Change Increase/(Decrease)
	$ Amount	%	$ Amount	%	
General Fund*	160,120,065	49%	158,210,887	59%	1,909,178
Special Revenue	31,546,860	10%	31,683,624	12%	(136,764)
Debt Service	46,838,104	14%	44,055,208	17%	2,782,896
Capital Projects	86,937,610	27%	32,214,601	12%	54,723,009
TOTAL ALL FUNDS	**$ 325,442,639**	**100.00%**	**$ 266,164,320**	**100.00%**	**$ 59,278,319**

** General Fund includes the $921,148.00 transfer from Land Fund 470*



FINANCIAL SECTION:
III-A. GENERAL FUND

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

General Fund Revenue Budget Assumption

Major Object	Description	Projection Amount	Assumption
Reveue from Local Sources			
11XX	Property Taxes and Local Option Taxes	$ 67,789,865	The FY26–27 revenue projection uses the certified FY25–26 levy, adjusted to the district's 97% historical collection rate. This becomes the baseline, with a 3.5% assessed value increase applied to estimate FY26–27 revenue.
15XX	Interest on Investment	$ 1,137,500	Interest revenue is projected using current General Fund cash balances and expected returns from the Oregon LGIP, assuming stable rates and typical cash flow patterns.
17XX	Fee	$ 881,892	Fee revenue is projected using current enrollment trends and historical participation in fee-based programs. Estimates assume stable participation and no major changes to program fee structures for FY26–27. *With the decision to suspend preschool for 2026–27, the district does not anticipate any tuition revenue in the coming year.*
1911	Building Rental	$ 635,349	Building rental revenue is projected using current rental agreements and historical facility-use activity. Estimates assume stable community use and no major changes to rental rates or facility availability for FY26–27.
192X	Donations & Miscellaneous	$ 362,500	Donations and miscellaneous revenue are projected using historical giving patterns and prior-year activity.
Revenue from Intermediate Sources			
2101	County School Fund	$ 1,000	County School Fund revenue is projected using recent county distribution trends and historical allocation patterns. This is a small, legally required revenue source funded by specific taxes and certain timber-related revenues that counties distribute to school districts.
2102	General ESD Funds	$ 3,789,008	WLWVSD participates in Clackamas ESD services through the annually approved Local Service Plan, not through reimbursement contracts. State School Fund revenue for ESDs is allocated directly to Clackamas ESD based on the extended ADMw of the districts it serves. WLWVSD's share supports regional services rather than flowing to the district as direct revenue. Projections assume stable ADMw, consistent service levels, and no changes to the SSF formula for FY26–27.
Revenue from State Sources			
3101	State School Fund	$ 69,452,328	The State School Fund is projected using the greater of the current or prior year extended ADMw. FY26–27 funding will be based on the higher FY25–26 extended ADMw of 9,996.86, since the FY26–27 FLO estimate of 9,738 is lower. This reflects declining enrollment and the stabilizing effect of the "greater-of-two-years" ADMw rule.
3103	Common School Fund	$ 1,254,765	A small, stable statewide distribution based on WLWVSD's ADMr. Revenue is driven by statewide investment earnings, with no major formula changes expected for FY26–27.
3199	Other Unrestricted Grants-In-Aid	$ 772,322	State funding for high-cost special education students is limited by the 11% IEP cap, with partial waivers available based on district severity and spending. Additional reimbursement is available through the High-Cost Disabilities Grant for students whose costs exceed $30,000, but the statewide grant is capped at $55 million and reimbursements are prorated. WLWVSD assumes continued proration and variability in reimbursement due to statewide demand exceeding available funds.
Revenue from Federal Sources			
4801	Federal Forest Fees	$ 39,025	Federal Forest Fees are distributed to school districts based on federal timber receipts and county allocations. Revenue varies annually due to timber harvest levels and federal appropriations, and WLWVSD typically receives a small, unpredictable amount each year. For FY26–27, the district assumes a conservative, stable estimate with no significant increase in federal timber revenue.

Major Object	Description	Projection Amount	Assumption
500 - Other Sources			
5400	Beginning Fund Balance	$ 14,004,547	The projected FY 2025–26 Ending Fund Balance for the General Fund, reported to the School Board on March 16, 2026, is $10,297,456. As the fiscal year nears completion and no emergency use of contingency is anticipated, the district expects to release the $1 million contingency, increasing the projected ending balance to $11,297,456. In addition, the April 21, 2026 State School Fund statement from ODE identifies prior-year adjustments owed to the district (this information will be recport to the school board on June 15 meeting): 1) $997,527 from the reconciliation of the 2024–25 State School Fund Grant 2) $788,416 from the reconciliation of the 2024–25 High-Cost Disabilities Grant These prior-year adjustments total $1,785,943, in addition to the $921,148 transfer from the land fund increase the district's projected FY 2025–26 Ending Fund Balance to $14,004,547, which becomes the Estimated Beginning Fund Balance for FY 2026–27.
2026/27 GF Total Estimated Revenue		**$ 160,120,101**	
2026-27 ADMr - The district used the enrollment forecast by individual grade -Middle Scenario from FLO Analytics's report (Figure 21).			

Function	Proposed Budget	General Fund Expenditure Budget Assumption
1111	$ 32,617,190	The budget includes a 7% increase for object codes 0124–0134, a $70,000 reduction to substitutes -object code 0314, and no change to object code 0315. All other object codes in the 03XX–0699 range are reduced by 6%. *These adjustments align with the overall $9.5 million reduction.*
1113	$ 12,795	No changes to discretionary items.
1121	$ 17,143,098	The budget includes a 7% increase for object codes 0124–0134, a $70,000 reduction to object code 0314, and no change to object code 0315. All other object codes in the 03XX–0699 range are reduced by 6%. *These adjustments align with the overall $9.5 million reduction.*
1122	$ 416,664	The budget includes a 7% increase for object codes 0124–0134, with no changes to object codes 0314 or 0315. All other object codes in the 03XX–0699 range are reduced by 6%.
1131	$ 23,893,074	The budget includes a 7% increase for object codes 0124–0134, a $60,000 reduction to object code 0314, and no change to object code 0315. All other object codes in the 03XX–0699 range are reduced by 6%. *These adjustments align with the overall $9.5 million reduction.*
1132	$ 4,084,816	The budget includes a 7% increase for object codes 0124–0134, with no changes to object codes 0314 or 0315. All other object codes in the 03XX–0699 range are reduced by 6%.
1140	$ -	Program suspended beginning in 2026–27. *These adjustments align with the overall $9.5 million reduction.*
1210	$ 305,437	The budget includes a 7% increase for object codes 0124–0134, with no changes to object codes 0314 or 0315. All other object codes in the 03XX–0699 range are reduced by 6%.
1221	$ 8,443,526	No changes to discretionary items.
1223	$ 899,878	The budget includes a 7% increase for object codes 0124–0134, with no changes to object codes 0314 through 06XX.
1226	$ 1,000	No changes to discretionary items.
1227	$ 32,129	The budget includes a 7% increase for object codes 0124–0134, with no changes to discretionary items.
1250	$ 6,355,218	The budget includes a 7% increase for object codes 0124–0134, with no changes to discretionary items.
1260	$ 250,000	The district contracts these services to CESD - Budget approriate $250,000.00
1288	$ 1,745,245	Amount are based on Charter Renewal Agreement of 110 ADMr.
1291	$ 2,089,074	The budget includes a 7% increase for object codes 0124–0134, with no changes to discretionary items.
1299	$ 345,550	The budget includes a 7% increase for object codes 0124–0134, with no changes to discretionary items.
1400	$ 334,830	Budget based on the three-year average of actual expenditures from 2022–23 through 2024–25.
2113	$ 208,125	Due to declining SIA funding in 2026–27, one Mental Health Specialist FTE is shifted from grant funding to the general fund.
2122	$ 1,863,699	The budget includes a 7% increase for object codes 0124–0134, with no changes to discretionary items.
2130	$ 949,144	The budget includes a 7% increase for object codes 0124–0134, with no changes to discretionary items.
2140	$ 643,686	With reduced SIA funding in 2026–27, one Psychologist FTE is moved to the general fund. The budget also includes $60,000 annually for two site interns completing practicum requirements.

Function	Proposed Budget	General Fund Expenditure Budget Assumption
2150	$ 1,570,899	Due to hiring challenges, $120,000 is budgeted in object code 0319 for contracted Speech Pathologist services instead of an FTE. Other objects (e.g., 0411, 0470) are increased based on actual costs.
2160	$ 680,161	Due to hiring challenges, $150,000 is budgeted in object code 0319 for contracted Occupational Therapist services instead of an FTE. Other objects are increased based on actual costs
2190	$ 1,196,362	No changes to discretionary items.
2210	$ 1,428,169	Reductions include $30,000 in object code 0314, $40,000 in object code 0315, and $200,000 in object code 0420. No changes to other discretionary items. *These adjustments align with the overall $9.5 million reduction.*
2218	$ 20,000	No changes to professional development allocations under the classified contract.
2219	$ 132,113	No changes to professional development allocations under the licensed contract.
2222	$ 1,139,474	No changes to discretionary items.
2223	$ 13,146	No changes to discretionary items.
2230	$ 100,000	MAP testing costs average $95,000–$100,000 annually and vary with enrollment.
2240	$ 490,000	Per contract: $400,000 for licensed staff and $90,000 for classified staff.
2310	$ 249,221	Based on year-to-date actuals plus a 7% increase for 2026–27.
2320	$ 799,824	Budget reflects historical expenditure trends and aligns projections with prior-year actuals.
2410	$ 10,437,968	Budget reflects historical expenditure trends and aligns projections with prior-year actuals.
2520	$ 3,164,502	Budget reflects historical expenditure trends. Object code 0651 increases by 18% due to higher district insurance premiums per Brown & Brown recommendation.
2541	$ 665,808	Budget reflects historical expenditure trends and aligns projections with prior-year actuals.
2542	$ 9,528,344	Budget reflects historical trends. Object code 0390 is reduced by $60,000, and object code 0542 is removed because these costs will be covered by bond funds. *These adjustments align with the overall $9.5 million reduction.*
2543	$ 191,645	Budget reduced by $200,000 due to bond-funded equipment and artificial turf replacements, lowering repair and contracted service needs. *These adjustments align with the overall $9.5 million reduction.*
2544	$ 2,650,086	All object codes in the 03XX–0699 range are reduced by 6%.
2545	$ 161,900	Budget reduced by $56,000 due to bond-funded contracted services. *These adjustments align with the overall $9.5 million reduction.*
2546	$ 252,562	Budget assumes an 8% increase in costs from the Cities of West Linn and Wilsonville regarding SROs.
2552	$ 10,288,690	Per the First Student contract, a 7.85% rate increase is scheduled for 2026–27.
2558	$ 2,210,773	Per the First Student contract, a 7.85% rate increase is scheduled for 2026–27.
2573	$ 246,353	Budget reflects historical expenditure trends. A 0.2 FTE classified position qualifies for the 2026 bond. T*hese adjustments align with the overall $9.5 million reduction.*
2624	$ -	Expenditures will be funded by bond resources if needed.
2630	$ 396,612	Budget reflects historical expenditure trends and aligns projections with prior-year actuals.

Function	Proposed Budget		General Fund Expenditure Budget Assumption
2640	$	868,164	Discretionary object codes are budgeted at prior-year levels, with minor adjustments based on actual costs.
2660	$	1,833,024	Discretionary object codes are budgeted at prior-year levels, with minor adjustments based on actual costs.
2680	$	44,485	Budget calculated using the average of actual costs from the prior three years.
2700	$	1,266,335	Using a three-year average of actual expenditures, the budget includes a $120,000 adjustment. *These adjustments align with the overall $9.5 million reduction.*
3310	$	282,282	Discretionary object codes are budgeted at prior-year levels, with minor adjustments based on actual costs.
3360	$	9,189	Discretionary object codes are budgeted at prior-year levels, with minor adjustments based on actual costs.
4150	$	-	One-time cost approved by the School Board for 2025–26; does not continue in future years.
5100	*$*	-	*Due to budget reductions, the district is requesting approval to propose repayment of the interfund loan.*
5200	$	30,000	This is the interfund transfer to Nutrition Services (297) for the required General Fund match of the state revenue (provided in the State School Fund) in support of the National School Lunch Program.
6110	$	5,137,796	$1,000,000 contingency, $921,148.00 transfer from Land Fund 470 and $3,216,648.00 is the estimate ending fund balance 2026-27.
TOTAL	**$**	**160,120,065**	

Please note: When the Business Office prepared the 2025–26 budget, we used the PERS rates in effect at that time—16.01% for Tier 1/2 and 12.83% for OPSRP. On May 30, 2025, the PERS Board officially adopted a 1.68-percentage-point reduction to school district employer rates for the 2025–27 biennium. These new rates take effect July 1, 2025. This reduces our rates to 14.33% for Tier 1/2 and 11.15% for OPSRP.

GENERAL FUND BUDGET AT A GLANCE

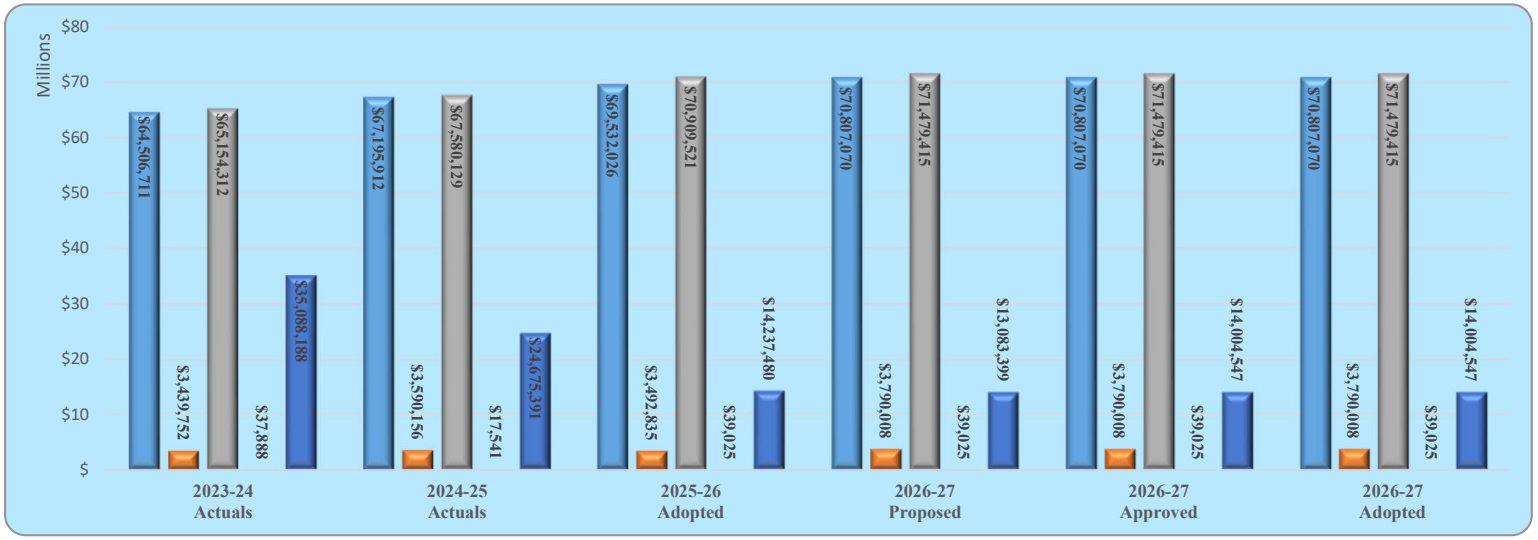
Fiscal Year 2026-27

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

REVENUE		FY2026-27	PERCENTAGE
Property Taxes		53,304,759	36.48%
Common School Fund		1,254,765	0.86%
County School Fund		1,000	0.00%
Federal Forest Fees		39,025	0.03%
State School Fund Statement (ODE -SSF 3.2.26)		69,452,292	47.53%
Un-Restricted Grant High Cost Disability		772,322	0.53%
Local Option Taxes		14,485,106	9.91%
Fees		881,892	0.60%
Investment Earnings		1,137,500	0.78%
Clackamas ESD		3,789,008	2.59%
Facilities Rental		635,349	0.43%
Others Miscellaneous (including donation)		362,500	0.25%
Total Revenue	**$**	**146,115,518**	**100.00%**
EXPENDITURES			
Salaries		72,333,319	46.37%
Associated Payroll Costs		51,291,125	32.88%
Purchased Services		25,596,327	16.41%
Supplies and Materials		3,743,047	2.40%
Capital Outlay		-	0.00%
Other Dues and Professional Fees		1,988,451	1.27%
Pay back inter-fund 294 Loan		-	0.00%
National School Lunch State Rev. Matching		30,000	0.02%
Contingency		1,000,000	0.64%
Total Expenditures	**$**	**155,982,269**	**100.00%**
REVENUE - EXPENDITURES		**(9,866,751)**	
Estimate Beginning Fund Balance	**$**	**14,004,547**	
EST. ENDING FUND BALANCE	**$**	**4,137,796**	**2.83%**

West Linn - Wilsonville School District 3JT

2026-27 Proposed Budget **General Fund Resources by Object**

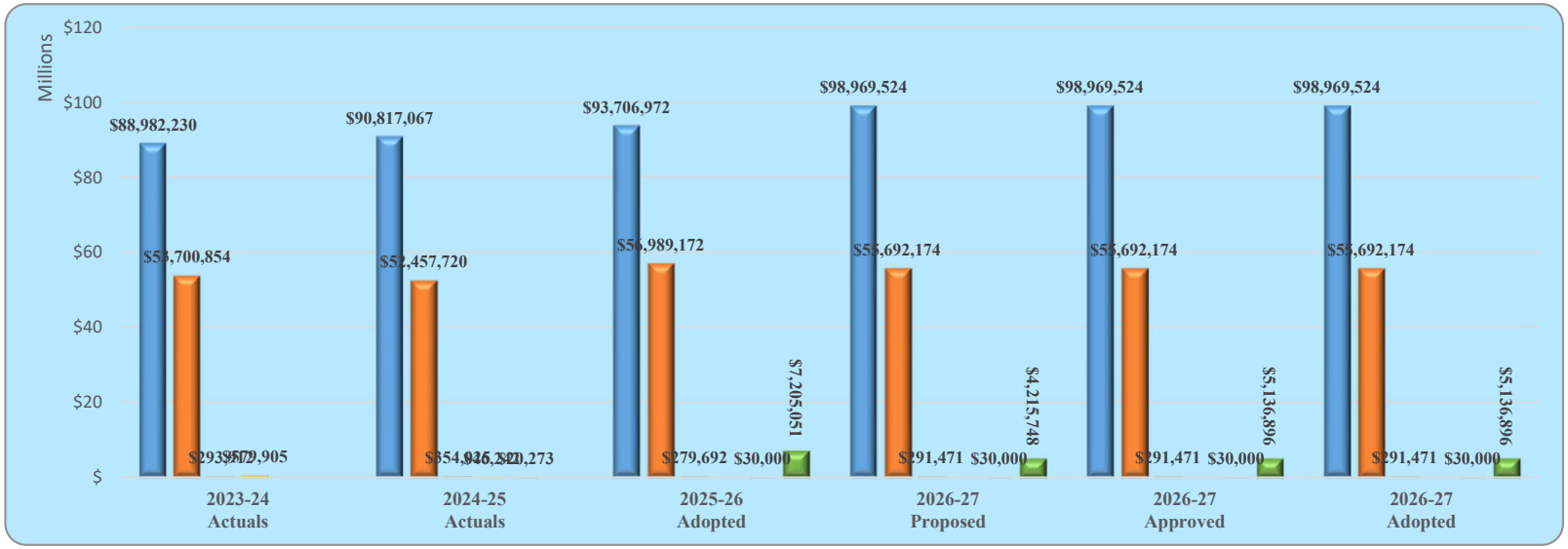


Object	2023-24 Actuals $	2024-25 Actuals $	2025-26 Adopted $	FTE	2026-27 Proposed $	FTE	2026-27 Approved $	FTE	2026-27 Adopted $	FTE	%
1000 - Revenue from Local Sources	64,506,711	67,195,912	69,532,026		70,807,070		70,807,070		70,807,070		44.2
2000 - Revenue From Intermediate Sources	3,439,752	3,590,156	3,492,835		3,790,008		3,790,008		3,790,008		2.4
3000 - Revenue From State Sources	65,154,312	67,580,129	70,909,521		71,479,415		71,479,415		71,479,415		44.6
4000 - Revenue From Federal Sources	37,888	17,541	39,025		39,025		39,025		39,025		0.0
5000 - Other Sources	35,088,188	24,675,391	14,237,480		13,083,399		14,004,547		14,004,547		8.7
Total Object:	**168,226,851**	**163,059,129**	**158,210,887**		**159,198,917**		**160,120,065**		**160,120,065**		**100**

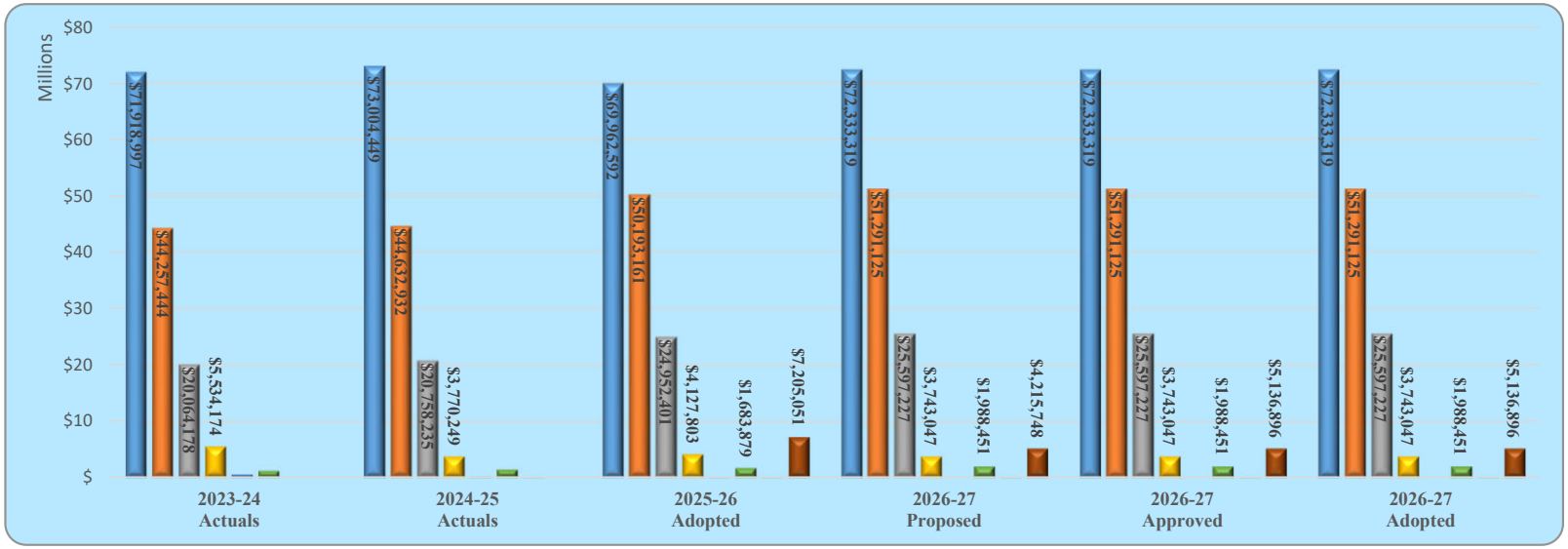
West Linn - Wilsonville School District 3JT

2026-27 Proposed Budget **GF Resources by Function/Object**

Major Object - Object	2023-24 Actuals $	2024-25 Actuals $	2025-26 Adopted $	FTE	2026-27 Proposed $	FTE	2026-27 Approved $	FTE	2026-27 Adopted $	FTE
1000 - Revenue from Local Sources										
1111 - Current Year's Taxes	46,231,937	48,993,310	51,417,866		52,944,575		52,944,575		52,944,575	
1112 - Prior Years Taxes	519,811	500,344	578,120		360,184		360,184		360,184	
1121 - Current Year's Taxes-Local Option	13,011,084	13,375,714	13,946,087		14,217,513		14,217,513		14,217,513	
1122 - Prior Years' Taxes-Local Option	143,566	139,153	152,661		199,969		199,969		199,969	
1123 - Penalty & Interest - Local Option	46,658	29,819	49,661		27,394		27,394		27,394	
1190 - Penalties and Interest On Taxes	166,693	108,400	53,023		40,230		40,230		40,230	
1311 - Tuition From Individuals	254,918	321,946	254,919		282,447		282,447		282,447	
1510 - Interest On Investments	3,115,782	1,867,493	1,547,834		1,137,500		1,137,500		1,137,500	
1530 - Gain or Loss On Sale of Investments	(238,434)	50,427	-		-		-		-	
1700 - Extracurricular Activities	35,446	39,868	35,446		14,561		14,561		14,561	
1701 - Library Fines & Fees	-	277	-		-		-		-	
1705 - Enrichment Fees	70,920	70,825	70,920		23,562		23,562		23,562	
1706 - Crest	7,370	280	7,370		5,280		5,280		5,280	
1707 - Crest Field Trips	(165)	92	15,000		9,900		9,900		9,900	
1710 - Admissions	65,411	75,324	65,412		79,383		79,383		79,383	
1741 - HS Activity Fees	541,788	439,200	449,611		520,690		520,690		520,690	
1742 - MS Activity Fees	23,197	24,973	34,350		39,208		39,208		39,208	
1745 - Crest Center Fees	42	-	-		-		-		-	
1790 - Middle School Musical	27,324	29,073	27,324		26,825		26,825		26,825	
1911 - Rental of Buildings	307,420	644,275	575,000		615,349		615,349		615,349	
1920 - Contributions, Donations fr Private Source	3,005	1,205	-		-		-		-	
1960 - Recovery of Prior Years' Expenditures	1,116	-	-		-		-		-	
1990 - Miscellaneous	170,398	483,913	250,000		262,500		262,500		262,500	
1993 - Student Fees	1,423	-	1,422		-		-		-	
Total Object:	**64,506,711**	**67,195,912**	**69,532,026**		**70,807,070**		**70,807,070**		**70,807,070**	
2000 - Revenue From Intermediate Sources										
2101 - County School Fund	40,759	4,892	41,982		1,000		1,000		1,000	
2102 - General Education Service District Funds	2,588,706	3,546,833	2,628,203		3,789,008		3,789,008		3,789,008	
2190 - ESD Handicapped- Thru Co.	719,997	-	730,982		-		-		-	
2199 - Other Intermediate Sources	90,290	38,432	91,668		-		-		-	
Total Object:	**3,439,752**	**3,590,156**	**3,492,835**		**3,790,008**		**3,790,008**		**3,790,008**	
3000 - Revenue From State Sources										
3101 - State School Fund	63,192,759	65,564,997	68,548,678		69,452,328		69,452,328		69,452,328	
3103 - Common School Fund	1,180,234	1,251,806	1,304,903		1,254,765		1,254,765		1,254,765	
3199 - Other Unrestricted Grants-In-Aid	781,319	763,325	1,055,940		772,322		772,322		772,322	
Total Object:	**65,154,312**	**67,580,129**	**70,909,521**		**71,479,415**		**71,479,415**		**71,479,415**	
4000 - Revenue From Federal Sources										
4801 - Federal Forest Fees	37,888	17,541	39,025		39,025		39,025		39,025	
Total Object:	**37,888**	**17,541**	**39,025**		**39,025**		**39,025**		**39,025**	
5000 - Other Sources										
5200 - Interfund Transfers	-	-	175,000		-		-		-	
5400 - Beginning Fund Balance	35,088,188	24,675,391	14,062,480		13,083,399		14,004,547		14,004,547	
Total Object:	**35,088,188**	**24,675,391**	**14,237,480**		**13,083,399**		**14,004,547**		**14,004,547**	



Function	2023-24 Actuals $	2024-25 Actuals $	2025-26 Adopted $	2025-26 Adopted FTE	2026-27 Proposed $	2026-27 Proposed FTE	2026-27 Approved $	2026-27 Approved FTE	2026-27 Adopted $	2026-27 Adopted FTE
1000 - Instruction	88,982,230	90,817,067	93,706,972	595.91	98,969,524	597.34	98,969,524	597.34	98,969,524	597.34
2000 - Support Services	53,700,854	52,457,720	56,989,172	209.58	55,692,174	187.97	55,692,174	187.97	55,692,174	187.97
3000 - Enterprise and Community Services.	293,912	354,025	279,692	2.00	291,471	2.00	291,471	2.00	291,471	2.00
4000 - Facilities Acquisition and Construction	579,905	46,242	-		-		-		-	
5000 - Other Uses	-	20,273	30,000		30,000		30,000		30,000	
6000 - Contingencies	-	-	7,205,051		4,215,748		5,136,896		5,136,896	
Total Function:	**143,556,901**	**143,695,328**	**158,210,887**	**807.49**	**159,198,917**	**787.30**	**160,120,065**	**787.30**	**160,120,065**	**787.30**



Object	2023-24 Actuals $	2024-25 Actuals $	2025-26 Adopted $	2025-26 Adopted FTE	2026-27 Proposed $	2026-27 Proposed FTE	2026-27 Approved $	2026-27 Approved FTE	2026-27 Adopted $	2026-27 Adopted FTE
100 - Salaries	71,918,997	73,004,449	69,962,592	807.49	72,333,319	787.30	72,333,319	787.30	72,333,319	787.30
200 - Associated Payroll Costs	44,257,444	44,632,932	50,193,161		51,291,125		51,291,125		51,291,125	
300 - Purchased Services	20,064,178	20,758,235	24,952,401		25,597,227		25,597,227		25,597,227	
400 - Supplies and Materials	5,534,174	3,770,249	4,127,803		3,743,047		3,743,047		3,743,047	
500 - Capital Outlay	560,992	84,836	56,000		-		-		-	
600 - Other Objects	1,221,115	1,424,353	1,683,879		1,988,451		1,988,451		1,988,451	
700 - Transfers	-	20,273	30,000		30,000		30,000		30,000	
800 - Other Uses of Funds	-	-	7,205,051		4,215,748		5,136,896		5,136,896	
Total Object:	**143,556,901**	**143,695,328**	**158,210,887**	**807.49**	**159,198,917**	**787.30**	**160,120,065**	**787.30**	**160,120,065**	**787.30**

Primary School programs provide essential learning experiences that build the knowledge, skills, attitudes, and behaviors all students need during their elementary years. The District operates eight primary schools: Boeckman Creek, Boones Ferry, Cedaroak Park, Lowrie, Frog Pond, Sunset, Trillium Creek, and Willamette. In addition to general fund support, some full-time employees are also funded through the Early Literacy Success Initiative (224), Title IA (253), and the Student Investment Account (SIA, Fund 271).

1111 - Elementary K-5	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	15,418,289	15,275,392	14,242,355	145.85	15,646,899	151.00	15,646,899	151.00	15,646,899	151.00
112 - Classified Salaries	2,243,488	2,311,762	2,275,425	59.21	2,467,305	63.59	2,467,305	63.59	2,467,305	63.59
116 - Supplemental Retirement Stipends	-	15,000	-		-		-		-	
121 - Substitutes - Licensed Salaries	11,744	-	-		-		-		-	
122 - Substitutes - Classified Salaries	13,881	44	-		-		-		-	
124 - Temporary - Classified	538	-	583		625		625		625	
131 - Extra Duty Compensation	45,744	38,043	55,395		59,277		59,277		59,277	
132 - Classified Overtime	684	771	685		736		736		736	
133 - Additional Pay - Licensed	42,805	154,861	116,858		125,045		125,045		125,045	
134 - Additional Pay - Classified	96,906	87,676	104,662		111,993		111,993		111,993	
Total Object:	**17,874,080**	**17,883,550**	**16,795,963**	**205.06**	**18,411,880**	**214.59**	**18,411,880**	**214.59**	**18,411,880**	**214.59**
200 - Associated Payroll Costs										
210 - PERS	2,079,907	2,109,050	3,297,914		3,276,792		3,276,792		3,276,792	
213 - PERS UAL Contribution	2,512,340	2,527,828	2,351,461		2,883,315		2,883,315		2,883,315	
220 - Social Security	1,360,585	1,351,073	1,284,893		1,408,491		1,408,491		1,408,491	
231 - Workers Compensation	63,155	43,299	59,401		64,422		64,422		64,422	
232 - Unemployment Compensation	959	57,646	86,000		93,849		93,849		93,849	
233 - OR Paid Leave Employer Contribution	71,142	70,533	67,186		73,649		73,649		73,649	
241 - Medical Dental Insurance	4,890,428	4,802,858	4,567,722		4,978,978		4,978,978		4,978,978	
Total Object:	**10,978,515**	**10,962,287**	**11,714,577**		**12,779,496**		**12,779,496**		**12,779,496**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	862,177	750,574	1,059,633		989,633		989,633		989,633	
315 - Contracted Substitutes-Classified	118,494	179,074	130,395		130,395		130,395		130,395	
319 - Other Instructional, Pro & Tech Svcs	350	-	4,136		3,888		3,888		3,888	
322 - Repair and Maintenance Services	21,325	22,356	22,419		21,074		21,074		21,074	
340 - Travel Expenses	304	-	-		27,000		27,000		27,000	
341 - Travel Stipend	-	1,187	11,865		-		-		-	
355 - Printing & Binding	16,623	12,605	18,650		17,531		17,531		17,531	
Total Object:	**1,019,274**	**965,796**	**1,247,098**		**1,189,521**		**1,189,521**		**1,189,521**	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	60,302	57,309	69,950		50,997		50,997		50,997	
411 - Varied - Other Supplies	143,838	111,935	148,768		139,844		139,844		139,844	
420 - Textbooks	69,362	27,418	35,300		33,182		33,182		33,182	
430 - Library Books	-	55	-		-		-		-	
440 - Periodicals	10,753	5,493	6,753		6,348		6,348		6,348	
460 - Non-Consumable Supplies	10,278	3,438	5,300		4,982		4,982		4,982	
470 - Computer Software	222	1,199	-		-		-		-	
480 - Computer Hardware	(2,940)	-	1,000		940		940		940	
Total Object:	**291,814**	**206,848**	**267,071**		**236,293**		**236,293**		**236,293**	
600 - Other Objects										
641 - Professional Membership Dues	147	-	-		-		-		-	
Total Object:	**147**	**-**	**-**		**-**		**-**		**-**	
Total Function:	**30,163,829**	**30,018,480**	**30,024,709**	**205.06**	**32,617,190**	**214.59**	**32,617,190**	**214.59**	**32,617,190**	**214.59**

School-sponsored activities provide students with supervised opportunities for motivation, skill development, and enrichment. While primary schools offer a variety of extracurricular programs, this function specifically represents the Primary Strings Program, which was previously budgeted in Special Revenue Fund 232.

1113 - Elementary Extracurricular	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
400 - Supplies and Materials										
411 - Varied - Other Supplies	-	509	12,795		12,795		12,795		12,795	
Total Object:	**-**	**509**	**12,795**		**12,795**		**12,795**		**12,795**	
Total Function:	**-**	**509**	**12,795**		**12,795**		**12,795**		**12,795**	

Middle School programs provide learning experiences that help students develop the knowledge, skills, attitudes, and behaviors needed to understand themselves, their role in society, and emerging career pathways. Area of responsibility codes are required for this function. The District operates four middle schools: Athey Creek, Inza R. Wood, Meridian Creek, and Rosemont Ridge. Some full-time employees are also funded through the High School Success -Measure 98 Grant (270) and the Student Investment Account (SIA, Fund 271).

1121 - Middle School Programs	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	9,249,544	9,264,292	8,667,063	90.90	9,422,901	92.13	9,422,901	92.13	9,422,901	92.13
112 - Classified Salaries	218,607	204,041	210,439	5.00	222,562	5.00	222,562	5.00	222,562	5.00
113 - Administrators	-	-	-		146,060	1.00	146,060	1.00	146,060	1.00
116 - Supplemental Retirement Stipends	-	5,000	-		-		-		-	
121 - Substitutes - Licensed Salaries	6	-	-		-		-		-	
122 - Substitutes - Classified Salaries	2,229	-	-		-		-		-	
131 - Extra Duty Compensation	14,504	13,349	19,352		20,710		20,710		20,710	
132 - Classified Overtime	1,151	2,368	1,152		1,234		1,234		1,234	
133 - Additional Pay - Licensed	46,041	78,557	53,623		57,395		57,395		57,395	
134 - Additional Pay - Classified	13,003	8,601	14,044		15,029		15,029		15,029	
Total Object:	**9,545,086**	**9,576,207**	**8,965,673**	**95.90**	**9,885,891**	**98.13**	**9,885,891**	**98.13**	**9,885,891**	**98.13**
200 - Associated Payroll Costs										
210 - PERS	1,110,253	1,109,282	1,752,933		1,750,964		1,750,964		1,750,964	
213 - PERS UAL Contribution	1,339,636	1,342,280	1,255,206		1,548,133		1,548,133		1,548,133	
220 - Social Security	725,637	724,526	685,873		756,267		756,267		756,267	
231 - Workers Compensation	33,312	37,172	31,379		34,599		34,599		34,599	
232 - Unemployment Compensation	99	8,101	30,197		33,148		33,148		33,148	
233 - OR Paid Leave Employer Contribution	37,942	37,858	35,857		39,542		39,542		39,542	
241 - Medical Dental Insurance	2,386,099	2,277,624	2,269,132		2,429,507		2,429,507		2,429,507	
Total Object:	**5,632,978**	**5,536,844**	**6,060,577**		**6,592,160**		**6,592,160**		**6,592,160**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	468,277	454,116	564,226		494,226		494,226		494,226	
315 - Contracted Substitutes-Classified	-	432	6,367		6,367		6,367		6,367	
319 - Other Instructional, Pro & Tech Svcs	4,112	890	700		658		658		658	
322 - Repair and Maintenance Services	27,483	32,183	26,400		24,816		24,816		24,816	
324 - Rentals	-	64,567	-		-		-		-	
340 - Travel Expenses	1,002	88	450		12,188		12,188		12,188	
341 - Travel Stipend	-	1,309	9,750		-		-		-	
342 - Travel, Out of District	6,784	264	250		235		235		235	
355 - Printing & Binding	7,980	5,099	6,350		5,969		5,969		5,969	
Total Object:	**515,637**	**558,947**	**614,493**		**544,459**		**544,459**		**544,459**	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	32,063	30,698	37,193		34,962		34,962		34,962	
411 - Varied - Other Supplies	74,084	71,872	68,940		64,804		64,804		64,804	
415 - Testing Materials	-	-	500		470		470		470	
420 - Textbooks	24,406	9,817	13,975		13,137		13,137		13,137	
440 - Periodicals	659	-	50		47		47		47	
460 - Non-Consumable Supplies	2,344	3,566	2,600		2,444		2,444		2,444	
470 - Computer Software	4,640	-	1,150		1,081		1,081		1,081	
480 - Computer Hardware	(110)	-	1,000		940		940		940	
Total Object:	**138,087**	**115,952**	**125,408**		**117,885**		**117,885**		**117,885**	
600 - Other Objects										
641 - Professional Membership Dues	985	420	625		588		588		588	
642 - Other Dues & Fees	5	2,256	2,250		2,115		2,115		2,115	
Total Object:	**990**	**2,675**	**2,875**		**2,703**		**2,703**		**2,703**	
Total Function:	**15,832,778**	**15,790,624**	**15,769,026**	**95.90**	**17,143,098**	**98.13**	**17,143,098**	**98.13**	**17,143,098**	**98.13**

School-sponsored activities provide supervised opportunities for student motivation, skill development, and enrichment, including the middle school musical and athletics programs. These extracurricular activities supplement the regular instructional program.

1122 - Middle School Extracurricular	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
123 - Temporary-Licensed	-	-	864		925		925		925	
124 - Temporary - Classified	20,853	15,316	972		1,041		1,041		1,041	
131 - Extra Duty Compensation	224,612	247,475	246,269		263,511		263,511		263,511	
133 - Additional Pay - Licensed	25,034	28,001	8,174		8,749		8,749		8,749	
134 - Additional Pay - Classified	9,005	6,325	6,360		6,360		6,360		6,360	
Total Object:	**279,504**	**297,117**	**262,639**		**280,586**		**280,586**		**280,586**	
200 - Associated Payroll Costs										
210 - PERS	30,500	33,116	33,696		31,285		31,285		31,285	
213 - PERS UAL Contribution	39,130	41,556	36,769		43,941		43,941		43,941	
220 - Social Security	21,171	22,500	20,092		21,466		21,466		21,466	
231 - Workers Compensation	991	1,165	919		981		981		981	
232 - Unemployment Compensation	-	-	788		842		842		842	
233 - OR Paid Leave Employer Contribution	1,101	1,175	1,051		1,123		1,123		1,123	
241 - Medical Dental Insurance	0	3	-		-		-		-	
Total Object:	**92,893**	**99,515**	**93,315**		**99,638**		**99,638**		**99,638**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	7,762	12,798	7,772		7,772		7,772		7,772	
315 - Contracted Substitutes-Classified	146	-	-		-		-		-	
319 - Other Instructional, Pro & Tech Svcs	15,716	21,035	9,200		8,648		8,648		8,648	
324 - Rentals	10,045	9,911	10,848		10,197		10,197		10,197	
342 - Travel, Out of District	103	-	-		-		-		-	
355 - Printing & Binding	1,326	-	-		-		-		-	
390 - Other Gen Pro & Tech Svcs	-	-	1,000		940		940		940	
Total Object:	**35,098**	**43,743**	**28,820**		**27,557**		**27,557**		**27,557**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	13,452	12,675	2,250		2,115		2,115		2,115	
412 - Athletic Supplies	10,268	3,244	4,600		4,324		4,324		4,324	
460 - Non-Consumable Supplies	620	964	250		235		235		235	
Total Object:	**24,341**	**16,883**	**7,100**		**6,674**		**6,674**		**6,674**	
600 - Other Objects										
642 - Other Dues & Fees	5,454	4,625	2,350		2,209		2,209		2,209	
Total Object:	**5,454**	**4,625**	**2,350**		**2,209**		**2,209**		**2,209**	
Total Function:	**437,290**	**461,884**	**394,224**		**416,664**		**416,664**		**416,664**	

High School programs provide learning experiences that help students develop the knowledge, skills, attitudes, and behaviors needed to meet graduation requirements. This function also includes funding for certain high school CTE teaching positions. Area of responsibility codes are required. The District operates three high schools: Riverside, West Linn, and Wilsonville. Some full-time employees were also funded through Grow Your Own (244), the Higher Education Commission Grant (261), High School Success - Measure 98 (Fund 270), and the Student Investment Account (SIA, Fund 271).

1131 - High School Programs	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	12,630,057	13,104,333	12,852,333	134.03	13,204,620	128.73	13,204,620	128.73	13,204,620	128.73
112 - Classified Salaries	427,251	327,947	237,578	4.00	354,079	5.91	354,079	5.91	354,079	5.91
116 - Supplemental Retirement Stipends	-	10,000	-		-		-		-	
121 - Substitutes - Licensed Salaries	770	-	-		-		-		-	
123 - Temporary-Licensed	-	16,389	-		-		-		-	
132 - Classified Overtime	127	215	127		136		136		136	
133 - Additional Pay - Licensed	165,004	170,115	130,477		138,503		138,503		138,503	
134 - Additional Pay - Classified	14,727	3,841	15,907		17,023		17,023		17,023	
Total Object:	**13,237,935**	**13,632,840**	**13,236,422**	**138.03**	**13,714,361**	**134.64**	**13,714,361**	**134.64**	**13,714,361**	**134.64**
200 - Associated Payroll Costs										
210 - PERS	1,503,745	1,593,740	2,556,206		2,430,070		2,430,070		2,430,070	
213 - PERS UAL Contribution	1,860,607	1,919,182	1,853,683		2,148,621		2,148,621		2,148,621	
220 - Social Security	1,011,727	1,030,290	1,012,883		1,049,595		1,049,595		1,049,595	
231 - Workers Compensation	46,195	53,972	46,333		48,003		48,003		48,003	
232 - Unemployment Compensation	-	13,268	43,441		46,703		46,703		46,703	
233 - OR Paid Leave Employer Contribution	53,156	53,871	52,953		54,874		54,874		54,874	
241 - Medical Dental Insurance	3,295,367	3,354,044	3,301,675		3,351,347		3,351,347		3,351,347	
Total Object:	**7,770,797**	**8,018,367**	**8,867,174**		**9,129,213**		**9,129,213**		**9,129,213**	
300 - Purchased Services										
311 - Instruction Services	82,434	86,075	-		-		-		-	
314 - Contracted Substitutes-Licensed	600,394	591,635	677,586		636,931		636,931		636,931	
315 - Contracted Substitutes-Classified	453	585	2,175		2,044		2,044		2,044	
318 - Prof. & Improvement Costs Non-Instructional Staff	-	110	-		-		-		-	
319 - Other Instructional, Pro & Tech Svcs	6,068	1,090	2,400		2,256		2,256		2,256	
322 - Repair and Maintenance Services	43,681	44,964	48,330		45,430		45,430		45,430	
340 - Travel Expenses	1,960	-	350		9,329		9,329		9,329	
341 - Travel Stipend	158	693	9,750		-		-		-	
342 - Travel, Out of District	9,707	18,637	-		-		-		-	
355 - Printing & Binding	6,895	12,778	8,293		7,795		7,795		7,795	
371 - Tuition Payments to Other Districts Within The State	26,798	33,826	30,000		28,200		28,200		28,200	
Total Object:	**778,549**	**790,394**	**778,884**		**731,985**		**731,985**		**731,985**	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	33,712	36,889	39,106		36,760		36,760		36,760	
411 - Varied - Other Supplies	185,674	162,937	196,534		184,744		184,744		184,744	
415 - Testing Materials	12,965	8,892	7,500		7,050		7,050		7,050	
419 - HS Graduation Expense	61,424	120,976	58,900		55,366		55,366		55,366	
420 - Textbooks	89,667	31,433	26,635		25,037		25,037		25,037	
421 - Textbooks - District	523	-	-		-		-		-	
440 - Periodicals	440	2,577	-		-		-		-	
460 - Non-Consumable Supplies	30,901	16,656	6,270		5,894		5,894		5,894	
470 - Computer Software	3,827	3,165	834		784		784		784	
Total Object:	**419,132**	**383,525**	**335,779**		**315,635**		**315,635**		**315,635**	
500 - Capital Outlay										
550 - Depreciable Technology	15,300	-	-		-		-		-	
Total Object:	**15,300**	**-**	**-**		**-**		**-**		**-**	
600 - Other Objects										
640 - Dues and Fees	-	967	-		-		-		-	
642 - Other Dues & Fees	5,608	26,769	2,000		1,880		1,880		1,880	
Total Object:	**5,608**	**27,736**	**2,000**		**1,880**		**1,880**		**1,880**	
Total Function:	**22,227,321**	**22,852,862**	**23,220,259**	**138.03**	**23,893,074**	**134.64**	**23,893,074**	**134.64**	**23,893,074**	**134.64**

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

1132 - High School Extracurricular	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	181,105	221,149	235,334	4.00	250,463	4.00	250,463	4.00	250,463	4.00
121 - Substitutes - Licensed Salaries	-	1,160	-		-		-		-	
122 - Substitutes - Classified Salaries	-	220	-		-		-		-	
123 - Temporary-Licensed	-	-	57,777		61,824		61,824		61,824	
124 - Temporary - Classified	87,561	67,483	94,567		101,188		101,188		101,188	
131 - Extra Duty Compensation	1,743,172	1,884,021	1,882,624		2,014,410		2,014,410		2,014,410	
132 - Classified Overtime	7,436	7,663	7,436		7,958		7,958		7,958	
133 - Additional Pay - Licensed	47,040	51,827	26,588		28,451		28,451		28,451	
134 - Additional Pay - Classified	58,977	45,121	63,697		63,697		63,697		63,697	
Total Object:	**2,125,291**	**2,278,643**	**2,368,023**	**4.00**	**2,527,991**	**4.00**	**2,527,991**	**4.00**	**2,527,991**	**4.00**
200 - Associated Payroll Costs										
210 - PERS	157,386	170,762	317,936		296,897		296,897		296,897	
213 - PERS UAL Contribution	294,374	316,590	331,523		395,885		395,885		395,885	
220 - Social Security	161,958	172,919	181,153		193,391		193,391		193,391	
231 - Workers Compensation	7,796	9,430	8,289		8,848		8,848		8,848	
232 - Unemployment Compensation	-	2,424	10,786		11,502		11,502		11,502	
233 - OR Paid Leave Employer Contribution	8,469	9,041	9,472		10,112		10,112		10,112	
241 - Medical Dental Insurance	73,318	79,727	78,752		83,072		83,072		83,072	
Total Object:	**703,300**	**760,893**	**937,911**		**999,707**		**999,707**		**999,707**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	27,452	40,669	11,422		11,422		11,422		11,422	
315 - Contracted Substitutes-Classified	438	1,129	1,816		1,816		1,816		1,816	
319 - Other Instructional, Pro & Tech Svcs	175,425	153,232	216,990		203,971		203,971		203,971	
322 - Repair and Maintenance Services	26,735	46,239	47,000		44,180		44,180		44,180	
324 - Rentals	7,833	10,972	8,960		8,422		8,422		8,422	
340 - Travel Expenses	4,418	911	2,500		2,350		2,350		2,350	
342 - Travel, Out of District	35,186	26,720	25,000		23,500		23,500		23,500	
355 - Printing & Binding	70	-	100		94		94		94	
392 - Background/Helpcounter/Fingerprinting Fees	792	1,126	1,150		1,081		1,081		1,081	
Total Object:	**278,349**	**281,000**	**314,938**		**296,836**		**296,836**		**296,836**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	21,836	46,759	67,520		63,469		63,469		63,469	
412 - Athletic Supplies	86,516	77,588	95,650		89,911		89,911		89,911	
460 - Non-Consumable Supplies	45,365	5,065	5,525		5,194		5,194		5,194	
470 - Computer Software	23,387	40,778	27,000		25,380		25,380		25,380	
Total Object:	**177,104**	**170,189**	**195,695**		**183,954**		**183,954**		**183,954**	
600 - Other Objects										
642 - Other Dues & Fees	81,348	100,936	81,200		76,328		76,328		76,328	
Total Object:	**81,348**	**100,936**	**81,200**		**76,328**		**76,328**		**76,328**	
Total Function:	**3,365,393**	**3,591,661**	**3,897,767**	**4.00**	**4,084,816**	**4.00**	**4,084,816**	**4.00**	**4,084,816**	**4.00**

Pre-Kindergarten programs in the West Linn-Wilsonville School District provide early learning opportunities for young children. Programs are located at Boeckman Creek, Bolton, Boones Ferry, Cedaroak Park, Stafford, Sunset, and Willamette Primary Schools. In November 2025, the Board voted to suspend the preschool program beginning in the 2026-27 school year.

1140 - Pre-Kindergarten Programs	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	222,530	248,114	227,721	2.40	-		-		-	
112 - Classified Salaries	47,035	65,157	73,408	2.21	-		-		-	
133 - Additional Pay - Licensed	16,442	11,801	6,799		-		-		-	
134 - Additional Pay - Classified	3,013	6,216	3,255		-		-		-	
Total Object:	**289,019**	**331,288**	**311,183**	**4.61**	**-**		**-**		**-**	
200 - Associated Payroll Costs										
210 - PERS	28,964	31,317	57,996		-		-		-	
213 - PERS UAL Contribution	40,463	45,958	43,565		-		-		-	
220 - Social Security	20,773	24,183	23,807		-		-		-	
231 - Workers Compensation	1,024	1,304	1,090		-		-		-	
232 - Unemployment Compensation	-	-	2,084		-		-		-	
233 - OR Paid Leave Employer Contribution	1,086	1,265	1,244		-		-		-	
241 - Medical Dental Insurance	41,599	25,920	55,485		-		-		-	
Total Object:	**133,910**	**129,946**	**185,271**		**-**		**-**		**-**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	8,124	7,110	8,058		-		-		-	
315 - Contracted Substitutes-Classified	840	3,682	376		-		-		-	
Total Object:	**8,963**	**10,792**	**8,434**		**-**		**-**		**-**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	2,282	4,625	3,450		-		-		-	
460 - Non-Consumable Supplies	-	-	400		-		-		-	
Total Object:	**2,282**	**4,625**	**3,850**		**-**		**-**		**-**	
Total Function:	**434,175**	**476,650**	**508,738**	**4.61**	**-**		**-**		**-**	

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

1210 - Talented and Gifted	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	70,740	59,348	39,969	0.40	74,657	0.70	74,657	0.70	74,657	0.70
112 - Classified Salaries	33,761	53,674	61,215	1.00	57,302	0.90	57,302	0.90	57,302	0.90
123 - Temporary-Licensed	189	-	1,109		1,187		1,187		1,187	
124 - Temporary - Classified	164,677	11,319	19,561		20,933		20,933		20,933	
131 - Extra Duty Compensation	6,353	8,836	6,859		7,344		7,344		7,344	
133 - Additional Pay - Licensed	7,446	7,759	3,852		4,127		4,127		4,127	
134 - Additional Pay - Classified	14,504	13,484	15,668		16,767		16,767		16,767	
Total Object:	**297,670**	**154,420**	**148,233**	**1.40**	**182,317**	**1.60**	**182,317**	**1.60**	**182,317**	**1.60**
200 - Associated Payroll Costs										
210 - PERS	20,997	17,689	27,389		30,065		30,065		30,065	
213 - PERS UAL Contribution	41,684	21,499	20,752		28,548		28,548		28,548	
220 - Social Security	22,399	11,586	11,340		13,947		13,947		13,947	
231 - Workers Compensation	1,094	645	520		638		638		638	
232 - Unemployment Compensation	-	-	1,403		1,443		1,443		1,443	
233 - OR Paid Leave Employer Contribution	1,171	606	593		731		731		731	
241 - Medical Dental Insurance	30,187	32,340	29,240		36,248		36,248		36,248	
Total Object:	**117,532**	**84,366**	**91,237**		**111,620**		**111,620**		**111,620**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	-	284	5,637		5,637		5,637		5,637	
315 - Contracted Substitutes-Classified	-	-	3,090		3,090		3,090		3,090	
319 - Other Instructional, Pro & Tech Svcs	35	-	-		-		-		-	
Total Object:	**35**	**284**	**8,727**		**8,727**		**8,727**		**8,727**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	2,963	2,544	2,950		2,773		2,773		2,773	
Total Object:	**2,963**	**2,544**	**2,950**		**2,773**		**2,773**		**2,773**	
Total Function:	**418,201**	**241,614**	**251,147**	**1.40**	**305,437**	**1.60**	**305,437**	**1.60**	**305,437**	**1.60**

Programs for students with disabilities, who require more intensive support. This support may include services for academic, behavioral, or daily living goals. The Disabled Child Program used to be budgeted and recorded under Special Revenue Fund 291. This program has been moved to the General Fund because it is part of Intensive Support for Students with Disabilities. Some Special Education staff are coded to this function, and some are coded to functions 1223 and 1250. Additionally, some Special Education staff are funded out of the Columbia Regional - Autism grant (201), the Medicaid Administration (230), the IDEA grant (254), and the SIA grant (271).

1221 - Intensive Support for Students with Disabilities	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	1,596,193	1,732,995	1,716,818	19.00	1,912,923	20.00	1,912,923	20.00	1,912,923	20.00
112 - Classified Salaries	1,502,496	1,797,738	2,017,638	55.66	1,936,515	51.25	1,936,515	51.25	1,936,515	51.25
116 - Supplemental Retirement Stipends	-	2,500	-		-		-		-	
121 - Substitutes - Licensed Salaries	-	1,059	-		-		-		-	
131 - Extra Duty Compensation	41,072	49,656	-		57,830		57,830		57,830	
132 - Classified Overtime	2,203	810	2,203		2,364		2,364		2,364	
133 - Additional Pay - Licensed	12,540	40,246	17,621		18,861		18,861		18,861	
134 - Additional Pay - Classified	53,286	69,082	56,789		60,773		60,773		60,773	
Total Object:	**3,207,789**	**3,694,086**	**3,811,069**	**74.66**	**3,989,266**	**71.25**	**3,989,266**	**71.25**	**3,989,266**	**71.25**
200 - Associated Payroll Costs										
210 - PERS	345,832	416,664	720,381		687,850		687,850		687,850	
213 - PERS UAL Contribution	451,583	525,027	533,828		625,027		625,027		625,027	
220 - Social Security	242,854	280,903	291,701		305,326		305,326		305,326	
231 - Workers Compensation	11,654	15,032	14,114		13,972		13,972		13,972	
232 - Unemployment Compensation	-	-	43,005		42,274		42,274		42,274	
233 - OR Paid Leave Employer Contribution	12,698	14,646	15,256		15,966		15,966		15,966	
241 - Medical Dental Insurance	1,312,253	1,477,944	1,539,534		1,556,147		1,556,147		1,556,147	
Total Object:	**2,376,875**	**2,730,215**	**3,157,819**		**3,246,562**		**3,246,562**		**3,246,562**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	143,536	170,692	154,209		154,209		154,209		154,209	
315 - Contracted Substitutes-Classified	73,909	143,003	83,135		83,135		83,135		83,135	
319 - Other Instructional, Pro & Tech Svcs	2,310	3,000	7,000		7,000		7,000		7,000	
340 - Travel Expenses	13,232	535	700		700		700		700	
341 - Travel Stipend	3,900	-	-		-		-		-	
371 - Tuition Payments to Other Districts Within The State	582,860	447,451	900,000		900,000		900,000		900,000	
Total Object:	**819,746**	**764,681**	**1,145,044**		**1,145,044**		**1,145,044**		**1,145,044**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	2,334	236	1,000		1,000		1,000		1,000	
420 - Textbooks	3,942	575	650		650		650		650	
460 - Non-Consumable Supplies	-	1,336	-		-		-		-	
470 - Computer Software	9,426	16,100	15,550		61,004		61,004		61,004	
Total Object:	**15,703**	**18,247**	**17,200**		**62,654**		**62,654**		**62,654**	
600 - Other Objects										
641 - Professional Membership Dues	600	-	-		-		-		-	
Total Object:	**600**	**-**	**-**		**-**		**-**		**-**	
Total Function:	**6,420,713**	**7,207,229**	**8,131,132**	**74.66**	**8,443,526**	**71.25**	**8,443,526**	**71.25**	**8,443,526**	**71.25**

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

1223 - Adult Transition Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	164,118	191,879	199,088	2.00	213,272	2.00	213,272	2.00	213,272	2.00
112 - Classified Salaries	-	-	-		199,064	5.38	199,064	5.38	199,064	5.38
133 - Additional Pay - Licensed	1,913	2,717	1,685		1,803		1,803		1,803	
Total Object:	**166,031**	**194,596**	**200,773**	**2.00**	**414,139**	**7.38**	**414,139**	**7.38**	**414,139**	**7.38**
200 - Associated Payroll Costs										
210 - PERS	19,042	24,453	40,950		75,596		75,596		75,596	
213 - PERS UAL Contribution	23,206	27,243	28,109		64,853		64,853		64,853	
220 - Social Security	11,791	14,475	15,359		31,680		31,680		31,680	
231 - Workers Compensation	576	752	703		1,448		1,448		1,448	
232 - Unemployment Compensation	-	-	602		4,357		4,357		4,357	
233 - OR Paid Leave Employer Contribution	616	757	803		1,657		1,657		1,657	
241 - Medical Dental Insurance	49,728	49,120	47,760		161,788		161,788		161,788	
Total Object:	**104,959**	**116,801**	**134,286**		**341,379**		**341,379**		**341,379**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	4,959	4,266	8,592		8,592		8,592		8,592	
315 - Contracted Substitutes-Classified	-	857	-		-		-		-	
324 - Rentals	78,124	79,890	87,768		87,768		87,768		87,768	
325 - Electricity	1,142	-	1,200		1,200		1,200		1,200	
326 - Heating/Cooling Fuel	2,912	-	2,900		2,900		2,900		2,900	
340 - Travel Expenses	-	-	9,000		9,000		9,000		9,000	
371 - Tuition Payments to Other Districts Within The State	-	-	30,000		30,000		30,000		30,000	
Total Object:	**87,137**	**85,013**	**139,460**		**139,460**		**139,460**		**139,460**	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	106	-		-		-		-	
411 - Varied - Other Supplies	-	-	200		200		200		200	
420 - Textbooks	-	-	200		200		200		200	
460 - Non-Consumable Supplies	4,750	-	4,500		4,500		4,500		4,500	
Total Object:	**4,750**	**106**	**4,900**		**4,900**		**4,900**		**4,900**	
Total Function:	**362,876**	**396,515**	**479,419**	**2.00**	**899,878**	**7.38**	**899,878**	**7.38**	**899,878**	**7.38**

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

1226 - Home Instruction	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	-	-	1,000		1,000		1,000		1,000	
Total Object:	**-**	**-**	**1,000**		**1,000**		**1,000**		**1,000**	
Total Function:	**-**	**-**	**1,000**		**1,000**		**1,000**		**1,000**	

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

1227 - Extended School Year Programs	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
133 - Additional Pay - Licensed	3,911	10,361	4,561		4,880		4,880		4,880	
134 - Additional Pay - Classified	2,241	4,963	2,425		2,595		2,595		2,595	
Total Object:	**6,153**	**15,323**	**6,986**		**7,475**		**7,475**		**7,475**	
200 - Associated Payroll Costs										
210 - PERS	711	1,885	896		833		833		833	
213 - PERS UAL Contribution	861	2,145	978		1,171		1,171		1,171	
220 - Social Security	456	1,161	534		572		572		572	
231 - Workers Compensation	21	61	24		26		26		26	
232 - Unemployment Compensation	-	-	21		22		22		22	
233 - OR Paid Leave Employer Contribution	24	61	28		30		30		30	
241 - Medical Dental Insurance	2,175	-	-		-		-		-	
Total Object:	**4,249**	**5,312**	**2,481**		**2,654**		**2,654**		**2,654**	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	3,024	6,640	12,000		12,000		12,000		12,000	
373 - Tuition Payments to Private Schools	-	5,955	10,000		10,000		10,000		10,000	
Total Object:	**3,024**	**12,595**	**22,000**		**22,000**		**22,000**		**22,000**	
Total Function:	**13,425**	**33,230**	**31,467**		**32,129**		**32,129**		**32,129**	

Special education services including specially designed instruction, teaching individual students and small groups, co-planning with general education teachers, co-teaching, case-management, consultation, collaboration, documentation, and communication to provide access to the general education curriculum for qualified students. Some Special Education staff are coded to this function, and some are coded to functions 1221 and 1223. Additionally, some Special Education staff are funded out of the Columbia Regional - Autism grant (201), the Medicaid Administration (230), the IDEA grant (254), and the SIA grant (271).

1250 - Support for Students with Disabilitites	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	1,888,629	2,100,467	2,220,213	24.00	2,301,799	24.00	2,301,799	24.00	2,301,799	24.00
112 - Classified Salaries	882,292	1,014,714	1,094,280	30.94	1,027,640	28.13	1,027,640	28.13	1,027,640	28.13
132 - Classified Overtime	625	208	625		672		672		672	
133 - Additional Pay - Licensed	16,136	42,313	24,461		26,182		26,182		26,182	
134 - Additional Pay - Classified	35,797	35,418	38,668		41,382		41,382		41,382	
Total Object:	**2,823,480**	**3,193,120**	**3,378,247**	**54.94**	**3,397,675**	**52.13**	**3,397,675**	**52.13**	**3,397,675**	**52.13**
200 - Associated Payroll Costs										
210 - PERS	318,602	365,339	655,141		601,165		601,165		601,165	
213 - PERS UAL Contribution	394,046	447,675	472,958		532,075		532,075		532,075	
220 - Social Security	212,969	239,251	258,438		259,914		259,914		259,914	
231 - Workers Compensation	10,079	12,586	12,434		11,889		11,889		11,889	
232 - Unemployment Compensation	-	-	27,255		26,272		26,272		26,272	
233 - OR Paid Leave Employer Contribution	11,136	12,485	13,513		13,590		13,590		13,590	
241 - Medical Dental Insurance	1,040,987	1,142,560	1,164,239		1,160,250		1,160,250		1,160,250	
Total Object:	**1,987,819**	**2,219,895**	**2,603,978**		**2,605,155**		**2,605,155**		**2,605,155**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	160,799	187,970	247,792		247,792		247,792		247,792	
315 - Contracted Substitutes-Classified	28,262	63,239	33,106		33,106		33,106		33,106	
319 - Other Instructional, Pro & Tech Svcs	129	2,320	10,000		10,000		10,000		10,000	
Total Object:	**189,190**	**253,529**	**290,898**		**290,898**		**290,898**		**290,898**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	9,848	14,630	42,504		42,504		42,504		42,504	
420 - Textbooks	2,053	1,738	2,570		2,570		2,570		2,570	
440 - Periodicals	-	250	-		-		-		-	
460 - Non-Consumable Supplies	385	420	500		500		500		500	
470 - Computer Software	12,539	1,062	2,000		15,916		15,916		15,916	
Total Object:	**24,825**	**18,100**	**47,574**		**61,490**		**61,490**		**61,490**	
Total Function:	**5,025,314**	**5,684,644**	**6,320,697**	**54.94**	**6,355,218**	**52.13**	**6,355,218**	**52.13**	**6,355,218**	**52.13**

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

1260 - Early Childhood Evaluation	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	183,335	-	-		-		-		-	
112 - Classified Salaries	48,082	-	-		-		-		-	
131 - Extra Duty Compensation	6,931	-	-		-		-		-	
132 - Classified Overtime	107	-	-		-		-		-	
133 - Additional Pay - Licensed	6,986	624	-		-		-		-	
134 - Additional Pay - Classified	1,952	-	-		-		-		-	
Total Object:	**247,393**	**624**	**-**		**-**		**-**		**-**	
200 - Associated Payroll Costs										
210 - PERS	25,316	-	-		-		-		-	
213 - PERS UAL Contribution	35,385	87	-		-		-		-	
220 - Social Security	19,022	48	-		-		-		-	
231 - Workers Compensation	871	2	-		-		-		-	
233 - OR Paid Leave Employer Contribution	995	3	-		-		-		-	
241 - Medical Dental Insurance	56,616	295	-		-		-		-	
Total Object:	**138,204**	**435**	**-**		**-**		**-**		**-**	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	-	191,280	250,000		250,000		250,000		250,000	
340 - Travel Expenses	330	-	-		-		-		-	
341 - Travel Stipend	780	-	-		-		-		-	
Total Object:	**1,110**	**191,280**	**250,000**		**250,000**		**250,000**		**250,000**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	2,865	-	-		-		-		-	
470 - Computer Software	202	-	-		-		-		-	
Total Object:	**3,067**	**-**	**-**		**-**		**-**		**-**	
Total Function:	**389,775**	**192,339**	**250,000**		**250,000**		**250,000**		**250,000**	

Expenditures related to an Oregon public charter school. Amounts are based on Charter Renewal Agreement of 110 ADM.

1288 - Charter Schools	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
300 - Purchased Services										
360 - Charter School Payments	1,266,458	1,393,726	1,525,494		1,745,245		1,745,245		1,745,245	
Total Object:	**1,266,458**	**1,393,726**	**1,525,494**		**1,745,245**		**1,745,245**		**1,745,245**	
Total Function:	**1,266,458**	**1,393,726**	**1,525,494**		**1,745,245**		**1,745,245**		**1,745,245**	

Instructional activities designed to improve the English Language skills of students who do not speak English as their native language. Emphasis of the program is to enable multilingual to become proficient in speaking, listening, reading and writing in English so they can successfully learn content in all classes. The goal is achieved by in-classroom support that emphasizes understanding of the English language. Students are also given support in various curriculum content areas to ensure their success in all areas of the curriculum. Some of the full-time employees are funded out of Title III (267) and the Student Investment Account (SIA, Fund 271).

1291 - English Language Learner Programs	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	1,076,736	1,117,970	1,297,546	13.33	1,197,314	11.63	1,197,314	11.63	1,197,314	11.63
131 - Extra Duty Compensation	7,547	6,674	11,106		11,884		11,884		11,884	
133 - Additional Pay - Licensed	4,477	12,479	24,979		26,733		26,733		26,733	
Total Object:	**1,088,759**	**1,137,123**	**1,333,631**	**13.33**	**1,235,931**	**11.63**	**1,235,931**	**11.63**	**1,235,931**	**11.63**
200 - Associated Payroll Costs										
210 - PERS	126,752	132,016	255,984		217,030		217,030		217,030	
213 - PERS UAL Contribution	152,735	159,095	186,711		193,547		193,547		193,547	
220 - Social Security	83,129	85,036	102,025		94,551		94,551		94,551	
231 - Workers Compensation	3,797	4,402	4,668		4,326		4,326		4,326	
232 - Unemployment Compensation	-	-	4,001		3,707		3,707		3,707	
233 - OR Paid Leave Employer Contribution	4,347	4,429	5,338		4,943		4,943		4,943	
241 - Medical Dental Insurance	264,018	272,069	318,207		291,561		291,561		291,561	
Total Object:	**634,777**	**657,047**	**876,934**		**809,665**		**809,665**		**809,665**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	28,323	26,876	39,887		39,887		39,887		39,887	
315 - Contracted Substitutes-Classified	-	-	802		802		802		802	
341 - Travel Stipend	2,400	-	2,400		-		-		-	
Total Object:	**30,723**	**26,876**	**43,089**		**40,689**		**40,689**		**40,689**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	1,780	720	1,889		1,889		1,889		1,889	
420 - Textbooks	213	372	900		900		900		900	
Total Object:	**1,993**	**1,092**	**2,789**		**2,789**		**2,789**		**2,789**	
Total Function:	**1,756,253**	**1,822,137**	**2,256,443**	**13.33**	**2,089,074**	**11.63**	**2,089,074**	**11.63**	**2,089,074**	**11.63**

With empasis on research and inquiry, STEM (Science, Technology Engineering and Math) programs provide learning and enrichment experiences for K-12 students for the purpose of applying skills and exploring interests in science. Programs operate during the school year and in the summer. These programs include the Center for Research in Environmental Sciences and Technologies (CREST), field trips, camps, and The International Science and Engineering Fair. The ISEF program unites young scientific minds, showcasing their talents on an international stage, and allows their work to be reviewed by doctoral-level scientists.

1299 - Other Programs	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	131,905	61,344	65,570	1.00	71,675	1.00	71,675	1.00	71,675	1.00
112 - Classified Salaries	109,909	112,693	67,795	1.00	72,615	1.00	72,615	1.00	72,615	1.00
124 - Temporary - Classified	14,539	5,778	-		-		-		-	
131 - Extra Duty Compensation	25,244	3,204	27,264		29,173		29,173		29,173	
133 - Additional Pay - Licensed	4,378	599	5,783		6,188		6,188		6,188	
134 - Additional Pay - Classified	6,155	1,212	6,096		6,524		6,524		6,524	
Total Object:	**292,130**	**184,829**	**172,508**	**2.00**	**186,175**	**2.00**	**186,175**	**2.00**	**186,175**	**2.00**
200 - Associated Payroll Costs										
210 - PERS	31,054	19,902	30,134		29,417		29,417		29,417	
213 - PERS UAL Contribution	40,891	26,286	24,151		29,156		29,156		29,156	
220 - Social Security	22,184	14,271	13,196		14,242		14,242		14,242	
231 - Workers Compensation	1,049	751	603		651		651		651	
232 - Unemployment Compensation	-	-	1,577		1,696		1,696		1,696	
233 - OR Paid Leave Employer Contribution	1,139	739	689		745		745		745	
241 - Medical Dental Insurance	38,470	20,560	43,568		45,848		45,848		45,848	
Total Object:	**134,787**	**82,509**	**113,918**		**121,755**		**121,755**		**121,755**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	417	995	2,845		2,845		2,845		2,845	
315 - Contracted Substitutes-Classified	-	-	4,730		4,730		4,730		4,730	
322 - Repair and Maintenance Services	921	-	-		-		-		-	
324 - Rentals	-	-	2,834		2,834		2,834		2,834	
340 - Travel Expenses	1,317	-	3,983		3,983		3,983		3,983	
341 - Travel Stipend	1,000	-	-		-		-		-	
342 - Travel, Out of District	8,326	8,682	1,250		1,250		1,250		1,250	
355 - Printing & Binding	-	783	96		96		96		96	
390 - Other Gen Pro & Tech Svcs	-	1,230	-		-		-		-	
Total Object:	**11,981**	**11,690**	**15,738**		**15,738**		**15,738**		**15,738**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	33,578	19,673	19,667		19,667		19,667		19,667	
420 - Textbooks	-	-	840		840		840		840	
440 - Periodicals	-	-	125		125		125		125	
470 - Computer Software	356	120	400		400		400		400	
Total Object:	**33,935**	**19,793**	**21,032**		**21,032**		**21,032**		**21,032**	
600 - Other Objects										
642 - Other Dues & Fees	5,309	1,501	850		850		850		850	
Total Object:	**5,309**	**1,501**	**850**		**850**		**850**		**850**	
Total Function:	**478,141**	**300,322**	**324,046**	**2.00**	**345,550**	**2.00**	**345,550**	**2.00**	**345,550**	**2.00**

Instructional activities carried on during the period between the end of the regular school term and the beginning of the next regular school term. When district summer school programs are not funded by the Oregon Summer Learning Grant (Fund 275), funding is accounted for here.

1400 - Summer School Programs	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
123 - Temporary-Licensed	32,508	17,241	-		21,980		21,980		21,980	
124 - Temporary - Classified	7,443	9,459	-		9,658		9,658		9,658	
132 - Classified Overtime	1,091	727	-		973		973		973	
133 - Additional Pay - Licensed	193,709	175,061	200,800		181,600		181,600		181,600	
134 - Additional Pay - Classified	24,792	46,550	-		32,880		32,880		32,880	
Total Object:	**259,543**	**249,039**	**200,800**		**247,091**		**247,091**		**247,091**	
200 - Associated Payroll Costs										
210 - PERS	26,987	24,964	25,763		27,550		27,550		27,550	
213 - PERS UAL Contribution	36,209	34,374	28,112		38,691		38,691		38,691	
220 - Social Security	19,753	18,598	15,361		18,902		18,902		18,902	
231 - Workers Compensation	909	963	703		866		866		866	
232 - Unemployment Compensation	-	-	602		746		746		746	
233 - OR Paid Leave Employer Contribution	1,031	970	803		984		984		984	
241 - Medical Dental Insurance	27,646	2	-		-		-			
Total Object:	**112,534**	**79,870**	**71,344**		**87,739**		**87,739**		**87,739**	
300 - Purchased Services										
311 - Instruction Services	2,393	5,663	-		-		-		-	
390 - Other Gen Pro & Tech Svcs	252	-	-		-		-		-	
Total Object:	**2,645**	**5,663**	**-**		**-**		**-**		**-**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	12,792		36,465		-		-		-	
Total Function:	**387,514**	**334,572**	**308,609**		**334,830**		**-**		**-**	

Social Work Services connect students with mental health supports, provide casework and group services for students and families, and advocate for changes that address social or learning barriers. Social Workers are funded out of function 2113, the Substance Use Prevention grant (212), and the SIA grant (271).

2113 - Social Work Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	58,453	-	-		116,096	1.00	116,096	1.00	116,096	1.00
133 - Additional Pay - Licensed	1,993	10,992	-		11,976		11,976		11,976	
Total Object:	**60,446**	**10,992**	**-**		**128,072**	**1.00**	**128,072**	**1.00**	**128,072**	**1.00**
200 - Associated Payroll Costs										
210 - PERS	3,391	1,310	-		21,589		21,589		21,589	
213 - PERS UAL Contribution	8,462	1,539	-		20,369		20,369		20,369	
220 - Social Security	4,613	832	-		9,950		9,950		9,950	
231 - Workers Compensation	214	42	-		455		455		455	
232 - Unemployment Compensation	-	-	-		390		390		390	
233 - OR Paid Leave Employer Contribution	241	43	-		520		520		520	
241 - Medical Dental Insurance	24,963	987	-		25,080		25,080		25,080	
Total Object:	**41,885**	**4,753**	**-**		**78,353**		**78,353**		**78,353**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	1,626	471	1,300		1,300		1,300		1,300	
Total Object:	**1,626**	**471**	**1,300**		**1,300**		**1,300**		**1,300**	
600 - Other Objects										
641 - Professional Membership Dues	-	200	400		400		400		400	
Total Object:	**-**	**200**	**400**		**400**		**400**		**400**	
Total Function:	**103,957**	**16,416**	**1,700**		**208,125**	**1.00**	**208,125**	**1.00**	**208,125**	**1.00**

School Counseling services include working directly with students as well as proactively planning for school systems that support all learners in schools. School counselors help all students in academic achievement, college/career planning, and social-emotional development while working to remove barriers to access for all students. Some additional School Counseling positions are funded by the High School Success - Measure 98 grant (270), and the state SIA grant (271).

2122 - Counseling Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	761,441	763,328	818,009	9.00	879,741	9.00	879,741	9.00	879,741	9.00
112 - Classified Salaries	119,953	126,002	137,163	3.00	144,015	3.00	144,015	3.00	144,015	3.00
121 - Substitutes - Licensed Salaries	-	1,849	-		-		-		-	
132 - Classified Overtime	-	1,065	-		-		-		-	
133 - Additional Pay - Licensed	41,483	54,895	36,939		66,283		66,283		66,283	
134 - Additional Pay - Classified	5,263	5,953	5,685		6,083		6,083		6,083	
Total Object:	**928,140**	**953,092**	**997,796**	**12.00**	**1,096,122**	**12.00**	**1,096,122**	**12.00**	**1,096,122**	**12.00**
200 - Associated Payroll Costs										
210 - PERS	96,130	111,961	192,152		190,817		190,817		190,817	
213 - PERS UAL Contribution	130,686	133,417	139,692		171,652		171,652		171,652	
220 - Social Security	70,230	71,105	76,332		83,851		83,851		83,851	
231 - Workers Compensation	3,287	3,724	3,491		3,835		3,835		3,835	
232 - Unemployment Compensation	-	-	5,140		5,538		5,538		5,538	
233 - OR Paid Leave Employer Contribution	3,672	3,718	3,993		4,385		4,385		4,385	
241 - Medical Dental Insurance	255,556	244,516	273,984		288,024		288,024		288,024	
Total Object:	**559,562**	**568,441**	**694,784**		**748,102**		**748,102**		**748,102**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	38,189	-	-		-		-		-	
319 - Other Instructional, Pro & Tech Svcs	7,600	80	8,000		8,000		8,000		8,000	
Total Object:	**45,789**	**80**	**8,000**		**8,000**		**8,000**		**8,000**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	5,554	5,913	6,425		6,425		6,425		6,425	
430 - Library Books	254	542	4,550		4,550		4,550		4,550	
460 - Non-Consumable Supplies	138	230	500		500		500		500	
Total Object:	**5,946**	**6,685**	**11,475**		**11,475**		**11,475**		**11,475**	
Total Function:	**1,539,437**	**1,528,297**	**1,712,055**	**12.00**	**1,863,699**	**12.00**	**1,863,699**	**12.00**	**1,863,699**	**12.00**

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

2130 - Health Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	455,617	425,417	259,316	2.50	272,402	2.50	272,402	2.50	272,402	2.50
112 - Classified Salaries	39,743	44,372	48,732	1.00	52,204	1.00	52,204	1.00	52,204	1.00
133 - Additional Pay - Licensed	2,817	16,286	11,658		12,475		12,475		12,475	
134 - Additional Pay - Classified	951	1,063	1,028		1,100		1,100		1,100	
Total Object:	**499,128**	**487,138**	**320,734**	**3.50**	**338,181**	**3.50**	**338,181**	**3.50**	**338,181**	**3.50**
200 - Associated Payroll Costs										
210 - PERS	58,759	48,531	59,634		57,184		57,184		57,184	
213 - PERS UAL Contribution	71,628	68,207	44,903		52,959		52,959		52,959	
220 - Social Security	38,182	35,857	24,536		25,871		25,871		25,871	
231 - Workers Compensation	1,779	1,892	1,122		1,184		1,184		1,184	
232 - Unemployment Compensation	-	-	1,724		1,833		1,833		1,833	
233 - OR Paid Leave Employer Contribution	1,996	1,874	1,283		1,353		1,353		1,353	
241 - Medical Dental Insurance	136,167	129,657	79,388		83,468		83,468		83,468	
Total Object:	**308,511**	**286,017**	**212,590**		**223,852**		**223,852**		**223,852**	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	337,969	269,946	372,611		372,611		372,611		372,611	
340 - Travel Expenses	-	124	-		-		-		-	
341 - Travel Stipend	12,500	809	-		-		-		-	
Total Object:	**350,469**	**270,879**	**372,611**		**372,611**		**372,611**		**372,611**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	12,447	13,307	13,500		13,500		13,500		13,500	
Total Object:	**12,447**	**13,307**	**13,500**		**13,500**		**13,500**		**13,500**	
600 - Other Objects										
641 - Professional Membership Dues	1,476	1,428	1,000		1,000		1,000		1,000	
642 - Other Dues & Fees	-	45	-		-		-		-	
Total Object:	**1,476**	**1,473**	**1,000**		**1,000**		**1,000**		**1,000**	
Total Function:	**1,172,030**	**1,058,814**	**920,435**	**3.50**	**949,144**	**3.50**	**949,144**	**3.50**	**949,144**	**3.50**

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students. Some additional School Psychologists positions are funded by the state SIA grant (271) and the federal IDEA grant (254).

2140 - Psychological Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	182,976	215,125	213,508	2.00	315,714	3.00	315,714	3.00	315,714	3.00
124 - Temporary - Classified	36,000	60,000	-		60,000		60,000		60,000	
133 - Additional Pay - Licensed	2,935	15,152	16,794		17,969		17,969		17,969	
Total Object:	**221,911**	**290,277**	**230,302**	**2.00**	**393,683**	**3.00**	**393,683**	**3.00**	**393,683**	**3.00**
200 - Associated Payroll Costs										
210 - PERS	23,539	31,177	45,994		66,874		66,874		66,874	
213 - PERS UAL Contribution	26,028	35,074	32,523		61,965		61,965		61,965	
220 - Social Security	16,753	23,468	17,771		30,270		30,270		30,270	
231 - Workers Compensation	761	1,108	806		1,384		1,384		1,384	
232 - Unemployment Compensation	-	-	697		1,187		1,187		1,187	
233 - OR Paid Leave Employer Contribution	732	987	929		1,583		1,583		1,583	
241 - Medical Dental Insurance	43,458	45,533	47,760		75,240		75,240		75,240	
Total Object:	**111,270**	**137,348**	**146,480**		**238,503**		**238,503**		**238,503**	
300 - Purchased Services										
340 - Travel Expenses	414	-	-		-		-		-	
Total Object:	**414**	**-**	**-**		**-**		**-**		**-**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	5,905	4,345	5,500		5,500		5,500		5,500	
470 - Computer Software	4,649	5,671	6,000		6,000		6,000		6,000	
Total Object:	**10,554**	**10,016**	**11,500**		**11,500**		**11,500**		**11,500**	
Total Function:	**344,149**	**437,641**	**388,282**	**2.00**	**643,686**	**3.00**	**643,686**	**3.00**	**643,686**	**3.00**

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

2150 - Speech Pathology & Audiology Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	760,954	756,260	1,072,710	11.00	929,035	10.00	929,035	10.00	929,035	10.00
133 - Additional Pay - Licensed	6,166	28,671	-		-		-		-	
Total Object:	**767,120**	**784,930**	**1,072,710**	**11.00**	**929,035**	**10.00**	**929,035**	**10.00**	**929,035**	**10.00**
200 - Associated Payroll Costs										
210 - PERS	87,967	87,724	194,901		151,939		151,939		151,939	
213 - PERS UAL Contribution	107,397	114,774	150,182		145,486		145,486		145,486	
220 - Social Security	58,047	61,542	82,062		71,070		71,070		71,070	
231 - Workers Compensation	2,669	3,026	3,755		3,250		3,250		3,250	
232 - Unemployment Compensation	-	-	3,221		2,786		2,786		2,786	
233 - OR Paid Leave Employer Contribution	3,035	3,212	4,290		3,716		3,716		3,716	
241 - Medical Dental Insurance	221,903	165,381	262,680		250,800		250,800		250,800	
Total Object:	**481,018**	**435,661**	**701,091**		**629,047**		**629,047**		**629,047**	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	-	149,928	4,000		5,000		5,000		5,000	
322 - Repair and Maintenance Services	1,385	955	1,500		1,500		1,500		1,500	
340 - Travel Expenses	774	-	-		-		-		-	
Total Object:	**2,159**	**150,883**	**5,500**		**6,500**		**6,500**		**6,500**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	83	1,451	-		378		378		378	
460 - Non-Consumable Supplies	1,185	-	-		-		-		-	
470 - Computer Software	6,562	6,241	7,000		5,939		5,939		5,939	
Total Object:	**7,829**	**7,692**	**7,000**		**6,317**		**6,317**		**6,317**	
Total Function:	**1,258,126**	**1,379,166**	**1,786,301**	**11.00**	**1,570,899**	**10.00**	**1,570,899**	**10.00**	**1,570,899**	**10.00**

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

2160 - Motor Team	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	124,328	498,517	350,145	3.80	299,969	2.80	299,969	2.80	299,969	2.80
133 - Additional Pay - Licensed	617	28,418	-		17,732		17,732		17,732	
Total Object:	**124,945**	**526,934**	**350,145**	**3.80**	**317,701**	**2.80**	**317,701**	**2.80**	**317,701**	**2.80**
200 - Associated Payroll Costs										
210 - PERS	14,342	36,175	68,767		56,493		56,493		56,493	
213 - PERS UAL Contribution	17,798	42,702	49,580		50,065		50,065		50,065	
220 - Social Security	9,689	22,419	27,092		24,456		24,456		24,456	
231 - Workers Compensation	442	1,174	1,226		1,118		1,118		1,118	
232 - Unemployment Compensation	-	-	1,063		958		958		958	
233 - OR Paid Leave Employer Contribution	507	1,172	1,416		1,279		1,279		1,279	
241 - Medical Dental Insurance	33,090	68,076	90,744		70,224		70,224		70,224	
Total Object:	**75,867**	**171,718**	**239,888**		**204,593**		**204,593**		**204,593**	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	66	-	-		150,000		150,000		150,000	
340 - Travel Expenses	2,863	-	5,267		5,267		5,267		5,267	
341 - Travel Stipend	2,184	-	2,184		-		-		-	
Total Object:	**5,113**	**-**	**7,451**		**155,267**		**155,267**		**155,267**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	1,266	1,926	2,400		2,400		2,400		2,400	
470 - Computer Software	-	6	200		200		200		200	
Total Object:	**1,266**	**1,932**	**2,600**		**2,600**		**2,600**		**2,600**	
Total Function:	**207,191**	**700,584**	**600,084**	**3.80**	**680,161**	**2.80**	**680,161**	**2.80**	**680,161**	**2.80**

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

2190 - Director of Student Support Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	138,486	178,964	190,682	3.00	138,293	2.00	138,293	2.00	138,293	2.00
113 - Administrators	419,496	403,097	452,153	3.00	479,456	3.00	479,456	3.00	479,456	3.00
132 - Classified Overtime	18	239	-		-		-		-	
133 - Additional Pay - Licensed	400	2,000	-		2,140		2,140		2,140	
134 - Additional Pay - Classified	-	-	-		9,948		9,948		9,948	
Total Object:	**558,400**	**584,301**	**642,835**	**6.00**	**629,837**	**5.00**	**629,837**	**5.00**	**629,837**	**5.00**
200 - Associated Payroll Costs										
210 - PERS	66,193	70,229	127,756		114,040		114,040		114,040	
213 - PERS UAL Contribution	79,780	84,351	91,509		100,323		100,323		100,323	
220 - Social Security	43,464	45,936	50,002		48,679		48,679		48,679	
231 - Workers Compensation	1,989	2,312	2,288		2,242		2,242		2,242	
232 - Unemployment Compensation	-	-	4,945		4,085		4,085		4,085	
233 - OR Paid Leave Employer Contribution	2,176	2,396	2,615		2,564		2,564		2,564	
241 - Medical Dental Insurance	156,536	161,552	207,760		189,152		189,152		189,152	
Total Object:	**350,138**	**366,775**	**486,875**		**461,085**		**461,085**		**461,085**	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	4,162	6,631	4,000		4,000		4,000		4,000	
322 - Repair and Maintenance Services	1,666	1,980	6,000		6,000		6,000		6,000	
324 - Rentals	150	-	-		-		-		-	
340 - Travel Expenses	328	1,983	3,000		3,000		3,000		3,000	
341 - Travel Stipend	10,800	26,821	15,550		10,800		10,800		10,800	
342 - Travel, Out of District	-	1,100	5,000		5,000		5,000		5,000	
353 - Postage	9	-	-		-		-		-	
382 - Legal Services	32,997	11,700	45,000		45,000		45,000		45,000	
392 - Background/Helpcounter/Fingerprinting Fees	660	-	-		-		-		-	
Total Object:	**50,772**	**50,215**	**78,550**		**73,800**		**73,800**		**73,800**	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	49	246	-		-		-		-	
411 - Varied - Other Supplies	12,897	4,351	6,000		6,000		6,000		6,000	
470 - Computer Software	6,630	5,100	5,000		24,640		24,640		24,640	
Total Object:	**19,575**	**9,697**	**11,000**		**30,640**		**30,640**		**30,640**	
600 - Other Objects										
641 - Professional Membership Dues	558	-	-		-		-		-	
642 - Other Dues & Fees	2,574	950	1,000		1,000		1,000		1,000	
Total Object:	**3,132**	**950**	**1,000**		**1,000**		**1,000**		**1,000**	
Total Function:	**982,017**	**1,011,938**	**1,220,260**	**6.00**	**1,196,362**	**5.00**	**1,196,362**	**5.00**	**1,196,362**	**5.00**

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

2210 - Improvement of Instruction Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	331,906	104,083	-		-		-		-	
112 - Classified Salaries	45,084	-	-		-		-		-	
113 - Administrators	537,642	559,149	388,706	2.00	389,920	2.00	389,920	2.00	389,920	2.00
123 - Temporary-Licensed	-	525	-		-		-		-	
131 - Extra Duty Compensation	6,931	14,149	-		-		-		-	
133 - Additional Pay - Licensed	360,288	235,928	-		-		-		-	
134 - Additional Pay - Classified	8,665	-	9,359		-		-		-	
Total Object:	**1,290,516**	**913,834**	**398,065**	**2.00**	**389,920**	**2.00**	**389,920**	**2.00**	**389,920**	**2.00**
200 - Associated Payroll Costs										
210 - PERS	174,770	121,094	89,397		80,491		80,491		80,491	
213 - PERS UAL Contribution	184,565	130,711	57,409		62,001		62,001		62,001	
220 - Social Security	95,875	66,807	27,660		26,944		26,944		26,944	
231 - Workers Compensation	4,542	3,572	1,434		1,386		1,386		1,386	
232 - Unemployment Compensation	265	(56)	1,230		1,188		1,188		1,188	
233 - OR Paid Leave Employer Contribution	4,633	3,438	1,640		1,584		1,584		1,584	
241 - Medical Dental Insurance	198,225	117,120	84,192		84,192		84,192		84,192	
Total Object:	**662,874**	**442,686**	**262,962**		**257,786**		**257,786**		**257,786**	
300 - Purchased Services										
311 - Instruction Services	117,642	-	-		-		-		-	
312 - Instructional Program Improvement	27,940	2,094	2,000		2,000		2,000		2,000	
314 - Contracted Substitutes-Licensed	50,063	7,252	68,716		38,716		38,716		38,716	
315 - Contracted Substitutes-Classified	-	-	82,400		42,400		42,400		42,400	
318 - Prof. & Improvement Costs Non-Instructional Staff	355	-	-		-		-		-	
319 - Other Instructional, Pro & Tech Svcs	73,125	600	10,000		10,000		10,000		10,000	
322 - Repair and Maintenance Services	1,433	1,980	4,500		4,500		4,500		4,500	
324 - Rentals	1,200	3,445	-		-		-		-	
340 - Travel Expenses	1,971	7,370	-		-		-		-	
341 - Travel Stipend	27,600	21,237	12,000		6,000		6,000		6,000	
342 - Travel, Out of District	11,232	3,624	3,000		3,000		3,000		3,000	
355 - Printing & Binding	1,941	873	1,000		1,000		1,000		1,000	
382 - Legal Services	-	1,575	-		-		-		-	
Total Object:	**314,503**	**50,050**	**183,616**		**107,616**		**107,616**		**107,616**	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	246	-		-		-		-	
411 - Varied - Other Supplies	19,816	11,049	10,000		10,000		10,000		10,000	
420 - Textbooks	1,626,881	431,504	350,000		150,000		150,000		150,000	
421 - Textbooks - District	959	-	-		-		-		-	
440 - Periodicals	2,463	97	2,500		2,500		2,500		2,500	
470 - Computer Software	147,328	306,154	503,847		503,847		503,847		503,847	
Total Object:	**1,797,446**	**749,050**	**866,347**		**666,347**		**666,347**		**666,347**	
600 - Other Objects										
642 - Other Dues & Fees	6,474	5,136	6,500		6,500		6,500		6,500	
Total Object:	**6,474**	**5,136**	**6,500**		**6,500**		**6,500**		**6,500**	
Total Function:	**4,071,813**	**2,160,756**	**1,717,490**	**2.00**	**1,428,169**	**2.00**	**1,428,169**	**2.00**	**1,428,169**	**2.00**

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

2218 - Professional Development - Classified	**2023-24 Actuals**	**2024-25 Actuals**	**2025-26 Adopted**		**2026-27 Proposed**		**2026-27 Approved**		**2026-27 Adopted**	
Major Object - Object	**$**	**$**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**	**$**	**FTE**
300 - Purchased Services										
312 - Instructional Program Improvement	1,545	1,300	20,000		20,000		20,000		20,000	
342 - Travel, Out of District	1,377	440	-		-		-		-	
Total Object:	**2,922**	**1,740**	**20,000**		**20,000**		**20,000**		**20,000**	
Total Function:	**2,922**	**1,740**	**20,000**		**20,000**		**20,000**		**20,000**	

West Linn-Wilsonville School District places a high value on meaningful professional development. We are deeply committed to the success of our students and staff. We are proud to offer a professional development program for our licensed staff. Whether you are a licensed teacher, school nurse, speech language pathologist, continued professional development is important to the success of our district and, most importantly, to the success of every student. Effective professional development should be intensive, ongoing, and connected to practice, focused on student learning and aligned to school and district improvement initiatives. This function serves to cover the cost of attendance at committee approved conferences, as well as substitutes contracted through an outside service.

2219 - Professional Development - Licensed	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
121 - Substitutes - Licensed Salaries	-	3,128	-		-					
Total Object:	**-**	**3,128**	**-**		**-**		**-**		**-**	
300 - Purchased Services										
312 - Instructional Program Improvement	25,449	40,637	104,663		104,663		104,663		104,663	
314 - Contracted Substitutes-Licensed	9,583	11,092	15,450		15,450		15,450		15,450	
342 - Travel, Out of District	9,324	17,529	12,000		12,000		12,000		12,000	
Total Object:	**44,356**	**69,258**	**132,113**		**132,113**		**132,113**		**132,113**	
Total Function:	**44,356**	**72,386**	**132,113**		**132,113**		**132,113**		**132,113**	

Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials; and instruction of students in the use of media center materials and equipment, reading and research skills, digital citizenship, and support of all content area learning. Some full time employees are also funded under the Student Investment Account (SIA 217).

2222 - Library/Media Center	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
111 - Licensed Salaries	1,232,452	800,909	412,227	3.75	587,143	5.75	587,143	5.75	587,143	5.75
112 - Classified Salaries	379,736	405,848	457,952	11.75	-		-		-	
132 - Classified Overtime	34	266	-		-		-		-	
133 - Additional Pay - Licensed	1,349	10,487	6,526		6,992		6,992		6,992	
134 - Additional Pay - Classified	20,944	19,526	22,630		24,222		24,222		24,222	
Total Object:	**1,634,516**	**1,237,037**	**899,335**	**15.50**	**618,357**	**5.75**	**618,357**	**5.75**	**618,357**	**5.75**
200 - Associated Payroll Costs										
210 - PERS	189,121	145,466	177,889		112,430		112,430		112,430	
213 - PERS UAL Contribution	228,833	172,985	125,907		96,835		96,835		96,835	
220 - Social Security	121,799	89,114	68,799		47,305		47,305		47,305	
231 - Workers Compensation	5,757	4,850	3,145		2,167		2,167		2,167	
232 - Unemployment Compensation	-	-	9,866		1,852		1,852		1,852	
233 - OR Paid Leave Employer Contribution	6,369	4,646	3,599		2,474		2,474		2,474	
241 - Medical Dental Insurance	458,676	363,580	288,891		139,898		139,898		139,898	
Total Object:	**1,010,555**	**780,642**	**678,096**		**402,961**		**402,961**		**402,961**	
300 - Purchased Services										
314 - Contracted Substitutes-Licensed	34,817	42,929	42,990		42,990		42,990		42,990	
315 - Contracted Substitutes-Classified	11,705	27,553	16,993		16,993		16,993		16,993	
Total Object:	**46,522**	**70,481**	**59,983**		**59,983**		**59,983**		**59,983**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	14,627	15,981	11,059		11,059		11,059		11,059	
430 - Library Books	225,020	47,272	45,714		45,714		45,714		45,714	
440 - Periodicals	1,911	389	500		500		500		500	
460 - Non-Consumable Supplies	1,584	(513)	900		900		900		900	
470 - Computer Software	270	157	-		-		-		-	
Total Object:	**243,412**	**63,286**	**58,173**		**58,173**		**58,173**		**58,173**	
600 - Other Objects										
642 - Other Dues & Fees	-	25	-		-		-		-	
Total Object:	**-**	**25**	**-**		**-**		**-**		**-**	
Total Function:	**2,935,005**	**2,151,471**	**1,695,587**	**15.50**	**1,139,474**	**5.75**	**1,139,474**	**5.75**	**1,139,474**	**5.75**

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

2223 - Multimedia Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
300 - Purchased Services										
322 - Repair and Maintenance Services	2,622	367	4,650		4,650		4,650		4,650	
Total Object:	**2,622**	**367**	**4,650**		**4,650**		**4,650**		**4,650**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	8,861	6,598	8,396		8,396		8,396		8,396	
460 - Non-Consumable Supplies	-	3,419	-		-		-		-	
470 - Computer Software	-	96	100		100		100		100	
480 - Computer Hardware	1,138	-	-		-		-		-	
Total Object:	**9,999**	**10,113**	**8,496**		**8,496**		**8,496**		**8,496**	
Total Function:	**12,621**	**10,480**	**13,146**		**13,146**		**13,146**		**13,146**	

The materials and activities provide evidence used to plan instruction that ensures alignment with standards and inform planning to support group and individual student learning.

2230 - Assessment and Testing	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
400 - Supplies and Materials										
415 - Testing Materials	114,329	116,299	144,053		100,000		100,000		100,000	
Total Object:	**114,329**	**116,299**	**144,053**		**100,000**		**100,000**		**100,000**	
Total Function:	**114,329**	**116,299**	**144,053**		**100,000**		**100,000**		**100,000**	

West Linn-Wilsonville School District places a high value on continued learning and growth opportunities for our staff. We are proud to approve university coursework specifically designed for staff to assist in preparing and utilizing special/new curriculum materials, understanding and implementing best teaching practices, and other courses designed to improve staff performance in their position with the district. All tuition reimbursement costs for all employee groups are charged to this function. $400,000 is allocated to licensed employees and $90,000 is allocated to others.

2240 - Instructional Staff Development	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
200 - Associated Payroll Costs										
249 - Tuition Reimbursement	420,719	414,675	490,000		490,000		490,000		490,000	
Total Object:	**420,719**	**414,675**	**490,000**		**490,000**		**490,000**		**490,000**	
Total Function:	**420,719**	**414,675**	**490,000**		**490,000**		**490,000**		**490,000**	

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

2310 - Board of Education	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
134 - Additional Pay - Classified	140	2,625	-		-		-		-	
Total Object:	**140**	**2,625**	**-**		**-**		**-**		**-**	
200 - Associated Payroll Costs										
210 - PERS	11	208	-		-		-		-	
213 - PERS UAL Contribution	20	368	-		-		-		-	
220 - Social Security	11	201	-		-		-		-	
231 - Workers Compensation	0	10	-		-		-		-	
233 - OR Paid Leave Employer Contribution	1	11	-		-		-		-	
Total Object:	**42**	**797**	**-**		**-**		**-**		**-**	
300 - Purchased Services										
318 - Prof. & Improvement Costs Non-Instructional Staff	-	733	1,000		4,184		4,184		4,184	
342 - Travel, Out of District	2,335	3,954	3,500		3,500		3,500		3,500	
354 - Advertising	5,830	-	1,500		1,500		1,500		1,500	
355 - Printing & Binding	840	-	1,000		1,000		1,000		1,000	
381 - Audit Services	49,300	52,000	53,600		62,167		62,167		62,167	
382 - Legal Services	65,021	61,863	147,500		157,825		157,825		157,825	
388 - Election Services	56,170	-	16,170		-		-		-	
390 - Other Gen Pro & Tech Svcs	650	650	15,000		803		803		803	
Total Object:	**180,145**	**119,201**	**239,270**		**230,979**		**230,979**		**230,979**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	4,698	7,027	5,525		3,120		3,120		3,120	
470 - Computer Software	2,750	3,000	3,000		3,745		3,745		3,745	
Total Object:	**7,448**	**10,027**	**8,525**		**6,865**		**6,865**		**6,865**	
600 - Other Objects										
641 - Professional Membership Dues	600	-	1,000		11,377		11,377		11,377	
Total Object:	**600**	**-**	**1,000**		**11,377**		**11,377**		**11,377**	
Total Function:	**188,375**	**132,650**	**248,795**		**249,221**		**249,221**		**249,221**	

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

2320 - Executive Administration	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	88,285	95,862	100,031	1.00	104,032	1.00	104,032	1.00	104,032	1.00
113 - Administrators	245,230	253,410	242,454	1.00	254,003	1.00	254,003	1.00	254,003	1.00
132 - Classified Overtime	48	-	-		160		160		160	
134 - Additional Pay - Classified	15,899	91	-		8,977		8,977		8,977	
Total Object:	**349,462**	**349,363**	**342,485**	**2.00**	**367,172**	**2.00**	**367,172**	**2.00**	**367,172**	**2.00**
200 - Associated Payroll Costs										
210 - PERS	46,360	46,216	78,814		76,979		76,979		76,979	
213 - PERS UAL Contribution	50,605	46,484	50,132		59,942		59,942		59,942	
220 - Social Security	22,132	22,011	21,400		22,405		22,405		22,405	
231 - Workers Compensation	1,266	1,396	1,254		1,340		1,340		1,340	
232 - Unemployment Compensation	-	-	2,695		2,833		2,833		2,833	
233 - OR Paid Leave Employer Contribution	988	1,085	1,433		1,531		1,531		1,531	
241 - Medical Dental Insurance	73,004	69,330	84,192		84,192		84,192		84,192	
Total Object:	**194,354**	**186,521**	**239,920**		**249,222**		**249,222**		**249,222**	
300 - Purchased Services										
318 - Prof. & Improvement Costs Non-Instructional Staff	9,274	13,920	15,000		9,259		9,259		9,259	
319 - Other Instructional, Pro & Tech Svcs	8,400	300	3,300		4,350		4,350		4,350	
322 - Repair and Maintenance Services	1,433	1,560	4,000		1,500		1,500		1,500	
324 - Rentals	8,468	-	-		5,984		5,984		5,984	
340 - Travel Expenses	285	-	-		722		722		722	
341 - Travel Stipend	12,000	15,600	15,600		15,600		15,600		15,600	
342 - Travel, Out of District	4,182	395	-		1,722		1,722		1,722	
353 - Postage	14	308	500		161		161		161	
354 - Advertising	1,712	-	-		3,531		3,531		3,531	
355 - Printing & Binding	1,689	313	2,000		1,340		1,340		1,340	
382 - Legal Services	-	-	-		4,438		4,438		4,438	
390 - Other Gen Pro & Tech Svcs	18,750	315	-		33,250		33,250		33,250	
Total Object:	**66,207**	**32,711**	**40,400**		**81,857**		**81,857**		**81,857**	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	246	-		246		246		246	
411 - Varied - Other Supplies	104,169	34,442	40,000		59,809		59,809		59,809	
420 - Textbooks	-	-	7,000		-		-		-	
440 - Periodicals	288	137	1,000		3,089		3,089		3,089	
470 - Computer Software	-	20	-		20		20		20	
Total Object:	**104,457**	**34,846**	**48,000**		**63,164**		**63,164**		**63,164**	
600 - Other Objects										
641 - Professional Membership Dues	37,203	39,727	41,360		36,784		36,784		36,784	
642 - Other Dues & Fees	1,513	1,533	3,000		1,625		1,625		1,625	
Total Object:	**38,716**	**41,260**	**44,360**		**38,409**		**38,409**		**38,409**	
Total Function:	**753,197**	**644,701**	**715,165**	**2.00**	**799,824**	**2.00**	**799,824**	**2.00**	**799,824**	**2.00**

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

2410 - Office of the Principal	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	1,158,741	1,262,958	1,333,684	27.25	1,395,914	27.25	1,395,914	27.25	1,395,914	27.25
113 - Administrators	4,616,587	4,735,234	4,570,293	29.00	4,460,042	27.00	4,460,042	27.00	4,460,042	27.00
121 - Substitutes - Licensed Salaries	-	1,710	-		-		-		-	
122 - Substitutes - Classified Salaries	8,265	25,385	-		-		-		-	
123 - Temporary-Licensed	10,650	-	-		-		-		-	
124 - Temporary - Classified	15,601	-	16,851		15,841		15,841		15,841	
132 - Classified Overtime	6,207	6,096	6,206		5,838		5,838		5,838	
133 - Additional Pay - Licensed	8,009	11,543	11,421		10,682		10,682		10,682	
134 - Additional Pay - Classified	34,072	39,181	36,805		34,607		34,607		34,607	
Total Object:	**5,858,132**	**6,082,106**	**5,975,260**	**56.25**	**5,922,924**	**54.25**	**5,922,924**	**54.25**	**5,922,924**	**54.25**
200 - Associated Payroll Costs										
210 - PERS	679,905	721,969	1,184,122		1,061,562		1,061,562		1,061,562	
213 - PERS UAL Contribution	825,125	865,302	848,953		940,898		940,898		940,898	
220 - Social Security	450,313	468,800	461,812		455,536		455,536		455,536	
231 - Workers Compensation	20,756	23,922	22,191		21,028		21,028		21,028	
232 - Unemployment Compensation	-	-	39,059		39,857		39,857		39,857	
233 - OR Paid Leave Employer Contribution	22,126	24,455	24,251		24,044		24,044		24,044	
241 - Medical Dental Insurance	1,423,482	1,450,748	1,752,360		1,697,328		1,697,328		1,697,328	
Total Object:	**3,421,707**	**3,555,195**	**4,332,748**		**4,240,253**		**4,240,253**		**4,240,253**	
300 - Purchased Services										
312 - Instructional Program Improvement	2,850	350	-		-		-		-	
315 - Contracted Substitutes-Classified	-	-	21,541		20,256		20,256		20,256	
318 - Prof. & Improvement Costs Non-Instructional Staff	4,623	375	500		470		470		470	
319 - Other Instructional, Pro & Tech Svcs	30,701	30,927	54,513		51,244		51,244		51,244	
340 - Travel Expenses	3,517	8,763	4,250		3,995		3,995		3,995	
341 - Travel Stipend	98,281	98,460	91,500		85,320		85,320		85,320	
342 - Travel, Out of District	16,131	1,206	7,000		6,580		6,580		6,580	
353 - Postage	255	617	400		376		376		376	
355 - Printing & Binding	-	187	-		-		-		-	
Total Object:	**156,359**	**140,885**	**179,704**		**168,241**		**168,241**		**168,241**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	92,517	68,151	94,300		88,643		88,643		88,643	
460 - Non-Consumable Supplies	6,727	1,025	2,500		2,350		2,350		2,350	
470 - Computer Software	466	392	-		-		-		-	
480 - Computer Hardware	1,933	1,335	-		-		-		-	
Total Object:	**101,643**	**70,903**	**96,800**		**90,993**		**90,993**		**90,993**	
500 - Capital Outlay										
541 - Initital and Additional Equipment	-	4,063	-		-		-		-	
Total Object:	**-**	**4,063**	**-**		**-**		**-**		**-**	
600 - Other Objects										
641 - Professional Membership Dues	691	1,247	750		705		705		705	
642 - Other Dues & Fees	33,222	10,949	15,800		14,852		14,852		14,852	
Total Object:	**33,913**	**12,196**	**16,550**		**15,557**		**15,557**		**15,557**	
Total Function:	**9,571,754**	**9,865,349**	**10,601,062**	**56.25**	**10,437,968**	**54.25**	**10,437,968**	**54.25**	**10,437,968**	**54.25**

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

2520 - Fiscal Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	323,674	301,179	295,598	4.00	371,858	5.00	371,858	5.00	371,858	5.00
114 - Managerial-Classified	326,610	378,667	391,768	3.00	261,556	1.88	261,556	1.88	261,556	1.88
124 - Temporary - Classified	7,697	-	-		-		-		-	
132 - Classified Overtime	1,832	-	-		-		-		-	
134 - Additional Pay - Classified	8,247	1,218	-		-		-		-	
Total Object:	**668,060**	**681,063**	**687,366**	**7.00**	**633,414**	**6.88**	**633,414**	**6.88**	**633,414**	**6.88**
200 - Associated Payroll Costs										
210 - PERS	72,300	80,495	139,454		118,015		118,015		118,015	
213 - PERS UAL Contribution	94,368	96,244	97,073		100,015		100,015		100,015	
220 - Social Security	50,657	51,737	51,741		47,130		47,130		47,130	
231 - Workers Compensation	2,708	2,682	2,427		2,234		2,234		2,234	
232 - Unemployment Compensation	-	-	6,705		7,735		7,735		7,735	
233 - OR Paid Leave Employer Contribution	2,440	2,685	2,774		2,555		2,555		2,555	
241 - Medical Dental Insurance	181,841	195,813	272,264		246,754		246,754		246,754	
Total Object:	**404,315**	**429,656**	**572,438**		**524,438**		**524,438**		**524,438**	
300 - Purchased Services										
318 - Prof. & Improvement Costs Non-Instructional Staff	2,050	2,373	3,350		3,350		3,350		3,350	
319 - Other Instructional, Pro & Tech Svcs	17,271	2,881	18,653		18,653		18,653		18,653	
322 - Repair and Maintenance Services	3,423	4,120	3,648		3,764		3,764		3,764	
340 - Travel Expenses	1,798	-	1,942		1,942		1,942		1,942	
341 - Travel Stipend	6,000	6,057	6,000		5,250		5,250		5,250	
342 - Travel, Out of District	2,140	975	4,433		4,433		4,433		4,433	
354 - Advertising	1,863	2,365	1,863		1,863		1,863		1,863	
355 - Printing & Binding	1,988	2,369	2,147		2,147		2,147		2,147	
389 - Other Non-Instructional Prof. & Technical Services	1,273	1,585	6,817		6,817		6,817		6,817	
390 - Other Gen Pro & Tech Svcs	43,998	18,578	25,000		21,000		21,000		21,000	
Total Object:	**81,803**	**41,305**	**73,853**		**69,219**		**69,219**		**69,219**	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	246	-		1,000		1,000		1,000	
411 - Varied - Other Supplies	2,339	3,354	4,944		4,944		4,944		4,944	
470 - Computer Software	36,911	103,866	69,782		103,866		103,866		103,866	
480 - Computer Hardware	2,347	3,898	-		3,898		3,898		3,898	
Total Object:	**41,598**	**111,364**	**74,726**		**113,708**		**113,708**		**113,708**	
600 - Other Objects										
641 - Professional Membership Dues	529	2,344	2,100		2,100		2,100		2,100	
642 - Other Dues & Fees	54,042	42,010	66,945		66,945		66,945		66,945	
651 - Liability Insurance	971,144	1,144,262	1,366,889		1,719,678		1,719,678		1,719,678	
655 - Judgements and Settlements Against the District	469	31,016	45,000		35,000		35,000		35,000	
Total Object:	**1,026,184**	**1,219,632**	**1,480,934**		**1,823,723**		**1,823,723**		**1,823,723**	
Total Function:	**2,221,960**	**2,483,020**	**2,889,317**	**7.00**	**3,164,502**	**6.88**	**3,164,502**	**6.88**	**3,164,502**	**6.88**

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

2541 - Service Area: Direction, Operations & Maintenance	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	69,911	58,804	61,215	1.00	63,669	1.00	63,669	1.00	63,669	1.00
114 - Managerial-Classified	568,273	599,369	202,969	1.75	281,720	2.50	281,720	2.50	281,720	2.50
132 - Classified Overtime	584	-	-		-		-		-	
134 - Additional Pay - Classified	1,614	141	-		-		-		-	
Total Object:	**640,383**	**658,315**	**264,184**	**2.75**	**345,389**	**3.50**	**345,389**	**3.50**	**345,389**	**3.50**
200 - Associated Payroll Costs										
210 - PERS	87,165	84,696	56,892		67,550		67,550		67,550	
213 - PERS UAL Contribution	95,534	98,135	40,346		58,903		58,903		58,903	
220 - Social Security	51,597	53,121	22,047		28,555		28,555		28,555	
231 - Workers Compensation	2,373	2,703	5,226		1,317		1,317		1,317	
232 - Unemployment Compensation	-	-	1,823		2,125		2,125		2,125	
233 - OR Paid Leave Employer Contribution	2,539	2,757	1,152		1,505		1,505		1,505	
241 - Medical Dental Insurance	171,967	146,924	93,356		126,008		126,008		126,008	
Total Object:	**411,175**	**388,335**	**220,842**		**285,963**		**285,963**		**285,963**	
300 - Purchased Services										
322 - Repair and Maintenance Services	512	1,277	1,457		1,278		1,278		1,278	
341 - Travel Stipend	42,000	42,000	24,000		30,750		30,750		30,750	
342 - Travel, Out of District	-	135	135		-		-		-	
Total Object:	**42,512**	**43,413**	**25,592**		**32,028**		**32,028**		**32,028**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	2,035	2,233	5,500		2,233		2,233		2,233	
Total Object:	**2,035**	**2,233**	**5,500**		**2,233**		**2,233**		**2,233**	
600 - Other Objects										
641 - Professional Membership Dues	-	150	-		195		195		195	
Total Object:	**-**	**150**	**-**		**195**		**195**		**195**	
Total Function:	**1,096,105**	**1,092,445**	**516,118**	**2.75**	**665,808**	**3.50**	**665,808**	**3.50**	**665,808**	**3.50**

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

2542 - Care and Upkeep of Buildings Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	2,425,495	2,503,363	2,542,747	47.00	2,474,117	45.00	2,474,117	45.00	2,474,117	45.00
122 - Substitutes - Classified Salaries	66,491	-	-		-		-		-	
132 - Classified Overtime	202,868	159,712	194,938		-		-		-	
134 - Additional Pay - Classified	49,462	59,456	52,442		-		-		-	
Total Object:	**2,744,315**	**2,722,531**	**2,790,127**	**47.00**	**2,474,117**	**45.00**	**2,474,117**	**45.00**	**2,474,117**	**45.00**
200 - Associated Payroll Costs										
210 - PERS	289,980	293,587	520,354		426,386		426,386		426,386	
213 - PERS UAL Contribution	384,282	382,057	390,619		387,451		387,451		387,451	
220 - Social Security	208,781	207,753	213,445		189,274		189,274		189,274	
231 - Workers Compensation	64,006	76,026	64,941		8,659		8,659		8,659	
232 - Unemployment Compensation	-	-	48,161		46,132		46,132		46,132	
233 - OR Paid Leave Employer Contribution	10,917	10,863	11,161		9,901		9,901		9,901	
241 - Medical Dental Insurance	860,727	952,264	925,338		934,560		934,560		934,560	
Total Object:	**1,818,693**	**1,922,551**	**2,174,019**		**2,002,363**		**2,002,363**		**2,002,363**	
300 - Purchased Services										
322 - Repair and Maintenance Services	278,989	290,816	124,751		250,000		250,000		250,000	
324 - Rentals	15,235	4,966	14,087		8,000		8,000		8,000	
325 - Electricity	1,711,494	1,883,252	2,187,582		2,135,617		2,135,617		2,135,617	
326 - Heating/Cooling Fuel	555,098	529,656	792,187		798,362		798,362		798,362	
327 - Water & Sewage	599,284	550,039	687,074		700,733		700,733		700,733	
328 - Garbage	111,880	126,111	143,187		148,452		148,452		148,452	
340 - Travel Expenses	472	1,252	1,008		500		500		500	
353 - Postage	1,110	871	1,175		1,200		1,200		1,200	
355 - Printing & Binding	1,352	160	-		-		-		-	
389 - Other Non-Instructional Prof. & Technical Services	1,810	1,864	1,864		2,000		2,000		2,000	
390 - Other Gen Pro & Tech Svcs	656,314	467,177	460,000		400,000		400,000		400,000	
Total Object:	**3,933,037**	**3,856,164**	**4,412,915**		**4,444,864**		**4,444,864**		**4,444,864**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	289,085	259,743	289,085		250,000		250,000		250,000	
414 - Maintenance Supplies	537,765	506,106	347,000		350,000		350,000		350,000	
460 - Non-Consumable Supplies	48,525	8,171	57,045		-		-		-	
470 - Computer Software	2,000	4,358	5,500		7,000		7,000		7,000	
Total Object:	**877,376**	**778,378**	**698,630**		**607,000**		**607,000**		**607,000**	
500 - Capital Outlay										
530 - Improvements Other Than Buildings	-	13,725	-		-		-		-	
542 - Replacement Equipment	69,379	20,806	56,000		-		-		-	
Total Object:	**69,379**	**34,531**	**56,000**		**-**		**-**		**-**	
600 - Other Objects										
640 - Dues and Fees	-	200	-		-		-		-	
Total Object:	**-**	**200**	**-**		**-**		**-**		**-**	
Total Function:	**9,442,800**	**9,314,356**	**10,131,691**	**47.00**	**9,528,344**	**45.00**	**9,528,344**	**45.00**	**9,528,344**	**45.00**

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

2543 - Care and Upkeep of Grounds	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
300 - Purchased Services										
318 - Prof. & Improvement Costs Non-Instructional Staff	200	-	800		800		800		800	
319 - Other Instructional, Pro & Tech Svcs	-	-	300		-		-		-	
322 - Repair and Maintenance Services	87,965	34,368	86,000		35,000		35,000		35,000	
324 - Rentals	503	2,061	2,061		2,000		2,000		2,000	
354 - Advertising	516	-	542		-		-		-	
390 - Other Gen Pro & Tech Svcs	363,745	54,913	142,000		62,845		62,845		62,845	
Total Object:	**452,928**	**91,342**	**231,703**		**100,645**		**100,645**		**100,645**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	28	137	1,000		-		-		-	
414 - Maintenance Supplies	100,653	88,585	125,356		90,000		90,000		90,000	
460 - Non-Consumable Supplies	-	5,224	4,964		-		-		-	
Total Object:	**100,681**	**93,946**	**131,320**		**90,000**		**90,000**		**90,000**	
600 - Other Objects										
640 - Dues and Fees	-	200	-		-		-		-	
642 - Other Dues & Fees	3,433	1,745	1,000		1,000		1,000		1,000	
670 - Taxes and Licenses	-	-	36,656		-		-		-	
Total Object:	**3,433**	**1,945**	**37,656**		**1,000**		**1,000**		**1,000**	
Total Function:	**557,043**	**187,233**	**400,679**		**191,645**		**191,645**		**191,645**	

Activities concerned with keeping the district's schools and facilities maintained and ready for daily use, as well as repair and replacement of building equipment. District maintenance staff and journeymen are budgeted here.

2544 - Maintenance (District Wide)	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	1,510,693	1,634,910	1,766,496	20.94	1,368,427	16.50	1,368,427	16.50	1,368,427	16.50
122 - Substitutes - Classified Salaries	-	3,943	-		-		-		-	
132 - Classified Overtime	95,036	65,121	-		-		-		-	
134 - Additional Pay - Classified	63,016	55,986	-		-		-		-	
Total Object:	**1,668,745**	**1,759,960**	**1,766,496**	**20.94**	**1,368,427**	**16.50**	**1,368,427**	**16.50**	**1,368,427**	**16.50**
200 - Associated Payroll Costs										
210 - PERS	188,256	196,128	338,765		227,970		227,970		227,970	
213 - PERS UAL Contribution	233,179	245,681	247,309		214,296		214,296		214,296	
220 - Social Security	126,172	132,530	135,138		104,684		104,684		104,684	
231 - Workers Compensation	37,607	47,621	41,372		4,789		4,789		4,789	
232 - Unemployment Compensation	-	-	340,014		360,595		360,595		360,595	
233 - OR Paid Leave Employer Contribution	6,597	6,930	7,068		5,473		5,473		5,473	
241 - Medical Dental Insurance	379,432	404,380	412,268		342,671		342,671		342,671	
Total Object:	**971,243**	**1,033,269**	**1,521,934**		**1,260,478**		**1,260,478**		**1,260,478**	
300 - Purchased Services										
318 - Prof. & Improvement Costs Non-Instructional Staff	1,624	-	2,825		-		-		-	
322 - Repair and Maintenance Services	477	250	1,200		1,681		1,681		1,681	
340 - Travel Expenses	3,038	-	1,500		2,500		2,500		2,500	
341 - Travel Stipend	-	25	-		-		-		-	
342 - Travel, Out of District	5,091	222	-		-		-		-	
354 - Advertising	-	120	-		-		-		-	
390 - Other Gen Pro & Tech Svcs	2,990	10,178	6,878		-		-		-	
Total Object:	**13,220**	**10,795**	**12,403**		**4,181**		**4,181**		**4,181**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	8,817	7,465	6,757		4,000		4,000		4,000	
414 - Maintenance Supplies	5,204	6,442	-		5,000		5,000		5,000	
470 - Computer Software	164	2,138	2,138		6,500		6,500		6,500	
Total Object:	**14,185**	**16,046**	**8,895**		**15,500**		**15,500**		**15,500**	
600 - Other Objects										
642 - Other Dues & Fees	885	3,044	1,384		1,500		1,500		1,500	
Total Object:	**885**	**3,044**	**1,384**		**1,500**		**1,500**		**1,500**	
Total Function:	**2,668,277**	**2,823,114**	**3,311,112**	**20.94**	**2,650,086**	**16.50**	**2,650,086**	**16.50**	**2,650,086**	**16.50**

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

2545 - Care and Upkeep of Vehicles	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
300 - Purchased Services										
322 - Repair and Maintenance Services	47,071	50,946	65,912		35,000		35,000		35,000	
324 - Rentals	-	396	-		400		400		400	
359 - Other Communication Services	5,363	6,405	6,444		6,500		6,500		6,500	
390 - Other Gen Pro & Tech Svcs	100	150	1,000		-		-		-	
Total Object:	**52,534**	**57,898**	**73,356**		**41,900**		**41,900**		**41,900**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	91,305	78,414	130,471		110,000		110,000		110,000	
414 - Maintenance Supplies	9,862	2,934	14,022		10,000		10,000		10,000	
Total Object:	**101,167**	**81,348**	**144,493**		**120,000**		**120,000**		**120,000**	
500 - Capital Outlay										
542 - Replacement Equipment	132,488	-	-		-		-		-	
Total Object:	**132,488**	**-**	**-**		**-**		**-**		**-**	
600 - Other Objects										
642 - Other Dues & Fees	600	-	-		-		-		-	
Total Object:	**600**	**-**	**-**		**-**		**-**		**-**	
Total Function:	**286,789**	**139,246**	**217,849**		**161,900**		**161,900**		**161,900**	

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

2546 - Security Services (Buildings)	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
300 - Purchased Services										
390 - Other Gen Pro & Tech Svcs	98,622	293,649	233,854		252,562		252,562		252,562	
Total Object:	**98,622**	**293,649**	**233,854**		**252,562**		**252,562**		**252,562**	
Total Function:	**98,622**	**293,649**	**233,854**		**252,562**		**252,562**		**252,562**	

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

2552 - Vehicle Operation Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
300 - Purchased Services										
331 - SSF Reimburseable Student Transportation	5,797,245	6,189,870	8,579,923		9,253,447		9,253,447		9,253,447	
336 - Athletics & Activites Transportation	479,315	463,055	709,384		765,078		765,078		765,078	
338 - Field Trips	166,087	280,294	245,804		265,107		265,107		265,107	
392 - Background/Helpcounter/Fingerprinting Fees	3,168	5,992	4,689		5,058		5,058		5,058	
Total Object:	**6,445,815**	**6,939,211**	**9,539,800**		**10,288,690**		**10,288,690**		**10,288,690**	
Total Function:	**6,445,815**	**6,939,211**	**9,539,800**		**10,288,690**		**10,288,690**		**10,288,690**	

Activities concerned with providing transportation to students served by special education who need specialized transportation. Funds a third party contract to drive buses, provide attendant services, fuel, supplies, and equipment on dedicated special education routes. Insurance costs should be allocated between regular and special education transportation. Uses Area Code 320, Special Education Maintenance of Effort.

2558 - Special Education Transportation Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
300 - Purchased Services										
331 - SSF Reimburseable Student Transportation	2,049,859	2,428,366	2,049,859		2,210,773		2,210,773		2,210,773	
Total Object:	**2,049,859**	**2,428,366**	**2,049,859**		**2,210,773**		**2,210,773**		**2,210,773**	
Total Function:	**2,049,859**	**2,428,366**	**2,049,859**		**2,210,773**		**2,210,773**		**2,210,773**	

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

2573 - Warehousing and Distribution	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	106,350	114,229	120,650	2.00	114,604	1.80	114,604	1.80	114,604	1.80
132 - Classified Overtime	755	315	-		-		-		-	
134 - Additional Pay - Classified	132	7	-		-		-		-	
Total Object:	**107,237**	**114,551**	**120,650**	**2.00**	**114,604**	**1.80**	**114,604**	**1.80**	**114,604**	**1.80**
200 - Associated Payroll Costs										
210 - PERS	8,979	12,704	22,719		19,654		19,654		19,654	
213 - PERS UAL Contribution	15,013	16,053	16,891		17,947		17,947		17,947	
220 - Social Security	8,040	8,680	9,230		8,768		8,768		8,768	
231 - Workers Compensation	3,236	3,714	3,920		401		401		401	
232 - Unemployment Compensation	-	-	2,250		2,137		2,137		2,137	
233 - OR Paid Leave Employer Contribution	420	454	483		459		459		459	
241 - Medical Dental Insurance	19,322	20,326	39,376		37,383		37,383		37,383	
Total Object:	**55,010**	**61,931**	**94,869**		**86,749**		**86,749**		**86,749**	
300 - Purchased Services										
322 - Repair and Maintenance Services	-	-	1,000		-		-		-	
353 - Postage	37,058	37,241	45,000		45,000		45,000		45,000	
Total Object:	**37,058**	**37,241**	**46,000**		**45,000**		**45,000**		**45,000**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	-	-	500		-		-		-	
Total Object:	**-**	**-**	**500**		**-**		**-**		**-**	
Total Function:	**199,305**	**213,723**	**262,019**	**2.00**	**246,353**	**1.80**	**246,353**	**1.80**	**246,353**	**1.80**

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

2624 - Planning Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
300 - Purchased Services										
355 - Printing & Binding	-	1,383	-		-		-		-	
389 - Other Non-Instructional Prof. & Technical Services	-	98,685	-		-		-		-	
390 - Other Gen Pro & Tech Svcs	1,111	19,088	15,000		-		-		-	
Total Object:	**1,111**	**119,156**	**15,000**		**-**		**-**		**-**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	-	96	-		-		-		-	
Total Object:	**-**	**96**	**-**		**-**		**-**		**-**	
Total Function:	**1,111**	**119,252**	**15,000**		**-**		**-**		**-**	

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

2630 - Communication Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	208,242	216,364	150,148	1.34	156,944	1.34	156,944	1.34	156,944	1.34
124 - Temporary - Classified	326	-	-		-		-		-	
Total Object:	**208,568**	**216,364**	**150,148**	**1.34**	**156,944**	**1.34**	**156,944**	**1.34**	**156,944**	**1.34**
200 - Associated Payroll Costs										
210 - PERS	24,104	25,026	30,024		28,511		28,511		28,511	
213 - PERS UAL Contribution	30,501	31,622	22,323		26,034		26,034		26,034	
220 - Social Security	16,571	17,213	12,198		12,718		12,718		12,718	
231 - Workers Compensation	762	876	558		582		582		582	
232 - Unemployment Compensation	-	-	2,974		3,100		3,100		3,100	
233 - OR Paid Leave Employer Contribution	840	899	638		665		665		665	
241 - Medical Dental Insurance	56,370	59,118	56,408		56,408		56,408		56,408	
Total Object:	**129,148**	**134,754**	**125,123**		**128,018**		**128,018**		**128,018**	
300 - Purchased Services										
341 - Travel Stipend	9,300	9,300	9,300		9,300		9,300		9,300	
354 - Advertising	4,702	6,706	10,000		10,000		10,000		10,000	
355 - Printing & Binding	3,158	-	1,000		1,000		1,000		1,000	
359 - Other Communication Services	525	555	1,000		1,000		1,000		1,000	
390 - Other Gen Pro & Tech Svcs	2,400	2,400	-		-		-		-	
Total Object:	**20,084**	**18,961**	**21,300**		**21,300**		**21,300**		**21,300**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	11,375	248	-		-		-		-	
460 - Non-Consumable Supplies	-	-	500		500		500		500	
470 - Computer Software	65,229	79,856	89,500		89,500		89,500		89,500	
Total Object:	**76,604**	**80,104**	**90,000**		**90,000**		**90,000**		**90,000**	
600 - Other Objects										
642 - Other Dues & Fees	392	-	350		350		350		350	
Total Object:	**392**	**-**	**350**		**350**		**350**		**350**	
Total Function:	**434,795**	**450,182**	**386,921**	**1.34**	**396,612**	**1.34**	**396,612**	**1.34**	**396,612**	**1.34**

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

2640 - Human Resources	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	250,736	178,649	215,435	3.00	224,245	3.00	224,245	3.00	224,245	3.00
114 - Managerial-Classified	170,210	176,848	182,688	1.00	194,016	1.00	194,016	1.00	194,016	1.00
124 - Temporary - Classified	9,315	-	-		-		-		-	
134 - Additional Pay - Classified	85	91	-		-		-		-	
Total Object:	**430,346**	**355,589**	**398,123**	**4.00**	**418,261**	**4.00**	**418,261**	**4.00**	**418,261**	**4.00**
200 - Associated Payroll Costs										
210 - PERS	43,568	38,533	76,097		74,943		74,943		74,943	
213 - PERS UAL Contribution	60,234	50,670	56,577		66,440		66,440		66,440	
220 - Social Security	32,623	26,897	29,952		30,627		30,627		30,627	
231 - Workers Compensation	1,541	1,408	1,414		1,485		1,485		1,485	
232 - Unemployment Compensation	31,264	-	4,583		4,782		4,782		4,782	
233 - OR Paid Leave Employer Contribution	1,554	1,402	1,617		1,698		1,698		1,698	
241 - Medical Dental Insurance	115,062	77,955	145,976		147,056		147,056		147,056	
Total Object:	**285,846**	**196,865**	**316,216**		**327,031**		**327,031**		**327,031**	
300 - Purchased Services										
318 - Prof. & Improvement Costs Non-Instructional Staff	1,850	-	-		300		300		300	
319 - Other Instructional, Pro & Tech Svcs	68,180	30,818	3,000		4,824		4,824		4,824	
322 - Repair and Maintenance Services	1,433	1,560	4,980		4,980		4,980		4,980	
340 - Travel Expenses	225	2,495	3,000		3,000		3,000		3,000	
341 - Travel Stipend	6,000	6,013	6,000		6,000		6,000		6,000	
342 - Travel, Out of District	2,688	-	-		949		949		949	
353 - Postage	8	-	-		-		-		-	
354 - Advertising	1,390	850	2,000		2,000		2,000		2,000	
355 - Printing & Binding	-	2,919	2,500		2,500		2,500		2,500	
386 - Data Processing Services	-	-	2,000		2,000		2,000		2,000	
389 - Other Non-Instructional Prof. & Technical Services	-	426	-		-		-		-	
390 - Other Gen Pro & Tech Svcs	997	145	1,000		1,000		1,000		1,000	
392 - Background/Helpcounter/Fingerprinting Fees	17,922	17,893	20,000		19,490		19,490		19,490	
Total Object:	**100,693**	**63,119**	**44,480**		**47,043**		**47,043**		**47,043**	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	246	-		1,000		1,000		1,000	
411 - Varied - Other Supplies	8,403	4,333	12,000		11,000		11,000		11,000	
470 - Computer Software	-	41,314	63,329		63,329		63,329		63,329	
Total Object:	**8,403**	**45,893**	**75,329**		**75,329**		**75,329**		**75,329**	
600 - Other Objects										
641 - Professional Membership Dues	370	330	500		500		500		500	
642 - Other Dues & Fees	2,344	-	-		-		-		-	
Total Object:	**2,714**	**330**	**500**		**500**		**500**		**500**	
Total Function:	**828,003**	**661,795**	**834,648**	**4.00**	**868,164**	**4.00**	**868,164**	**4.00**	**868,164**	**4.00**

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

2660 - Technology Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	690,920	677,189	592,352	9.00	443,007	6.30	443,007	6.30	443,007	6.30
114 - Managerial-Classified	183,715	205,262	223,769	1.50	210,979	1.35	210,979	1.35	210,979	1.35
124 - Temporary - Classified	4,452	-	-		-		-		-	
132 - Classified Overtime	1,040	627	-		-		-		-	
134 - Additional Pay - Classified	7,691	14,380	-		-		-		-	
Total Object:	**887,818**	**897,458**	**816,121**	**10.50**	**653,986**	**7.65**	**653,986**	**7.65**	**653,986**	**7.65**
200 - Associated Payroll Costs										
210 - PERS	111,228	113,960	160,394		118,833		118,833		118,833	
213 - PERS UAL Contribution	139,914	141,296	118,063		107,354		107,354		107,354	
220 - Social Security	75,072	76,688	64,432		51,981		51,981		51,981	
231 - Workers Compensation	3,537	3,963	2,951		2,400		2,400		2,400	
232 - Unemployment Compensation	-	-	12,070		9,301		9,301		9,301	
233 - OR Paid Leave Employer Contribution	3,473	3,645	3,374		2,742		2,742		2,742	
241 - Medical Dental Insurance	242,840	244,643	280,677		224,316		224,316		224,316	
Total Object:	**576,063**	**584,194**	**641,961**		**516,927**		**516,927**		**516,927**	
300 - Purchased Services										
318 - Prof. & Improvement Costs Non-Instructional Staff	2,606	102	2,125		2,125		2,125		2,125	
319 - Other Instructional, Pro & Tech Svcs	17,636	25,468	34,350		34,350		34,350		34,350	
322 - Repair and Maintenance Services	18,283	3,125	5,975		5,975		5,975		5,975	
341 - Travel Stipend	18,844	18,300	18,800		18,800		18,800		18,800	
342 - Travel, Out of District	3,323	1,498	3,750		3,750		3,750		3,750	
350 - Communications	-	-	239,875		-		-		-	
351 - Telephone	323,118	328,849	78,900		79,800		79,800		79,800	
355 - Printing & Binding	5,530	10,715	5,975		5,975		5,975		5,975	
390 - Other Gen Pro & Tech Svcs	132	-	1,275		1,275		1,275		1,275	
Total Object:	**389,472**	**388,057**	**391,025**		**152,050**		**152,050**		**152,050**	
400 - Supplies and Materials										
410 - Consumable Supplies and Materials	-	246	-		-		-		-	
411 - Varied - Other Supplies	9,177	3,559	12,135		12,135		12,135		12,135	
470 - Computer Software	464,294	459,684	492,861		492,861		492,861		492,861	
480 - Computer Hardware	2,353	4,683	2,195		2,195		2,195		2,195	
Total Object:	**475,824**	**468,173**	**507,191**		**507,191**		**507,191**		**507,191**	
600 - Other Objects										
642 - Other Dues & Fees	2,870	300	2,870		2,870		2,870		2,870	
Total Object:	**2,870**	**300**	**2,870**		**2,870**		**2,870**		**2,870**	
Total Function:	**2,332,047**	**2,338,181**	**2,359,168**	**10.50**	**1,833,024**	**7.65**	**1,833,024**	**7.65**	**1,833,024**	**7.65**

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

2680 - Interpretation and Translation Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
124 - Temporary - Classified	1,239	1,166	3,150		3,371		3,371		3,371	
134 - Additional Pay - Classified	11,726	6,899	16,675		17,843		17,843		17,843	
Total Object:	**12,965**	**8,064**	**19,825**		**21,214**		**21,214**		**21,214**	
200 - Associated Payroll Costs										
210 - PERS	1,258	759	2,544		2,365		2,365		2,365	
213 - PERS UAL Contribution	1,813	1,128	2,776		3,322		3,322		3,322	
220 - Social Security	989	608	1,517		1,623		1,623		1,623	
231 - Workers Compensation	49	33	69		74		74		74	
232 - Unemployment Compensation	-	-	59		64		64		64	
233 - OR Paid Leave Employer Contribution	52	32	79		85		85		85	
Total Object:	**4,162**	**2,560**	**7,044**		**7,533**		**7,533**		**7,533**	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	7,489	7,049	8,646		8,646		8,646		8,646	
Total Object:	**7,489**	**7,049**	**8,646**		**8,646**		**8,646**		**8,646**	
400 - Supplies and Materials										
470 - Computer Software	5,571	5,980	7,092		7,092		7,092		7,092	
Total Object:	**5,571**	**5,980**	**7,092**		**7,092**		**7,092**		**7,092**	
Total Function:	**30,186**	**23,653**	**42,607**		**44,485**		**44,485**		**44,485**	

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

2700 - Supplemental Retirement Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
116 - Supplemental Retirement Stipends	362,328	349,786	391,341		391,341		391,341		391,341	
Total Object:	**362,328**	**349,786**	**391,341**		**391,341**		**391,341**		**391,341**	
200 - Associated Payroll Costs										
213 - PERS UAL Contribution	70	-	-		-		-		-	
220 - Social Security	27,718	26,486	29,938		29,938		29,938		29,938	
241 - Medical Dental Insurance	6,985	4,899	5,667		-		-		-	
270 - Post Retirement Health Benefit	886,542	865,738	965,056		845,056		845,056		845,056	
Total Object:	**921,315**	**897,123**	**1,000,661**		**874,994**		**874,994**		**874,994**	
Total Function:	**1,283,644**	**1,246,909**	**1,392,002**		**1,266,335**		**1,266,335**		**1,266,335**	

West Linn-Wilsonville School District facilities are a cornerstone for community use, and the availability of these spaces for youth sports, clubs and performing arts has provided recreational opportunities for both our students and a large portion of our community.

3310 - Direction of Community Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
112 - Classified Salaries	73,810	101,302	59,435	1.00	63,669	1.00	63,669	1.00	63,669	1.00
114 - Managerial-Classified	66,886	72,730	75,712	1.00	78,740	1.00	78,740	1.00	78,740	1.00
124 - Temporary - Classified	6,096	4,764	-		-		-		-	
132 - Classified Overtime	-	763	-		-		-		-	
133 - Additional Pay - Licensed	2,801	2,552	-		-		-		-	
134 - Additional Pay - Classified	4,763	1,799	-		-		-		-	
Total Object:	**154,356**	**183,911**	**135,147**	**2.00**	**142,409**	**2.00**	**142,409**	**2.00**	**142,409**	**2.00**
200 - Associated Payroll Costs										
210 - PERS	16,217	20,537	27,621		26,705		26,705		26,705	
213 - PERS UAL Contribution	21,482	25,741	19,131		22,537		22,537		22,537	
220 - Social Security	11,699	14,068	10,454		11,009		11,009		11,009	
231 - Workers Compensation	567	792	478		504		504		504	
232 - Unemployment Compensation	-	-	1,340		1,428		1,428		1,428	
233 - OR Paid Leave Employer Contribution	593	717	547		576		576		576	
241 - Medical Dental Insurance	66,076	79,178	61,784		62,864		62,864		62,864	
Total Object:	**116,635**	**141,033**	**121,355**		**125,623**		**125,623**		**125,623**	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	-	175	-		-		-		-	
322 - Repair and Maintenance Services	512	1,277	1,500		1,500		1,500		1,500	
341 - Travel Stipend	1,402	1,500	1,500		1,500		1,500		1,500	
Total Object:	**1,914**	**2,952**	**3,000**		**3,000**		**3,000**		**3,000**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	444	739	250		250		250		250	
470 - Computer Software	8,458	10,981	11,000		11,000		11,000		11,000	
Total Object:	**8,902**	**11,720**	**11,250**		**11,250**		**11,250**		**11,250**	
Total Function:	**281,807**	**339,616**	**270,752**	**2.00**	**282,282**	**2.00**	**282,282**	**2.00**	**282,282**	**2.00**

The Family Empowerment Center works with families to provide resources such as classes, clothing, school supplies, and connections to community support services. Family Empowerment Center staff are funded by Student Investment Account (SIA - 217).

3360 - Family Empowerment Center	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries										
124 - Temporary - Classified	840	-	908		1,041		1,041		1,041	
132 - Classified Overtime	61	41	61		71		71		71	
134 - Additional Pay - Classified	257	702	278		319		319		319	
Total Object:	**1,157**	**743**	**1,247**		**1,431**		**1,431**		**1,431**	
200 - Associated Payroll Costs										
210 - PERS	95	82	160		160		160		160	
213 - PERS UAL Contribution	162	104	175		224		224		224	
220 - Social Security	88	55	95		109		109		109	
231 - Workers Compensation	4	3	4		5		5		5	
232 - Unemployment Compensation	-	-	4		4		4		4	
233 - OR Paid Leave Employer Contribution	5	3	5		6		6		6	
Total Object:	**354**	**248**	**443**		**508**		**508**		**508**	
300 - Purchased Services										
319 - Other Instructional, Pro & Tech Svcs	4,122	3,802	3,250		3,250		3,250		3,250	
322 - Repair and Maintenance Services	259	-	200		200		200		200	
340 - Travel Expenses	346	351	150		150		150		150	
342 - Travel, Out of District	200	-	-		-		-		-	
353 - Postage	-	-	50		50		50		50	
392 - Background/Helpcounter/Fingerprinting Fees	-	66	-		-		-		-	
Total Object:	**4,927**	**4,218**	**3,650**		**3,650**		**3,650**		**3,650**	
400 - Supplies and Materials										
411 - Varied - Other Supplies	4,542	4,413	3,500		3,500		3,500		3,500	
Total Object:	**4,542**	**4,413**	**3,500**		**3,500**		**3,500**		**3,500**	
600 - Other Objects										
642 - Other Dues & Fees	270	38	100		100		100		100	
Total Object:	**270**	**38**	**100**		**100**		**100**		**100**	
Total Function:	**11,250**	**9,659**	**8,940**		**9,189**		**9,189**		**9,189**	

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

4150 - Building Acquisition, Construction & Improvement	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
300 - Purchased Services										
383 - Architect/Engineering Services	5,566	-	-		-		-		-	
389 - Other Non-Instructional Prof. & Technical Services	14	-	-		-		-		-	
390 - Other Gen Pro & Tech Svcs	4,688	-	-		-		-		-	
Total Object:	**10,268**	**-**	**-**		**-**		**-**		**-**	
400 - Supplies and Materials										
460 - Non-Consumable Supplies	219,472	-	-		-		-		-	
Total Object:	**219,472**	**-**	**-**		**-**		**-**		**-**	
500 - Capital Outlay										
522 - Building Construction	343,825	-	-		-		-		-	
540 - Depreciable Equipment	-	46,242	-		-		-		-	
Total Object:	**343,825**	**46,242**	**-**		**-**		**-**		**-**	
Total Function:	**573,565**	**46,242**	**-**		**-**		**-**		**-**	

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

5200 - Transfers of Funds	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
700 - Transfers										
711 - Transfers	-	20,273	30,000		30,000		30,000		30,000	
Total Object:	**-**	**20,273**	**30,000**		**30,000**		**30,000**		**30,000**	
Total Function:	**-**	**20,273**	**30,000**		**30,000**		**30,000**		**30,000**	

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

6110 - Operating Contingency	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted		2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Major Object - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
800 - Other Uses of Funds										
810 - Planned Reserve	-	-	7,205,051		4,215,648		5,137,796		5,137,796	
Total Object:	**-**	**-**	**7,205,051**		**4,215,648**		**5,137,796**		**5,137,796**	
Total Function:	**-**	**-**	**7,205,051**		**4,215,648**		**5,137,796**		**5,137,796**	

FINANCIAL SECTION:
III-B. SPECIAL REVENUE FUNDS

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

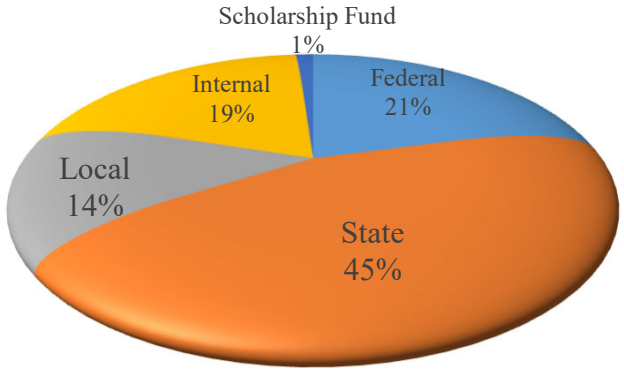
SUB FUND BREAK DOWN BY CATEGORY

Element	Description	Federal, State, Local	Award Estimate 2026-27
FEDERAL GRANTS			
230	Medicaid Administration	Federal	129,495
241	Title 1C	Federal	5,260
251	Carl Perkins	Federal	53,939
253	Title IA	Federal	317,761
254	IDEA	Federal	1,372,587
263	Title IIA & Title IV	Federal	175,621
267	Title III	Federal	25,439
297	Nutrition Services	Federal	4,515,326
		SUB TOTAL	**6,595,428**
STATE GRANTS			
201	Columbia Regional - Autism	State	193,059
212	Youth Substance Use Prevention	State	102,475
224	Early Literacy	State	589,987
242	Utility Grant	State	1,575,000
258	Early Indicator & Intervention System	State	26,729
270	High School Success - M98	State	2,866,764
271	Student Investment Account	State	8,422,955
299	Outdoor School	State	505,857
		SUB TOTAL	**14,282,826**
LOCAL GRANTS			
209	Donations	Local/Internal	112,529
226	Bolton-Stafford Facilities Rental	Local/Internal	475,000
236	Foundation Education Fund	Local/Internal	100,000
295	Student Body	Local/Internal	3,620,648
		SUB TOTAL	**4,308,177**
INTERNAL GRANTS - FOR BUDGET AUTHORIZATION ONLY			
250	Internal Grants	Internal	6,000,000
		SUB TOTAL	**6,000,000**
SCHOLARSHIP FUNDS			
211	Maxine Buxman Scholarship		310,429
211	Superintendent's Scholarship		50,000
		SUB TOTAL	**360,429**
	TOTAL		**31,546,860**

GRAPH

Special Revenue	$ Amount	Percentage
Federal	$ 6,595,428	21%
State	$ 14,282,826	45%
Local	$ 4,308,177	14%
Internal	$ 6,000,000	19%
Scholarship Fund	$ 360,429	1%
Total	**$ 31,546,860**	100%

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



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

201 - Columbia Regional - Autism	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
2202 - Restricted Revenue	109,603	257,253	185,493	193,059		193,059		193,059	
5400 - Beginning Fund Balance	-	(79,951)	-	-		-		-	
Total Function:	**109,603**	**177,301**	**185,493**	**193,059**		**193,059**		**193,059**	
Total Resources:	**109,603**	**177,301**	**185,493**	**193,059**		**193,059**		**193,059**	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	104,589	106,693	110,525	116,096	1.00	116,096	1.00	116,096	1.00
131 - Extra Duty Compensation	6,931	-	-	-		-		-	
133 - Additional Pay - Licensed	672	672	-	-		-		-	
210 - PERS	15,726	14,945	24,327	23,603		23,603		23,603	
213 - PERS UAL Contribution	15,816	15,031	15,474	18,181		18,181		18,181	
220 - Social Security	9,351	8,213	8,455	8,881		8,881		8,881	
231 - Workers Compensation	391	413	387	406		406		406	
232 - Unemployment Compensation	-	-	332	348		348		348	
233 - OR Paid Leave Employer Contribution	489	429	442	464		464		464	
241 - Medical Dental Insurance	24,285	23,848	23,880	25,080		25,080		25,080	
341 - Travel Stipend	780	-	-	-		-		-	
411 - Varied - Other Supplies	8,853	-	1,671	-		-		-	
470 - Computer Software	1,671	-	-	-		-		-	
Total Function:	**189,554**	**170,244**	**185,493**	**193,059**	**1.00**	**193,059**	**1.00**	**193,059**	**1.00**
2000 - Support Services									
310 - Instructional, Professional and Technical Service	-	7,000	-	-		-		-	
430 - Library Books	-	57	-	-		-		-	
Total Function:	**-**	**7,057**	**-**	**-**		**-**		**-**	
Total Requirements:	**189,554**	**177,301**	**185,493**	**193,059**	**1.00**	**193,059**	**1.00**	**193,059**	**1.00**
Total Fund:	**79,951**	**-**	**-**	**-**	**1.00**	**-**	**1.00**	**-**	**1.00**

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

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

209 - Donations	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1790 - Middle School Musical	-	-	485	504		-		-	
1920 - Contributions, Donations fr Private Source	4,537	32,934	8,350	8,684		-		-	
1991 - Music and Arts Partners	16,141	1,277	38,748	40,298		-		-	
5400 - Beginning Fund Balance	60,271	63,767	60,618	63,043		-		-	
Total Function:	**80,948**	**97,977**	**108,201**	**112,529**		**112,529**		**112,529**	
Total Resources:	**80,948**	**97,977**	**108,201**	**112,529**		**112,529**		**112,529**	
Requirements									
1000 - Instruction									
411 - Varied - Other Supplies	11,129	5,475	80,311	83,523		83,523		83,523	
460 - Non-Consumable Supplies	2,664	-	3,537	3,678		3,678		3,678	
Total Function:	**13,793**	**5,475**	**83,848**	**87,202**		**87,202**		**87,202**	
2000 - Support Services									
411 - Varied - Other Supplies	1,027	-	-	-		-		-	
642 - Other Dues & Fees	750	3,223	750	1,724		1,724		1,724	
Total Function:	**1,777**	**3,223**	**750**	**1,724**		**1,724**		**1,724**	
3000 - Enterprise and Community Services.									
411 - Varied - Other Supplies	1,611	8,947	23,603	23,603		23,603		23,603	
Total Requirements:	**17,182**	**17,645**	**108,201**	**112,529**		**112,529**		**112,529**	
Total Fund:	**(63,767)**	**(80,333)**	**-**	**-**		**-**		**(0)**	

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

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

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

211 - Graduating Seniors Scholarship Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1510 - Interest On Investments	13,770	14,345	5,960	5,960		5,960		5,960	
1920 - Contributions, Donations fr Private Source	18,666	16,000	-	50,000		50,000		50,000	
5400 - Beginning Fund Balance	235,169	200,605	298,033	304,469		304,469		304,469	
Total Function:	**267,605**	**230,950**	**303,993**	**360,429**		**360,429**		**360,429**	
Total Resources:	**267,605**	**230,950**	**303,993**	**360,429**		**360,429**		**360,429**	
Requirements									
2000 - Support Services									
374 - Other Tuition - Scholarships	67,000	80,000	303,993	360,429		360,429		360,429	
Total Fund:	**(200,605)**	**(150,950)**	**-**	**-**		**-**		**-**	

This award supports youth-focused, community responsive programming that emphasizes primary prevention and address the root causes of early substance use.

212 - Substance Use Prevention	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1900 - Other Revenue From Local Sources	-	-	-	102,475		102,475		102,475	
Requirements									
1000 - Instruction									
124 - Temporary - Classified	-	-	-	1,000		1,000		1,000	
133 - Additional Pay - Licensed	-	-	-	11,500		11,500		11,500	
134 - Additional Pay - Classified	-	-	-	2,000		2,000		2,000	
210 - PERS	-	-	-	1,797		1,797		1,797	
213 - PERS UAL Contribution	-	-	-	2,192		2,192		2,192	
220 - Social Security	-	-	-	1,072		1,072		1,072	
231 - Workers Compensation	-	-	-	50		50		50	
232 - Unemployment Compensation	-	-	-	42		42		42	
233 - OR Paid Leave Employer Contribution	-	-	-	56		56		56	
411 - Varied - Other Supplies	-	-	-	9,017		9,017		9,017	
642 - Other Dues & Fees	-	-	-	1,285		1,285		1,285	
Total Function:	**-**	**-**	**-**	**30,011**		**30,011**		**30,011**	
2000 - Support Services									
111 - Licensed Salaries	-	-	-	44,118	0.38	44,118	0.38	44,118	0.38
210 - PERS	-	-	-	8,182		8,182		8,182	
213 - PERS UAL Contribution	-	-	-	6,838		6,838		6,838	
220 - Social Security	-	-	-	3,340		3,340		3,340	
231 - Workers Compensation	-	-	-	152		152		152	
232 - Unemployment Compensation	-	-	-	130		130		130	
233 - OR Paid Leave Employer Contribution	-	-	-	174		174		174	
241 - Medical Dental Insurance	-	-	-	9,530		9,530		9,530	
Total Function:	**-**	**-**	**-**	**72,464**	**0.38**	**72,464**	**0.38**	**72,464**	**0.38**
Total Requirements:	**-**	**-**	**-**	**102,475**	**0.38**	**102,475**	**0.38**	**102,475**	**0.38**
Total Fund:	**-**	**-**	**-**	**-**	**0.38**	**-**	**0.38**	**-**	**0.38**

This GEER-funded CS Initiative, led by the South Metro Salem STEM Partnership, supports expanding equitable computer science access for underrepresented students. Projects require student participation in summer 2023.

Grant discontinued — This grant is not available in FY 2026–27, and no revenue is included in the budget.

214 - STEM Partnership	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	37,661	-	26,588	-		-		-	
Requirements									
1000 - Instruction									
124 - Temporary - Classified	10,158	-	-	-		-		-	
133 - Additional Pay - Licensed	4,346	-	-	-		-		-	
210 - PERS	482	-	-	-		-		-	
213 - PERS UAL Contribution	608	-	-	-		-		-	
220 - Social Security	1,110	-	-	-		-		-	
231 - Workers Compensation	56	-	-	-		-		-	
233 - OR Paid Leave Employer Contribution	17	-	-	-		-		-	
411 - Varied - Other Supplies	19,308	-	26,588	-					
460 - Non-Consumable Supplies	1,484	-	-	-		-		-	
480 - Computer Hardware	92	-	-	-		-		-	
Total Function:	**37,661**	**-**	**26,588**	**-**		**-**		**-**	
Total Requirements:	**37,661**	**-**	**26,588**	**-**		**-**		**-**	
Total Fund:	**-**	**-**	**-**	**-**		**-**		**-**	

The Oregon Multnomah-Clackamas Regional Educator Network (MCREN) grant prioritizes resources for professional development, educational materials, and network infrastructure. Funding supports workshops and training to enhance teaching practices, acquisition of textbooks and digital tools, and maintenance of technological resources. Administrative support ensures efficient grant management, while community engagement efforts promote partnerships and educational equity. **Grant discontinued** — This grant is not available in FY 2026–27, and no revenue is included in the budget.

215 - MCREN	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1900 - Other Revenue From Local Sources	-	54,515	-	-		-		-	
5400 - Beginning Fund Balance	-	(830)	-	-		-		-	
Total Function:	**-**	**53,685**	**-**	**-**		**-**		**-**	
Total Resources:	**-**	**53,685**	**-**	**-**		**-**		**-**	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	-	264	-	-		-		-	
112 - Classified Salaries	-	172	-	-		-		-	
314 - Contracted Substitutes-Licensed	-	284	-	-		-		-	
Total Function:	**-**	**720**	**-**	**-**		**-**		**-**	
2000 - Support Services									
112 - Classified Salaries	-	6,400	-	-		-		-	
113 - Administrators	-	1,430	-	-		-		-	
114 - Managerial-Classified	-	1,698	-	-		-		-	
133 - Additional Pay - Licensed	-	1,523	-	-		-		-	
134 - Additional Pay - Classified	-	1,715	-	-		-		-	
210 - PERS	-	1,496	-	-		-		-	
213 - PERS UAL Contribution	-	1,612	-	-		-		-	
220 - Social Security	-	875	-	-		-		-	
231 - Workers Compensation	-	49	-	-		-		-	
233 - OR Paid Leave Employer Contribution	-	46	-	-		-		-	
310 - Instructional, Professional and Technical Service	-	30,800	-	-		-		-	
314 - Contracted Substitutes-Licensed	830	142	-	-		-		-	
410 - Consumable Supplies and Materials	-	1,731	-	-		-		-	
Total Function:	**830**	**49,517**	**-**	**-**		**-**		**-**	
3000 - Enterprise and Community Services.									
112 - Classified Salaries	-	1,915	-	-		-		-	
114 - Managerial-Classified	-	174	-	-		-		-	
210 - PERS	-	525	-	-		-		-	
213 - PERS UAL Contribution	-	528	-	-		-		-	
220 - Social Security	-	289	-	-		-		-	
231 - Workers Compensation	-	1	-	-		-		-	
233 - OR Paid Leave Employer Contribution	-	15	-	-		-		-	
Total Function:	**-**	**3,448**	**-**	**-**		**-**		**-**	
Total Requirements:	**830**	**53,685**	**-**	**-**		**-**		**-**	
Total Fund:	**830**	**-**	**-**	**-**		**-**		**-**	

This is a grant through the State Department of Education. The purpose of this funding is to develop a network of instructors who are certified in nonviolent crisis intervention methods. Our goal is for every 50 students in the District, at least one staff person of the District is certified in nonviolent crisis intervention methods. This is a one time grant and ended in the 2024-25 school year. **Grant discontinued**.

217 - Safe Schools Culture	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	-	33,230	-	-		-		-	
Requirements									
1000 - Instruction									
314 - Contracted Substitutes-Licensed	-	1,138	-	-		-		-	
315 - Contracted Substitutes-Classified	-	19,456	-	-		-		-	
410 - Consumable Supplies and Materials	-	11,817	-	-		-		-	
411 - Varied - Other Supplies	-	20	-	-		-		-	
641 - Professional Membership Dues	-	800	-	-		-		-	
Total Function:	**-**	**33,230**	**-**	**-**		**-**		**-**	
Total Requirements:	**-**	**33,230**	**-**	**-**		**-**		**-**	
Total Fund:	**-**	**-**	**-**	**-**		**-**		**-**	

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

224 - Early Literacy Success Initiative	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
2199 - Other Intermediate Sources	-	-	587,829	589,987		589,987		589,987	
3299 - Other Restricted Grants-In-Aid	596,262	625,276	-	-		-		-	
Total Function:	**596,262**	**625,276**	**587,829**	**589,987**		**589,987**		**589,987**	
Total Resources:	**596,262**	**625,276**	**587,829**	**589,987**		**589,987**		**589,987**	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	335,656	300,772	199,952	158,204	1.45	158,204	1.45	158,204	1.45
112 - Classified Salaries	-	32,429	-	-		-		-	
131 - Extra Duty Compensation	116	453	125	-		-		-	
133 - Additional Pay - Licensed	12,579	16,464	91,321	94,973		94,973		94,973	
210 - PERS	36,701	42,752	49,608	39,316		39,316		39,316	
213 - PERS UAL Contribution	48,769	50,150	50,850	39,646		39,646		39,646	
220 - Social Security	26,118	35,815	22,292	19,368		19,368		19,368	
231 - Workers Compensation	1,211	1,406	1,020	887		887		887	
232 - Unemployment Compensation	-	-	874	760		760		760	
233 - OR Paid Leave Employer Contribution	1,365	2,096	1,165	1,012		1,012		1,012	
241 - Medical Dental Insurance	70,742	62,214	47,760	36,366		36,366		36,366	
Total Function:	**533,256**	**544,550**	**464,967**	**390,532**	**1.45**	**390,532**	**1.45**	**390,532**	**1.45**
2000 - Support Services									
111 - Licensed Salaries	-	8,049	-	-		-		-	
112 - Classified Salaries	-	7,625	-	-		-		-	
133 - Additional Pay - Licensed	23,623	2,090	88,575	92,118		92,118		92,118	
210 - PERS	2,627	2,259	11,364	11,819		11,819		11,819	
213 - PERS UAL Contribution	3,305	2,811	12,401	14,426		14,426		14,426	
220 - Social Security	1,804	2,752	6,776	7,047		7,047		7,047	
231 - Workers Compensation	83	82	310	322		322		322	
232 - Unemployment Compensation	-	-	266	276		276		276	
233 - OR Paid Leave Employer Contribution	94	178	354	368		368		368	
241 - Medical Dental Insurance	-	6,880	-	-		-		-	
319 - Other Instructional, Pro & Tech Svcs	31,500	48,000	-	70,263		70,263		70,263	
411 - Varied - Other Supplies	-	-	2,816	2,816		2,816		2,816	
Total Function:	**63,037**	**80,725**	**122,862**	**199,455**		**199,455**		**199,455**	
Total Requirements:	**596,293**	**625,276**	**587,829**	**589,987**	**1.45**	**589,987**	**1.45**	**589,987**	**1.45**
Total Fund:	**31**	**-**	**-**	**-**	**1.45**	**-**	**1.45**	**-**	**1.45**

Fund 226 was created to track all financial activity for the Bolton and Stafford Primary School facilities.

Fund 226 - Bolton–Stafford Facilities Rental Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1910 - Rental Revenue	-	-	-	475,000		475,000		475,000	
1920 - Contributions and Donations	-	-	-	-		-		-	
5400 - Beginning Fund Balance	-	-	-	-		-		-	
Total Function:	**-**	**-**	**-**	**475,000**		**475,000**		**475,000**	
Total Resources:	**-**	**-**	**-**	**475,000**		**475,000**		**475,000**	
Requirements									
2000 - Support Services									
319 - Other Instructional, Pro & Tech Svcs	-	-	-	-		-		-	
322 - Repair and Maintenance Services	-	-	-	475,000		475,000		475,000	
341 - Travel Stipend	-	-	-	-		-		-	
411 - Varied - Other Supplies	-	-	-	-		-		-	
460 - Non-Consumable Supplies	-	-	-	-		-		-	
Total Function:	**-**	**-**	**-**	**475,000**		**475,000**		**475,000**	
Total Requirements:	**-**	**-**	**-**	**475,000**	**-**	**475,000**	**-**	**475,000**	
Total Fund:	**-**	**-**	**-**	**-**		**-**		**-**	

Medicaid Administrative Claiming is an intergovernmental agreement with Multnomah Education Service District to provide Medicaid Services to low-income children and children with disabilities. Proposed budget is an estimate, as the award for 2026-27 is unknown at the time of budget creation.

230 - Medicaid Administration	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3199 - Other Unrestricted Grants-In-Aid	-	-	168,313	-		-		-	
4501 - Restricted Rev FR Fed Through State	254,220	258,644	-	129,495		129,495		129,495	
Total Function:	**254,220**	**258,644**	**168,313**	**129,495**		**129,495**		**129,495**	
Total Resources:	**254,220**	**258,644**	**168,313**	**129,495**		**129,495**		**129,495**	
Requirements									
2000 - Support Services									
111 - Licensed Salaries	157,782	158,496	100,983	73,787	1.00	73,787	1.00	73,787	1.00
210 - PERS	19,473	17,609	19,015	12,654		12,654		12,654	
213 - PERS UAL Contribution	22,090	22,249	14,138	11,555		11,555		11,555	
220 - Social Security	11,471	11,785	7,725	5,645		5,645		5,645	
231 - Workers Compensation	546	616	353	258		258		258	
232 - Unemployment Compensation	-	-	303	221		221		221	
233 - OR Paid Leave Employer Contribution	600	616	404	295		295		295	
241 - Medical Dental Insurance	42,258	47,272	23,880	25,080		25,080		25,080	
341 - Travel Stipend	-	-	1,512	-		-		-	
Total Function:	**254,219**	**258,644**	**168,313**	**129,495**	**1.00**	**129,495**	**1.00**	**129,495**	**1.00**
Total Requirements:	**254,219**	**258,644**	**168,313**	**129,495**	**1.00**	**129,495**	**1.00**	**129,495**	**1.00**
Total Fund:	**(1)**	**-**	**-**	**-**	**1.00**	**-**	**1.00**	**-**	**1.00**

Fund 236 is established to ensure transparent tracking of revenues and expenditures associated with Education Foundation contributions. This fund provides clear financial reporting and strengthened oversight of Foundation-supported activities.
All resources are restricted to Foundation-designated purposes. Expenditures are monitored in coordination with Foundation leadership to ensure alignment with donor intent and approved program priorities.

236 - Foundation Education Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1920 - Contributions, Donations fr Private Source	-	-	-	100,000		100,000		100,000	
Total Function:	**-**	**-**	**-**	**100,000**		**100,000**		**100,000**	
Total Resources:	**-**	**-**	**-**	**100,000**		**100,000**		**100,000**	
Requirements									
2000 - Support Services									
411 - Varied - Other Supplies	-	-	-	100,000		100,000		100,000	
Total Function:	**-**	**-**	**-**	**100,000**		**100,000**		**100,000**	
Total Requirements:	**-**	**-**	**-**	**100,000**		**100,000**		**100,000**	
Total Fund:	**-**	**-**	**-**	**-**		**-**		**-**	

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

240 - Oregon Community Foundation	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1920 - Contributions, Donations fr Private Source	2,000	-	-	-		-		-	
Requirements									
1000 - Instruction									
411 - Varied - Other Supplies	181	-	-	-		-		-	
460 - Non-Consumable Supplies	1,821	-	-	-		-		-	
Total Function:	**2,002**	**-**	**-**	**-**		**-**		**-**	
Total Requirements:	**2,002**	**-**	**-**	**-**		**-**		**-**	
Total Fund:	**2**	**-**	**-**	**-**		**-**		**-**	

The purpose of this award is to ensure that migrant children fully benefit from the same free public education provided to other children. Proposed budget is an estimate, as the award for 2026-27 is unknown at the time of budget creation.

241 - Title I-C Summer Migrant	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
4701 - Migrant Grant Thru ESD	-	2,833	5,000	5,260		5,260		5,260	
5400 - Beginning Fund Balance	-	(2,294)	-	-		-		-	
Total Function:	**-**	**540**	**5,000**	**5,260**		**5,260**		**5,260**	
Total Resources:	**-**	**540**	**5,000**	**5,260**		**5,260**		**5,260**	
Requirements									
1000 - Instruction									
133 - Additional Pay - Licensed	1,250	-	3,651	3,797		3,797		3,797	
134 - Additional Pay - Classified	349	37	-	-		-		-	
210 - PERS	174	4	468	487		487		487	
213 - PERS UAL Contribution	219	5	511	595		595		595	
220 - Social Security	120	3	279	290		290		290	
231 - Workers Compensation	6	0	13	13		13		13	
232 - Unemployment Compensation	-	-	11	11		11		11	
233 - OR Paid Leave Employer Contribution	6	0	15	15		15		15	
319 - Other Instructional, Pro & Tech Svcs	-	491	-	-		-		-	
411 - Varied - Other Supplies	171	-	52	52		52		52	
Total Function:	**2,294**	**540**	**5,000**	**5,260**		**5,260**		**5,260**	
Total Requirements:	**2,294**	**540**	**5,000**	**5,260**		**5,260**		**5,260**	
Total Fund:	**2,294**	**-**	**-**	**-**		**-**		**-**	

Oregon Senate Bill 1149 required Portland General Electric (PGE) to collect a "Public Purpose Charge" from consumers in their service area beginning in 2002. The first ten percent of these charges go to K-12 school districts for energy efficiency projects. The money is forwarded from PGE each month and deposited into this fund. The Oregon Department of Energy administers the schools program, authorizing reimbursement from this fund for approved energy efficiency projects completed.

242 - Utility Grant	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1510 - Interest On Investments	-	-	-	15,000		15,000		15,000	
3199 - Other Unrestricted Grants-In-Aid	42,905	-	136,769	-		-		-	
3299 - Other Restricted Grants-In-Aid	222,472	301,195	775,025	407,417		407,417		407,417	
5400 - Beginning Fund Balance	708,398	663,206	663,206	1,152,583		1,152,583		1,152,583	
Total Function:	**973,775**	**964,401**	**1,575,000**	**1,575,000**		**1,575,000**		**1,575,000**	
Total Resources:	**973,775**	**964,401**	**1,575,000**	**1,575,000**		**1,575,000**		**1,575,000**	
Requirements									
5000 - Other Uses									
710 - Fund Modifications	310,569	115,035	1,260,000	1,260,000		1,260,000		1,260,000	
7000 - Unappropriated Ending Fund Balance									
820 - Reserved for Next Year	-	-	315,000	315,000		315,000		315,000	
Total Requirements:	**310,569**	**115,035**	**1,575,000**	**1,575,000**		**1,575,000**		**1,575,000**	
Total Fund:	**(663,206)**	**(849,366)**	**-**	**-**		**-**		**-**	

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

243 - Future Ready Oregon	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	444,595	-	-	-		-		-	
5400 - Beginning Fund Balance	-	175,856	-	-		-		-	
Total Function:	**444,595**	**175,856**	**-**	**-**		**-**		**-**	
Total Resources:	**444,595**	**175,856**	**-**	**-**		**-**		**-**	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	-	48,899	-	-		-		-	
133 - Additional Pay - Licensed	6,405	5,019	-	-		-		-	
210 - PERS	654	3,687	-	-		-		-	
213 - PERS UAL Contribution	897	4,659	-	-		-		-	
220 - Social Security	486	2,425	-	-		-		-	
231 - Workers Compensation	22	130	-	-		-		-	
233 - OR Paid Leave Employer Contribution	25	127	-	-		-		-	
241 - Medical Dental Insurance	-	7,154	-	-		-		-	
300 - Purchased Services	-	3,606	-	-		-		-	
322 - Repair and Maintenance Services	-	15,915	-	-		-		-	
340 - Travel Expenses	142	-	-	-		-		-	
342 - Travel, Out of District	22	-	-	-		-		-	
355 - Printing & Binding	3,045	-	-	-		-		-	
411 - Varied - Other Supplies	108,368	10,957	-	-		-		-	
460 - Non-Consumable Supplies	23,160	857	-	-		-		-	
470 - Computer Software	27,052	-	-	-		-		-	
480 - Computer Hardware	84,471	-	-	-		-		-	
541 - Initital and Additional Equipment	13,990	72,000	-	-		-		-	
642 - Other Dues & Fees	-	420	-	-		-		-	
Total Function:	**268,739**	**175,856**	**-**	**-**		**-**		**-**	
Total Requirements:	**268,739**	**175,856**	**-**	**-**		**-**		**-**	
Total Fund:	**(175,856)**	**-**	**-**	**-**		**-**		**-**	

The vision of the Wilsonville High School Grow Your Own grant is to build a pipeline of diverse, bilingual/multilingual, culturally responsive, and high-quality educators. We aim to recruit, prepare, and support bilingual/multilingual high school students in joining the educator profession. This partnership will be critical in the successful launch of a new Education Career & Technical Education (CTE) program at Wilsonville HS. This CTE program will allow students to explore education as a potential career path and take dual credit/college credit classes. This is a two year grant awarded in 2023-24 and will concluded in 2025-26. This grant was applied to for a third year, and is awaiting congressional approval. The award amount is unknown at the time of budget creation. **Grant discontinued**.

244 - Grow Your Own	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	68,034	154,523	300,000						
5400 - Beginning Fund Balance	-	(12,091)	-	-		-		-	
Total Function:	**68,034**	**142,432**	**300,000**	**-**		**-**		**-**	
Total Resources:	**68,034**	**142,432**	**300,000**	**-**		**-**		**-**	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	45,583	68,635	153,042	-		-		-	
133 - Additional Pay - Licensed	489	1,449	-	-		-		-	
210 - PERS	6,413	9,361	32,062	-		-		-	
213 - PERS UAL Contribution	6,450	10,055	21,426	-		-		-	
220 - Social Security	3,525	5,155	11,709	-		-		-	
231 - Workers Compensation	160	277	537	-		-		-	
232 - Unemployment Compensation	-	-	459	-		-		-	
233 - OR Paid Leave Employer Contribution	184	270	612	-		-		-	
241 - Medical Dental Insurance	10,271	17,948	35,820	-		-		-	
314 - Contracted Substitutes-Licensed	-	569	-	-		-		-	
319 - Other Instructional, Pro & Tech Svcs	-	1,200	-	-		-		-	
340 - Travel Expenses	-	-	100	-		-		-	
342 - Travel, Out of District	-	1,117	-	-		-		-	
355 - Printing & Binding	418	82	-	-		-		-	
389 - Other Non-Instructional Prof. & Technical Servic	-	485	-	-		-		-	
411 - Varied - Other Supplies	34	10,655	44,233	-		-		-	
420 - Textbooks	-	841	-	-		-		-	
460 - Non-Consumable Supplies	6,179	14,334	-	-		-		-	
Total Function:	**79,708**	**142,432**	**300,000**	**-**		**-**		**-**	
2000 - Support Services									
314 - Contracted Substitutes-Licensed	417	-	-	-		-		-	
Total Requirements:	**80,125**	**142,432**	**300,000**	**-**		**-**		**-**	
Total Fund:	**12,091**	**-**	**-**	**-**		**-**		**-**	

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

245 - Agc Workforce	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	4,493	-	-	-		-		-	
5400 - Beginning Fund Balance	-	1,028	-	-		-		-	
Total Function:	**4,493**	**1,028**	**-**	**-**		**-**		**-**	
Total Resources:	**4,493**	**1,028**	**-**	**-**		**-**		**-**	
Requirements									
1000 - Instruction									
411 - Varied - Other Supplies	923	1,028	-	-		-		-	
420 - Textbooks	2,543	-	-	-		-		-	
Total Function:	**3,466**	**1,028**	**-**	**-**		**-**		**-**	
Total Requirements:	**3,466**	**1,028**	**-**	**-**		**-**		**-**	
Total Fund:	**(1,028)**	**-**	**-**	**-**		**-**		**-**	

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

246 - Career Pathways	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	-	57,699	-	-		-		-	
5400 - Beginning Fund Balance	-	(7,748)	-	-		-		-	
Total Function:	**-**	**49,952**	**-**	**-**		**-**		**-**	
Total Resources:	**-**	**49,952**	**-**	**-**		**-**		**-**	
Requirements									
1000 - Instruction									
133 - Additional Pay - Licensed	168	252	-	-		-		-	
210 - PERS	19	35	-	-		-		-	
213 - PERS UAL Contribution	24	35	-	-		-		-	
220 - Social Security	13	19	-	-		-		-	
231 - Workers Compensation	1	1	-	-		-		-	
233 - OR Paid Leave Employer Contribution	1	1	-	-		-		-	
342 - Travel, Out of District	5,476	4,150	-	-		-		-	
411 - Varied - Other Supplies	478	8,083	-	-		-		-	
460 - Non-Consumable Supplies	1,570	25,689	-	-		-		-	
480 - Computer Hardware	-	2,498	-	-		-		-	
550 - Depreciable Technology	-	8,773	-	-		-		-	
642 - Other Dues & Fees	-	415	-	-		-		-	
Total Function:	**7,748**	**49,952**	**-**	**-**		**-**		**-**	
Total Requirements:	**7,748**	**49,952**	**-**	**-**		**-**		**-**	
Total Fund:	**7,748**	**-**	**-**	**-**		**-**		**-**	

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

248 - CTE Revitalization	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	-	241,179	-	-		-		-	
5400 - Beginning Fund Balance	-	(26,719)	-	-		-		-	
Total Function:	**-**	**214,460**	**-**	**-**		**-**		**-**	
Total Resources:	**-**	**214,460**	**-**	**-**		**-**		**-**	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	18,233	26,957	-	-		-		-	
133 - Additional Pay - Licensed	398	4,557	-	-		-		-	
210 - PERS	2,064	1,810	-	-		-		-	
213 - PERS UAL Contribution	2,608	4,412	-	-		-		-	
220 - Social Security	1,364	2,352	-	-		-		-	
231 - Workers Compensation	64	122	-	-		-		-	
233 - OR Paid Leave Employer Contribution	71	123	-	-		-		-	
241 - Medical Dental Insurance	297	406	-	-		-		-	
314 - Contracted Substitutes-Licensed	-	2,702	-	-		-		-	
319 - Other Instructional, Pro & Tech Svcs	-	1,806	-	-		-		-	
342 - Travel, Out of District	-	1,733	-	-		-		-	
355 - Printing & Binding	-	1,362	-	-		-		-	
411 - Varied - Other Supplies	121	42,438	-	-		-		-	
460 - Non-Consumable Supplies	1,497	50,604	-	-		-		-	
541 - Initital and Additional Equipment	-	38,614	-	-		-		-	
550 - Depreciable Technology	-	33,993	-	-		-		-	
642 - Other Dues & Fees	-	470	-	-		-		-	
Total Function:	**26,719**	**214,460**	**-**	**-**		**-**		**-**	
Total Requirements:	**26,719**	**214,460**	**-**	**-**		**-**		**-**	
Total Fund:	**26,719**	**-**	**-**	**-**		**-**		**-**	

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

249 - Riverhealth Watershed	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1900 - Other Revenue From Local Sources	6,516	10,534	-	-		-		-	
5400 - Beginning Fund Balance	-	(10,534)	-	-		-		-	
Total Function:	**6,516**	**-**	**-**	**-**		**-**		**-**	
Total Resources:	**6,516**	**-**	**-**	**-**		**-**		**-**	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	980	-	-	-		-		-	
131 - Extra Duty Compensation	866	-	-	-		-		-	
133 - Additional Pay - Licensed	1,995	-	-	-		-		-	
210 - PERS	484	-	-	-		-		-	
213 - PERS UAL Contribution	538	-	-	-		-		-	
220 - Social Security	290	-	-	-		-		-	
231 - Workers Compensation	13	-	-	-		-		-	
233 - OR Paid Leave Employer Contribution	15	-	-	-		-		-	
241 - Medical Dental Insurance	16	-	-	-		-		-	
411 - Varied - Other Supplies	9,862	-	-	-		-		-	
460 - Non-Consumable Supplies	1,991	-	-	-		-		-	
Total Function:	**17,050**	**-**	**-**	**-**		**-**		**-**	
Total Requirements:	**17,050**	**-**	**-**	**-**		**-**		**-**	
Total Fund:	**10,534**	**-**	**-**	**-**		**-**		**-**	

This fund allows the District to receive **unbudgeted grants** by providing additional appropriation authority within **Special Revenue**. Its purpose is to ensure flexibility for the natural **peaks and valleys of grant funding** throughout the year.

250 - Internal Grants	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1990 - Miscellaneous	-	-	1,000,000	1,000,000		1,000,000		1,000,000	
2199 - Other Intermediate Sources	-	-	1,000,000	1,000,000		1,000,000		1,000,000	
3299 - Other Restricted Grants-In-Aid	-	-	2,000,000	2,000,000		2,000,000		2,000,000	
4501 - Restricted Rev FR Fed Through State	-	-	2,000,000	2,000,000		2,000,000		2,000,000	
Total Function:	**-**	**-**	**6,000,000**	**6,000,000**		**6,000,000**		**6,000,000**	
Total Resources:	**-**	**-**	**6,000,000**	**6,000,000**		**6,000,000**		**6,000,000**	
Requirements									
1000 - Instruction									
390 - Other Gen Pro & Tech Svcs	-	-	3,000,000	2,000,000		2,000,000		2,000,000	
2000 - Support Services									
390 - Other Gen Pro & Tech Svcs	-	-	3,000,000	2,000,000		2,000,000		2,000,000	
3000 - Enterprise and Community Services.									
390 - Other Gen Pro & Tech Svcs	-	-	-	2,000,000		2,000,000		2,000,000	
Total Requirements:	**-**	**-**	**6,000,000**	**6,000,000**		**6,000,000**		**6,000,000**	
Total Fund:	**-**	**-**	**-**	**-**		**-**		**-**	

This is an Intergovernmental Agreement with Clackamas Education Service District to integrate new technical skill curriculum to improve alignment to industry standards as measured by increasing performance on Perkins Performance Measure. Proposed budget is an estimate, as the award for 2026-27 is unknown at the time of budget creation.

251 - Carl Perkins	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
4506 - Vocational Ed	4,271	110,741	53,939	53,939		53,939		53,939	
5400 - Beginning Fund Balance	-	(62,888)	-	-		-		-	
Total Function:	**4,271**	**47,854**	**53,939**	**53,939**		**53,939**		**53,939**	
Total Resources:	**4,271**	**47,854**	**53,939**	**53,939**		**53,939**		**53,939**	
Requirements									
1000 - Instruction									
314 - Contracted Substitutes-Licensed	-	4,977	-	-		-		-	
318 - Prof. & Improvement Costs Non-Instructional Sta	-	795	-	-		-		-	
319 - Other Instructional, Pro & Tech Svcs	-	2,200	-	-		-		-	
340 - Travel Expenses	1,295	4,468	-	-		-		-	
342 - Travel, Out of District	6,707	6,101	1,986	1,986		1,986		1,986	
411 - Varied - Other Supplies	10,385	7,137	14,957	14,957		14,957		14,957	
460 - Non-Consumable Supplies	27,759	15,276	22,282	22,282		22,282		22,282	
480 - Computer Hardware	18,781	-	14,714	14,714		14,714		14,714	
541 - Initital and Additional Equipment	-	6,000	-	-		-		-	
642 - Other Dues & Fees	7	900	-	-		-		-	
Total Function:	**64,934**	**47,854**	**53,939**	**53,939**		**53,939**		**53,939**	
2000 - Support Services									
314 - Contracted Substitutes-Licensed	2,225	-	-	-		-		-	
Total Requirements:	**67,158**	**47,854**	**53,939**	**53,939**		**53,939**		**53,939**	
Total Fund:	**62,888**	**-**	**-**	**-**		**-**		**-**	

This program provides financial assistance through State and Local Education Agencies and schools with high numbers or high percentages of families experiencing poverty to help ensure that all children meet challenging state academic standards. These percentages are calculated by the U.S. Census Bureau and used by the U.S. Department of Education to allocate funds to districts and states. A portion of the revenue was claimed and recieved during the prior school year, and the rest was recieved in the following school year. The award for the 2026-27 school year is based on a preliminary estimate from Oregon Department of Education.

253 - Title IA	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
4501 - Restricted Rev FR Fed Through State	498,220	626,818	265,324	317,761		317,761		317,761	
5400 - Beginning Fund Balance	-	(268,137)	-	-		-		-	
Total Function:	**498,220**	**358,682**	**265,324**	**317,761**		**317,761**		**317,761**	
Total Resources:	**498,220**	**358,682**	**265,324**	**317,761**		**317,761**		**317,761**	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	296,053	236,290	147,976	121,657	1.14	121,657	1.14	121,657	1.14
112 - Classified Salaries	113,577	-	-	-		-		-	
133 - Additional Pay - Licensed	915	-	-	-		-		-	
134 - Additional Pay - Classified	4,432	-	-	-		-		-	
210 - PERS	47,842	26,712	30,033	20,864		20,864		20,864	
213 - PERS UAL Contribution	59,715	33,751	20,716	19,052		19,052		19,052	
220 - Social Security	31,927	17,879	11,320	9,307		9,307		9,307	
231 - Workers Compensation	1,478	927	518	426		426		426	
232 - Unemployment Compensation	-	-	444	365		365		365	
233 - OR Paid Leave Employer Contribution	1,669	935	592	487		487		487	
241 - Medical Dental Insurance	74,334	36,482	47,760	28,556		28,556		28,556	
314 - Contracted Substitutes-Licensed	-	-	3,726	3,726		3,726		3,726	
340 - Travel Expenses	12,078	3,767	-	-		-		-	
341 - Travel Stipend	2,400	-	-	-		-		-	
411 - Varied - Other Supplies	2,844	302	2,239	9,364		9,364		9,364	
Total Function:	**649,266**	**357,045**	**265,324**	**213,804**	**1.14**	**213,804**	**1.14**	**213,804**	**1.14**
2000 - Support Services									
111 - Licensed Salaries	66,616	-	-	31,381	0.27	31,381	0.27	31,381	0.27
112 - Classified Salaries	-	-	-	28,245	0.75	28,245	0.75	28,245	0.75
133 - Additional Pay - Licensed	416	-	-	-		-		-	
210 - PERS	7,635	-	-	10,651		10,651		10,651	
213 - PERS UAL Contribution	9,636	-	-	9,337		9,337		9,337	
220 - Social Security	5,265	-	-	4,562		4,562		4,562	
231 - Workers Compensation	242	-	-	209		209		209	
232 - Unemployment Compensation	-	-	-	179		179		179	
233 - OR Paid Leave Employer Contribution	268	-	-	238		238		238	
241 - Medical Dental Insurance	25,212	-	-	19,155		19,155		19,155	
Total Function:	**115,290**	**-**	**-**	**103,957**	**1.02**	**103,957**	**1.02**	**103,957**	**1.02**
3000 - Enterprise and Community Services.									
340 - Travel Expenses	-	1,637	-	-		-		-	
Total Requirements:	**764,557**	**358,682**	**265,324**	**317,761**	**2.16**	**317,761**	**2.16**	**317,761**	**2.16**
Total Fund:	**266,337**	**-**	**-**	**-**	**2.16**	**-**	**2.16**	**-**	**2.16**

*IDEA Part B, Section 611 - Formula: This program provides formula grants to assist in meeting the costs of providing special education and related services to children with disabilities. The award for 2026-27 is based on preliminary estimates from Oregon Department of Education.

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

*IDEA Part B, Section 619 - Formula - Pre Kindergarten: This program provides formula grants to make special education and related services available to children ages 3 through 5, with disabilities. Proposed budget is an estimate, as the award for 2026-27 is unknown at the time of budget creation

*IDEA Supplies & Equipment: This program provides one-time additional funding to purchase equipment and supplies for both special education classrooms and programs. These funds were required to be expended by September 30, 2023.

254 - IDEA	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
4508 - PL 101-476 IDEA	119,043	2,839,250	1,461,606	1,372,587		1,372,587		1,372,587	
5400 - Beginning Fund Balance	-	(1,724,054)	-	-		-		-	
Total Function:	**119,043**	**1,115,196**	**1,461,606**	**1,372,587**		**1,372,587**		**1,372,587**	
Total Resources:	**119,043**	**1,115,196**	**1,461,606**	**1,372,587**		**1,372,587**		**1,372,587**	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	435,035	313,328	376,503	347,693	3.65	347,693	3.65	347,693	3.65
112 - Classified Salaries	24,954	-	-	-		-		-	
133 - Additional Pay - Licensed	1,081	-	-	-		-		-	
134 - Additional Pay - Classified	682	-	-	-		-		-	
210 - PERS	51,249	36,869	70,894	59,630		59,630		59,630	
213 - PERS UAL Contribution	64,755	46,586	52,711	54,448		54,448		54,448	
220 - Social Security	35,008	25,272	28,803	26,598		26,598		26,598	
231 - Workers Compensation	1,616	1,285	1,318	1,217		1,217		1,217	
232 - Unemployment Compensation	-	-	1,130	1,043		1,043		1,043	
233 - OR Paid Leave Employer Contribution	1,831	1,321	1,505	1,390		1,390		1,390	
241 - Medical Dental Insurance	104,662	69,666	95,520	91,542		91,542		91,542	
319 - Other Instructional, Pro & Tech Svcs	15,548	-	-	-		-		-	
341 - Travel Stipend	780	-	-	-		-		-	
411 - Varied - Other Supplies	48,587	-	-	-		-		-	
420 - Textbooks	39,750	-	-	-		-		-	
460 - Non-Consumable Supplies	93,816	-	-	-		-		-	
470 - Computer Software	99	-	-	-		-		-	
Total Function:	**919,452**	**494,328**	**628,384**	**583,561**	**3.65**	**583,561**	**3.65**	**583,561**	**3.65**
2000 - Support Services									
111 - Licensed Salaries	486,675	319,168	392,386	480,542	4.60	480,542	4.60	480,542	4.60
133 - Additional Pay - Licensed	80,003	5,083	-	-		-		-	
134 - Additional Pay - Classified	18,080	242	-	-		-		-	
210 - PERS	62,478	60,571	74,848	74,808		74,808		74,808	
213 - PERS UAL Contribution	83,337	76,498	54,935	75,253		75,253		75,253	
220 - Social Security	44,975	40,518	30,017	36,760		36,760		36,760	
231 - Workers Compensation	2,039	2,099	1,373	1,683		1,683		1,683	
232 - Unemployment Compensation	-	-	1,177	1,443		1,443		1,443	
233 - OR Paid Leave Employer Contribution	2,348	2,119	1,570	1,923		1,923		1,923	
241 - Medical Dental Insurance	136,084	114,570	85,968	115,368		115,368		115,368	
319 - Other Instructional, Pro & Tech Svcs	3,351	-	180,103	-		-		-	
341 - Travel Stipend	1,560	-	-	-		-		-	
411 - Varied - Other Supplies	2,715	-	10,845	1,246		1,246		1,246	
Total Function:	**923,645**	**620,868**	**833,222**	**789,026**	**4.60**	**789,026**	**4.60**	**789,026**	**4.60**
Total Requirements:	**1,843,097**	**1,115,196**	**1,461,606**	**1,372,587**	**8.25**	**1,372,587**	**8.25**	**1,372,587**	**8.25**
Total Fund:	**1,724,054**	**-**	**-**	**-**	**8.25**	**-**	**8.25**	**-**	**8.25**

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

258 - Early Indicator & Intervention System	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	26,810	26,728	26,729	26,729		26,729		26,729	
Requirements									
1000 - Instruction									
411 - Varied - Other Supplies	-	-	26,729	26,729		26,729		26,729	
2000 - Support Services									
470 - Computer Software	26,810	26,728	-	-		-		-	
Total Requirements:	**26,810**	**26,728**	**26,729**	**26,729**		**26,729**		**26,729**	
Total Fund:	**-**	**-**	**-**	**-**		**-**		**-**	

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

261 - Higher Education Commission Grant	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	-	203,017	294,313						
Requirements									
1000 - Instruction									
111 - Licensed Salaries	-	31,839	35,199						
133 - Additional Pay - Licensed	-	861	-						
210 - PERS	-	3,701	6,628						
213 - PERS UAL Contribution	-	4,676	5,906						
220 - Social Security	-	2,553	2,693						
231 - Workers Compensation	-	129	123						
232 - Unemployment Compensation	-	-	106						
233 - OR Paid Leave Employer Contribution	-	134	141						
241 - Medical Dental Insurance	-	17	8,238						
340 - Travel Expenses	-	-	6,229						
355 - Printing & Binding	-	128	-						
390 - Other Gen Pro & Tech Svcs	-	-	10,600						
411 - Varied - Other Supplies	-	7,048	4,800						
460 - Non-Consumable Supplies	-	23,038	-						
470 - Computer Software	-	74,747	213,650						
480 - Computer Hardware	-	54,147	-						
Total Function:	**-**	**203,017**	**294,313**	**-**		**-**		**-**	
Total Requirements:	**-**	**203,017**	**294,313**	**-**		**-**		**-**	
Total Fund:	**-**	**-**	**-**	**-**		**-**		**-**	

262 - Senate Bill 283
Grant discontinued

262 - Senate Bill 283 Account Type - Function - Object	2023-24 Actuals $	2024-25 Actuals $	2025-26 Adopted $	2026-27 Proposed $	FTE	2026-27 Approved $	FTE	2026-27 Adopted $	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	-	101,210	-	-		-		-	
Requirements									
1000 - Instruction									
135 - Licensed Extra Duty - Gifted Ed	-	101,210	-	-		-		-	
Total Fund:	**-**	**-**	**-**	**-**		**-**		**-**	

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

263 - Title II-A Teacher Quality	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
4519 - Title II-A	-	389,217	210,428	175,621		175,621		175,621	
5400 - Beginning Fund Balance	-	(175,050)	-	-		-		-	
Total Function:	**-**	**214,167**	**210,428**	**175,621**		**175,621**		**175,621**	
Total Resources:	**-**	**214,167**	**210,428**	**175,621**		**175,621**		**175,621**	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	-	178,265	-	-		-		-	
210 - PERS	-	6,688	-	-		-		-	
213 - PERS UAL Contribution	-	8,450	-	-		-		-	
220 - Social Security	-	4,617	-	-		-		-	
231 - Workers Compensation	-	233	-	-		-		-	
233 - OR Paid Leave Employer Contribution	-	241	-	-		-		-	
241 - Medical Dental Insurance	-	7,059	-	-		-		-	
Total Function:	**-**	**205,553**	**-**	**-**		**-**		**-**	
2000 - Support Services									
111 - Licensed Salaries	131,212	-	-	-		-		-	
133 - Additional Pay - Licensed	4,927	6,405	155,263	129,581		129,581		129,581	
210 - PERS	8,384	784	19,920	16,625		16,625		16,625	
213 - PERS UAL Contribution	19,059	897	21,737	18,141		18,141		18,141	
220 - Social Security	10,406	479	11,878	9,913		9,913		9,913	
231 - Workers Compensation	470	24	543	453		453		453	
232 - Unemployment Compensation	-	-	466	389		389		389	
233 - OR Paid Leave Employer Contribution	544	25	621	518		518		518	
241 - Medical Dental Insurance	48	-	-	-		-		-	
Total Function:	**175,050**	**8,614**	**210,428**	**175,621**		**175,621**		**175,621**	
Total Requirements:	**175,050**	**214,167**	**210,428**	**175,621**		**175,621**		**175,621**	
Total Fund:	**175,050**	**-**	**-**	**-**		**-**		**-**	

This program is designed to support English Language Development (ELD) for students whose native language is not English. The award for 2026-27 is based on preliminary estimates from Oregon Department of Education.

267 - Title III	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
4514 - Title III	-	112,115	63,189	25,439		25,439		25,439	
5400 - Beginning Fund Balance	-	(59,661)	-	-		-		-	
Total Function:	**-**	**52,454**	**63,189**	**25,439**		**25,439**		**25,439**	
Total Resources:	**-**	**52,454**	**63,189**	**25,439**		**25,439**		**25,439**	
Requirements									
2000 - Support Services									
111 - Licensed Salaries	5,158	16,794	5,405	5,798	0.07	5,798	0.07	5,798	0.07
133 - Additional Pay - Licensed	11,724	798	28,330	-		-		-	
210 - PERS	1,904	1,706	4,652	994		994		994	
213 - PERS UAL Contribution	2,364	2,156	4,723	908		908		908	
220 - Social Security	1,280	1,172	2,580	444		444		444	
231 - Workers Compensation	60	60	118	20		20		20	
232 - Unemployment Compensation	-	-	101	17		17		17	
233 - OR Paid Leave Employer Contribution	67	61	135	23		23		23	
241 - Medical Dental Insurance	2,020	4,295	1,785	1,875		1,875		1,875	
312 - Instructional Program Improvement	5,535	-	-	-		-		-	
342 - Travel, Out of District	16,298	14,765	-	-		-		-	
411 - Varied - Other Supplies	7,852	2,844	15,360	15,360		15,360		15,360	
421 - Textbooks - District	5,400	7,446	-	-		-		-	
470 - Computer Software	-	356	-	-		-		-	
Total Function:	**59,661**	**52,454**	**63,189**	**25,439**	**0.07**	**25,439**	**0.07**	**25,439**	**0.07**
Total Requirements:	**59,661**	**52,454**	**63,189**	**25,439**	**0.07**	**25,439**	**0.07**	**25,439**	**0.07**
Total Fund:	**59,661**	**-**	**-**	**-**	**0.07**	**-**	**0.07**	**-**	**0.07**

269 - Electric Bus Award
Grant discontinued.

269 - Electric Bus Award	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1900 - Other Revenue From Local Sources	-	546,034	-	-		-		-	

The purpose of this program is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career.

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

270 - High School Success - Measure 98	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	2,637,387	2,790,384	2,816,887	2,866,764		2,866,764		2,866,764	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	1,638,413	1,784,844	1,665,807	1,716,097	17.23	1,716,097	17.23	1,716,097	17.23
133 - Additional Pay - Licensed	19,461	389	6,600	-		-		-	
210 - PERS	191,469	204,803	322,059	300,600		300,600		300,600	
213 - PERS UAL Contribution	228,960	248,428	234,136	268,740		268,740		268,740	
220 - Social Security	124,252	134,739	127,939	131,280		131,280		131,280	
231 - Workers Compensation	5,674	6,888	5,857	6,005		6,005		6,005	
232 - Unemployment Compensation	-	-	5,018	5,148		5,148		5,148	
233 - OR Paid Leave Employer Contribution	6,497	7,045	6,689	6,866		6,866		6,866	
241 - Medical Dental Insurance	349,833	372,311	411,931	432,028		432,028		432,028	
319 - Other Instructional, Pro & Tech Svcs	-	1,255	-	-		-		-	
340 - Travel Expenses	8,273	-	-	-		-		-	
411 - Varied - Other Supplies	1,921	5,693	30,851	-		-		-	
420 - Textbooks	900	-	-	-		-		-	
460 - Non-Consumable Supplies	1,248	-	-	-		-		-	
470 - Computer Software	1,606	-	-	-		-		-	
480 - Computer Hardware	50,000	-	-	-		-		-	
Total Function:	**2,628,506**	**2,766,395**	**2,816,887**	**2,866,764**	**17.23**	**2,866,764**	**17.23**	**2,866,764**	**17.23**
2000 - Support Services									
132 - Classified Overtime	174	-	-	-		-		-	
133 - Additional Pay - Licensed	5,562	10,477	-	-		-		-	
134 - Additional Pay - Classified	(174)	-	-	-		-		-	
210 - PERS	763	1,170	-	-		-		-	
213 - PERS UAL Contribution	779	1,467	-	-		-		-	
220 - Social Security	416	793	-	-		-		-	
231 - Workers Compensation	19	40	-	-		-		-	
233 - OR Paid Leave Employer Contribution	22	41	-	-		-		-	
241 - Medical Dental Insurance	1,179	-	-	-		-		-	
319 - Other Instructional, Pro & Tech Svcs	-	10,000	-	-		-		-	
411 - Varied - Other Supplies	122	-	-	-		-		-	
Total Function:	**8,861**	**23,989**	**-**	**-**		**-**		**-**	
Total Requirements:	**2,637,368**	**2,790,384**	**2,816,887**	**2,866,764**	**17.23**	**2,866,764**	**17.23**	**2,866,764**	**17.23**
Total Fund:	**(19)**	**-**	**-**	**-**	**17.23**	**-**	**17.23**	**-**	**17.23**

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

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

271 - Student Investment Acccount	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	8,349,047	8,807,309	8,872,025	8,422,955		8,422,955		8,422,955	
Requirements									
1000 - Instruction									
111 - Licensed Salaries	2,510,786	2,734,318	2,323,840	2,507,263	25.73	2,507,263	25.73	2,507,263	25.73
112 - Classified Salaries	68,276	70,939	73,847	76,801	1.00	76,801	1.00	76,801	1.00
131 - Extra Duty Compensation	6,931	-	-	-		-		-	
133 - Additional Pay - Licensed	13,834	1,373	-	-		-		-	
210 - PERS	296,496	322,261	463,903	456,192		456,192		456,192	
213 - PERS UAL Contribution	365,122	392,932	335,681	404,667		404,667		404,667	
220 - Social Security	198,030	210,854	183,421	197,683		197,683		197,683	
231 - Workers Compensation	9,083	10,254	8,391	9,042		9,042		9,042	
232 - Unemployment Compensation	-	-	7,195	7,752		7,752		7,752	
233 - OR Paid Leave Employer Contribution	10,355	11,025	9,590	10,335		10,335		10,335	
241 - Medical Dental Insurance	701,064	729,753	646,260	687,403		687,403		687,403	
341 - Travel Stipend	780	-	-	-		-		-	
410 - Consumable Supplies and Materials	3,698	-	-	-		-		-	
Total Function:	**4,184,454**	**4,483,708**	**4,052,128**	**4,357,138**	**26.73**	**4,357,138**	**26.73**	**4,357,138**	**26.73**
2000 - Support Services									
111 - Licensed Salaries	2,462,114	2,641,862	2,725,319	2,419,436	24.87	2,419,436	24.87	2,419,436	24.87
131 - Extra Duty Compensation	6,418	-	-	-		-		-	
133 - Additional Pay - Licensed	9,164	1,383	-	-		-		-	
210 - PERS	294,487	311,311	534,557	433,280		433,280		433,280	
213 - PERS UAL Contribution	348,670	370,020	381,535	378,883		378,883		378,883	
220 - Social Security	189,004	197,573	208,485	185,083		185,083		185,083	
231 - Workers Compensation	8,614	10,163	9,539	8,465		8,465		8,465	
232 - Unemployment Compensation	-	-	8,180	7,256		7,256		7,256	
233 - OR Paid Leave Employer Contribution	9,883	10,330	10,899	9,674		9,674		9,674	
241 - Medical Dental Insurance	621,319	643,118	698,490	623,740		623,740		623,740	
318 - Prof. & Improvement Costs Non-Instructional Sta	28,833	-	-	-		-		-	
319 - Other Instructional, Pro & Tech Svcs	59,844	49,775	-	-		-		-	
341 - Travel Stipend	8,120	-	-	-		-		-	
390 - Other Gen Pro & Tech Svcs	26,370	20	-	-		-		-	
410 - Consumable Supplies and Materials	47	-	-	-		-		-	
470 - Computer Software	90,965	88,047	242,893	-		-		-	
Total Function:	**4,163,849**	**4,323,601**	**4,819,897**	**4,065,817**	**24.87**	**4,065,817**	**24.87**	**4,065,817**	**24.87**
Total Requirements:	**8,348,303**	**8,807,309**	**8,872,025**	**8,422,955**	**51.60**	**8,422,955**	**51.60**	**8,422,955**	**51.60**
Total Fund:	**(744)**	**-**	**-**	**-**	**51.60**	**-**	**51.60**	**-**	**51.60**

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

295 - Student Body	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1700 - Extracurricular Activities	2,715	2,945,415	2,116,533	2,264,690		2,264,690		2,264,690	
5400 - Beginning Fund Balance	1,037	1,352,690	1,267,250	1,355,958		1,355,958		1,355,958	
9770 - Unassigned Fund Balance	1,350,365	-	-	-		-		-	
9770 - Unassigned Fund Balance	1,350,365	-	-	-		-		-	
Total Function:	**2,704,483**	**4,298,106**	**3,383,783**	**3,620,648**		**3,620,648**		**3,620,648**	
Total Resources:	**2,704,483**	**4,298,106**	**3,383,783**	**3,620,648**		**3,620,648**		**3,620,648**	
Requirements									
1000 - Instruction									
411 - Varied - Other Supplies	73	2,803,653	3,383,783	3,620,648		3,620,648		3,620,648	
Total Fund:	**(2,704,410)**	**(1,494,453)**	**-**	**-**		**-**		**-**	

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

297 - Nutrition Services	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
1612 - Lunch	979,432	606,828	824,720	857,709		857,709		857,709	
1631 - Catering	16,055	2,735	8,509	8,849		8,849		8,849	
1632 - Vendor Rebates	14,770	5,671	9,168	9,535		9,535		9,535	
1635 - Facility Use/Kitchenstaff	336	324	336	349		349		349	
1920 - Contributions, Donations fr Private Source	869	720	513	534		534		534	
1990 - Miscellaneous	29,466	(1,335)	11,365	11,820		11,820		11,820	
3102 - State School Fund - School Lunch Match	17,411	-	21,846	22,720		22,720		22,720	
3299 - Other Restricted Grants-In-Aid	-	205,445	33,012	-		-		-	
4504 - School Nutrition Program - Breakfast	123,876	433,294	398,383	414,318		414,318		414,318	
4505 - School Nutrition Program - Lunch	910,423	2,300,780	2,399,114	2,495,079		2,495,079		2,495,079	
4910 - Commodities Revenue	218,852	227,395	184,362	278,267		278,267		278,267	
5200 - Interfund Transfers	-	20,273	-	-		-		-	
5400 - Beginning Fund Balance	1,053,840	512,234	510,899	416,147		416,147		416,147	
Total Function:	**3,365,330**	**4,314,365**	**4,402,227**	**4,515,326**		**4,515,326**		**4,515,326**	
Total Resources:	**3,365,330**	**4,314,365**	**4,402,227**	**4,515,326**		**4,515,326**		**4,515,326**	
Requirements									
3000 - Enterprise and Community Services.									
112 - Classified Salaries	823,758	1,056,118	1,200,929	1,249,781	37.50	1,249,781	37.50	1,249,781	37.50
114 - Managerial-Classified	104,867	108,957	112,554	117,961	1.00	117,961	1.00	117,961	1.00
122 - Substitutes - Classified Salaries	24,702	19,439	12,000	-		-		-	
124 - Temporary - Classified	670	-	-	-		-		-	
132 - Classified Overtime	6,672	1,523	1,725	-		-		-	
134 - Additional Pay - Classified	59,168	61,405	-	-		-		-	
210 - PERS	100,715	124,479	239,003	234,357		234,357		234,357	
213 - PERS UAL Contribution	144,079	177,526	187,108	215,648		215,648		215,648	
220 - Social Security	76,380	93,136	102,236	105,343		105,343		105,343	
231 - Workers Compensation	16,667	23,457	27,785	4,825		4,825		4,825	
232 - Unemployment Compensation	-	6,182	4,011	4,133		4,133		4,133	
233 - OR Paid Leave Employer Contribution	3,989	4,864	5,347	5,508		5,508		5,508	
241 - Medical Dental Insurance	270,354	314,683	575,340	592,614		592,614		592,614	
340 - Travel Expenses	2,073	119	-	-		-		-	
341 - Travel Stipend	9,300	11,116	10,531	9,300		9,300		9,300	
355 - Printing & Binding	820	-	-	-		-		-	
390 - Other Gen Pro & Tech Svcs	16,869	20,949	-	-		-		-	
410 - Consumable Supplies and Materials	-	176	-	-		-		-	
411 - Varied - Other Supplies	46,802	121,446	-	-		-		-	
450 - Food - Nutrition Services ONLY	1,110,344	1,618,950	1,895,658	1,943,108		1,943,108		1,943,108	
460 - Non-Consumable Supplies	-	40,430	-	-		-		-	
470 - Computer Software	30,445	28,321	28,000	32,748		32,748		32,748	
480 - Computer Hardware	713	-	-	-		-		-	
541 - Initital and Additional Equipment	-	76,380	-	-		-		-	
642 - Other Dues & Fees	5,043	4,664	-	-		-		-	
Total Function:	**2,854,431**	**3,914,320**	**4,402,227**	**4,515,326**	**38.50**	**4,515,326**	**38.50**	**4,515,326**	**38.50**
Total Requirements:	**2,854,431**	**3,914,320**	**4,402,227**	**4,515,326**	**38.50**	**4,515,326**	**38.50**	**4,515,326**	**38.50**
Total Fund:	**(510,899)**	**(400,045)**	**-**	**(0)**	**38.50**	**(0)**	**38.50**	**(0)**	**38.50**

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

299 - Outdoor School	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed		2026-27 Approved		2026-27 Adopted	
Account Type - Function - Object	$	$	$	$	FTE	$	FTE	$	FTE
Resources									
000 - Undesignated									
3299 - Other Restricted Grants-In-Aid	-	1,126,145	572,757	505,857		505,857		505,857	
5400 - Beginning Fund Balance	-	(545,893)	-	-		-		-	
Total Function:	**-**	**580,252**	**572,757**	**505,857**		**505,857**		**505,857**	
Total Resources:	**-**	**580,252**	**572,757**	**505,857**		**505,857**		**505,857**	
Requirements									
1000 - Instruction									
123 - Temporary-Licensed	-	1,299	-	-		-		-	
124 - Temporary - Classified	-	1,330	-	-		-		-	
131 - Extra Duty Compensation	57,879	57,959	62,508	-		-		-	
132 - Classified Overtime	1,210	2,635	1,210	-		-		-	
133 - Additional Pay - Licensed	533	1,680	-	-		-		-	
134 - Additional Pay - Classified	1,527	281	-	-		-		-	
210 - PERS	7,340	7,160	8,175	-		-		-	
213 - PERS UAL Contribution	8,561	9,126	8,921	-		-		-	
220 - Social Security	4,650	4,964	4,874	-		-		-	
231 - Workers Compensation	219	259	223	-		-		-	
232 - Unemployment Compensation	-	-	191	-		-		-	
233 - OR Paid Leave Employer Contribution	243	260	254	-		-		-	
324 - Rentals	445,899	492,433	486,401	505,857		505,857		505,857	
360 - Charter School Payments	17,831	-	-	-		-		-	
411 - Varied - Other Supplies	-	866	-	-		-		-	
Total Function:	**545,893**	**580,252**	**572,757**	**505,857**		**505,857**		**505,857**	
Total Requirements:	**545,893**	**580,252**	**572,757**	**505,857**		**505,857**		**505,857**	
Total Fund:	**545,893**	**-**	**-**	**0**		**0**		**0**	

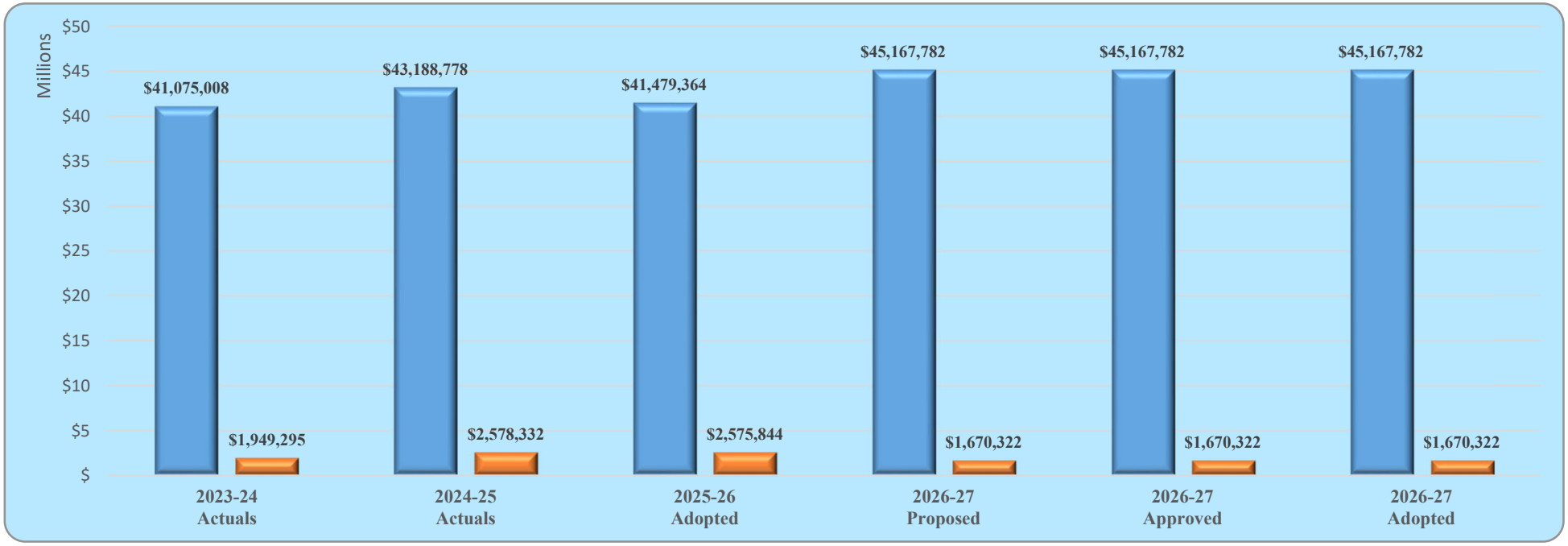
FINANCIAL SECTION:
III-C. DEBT SERVICE FUNDS

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

West Linn - Wilsonville School District 3JT

2026-27 Proposed Budget

Debt Service Fund Resources by Object

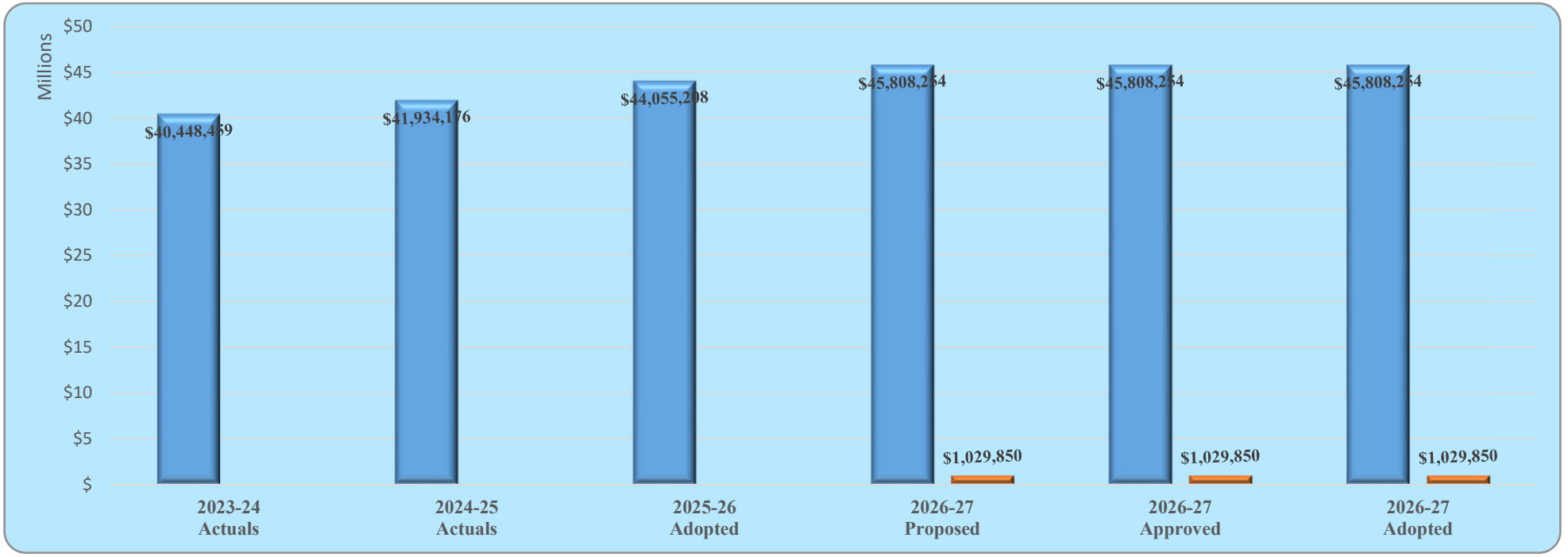


Object	2023-24 Actuals $	2024-25 Actuals $	2025-26 Adopted $	2026-27 Proposed $	2026-27 Approved $	2026-27 Adopted $	%
1000 - Revenue from Local Sources	41,075,008	43,188,778	41,479,364	45,167,782	45,167,782	45,167,782	96.4
5000 - Other Sources	1,949,295	2,578,332	2,575,844	1,670,322	1,670,322	1,670,322	3.6
Total Object:	**43,024,303**	**45,767,110**	**44,055,208**	**46,838,104**	**46,838,104**	**46,838,104**	**100**

West Linn - Wilsonville School District 3JT

2026-27 Proposed Budget

Debt Service Fund Requirements by Object



Object	2023-24 Actuals $	2024-25 Actuals $	2025-26 Adopted $	2026-27 Proposed $	2026-27 Approved $	2026-27 Adopted $
600 - Other Objects	40,448,459	41,934,176	44,055,208	45,808,254	45,808,254	45,808,254
800 - Other Uses of Funds	-	-	-	1,029,850	1,029,850	1,029,850
Total Object:	**40,448,459**	**41,934,176**	**44,055,208**	**46,838,104**	**46,838,104**	**46,838,104**

GENERAL OBLIGATION BOND DEBT SERVICE
FUND 300

This fund is used for the accumulation of resources and payment of General Obligation(GO) fund principal and interest. Primary resources in these funds are property taxes. There are five series in the fiscal year 2026-2027 Budget Year.

1. Series 2026B = $1,980,000 principal and $6,299,700 interest
2. Series 2025 = $15,285,000 principal and $2,129,250 interest
3. Series 2020B = $1,225,000 principal, $1,415,750 interest
4. Series 2020C = $1,580,000 principal, $1,593,275 interest
5. Series 2022B = $0 principal, $1,790,500 interest

OUTSTANDING BONDS	PRINCIPAL	INTEREST	TOTAL
Series 2026B	$ 1,980,000	$ 6,299,700	$ 8,279,700
Series 2025	$15,285,000	$ 2,129,250	$17,414,250
Series 2020B	$ 1,225,000	$ 1,415,750	$ 2,640,750
Series 2020C	$ 1,580,000	$ 1,593,275	$ 3,173,275
Series 2022B	$ 0	**$** 1,790,500	**$** 1,790,500
TOTAL DEBT SERVICE	**$20,070,000**	**$13,228,475**	**$33,298,475**
County Collection Rate			97.00%
Taxes to be Levied			**$34,328,325**

2026 Assessed Value for Bond Levies	**$11,107,077,720**
2026-27 Estimated Growth in AV 4-4.5%	
Projected 2026-27 Bond Levy Rate at 4% AV Growth $11,551,360,829	$34,328,325/$11,551,360,829= $2.97/1,000
Projected 2026-27 Bond Levy Rate at 4.5% AV Growth $11,606,896,217	$34,328,325/$11,606,896,217= $2.96/1,000

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

The Debt Service Fund accounts for voter-approved bond principal and interest, funded primarily through property tax revenues and available fund balance.

300 - Debt Service Funds	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Account Type - Function - Object	$	$	$	$	$	$
Resources						
8000 - Internal						
1111 - Current Year's Taxes	28,800,604	30,225,639	29,610,703	33,141,796	33,141,796	33,141,796
1112 - Prior Years Taxes	339,034	317,907	348,570	-	-	-
1190 - Penalties and Interest On Taxes	103,316	67,847	106,223	116,404	116,404	116,404
1510 - Interest On Investments	-	546,529	320,284	332,985	332,985	332,985
5110 - Bond Proceeds	-	2,488	-	-	-	-
5400 - Beginning Fund Balance	1,744,243	1,642,662	1,642,662	737,140	737,140	737,140
Total Function:	**30,987,197**	**32,803,073**	**32,028,442**	**34,328,325**	**34,328,325**	**34,328,325**
Total Resources:	**30,987,197**	**32,803,073**	**32,028,442**	**34,328,325**	**34,328,325**	**34,328,325**
Requirements						
5000 - Other Uses						
610 - Redemption of Principal	18,033,502	22,430,000	23,950,000	20,070,000	20,070,000	20,070,000
620 - Interest	6,151,645	7,949,865	8,078,442	13,228,475	13,228,475	13,228,475
621 - Regular Interest	5,159,388	-	-	-	-	-
Total Function:	**29,344,535**	**30,379,865**	**32,028,442**	**33,298,475**	**33,298,475**	**33,298,475**
6000 - Contingencies						
810 - Planned Reserve	-	-	-	1,029,850	1,029,850	1,029,850
Total Function:	**-**	**-**	**-**	**1,029,850**	**1,029,850**	**1,029,850**
Total Requirements:	**29,344,535**	**30,379,865**	**32,028,442**	**34,328,325**	**34,328,325**	**34,328,325**
Total Fund:	**(1,642,662)**	**(2,423,208)**	**-**	**-**	**-**	**-**

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

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

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

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

Fiscal Year Ending June 30	Principal	Interest	Total
FY2026- 2027	5,310,000	429,802	5,739,802
FY2027- 2028	2,465,000	136,265	2,601,265
	$ 7,775,000	$ 566,067	$ 8,341,067

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

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

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

320 - PERS UAL	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Account Type - Function - Object	$	$	$	$	$	$
Resources						
8000 - Internal						
1510 - Interest On Investments	142,539	141,099	5,479	114,796	114,796	114,796
1970 - Services Provided Other Funds	5,496,710	5,323,977	4,657,117	4,808,285	4,808,285	4,808,285
5400 - Beginning Fund Balance	155,941	816,723	816,723	816,723	816,723	816,723
Total Function:	**5,795,190**	**6,281,799**	**5,479,319**	**5,739,804**	**5,739,804**	**5,739,804**
Total Resources:	**5,795,190**	**6,281,799**	**5,479,319**	**5,739,804**	**5,739,804**	**5,739,804**
Requirements						
5000 - Other Uses						
610 - Redemption of Principal	3,835,000	4,290,000	4,785,000	5,310,000	5,310,000	5,310,000
621 - Regular Interest	1,143,467	931,468	694,317	429,802	429,802	429,802
642 - Other Dues & Fees	1	1	2	2	2	2
Total Function:	**4,978,467**	**5,221,469**	**5,479,319**	**5,739,804**	**5,739,804**	**5,739,804**
Total Requirements:	**4,978,467**	**5,221,469**	**5,479,319**	**5,739,804**	**5,739,804**	**5,739,804**
Total Fund:	**(816,723)**	**(1,060,331)**	**-**	**-**	**-**	**-**

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

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

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

Fiscal Year Ending June 30	Principal	Interest	Total
FY2026- 2027	4,570,000	2,199,973	6,769,973
FY2027- 2028	4,865,000	2,137,821	7,002,821
FY2028- 2029	5,175,000	2,063,387	7,238,387
FY2029- 2030	5,510,000	1,975,049	7,485,049
FY2030- 2031	5,865,000	1,875,484	7,740,484
FY2031- 2032	6,240,000	1,764,811	8,004,811
FY2032- 2033	6,640,000	1,637,702	8,277,702
FY2033- 2034	7,065,000	1,491,158	8,556,158
FY2034- 2035	7,525,000	1,324,635	8,849,635
FY2035- 2036	8,010,000	1,139,746	9,149,746
FY2036- 2037	8,525,000	936,533	9,461,533
FY2037- 2038	9,095,000	689,734	9,784,734
FY2038- 2039	9,690,000	426,434	10,116,434
FY2039- 2040	5,040,000	145,908	5,185,908
	$ 93,815,000	$ 19,808,374	$ 113,623,374

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

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

321 - PERS UAL-2021A Bond	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Account Type - Function - Object	$	$	$	$	$	$
Resources						
8000 - Internal						
1510 - Interest On Investments	67,349	58,696	6,547	6,772	6,772	6,772
1970 - Services Provided Other Funds	6,125,457	6,507,083	6,424,441	6,646,744	6,646,744	6,646,744
5400 - Beginning Fund Balance	49,110	116,459	116,459	116,459	116,459	116,459
Total Function:	**6,241,915**	**6,682,238**	**6,547,447**	**6,769,975**	**6,769,975**	**6,769,975**
Total Resources:	**6,241,915**	**6,682,238**	**6,547,447**	**6,769,975**	**6,769,975**	**6,769,975**
Requirements						
5000 - Other Uses						
610 - Redemption of Principal	3,820,000	4,050,000	4,300,000	4,570,000	4,570,000	4,570,000
621 - Regular Interest	2,305,457	2,282,842	2,247,445	2,199,973	2,199,973	2,199,973
642 - Other Dues & Fees	-	-	2	2	2	2
Total Function:	**6,125,457**	**6,332,842**	**6,547,447**	**6,769,975**	**6,769,975**	**6,769,975**
Total Requirements:	**6,125,457**	**6,332,842**	**6,547,447**	**6,769,975**	**6,769,975**	**6,769,975**
Total Fund:	**(116,459)**	**(349,396)**	**-**	**-**	**-**	**-**

FINANCIAL SECTION:

III-D. CAPITAL PROJECT FUNDS

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

Bond Projects by Theme – July 17, 2025

Bond Total - $190M

Accessible Facilities

- ADA ramp to stage at Boeckman Creek
- Single Occupant Restroom with room for assist districtwide
- Access route improvements from classroom to outdoors at Boeckman Creek & Bolton
- Sidewalk/accessibility improvements at WHS stadium bowl and connection between Boeckman Creek & WHS
- Select sidewalk replacement & asphalt play area repair at Cedaroak Park
- New sidewalk with plantings between classrooms and gym for ADA route at Sunset
- Renovate elevator space at lower levels at Willamette
- ADA access from classrooms to the exterior at Inza Wood & WLHS
- Replace chair lift with elevator at Rosemont Ridge
- Elevator Replacement at RHS

Learning with Technology

- Student and staff technology equipment & devices districtwide
- Relocate MDF & IDF rooms at Boones Ferry
- Technology infrastructure updates districtwide
- School display technology & sound amplification districtwide
- Replace select performance sound, lighting and camera equipment in PAC at WLHS
- Replace PAC house lighting at WLHS
- Update Curriculum

Safe & Welcoming Schools

- Health room expansion at Boeckman Creek
- Site fencing at Boeckman Creek, Bolton, Cedaroak Park, Lowrie, Stafford, Trillium Creek & Willamette
- Keyscan upgrade/building lockdown improvements at Cedaroak Park & Rosemont Ridge
- Create secure entry vestibule at WLHS & WHS
- Intrusion limiting glass districtwide
- Communication upgrades, wifi refresh, phone, radio & intercom system updates districtwide
- Window blinds/shades replacement districtwide
- Safety compliance, roof rigging & stage curtain replacements districtwide

Athletics & Wellness

- Repair preschool playground natural area at Boeckman Creek
- Replace playground equipment with inclusive equipment and install accessible play surfacing at Boeckman Creek, Bolton, Boones Ferry & Cedaroak Park
- Install accessible play surfacing & replace select equipment at Lowrie, Trillium Creek, Stafford, Meridian Creek & Rosemont Ridge
- Replace playground equipment and existing turf with new at Willamette
- Install accessible play surfacing at Sunset
- Replace gym scoreboard at Stafford
- Replace main gym scoreboard at Rosemont Ridge
- Synthetic turf and lights installation on main athletic field and track improvements at RHS
- Synthetic turf and lights installation on main athletic field, new track and concessions and restroom building at Meridian Creek
- Stadium with restrooms, announcer's booth, bleacher seats with cover at RHS
- Softball & baseball dugouts upgrades and expansion at Rosemont Ridge & WHS
- Refinish Gym floors at Inza Wood
- Replace bark chip wellness paths with accessible hardscape paths at Inza Wood
- Install lighting for athletic field flag pole at Rosemont Ridge
- Upgrade softball field lighting to LED at Rosemont Ridge & WHS
- Upgrade main athletic field lighting to LED at Rosemont Ridge
- Replace softball field synthetic turf at Rosemont Ridge & WHS
- Replace main athletic field synthetic turf at Rosemont Ridge, WLHS & WHS
- Resurface tennis courts at WLHS & WHS
- Resurface track at WLHS & WHS
- Upgrade lighting at baseball field and tennis courts at WLHS
- Upgrade tennis court lighting at WHS
- Renovate stadium restrooms at WHS
- Improve stadium accessible seating at WHS
- Upgrade stadium lighting over seating area at WHS
- Create ADA access along stadium bowl to field level
- Gym basketball scoreboards inspected & serviced

Facilities Stewardship

- Roofing replacement at Boeckman Creek, Bolton, Inza Wood
- Select roofing repairs at Boones Ferry, Cedaroak Park, Stafford, Willamette, RHS, WLHS & WHS
- Select restroom refreshes at Boeckman Creek, Bolton, Boones Ferry, Stafford & WLHS
- Roof access connection between different levels at Inza Wood
- Roofing and gutter replacement and additional roof access added at Rosemont Ridge
- Select HVAC improvements at Boeckman Creek, Boones Ferry, Cedaroak Park, Lowrie, Stafford, Trillium Creek, Willamette, Inza Wood, Rosemont Ridge, RHS, WLHS & WHS
- Select Plumbing upgrades at Cedaroak Park, Inza Wood, Rosemont Ridge & WLHS
- Boiler replacement at Boeckman Creek
- Boiler vent replacement at Bolton
- Exterior woodwork repair at Bolton
- New trash compactor and drain at Bolton
- New trash compactor at Rosemont Ridge, WLHS & WHS
- New fire alarm system at Bolton & Rosemont Ridge
- Sidewalk replacement rebuild at Boones Ferry
- Gym lighting replacement at Lowrie & Trillium, in both gyms at Boones Ferry & Aux gym at WLHS
- Exterior painting & canopy renovations at Cedaroak Park
- Acoustic wall panel replacement in library & gym at Lowrie & Trillium Creek
- Restroom faucets replacement at Lowrie & Trillium
- Fire pumps replacement at Stafford
- Replace fire alarm at Stafford
- Parking lot patch and repair at Stafford
- Refinish exterior wood at Sunset
- New dishwasher at Sunset, Willamette & WLHS
- Plumbing vault drain pump upgrade at Sunset
- Replace drinking fountains at Inza Wood & RHS
- Add power to floorboxes in library at Inza Wood
- Pressure wash and paint exterior building at Willamette
- Replace flooring in cafeteria at Willamette
- Replace plumbing fixtures in classrooms and restrooms at Willamette
- Rebuild parking lot at Willamette
- Acoustic work in porches at Meridian Creek
- Science room gas shut off control upgrade at Meridian Creek
- Replace reception casework at Rosemont Ridge
- Sidewalk repair by concessions building and front sidewalk trench drain at Rosemont Ridge
- Additional parking at RHS
- Additional parking lot at corner of West A & McKillican St for WLHS
- Parking lot build out for additional parking at WHS
- Paint exterior doors at Inza Wood
- Repair building waterproofing behind brick at RHS
- Kitchen update - paint, guards, new walk in cooler at RHS
- Fire pumps replacement at RHS
- Weight room doors replacement at RHS
- Repair stage floor at RHS
- Basement level flooring replacement & painting at WLHS
- Replace carpet in classroom wing and offices at WLHS
- Replace shower fixtures in locker rooms at WLHS
- Replace bottle fillers at WLHS & WHS
- Replace exterior drinking fountains at WHS
- Add flag pole and lighting at baseball field at WHS
- Repair and re-pave south parking lot at WHS
- Rebuild parking lot between WHS & Boeckman Creek
- Furniture, Fixtures & Equipment districtwide
- Tree and Swale restoration and maintenance districtwide

Sustainable & Resilient Facilities

- Replace emergency generator at Boeckman Creek
- Complete interior lighting upgrades at Stafford
- Upgrade interior lighting to LED at Willamette, Inza Wood & RHS
- Replace main wrestling spotlights in gym at WLHS
- Second standby generators districtwide to supplement emergency system

STEAM, CTE & Career Pathways

- Relocate CREST to Boones Ferry Primary
- Renovate second gym at Boones Ferry Primary to serve as districtwide robotics space

Projects by School & Districtwide – July 17, 2025

Boeckman Creek Primary
- Single Occupant Restroom with room for assist
- ADA ramp to stage
- Access route improvements from classroom to outdoors
- Repair preschool playground natural area
- Replace playground equipment with inclusive equipment and install accessible play surfacing
- Health room expansion
- Site Fencing
- Replace emergency generator
- Roofing replacement
- Select restroom refreshes
- Select HVAC improvements
- Boiler replacement
- Student and staff technology equipment & devices

Bolton Primary
- Single Occupant Restroom with room for assist
- Access route improvements from classroom to outdoors
- Replace playground equipment with inclusive equipment and install accessible play surfacing
- Roofing replacement
- Select restroom refreshes
- Boiler vent replacement
- AC for the MDF and IDF rooms
- Site Fencing
- Student and staff technology equipment & devices

Bond Total - $190M

Key – 7 Themes
- Accessible Facilities
- Athletics & Wellness
- Facilities Stewardship
- Learning with Technology
- Safe & Welcoming Schools
- STEAM, CTE, & Career Pathways
- Sustainable & Resilient Facilities

Boones Ferry Primary
- Single Occupant Restroom with room for assist
- Replace playground equipment with inclusive equipment and install accessible play surfacing
- Relocate MDF & IDF rooms
- Student and staff technology equipment & devices
- Keyscan upgrade/building lockdown improvements
- Select roofing repairs
- Exterior woodwork repair
- New trash compactor and drain
- New fire alarm system
- Select restroom refreshes
- Select HVAC improvements
- Sidewalk replacement rebuild
- Gym lighting replacement in both gyms

Cedaroak Park Primary
- Select sidewalk replacement & asphalt play area repair
- Single Occupant Restroom with room for assist
- Replace playground equipment with inclusive equipment and install accessible play surfacing
- Keyscan upgrade/building lockdown improvements
- Site Fencing
- Select roofing replacement
- Select HVAC improvements
- Select Plumbing upgrades
- Exterior painting & canopy renovations
- Student and staff technology equipment & devices

Lowrie Primary
- Single Occupant Restroom with room for assist
- Install accessible play surfacing & replace select equipment
- Acoustic wall panel replacement in library & gym
- Restroom faucets replacement
- Select HVAC improvements
- Gym lighting replacement
- Site Fencing
- Student and staff technology equipment & devices

Stafford Primary
- Single Occupant Restroom with room for assist
- Replace gym scoreboard
- Install accessible play surfacing & replace select equipment
- Complete interior lighting upgrades
- Select roofing replacement
- Fire pumps replacement
- Replace fire alarm
- Select restroom refreshes
- Select HVAC improvements
- Parking lot patch and repair
- Site Fencing
- Student and staff technology equipment & devices

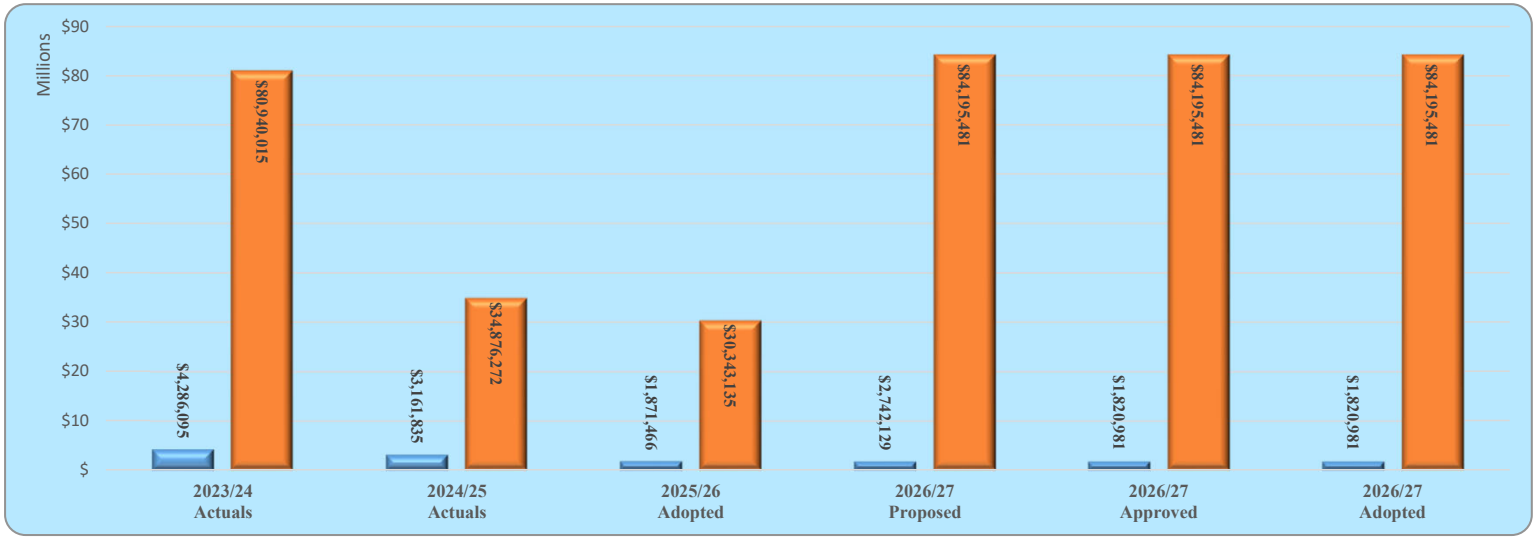
Sunset Primary
- Single Occupant Restroom with room for assist
- New sidewalk with plantings between classrooms and gym for ADA route
- Install accessible play surfacing
- Refinish exterior wood
- New kitchen dishwasher
- Plumbing vault drain pump upgrade
- Student and staff technology equipment & devices

Trillium Creek Primary
- Single Occupant Restroom with room for assist
- Install accessible play surfacing & replace select equipment
- Acoustic wall panel replacement in the library and gym
- Restroom faucets replacement
- Select HVAC improvements
- Gym lighting replacement
- Student and staff technology equipment & devices
- Site Fencing

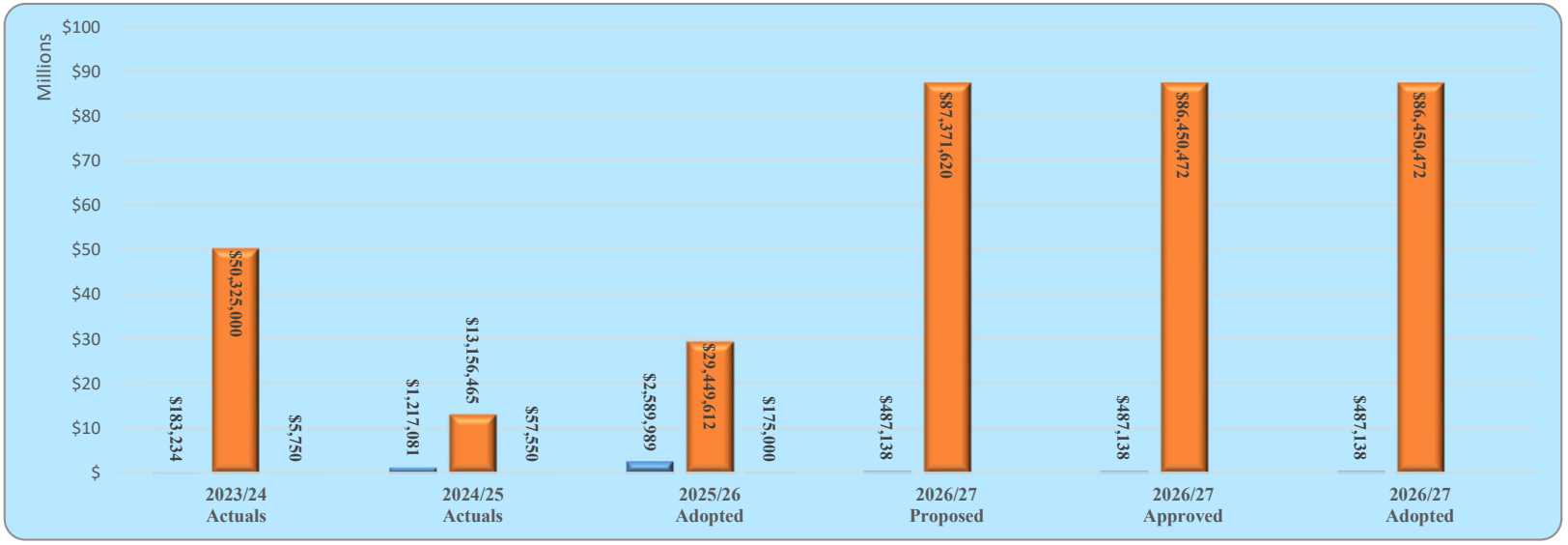
Willamette Primary
- Single Occupant Restroom with room for assist
- Renovate elevator space at lower levels
- Replace playground equipment and existing turf with new
- Upgrade interior lighting to LED
- Select roofing replacement and roof access improvements
- Pressure wash and paint exterior building
- Replace flooring in cafeteria
- Select HVAC improvements
- Replace plumbing fixtures in classrooms and restrooms
- Rebuild parking lot
- New kitchen dishwasher
- Site Fencing
- Student and staff technology equipment & devices

Districtwide – All 16 Schools
- Furniture, Fixtures & Equipment
- Tree and Swale restoration and maintenance
- Update Curriculum
- Technology infrastructure updates
- School display technology & sound amplification
- Communication upgrades, wifi refresh, phone, radio & intercom system updates
- Access control/Secure entry/Security upgrades/video monitoring/security glazing
- Window blinds/shades replacement
- Safety compliance, roof rigging & stage curtain replacements
- Intrusion limiting glass
- Gym basketball backboards inspected & serviced as needed
- Second standby generators to supplement emergency system

Districtwide Program Relocation
- Relocate CREST to Boones Ferry Primary
- Renovate second gym at Boones Ferry Primary to serve as districtwide robotics space



	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved		2026/27 Adopted		
Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE	%
1000 - Revenue from Local Sources	4,286,095	3,161,835	1,871,466		2,742,129		1,820,981		1,820,981		2.1
5000 - Other Sources	80,940,015	34,876,272	30,343,135		85,116,629		85,116,629		85,116,629		97.9
Total Object:	**85,226,110**	**38,038,106**	**32,214,601**		**87,858,758**		**86,937,610**		**86,937,610**		**100**

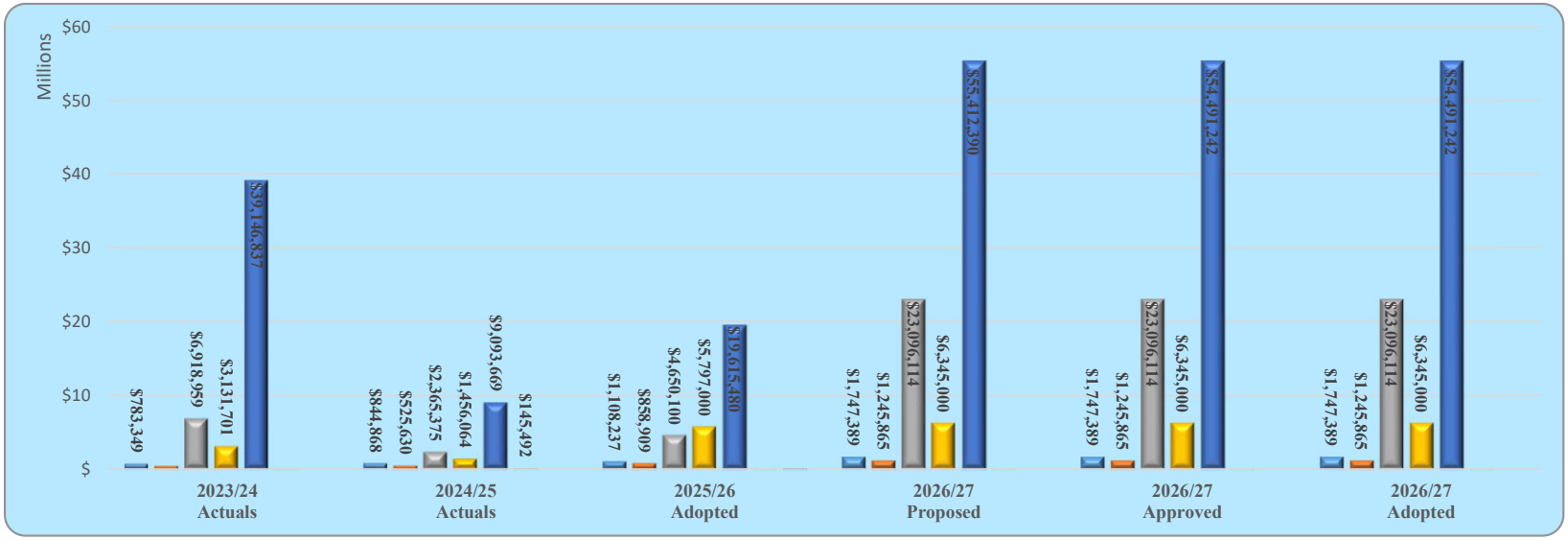


	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
Function	$	$	$	FTE	$	FTE	$	FTE	$	FTE
2000 - Support Services	183,234	1,217,081	2,589,989	2.97	487,138		487,138		487,138	
4000 - Facilities Acquisition and Construction	50,325,000	13,156,465	29,449,612	7.50	87,371,620	17.24	86,450,472	17.24	86,450,472	17.24
5000 - Other Uses	5,750	57,550	175,000		-		-		-	
Total Function:	**50,513,984**	**14,431,097**	**32,214,601**	**10.47**	**87,858,758**	**17.24**	**86,937,610**	**17.24**	**86,937,610**	**17.24**

West Linn - Wilsonville School District 3JT

2026/27 Proposed Budget

Capital Projects Fund Requirements by Object



	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
100 - Salaries	783,349	844,868	1,108,237	10.47	1,747,389	17.24	1,747,389	17.24	1,747,389	17.24
200 - Associated Payroll Costs	491,264	525,630	858,909		1,245,865		1,245,865		1,245,865	
300 - Purchased Services	6,918,959	2,365,375	4,650,100		23,096,114		23,096,114		23,096,114	
400 - Supplies and Materials	3,131,701	1,456,064	5,797,000		6,345,000		6,345,000		6,345,000	
500 - Capital Outlay	39,146,837	9,093,669	19,615,480		55,412,390		54,491,242		54,491,242	
600 - Other Objects	41,875	145,492	9,875		12,000		12,000		12,000	
700 - Transfers	-	-	175,000		-		-		-	
Total Object:	**50,513,984**	**14,431,097**	**32,214,601**	**10.47**	**87,858,758**	**17.24**	**86,937,610**	**17.24**	**86,937,610**	**17.24**

In November 2019, Capital Bond Measure 3-554 was approved by district voters. The $206.8 million capital bond includes seven major projects spanning across the entire school district. Board resolution 2019-06 approved West Linn-Wilsonville School District to sell $147.9 million of the district's General Obligation (GO) Bond Series 2020, which occurred on February 12, 2020. The remainder was approved for sale by board resolution 2022-03 and General Obligation Bond Series 2022 was sold on December 1, 2022 to complete the capital projects outlined in the bond measure.

419 - 2019 Bond	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
Account Type - Function - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
Resources										
8000 - Internal										
1510 - Interest On Investments	1,929,696	896,978	358,733		110,473		110,473		110,473	
1530 - Gain or Loss On Sale of Investments	1,519,357	247,810	-		-		-		-	
1990 - Miscellaneous	136,524	75,378	-		-		-		-	
5200 - Interfund Transfers	310,569	115,035	375,000		-		-		-	
5400 - Beginning Fund Balance	73,877,350	28,175,875	17,202,896		11,121,444		11,121,444		11,121,444	
Total Function:	**77,773,495**	**29,511,076**	**17,936,629**		**11,231,917**		**11,231,917**		**11,231,917**	
Total Resources:	**77,773,495**	**29,511,076**	**17,936,629**		**11,231,917**		**11,231,917**		**11,231,917**	
Requirements										
2000 - Support Services										
112 - Classified Salaries	-	-	190,402	1.72	-		-		-	
114 - Managerial-Classified	-	-	158,076	1.25	-		-		-	
210 - PERS	-	-	72,534		-		-		-	
213 - PERS UAL Contribution	-	-	52,189		-		-		-	
220 - Social Security	-	-	28,518		-		-		-	
231 - Workers Compensation	-	-	6,411		-		-		-	
232 - Unemployment Compensation	-	-	1,119		-		-		-	
233 - OR Paid Leave Employer Contribution	-	-	1,491		-		-		-	
241 - Medical Dental Insurance	-	-	101,274		-		-		-	
341 - Travel Stipend	-	-	24,300		-		-		-	
Total Function:	**-**	**-**	**636,314**	**2.97**	**-**		**-**		**-**	
4000 - Facilities Acquisition and Construction										
111 - Licensed Salaries	-	-	-		108,220	1.00	108,220	1.00	108,220	1.00
112 - Classified Salaries	478,110	434,726	362,301	3.00	111,420	1.25	111,420	1.25	111,420	1.25
113 - Administrators	-	-	-	0.50	-		-		-	
114 - Managerial-Classified	288,402	410,142	397,458	2.50	45,159	0.25	45,159	0.25	45,159	0.25
132 - Classified Overtime	2,434	-	-		-		-		-	
133 - Additional Pay - Licensed	7,407	-	-		-		-		-	
134 - Additional Pay - Classified	6,995	-	-		-		-		-	
210 - PERS	89,024	95,768	145,487		45,826		45,826		45,826	
213 - PERS UAL Contribution	112,197	120,841	107,878		41,843		41,843		41,843	
220 - Social Security	60,469	65,758	58,526		20,249		20,249		20,249	
231 - Workers Compensation	2,823	3,335	2,698		936		936		936	
232 - Unemployment Compensation	-	-	2,315		802		802		802	
233 - OR Paid Leave Employer Contribution	2,908	3,422	3,081		1,070		1,070		1,070	
241 - Medical Dental Insurance	223,842	236,506	275,388		82,892		82,892		82,892	
323 - Property Insurance	255,564	138,290	50,000		50,000		50,000		50,000	
324 - Rentals	17,884	43,425	-		40,000		40,000		40,000	
325 - Electricity	-	6,032	54,000		50,000		50,000		50,000	
326 - Heating/Cooling Fuel	7,599	24,807	30,000		80,000		80,000		80,000	
327 - Water & Sewage	4,622	20,959	18,000		50,000		50,000		50,000	
328 - Garbage	2,002	-	10,000		-		-		-	
341 - Travel Stipend	15,167	15,000	9,000		1,500		1,500		1,500	
342 - Travel, Out of District	-	-	11,000		5,000		5,000		5,000	
353 - Postage	-	620	-		-		-		-	
354 - Advertising	2,084	-	10,000		22,000		22,000		22,000	
355 - Printing & Binding	2,560	1	35,000		5,000		5,000		5,000	

382 - Legal Services	6,515	21,761	350,000		500,000		500,000		500,000	
383 - Architect/Engineering Services	2,380,558	618,606	880,000		700,000		700,000		700,000	
385 - Management Services	541,384	399,682	1,610,000		1,450,000		1,450,000		1,450,000	
389 - Other Non-Instructional Prof. & Technical Se	2,969,606	7,225	120,000		285,000		285,000		285,000	
390 - Other Gen Pro & Tech Svcs	340,114	341,988	880,000		820,000		820,000		820,000	
411 - Varied - Other Supplies	61,050	2,876	385,000		5,000		5,000		5,000	
414 - Maintenance Supplies	8,324	-	-		-		-		-	
460 - Non-Consumable Supplies	1,750,515	58,743	1,240,000		-		-		-	
470 - Computer Software	67,338	4,987	510,000		450,000		450,000		450,000	
480 - Computer Hardware	1,199,136	924,932	2,120,000		20,000		20,000		20,000	
522 - Building Construction	37,936,261	8,315,518	7,030,000		3,950,000		3,950,000		3,950,000	
530 - Improvements Other Than Buildings	115,649	113,886	593,183		550,000		550,000		550,000	
541 - Initital and Additional Equipment	500,074	314,291	-		820,000		820,000		820,000	
550 - Depreciable Technology	104,821	49,471	-		920,000		920,000		920,000	
640 - Dues and Fees	500	519	-		-		-		-	
642 - Other Dues & Fees	40	79	-		-		-		-	
652 - Fidelity Bond Premiums	25,000	-	-		-		-		-	
670 - Taxes and Licenses	-	72,551	-		-		-		-	
Total Function:	**49,588,980**	**12,866,746**	**17,300,315**	**6.00**	**11,231,917**	**2.50**	**11,231,917**	**2.50**	**11,231,917**	**2.50**
5000 - Other Uses										
640 - Dues and Fees	5,750	5,750	-		-		-		-	
Total Function:	**5,750**	**5,750**	**-**		**-**		**-**		**-**	
Total Requirements:	**49,594,730**	**12,872,496**	**17,936,629**	**8.97**	**11,231,917**	**2.50**	**11,231,917**	**2.50**	**11,231,917**	**2.50**
Total Fund:	**(28,178,764)**	**(16,638,580)**	**-**	**8.97**	**-**	**2.50**	**-**	**2.50**	**-**	**2.50**

The **2014 Capital Bond** was approved by West Linn–Wilsonville voters in November 2014. The total bond authorization, including premium, was **$98.9 million**. All projects funded through the 2014 bond have been completed, and the bond program is now **closed**.

425 - 2014 Bond	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
Account Type - Function - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
Resources										
8000 - Internal										
1510 - Interest On Investments	47,380	31,314	5,100		-		-		-	
5110 - Bond Proceeds	-	52,000	-		-		-		-	
5400 - Beginning Fund Balance	1,395,474	727,559	501,900		-		-		-	
Total Function:	**1,442,854**	**810,873**	**507,000**		**-**		**-**		**-**	
Total Resources:	**1,442,854**	**810,873**	**507,000**		**-**		**-**		**-**	
Requirements										
4000 - Facilities Acquisition and Construction										
355 - Printing & Binding	-	2,719	2,000		-		-		-	
383 - Architect/Engineering Services	144,279	204,403	53,000		-		-		-	
385 - Management Services	-	-	50,000		-		-		-	
389 - Other Non-Instructional Prof. & Technical Se	5,397	-	-		-		-		-	
390 - Other Gen Pro & Tech Svcs	38,377	12,520	10,000		-		-		-	
411 - Varied - Other Supplies	871	118	2,000		-		-		-	
460 - Non-Consumable Supplies	41,911	-	40,000		-		-		-	
480 - Computer Hardware	2,554	-	-		-		-		-	
522 - Building Construction	481,905	-	300,000		-		-		-	
530 - Improvements Other Than Buildings	-	26,300	50,000		-		-		-	
642 - Other Dues & Fees	0	200	-		-		-		-	
Total Function:	**715,295**	**246,260**	**507,000**		**-**		**-**		**-**	
5000 - Other Uses										
640 - Dues and Fees	-	51,800	-		-		-		-	
Total Function:	**-**	**51,800**	**-**		**-**		**-**		**-**	
Total Requirements:	**715,295**	**298,060**	**507,000**		**-**		**-**		**-**	
Total Fund:	**(727,559)**	**(512,813)**	**-**		**-**		**-**		**-**	

Measure 3-629, approved by district voters on November 5, 2025, authorizes the issuance of up to $190,000,000 in General Obligation Bonds with maturities not exceeding 31 years.
The Series 2026A and Series 2026B Bonds constitute the initial issuance under this authorization, totaling $129,998,092.75. Following their issuance, $60,001,907.25 in authorized but unissued bonds will remain available under Measure 3-629. The district anticipates issuing this remaining amount in fiscal year 2029.

426 - 2026 Bond	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
Account Type - Function - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
Resources										
8000 - Internal										
1510 - Interest On Investments	-	-	-		600,991		600,991		600,991	
5110 - Bond Proceeds	-	-	-		61,987,002		61,987,002		61,987,002	
Total Function:	**-**	**-**	**-**		**62,587,993**		**62,587,993**		**62,587,993**	
Total Resources:	**-**	**-**	**-**		**62,587,993**		**62,587,993**		**62,587,993**	
Requirements										
4000 - Facilities Acquisition and Construction										
112 - Classified Salaries	-	-	-	1.00	870,762	10.71	870,762	10.71	870,762	10.71
114 - Managerial-Classified	-	-	-		611,828	4.03	611,828	4.03	611,828	4.03
210 - PERS	-	-	-		260,529		260,529		260,529	
213 - PERS UAL Contribution	-	-	-		233,725		233,725		233,725	
220 - Social Security	-	-	-		112,539		112,539		112,539	
231 - Workers Compensation	-	-	-		5,221		5,221		5,221	
232 - Unemployment Compensation	-	-	-		4,479		4,479		4,479	
233 - OR Paid Leave Employer Contribution	-	-	-		5,966		5,966		5,966	
241 - Medical Dental Insurance	-	-	-		429,788		429,788		429,788	
323 - Property Insurance	-	-	-		50,000		50,000		50,000	
324 - Rentals	-	-	-		45,000		45,000		45,000	
341 - Travel Stipend	-	-	-		9,000		9,000		9,000	
342 - Travel, Out of District	-	-	-		30,000		30,000		30,000	
354 - Advertising	-	-	-		57,000		57,000		57,000	
355 - Printing & Binding	-	-	-		83,500		83,500		83,500	
382 - Legal Services	-	-	-		172,500		172,500		172,500	
383 - Architect/Engineering Services	-	-	-		4,109,500		4,109,500		4,109,500	
385 - Management Services	-	-	-		10,958,976		10,958,976		10,958,976	
389 - Other Non-Instructional Prof. & Technical Se	-	-	-		2,040,000		2,040,000		2,040,000	
390 - Other Gen Pro & Tech Svcs	-	-	-		995,000		995,000		995,000	
411 - Varied - Other Supplies	-	-	-		85,000		85,000		85,000	
420 - Textbooks	-	-	-		5,000,000		5,000,000		5,000,000	
470 - Computer Software	-	-	-		785,000		785,000		785,000	
522 - Building Construction	-	-	-		15,024,602		15,024,602		15,024,602	
530 - Improvements Other Than Buildings	-	-	-		11,166,078		11,166,078		11,166,078	
541 - Initital and Additional Equipment	-	-	-		1,275,000		1,275,000		1,275,000	
542 - Replacement Equipment	-	-	-		1,400,000		1,400,000		1,400,000	
550 - Depreciable Technology	-	-	-		6,755,000		6,755,000		6,755,000	
640 - Dues and Fees	-	-	-		11,000		11,000		11,000	
642 - Other Dues & Fees	-	-	-		1,000		1,000		1,000	
Total Function:	**-**	**-**	**-**	**1.00**	**62,587,993**	**14.74**	**62,587,993**	**14.74**	**62,587,993**	**14.74**
6000 - Contingencies										
810 - Planned Reserve	-	-	-		-		-		-	
Total Function:	**-**	**-**	**-**		**-**		**-**		**-**	
Total Requirements:	**-**	**-**	**-**	**1.00**	**62,587,993**	**14.74**	**62,587,993**	**14.74**	**62,587,993**	**14.74**
Total Fund:	**-**	**-**	**-**	**1.00**	**-**	**14.74**	**-**	**14.74**	**-**	**14.74**

Land Proceeds Fund (Fund 470) *accounts for activities related to the acquisition, sale, and improvement of real property. In FY 2021–22, the fund was reclassified from Special Revenue Fund 294 to a Capital Projects Fund per auditor recommendation. On August 27, 2020, the Board approved a $1.5 million transfer from Fund 470 to the General Fund to support urgent digital curriculum purchases during COVID-19 (Resolution 2020-4). The transfer was structured as a 10-year, zero-interest interfund loan with annual payments of $150,000 through FY 2030–31. As of June 1, 2026, two payments totaling $300,000 have been made (FY 2021–22 and FY 2022–23). Payments for FY 2023–24 through FY 2025–26 were deferred due to budget constraints. On June 15, 2026, the Board approved Resolution 2025-17, reclassifying the original loan as a budget transfer and eliminating the repayment requirement (the Board also deferred $150,000 payment for FY2026-27 to a future year, with timing to be determined.) Additionally, Resolution 2025-18 authorizes a transfer of $921,147.65 from Fund 470 to the General Fund, representing litigation-related reimbursements and interest received from the City of West Linn.*

470 - Capital Projects - Land	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
Account Type - Function - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
Resources										
8000 - Internal										
1510 - Interest On Investments	110,450	132,213	103,189		95,820		95,820		95,820	
1930 - Rental or Lease Payments From Private Con	24,671	31,630	-		-		-		-	
1990 - Miscellaneous	-	921,148	900,000		921,148		-		-	
5300 - Sale or Loss of Fixed Assets	1,389,628	-	7,875,000		7,875,000		7,875,000		7,875,000	
5400 - Beginning Fund Balance	1,428,595	2,770,110	2,443,909		2,426,165		2,426,165		2,426,165	
Total Function:	**2,953,344**	**3,855,101**	**11,322,098**		**11,318,133**		**10,396,985**		**10,396,985**	
Total Resources:	**2,953,344**	**3,855,101**	**11,322,098**		**11,318,133**		**10,396,985**		**10,396,985**	
Requirements										
2000 - Support Services										
354 - Advertising	-	306	-		-		-		-	
382 - Legal Services	147,895	475,824	67,850		92,391		92,391		92,391	
390 - Other Gen Pro & Tech Svcs	28,459	19,748	375,950		394,747		394,747		394,747	
530 - Improvements Other Than Buildings	-	249,710	-		-		-		-	
642 - Other Dues & Fees	0	-	-		-		-		-	
670 - Taxes and Licenses	6,880	7,086	9,875		-		-		-	
Total Function:	**183,234**	**752,674**	**453,675**		**487,138**		**487,138**		**487,138**	
4000 - Facilities Acquisition and Construction										
383 - Architect/Engineering Services	-	9,885	-		-		-		-	
510 - Land Acquisition	-	-	10,693,423		10,830,995		9,909,847		9,909,847	
Total Function:	**-**	**9,885**	**10,693,423**		**10,830,995**		**9,909,847**		**9,909,847**	
5000 - Other Uses										
790 - Other Transfers	-	-	175,000		-		-		-	
Total Function:	**-**	**-**	**175,000**		**-**		**-**		**-**	
Total Requirements:	**183,234**	**762,559**	**11,322,098**		**11,318,133**		**10,396,985**		**10,396,985**	
Total Fund:	**(2,770,110)**	**(3,092,542)**	**-**		**-**		**-**		**-**	

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

492 - Construction Excise Tax	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
Account Type - Function - Object	$	$	$	FTE	$	FTE	$	FTE	$	FTE
Resources										
8000 - Internal										
1130 - Construction Excise TAX	421,248	730,974	485,000		996,626		996,626		996,626	
1510 - Interest On Investments	96,769	94,390	19,444		17,071		17,071		17,071	
5400 - Beginning Fund Balance	2,538,400	3,035,692	1,944,430		1,707,018		1,707,018		1,707,018	
Total Function:	**3,056,418**	**3,861,056**	**2,448,874**		**2,720,715**		**2,720,715**		**2,720,715**	
Total Resources:	**3,056,418**	**3,861,056**	**2,448,874**		**2,720,715**		**2,720,715**		**2,720,715**	
Requirements										
2000 - Support Services										
420 - Textbooks	-	464,407	1,500,000		-		-		-	
Total Function:	**-**	**464,407**	**1,500,000**		**-**		**-**		**-**	
4000 - Facilities Acquisition and Construction										
355 - Printing & Binding	195	-	-		-		-		-	
383 - Architect/Engineering Services	-	1,575	-		-		-		-	
389 - Other Non-Instructional Prof. & Technical Se	8,700	-	-		-		-		-	
522 - Building Construction	8,126	24,493	-		-		-		-	
541 - Initital and Additional Equipment	-	-	948,874		2,720,715		2,720,715		2,720,715	
642 - Other Dues & Fees	3,704	7,506	-		-		-		-	
Total Function:	**20,725**	**33,574**	**948,874**		**2,720,715**		**2,720,715**		**2,720,715**	
Total Requirements:	**20,725**	**497,982**	**2,448,874**		**2,720,715**		**2,720,715**		**2,720,715**	
Total Fund:	**(3,035,692)**	**(3,363,075)**	**-**		**-**		**-**		**-**	

IV: INFORMATIONAL SECTION

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

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

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

FUNCTION 5200 TRANSFERS OF FUNDS

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

FUNCTION 6000 CONTINGENCIES

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

OBJECT 810 PLANNED RESERVE

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

STATE SCHOOL FUND GRANT

2026-2027

Based on $11,359,400,000 Budget with a 49/51 split as of 3/2/2026

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

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$53,344,989.00
Common School Fund	=	$1,254,765.29
County School Fund	=	$1,000.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$54,600,754.29**

2026-2027 Experience Adjustment

District Average Teacher Experience	=	14.53
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	**1.96**

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$10,225,488.00
Transportation per ADMr Rank		58%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $7,157,841.60

2026-2027 Extended ADMw

2026-2027 ADMw 9,856.11 **2025-2026 ADMw** 9,912.96 **Extended ADMw** 9,912.96

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.96 by $25 then add $4500 to the result = $4,549.00
Then multiply $4,549.00 by the Extended ADMw 9912.9566 and then by the funding ratio 2.5922539943 = $116,895,204.20

2026-2027 Total Formula Revenue

Add the General Purpose Grant $116,895,204.20 to the Transportation Grant $7,157,841.60 = $124,053,045.80

2026-2027 State School Fund Grant

Subtract the Local Revenue $54,600,754.29 from the Total Formula Revenue $124,053,045.80 = $69,452,291.51

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = $11,792

Total Formula Revenue per Extended ADMw = $12,514

Charter Schools Rate(ORS 338.155) = $11,860

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

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

	2026-2027			2025-2026	
ADMr:	8,569.00 X 1.00	8,569.00		8,503.34 X 1.00	8,503.34
Students in EL programs:	407.00 X 0.50	203.50		428.73 X 0.50	214.37
Students in Pregnant and Parenting Programs:	1.00 X 1.00	1.00		0.94 X 1.00	0.94
1163 IEP Students capped at 11% of District ADMr:	942.59 X 1.00	942.59		947.05 X 1.00	947.05
Students on IEP Above 11% of ADMr:	28.10 X 1.00	28.10		28.10 X 1.00	28.10
Students in Poverty:	439.68 X 0.25	109.92		436.31 X 0.25	109.08
Students in Foster Care and Neglected/Delinquent:	8.00 X 0.25	2.00		8.00 X 0.25	2.00
Remote Elementary School Correction:	0.00 X 1.00	0.00		0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00		0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00		0.00 X-0.25	0.00
	2026-2027 ADMw	**9,856.11**		**2025-2026 ADMw**	**9,804.87**

West Linn-Wilsonville SD 3J Extended ADMw **9,912.96**

Three Rivers Charter School: Charter ADMw for information only

	2026-2027			2025-2026	
ADMr:	0.00 X 1.00	0.00		106.22 X 1.00	106.22
Students in EL programs:	0.00 X 0.50	0.00		1.00 X 0.50	0.50
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		5.45 X 0.25	1.36
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25	0.00		0.00 X 0.25	0.00
Remote Elementary School Correction:	0.00 X 1.00	0.00		0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00		0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00		0.00 X-0.25	0.00
	2026-2027 ADMw	**0.00**		**2025-2026 ADMw**	**108.08**

West Linn Wilsonville SD 3J Extended ADMw **9,912.96**

2026 Budget Survey Results

In April of 2026, the West Linn-Wilsonville School District posted a survey to the district website and sent it to all parent-guardians and staff in the school district. The survey was also shared on the district's communication channels, providing the opportunity to community members without students in the district. The survey closed on April 27, at 6 p.m., producing a total of 292 survey responses. Below is a summary of survey data. All survey responses in their entirety can be found with this online link.

Survey Questions and Responses

Question 1: Do you have a student in the district? If so, what schools does your student(s) attend? Check all that apply.

- Boeckman Creek Primary: **16 (5.5%)**
- Bolton Primary: **14 (4.8%)**
- Boones Ferry Primary: **12 (4.1%)**
- Cedaroak Park Primary: **18 (6.2%)**
- Lowrie Primary: **20 (6.9%)**
- Stafford Primary: **15 (5.2%)**
- Sunset Primary: **16 (5.5%)**
- Trillium Creek Primary: **28 (9.7%)**
- Willamette Primary: **19 (6.6%)**
- Three Rivers Charter School: **7 (2.4%)**
- Athey Creek Middle School: **26 (9%)**
- Meridian Creek Middle School: **13 (4.5%)**
- Rosemont Ridge Middle School: **30 (10.3%)**
- Wood Middle School: **16 (5.5%)**
- Riverside High School: **7 (2.4%)**
- West Linn High School: **46 (15.9%)**
- Wilsonville High School: **35 (12.1%)**
- I live in the community but don't have students in the district: **17 (5.9%)**
- I am a staff member who doesn't live in the district: **33 (11.4%)**

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

- Navigating Poverty: **2 (1%)**
- Houseless/Insecure Housing: **0 (0%)**
- LGBTQIA2S+: **15 (5.6%)**
- Migrant: **2 (1%)**
- Student/Family of Color: **32 (11.9%)**
- Student Served by Special Education: **40 (14.8%)**
- Emerging Bilingual Student (English Language Learner): **0 (0%)**
- Foster Care: **1 (0.4%)**
- Student Experiencing Mental Health Needs: **33 (12.2%)**
- Student who will be the first in their family to graduate high school: **2 (1%)**
- None of these categories apply to me or my student: **171 (63.3%)**

Question 3: As WLWV strives to balance reductions in budget with community values, what investment strategies do you want to see the district prioritize? Check all that apply.

- Hiring quality staff and effective classroom support systems. **242 (82.9%)**
- Effective class size ranges. **239 (81.8%)**
- Support for mental health and behavioral needs. **153 (52.4%)**
- Enriched and comprehensive programming, including world and dual language programming, performing and visual arts, athletics, and activities. **128 (43.8%)**
- STEM (Science, Technology, Engineering, and Mathematics) and CTE (Career and Technical Education) Programs. **128 (43.8%)**
- Quality curriculum, assessments, and curriculum support. **124 (42.5%)**
- Instructional strategies for students with diverse learning needs. **121 (41.4%)**
- Rigorous coursework including AP, IB, & college-level courses. **105 (36%)**
- Professional development for excellence in teaching. **75 (25.7%)**
- Robust systems of instructional technology. **24 (8.2%)**

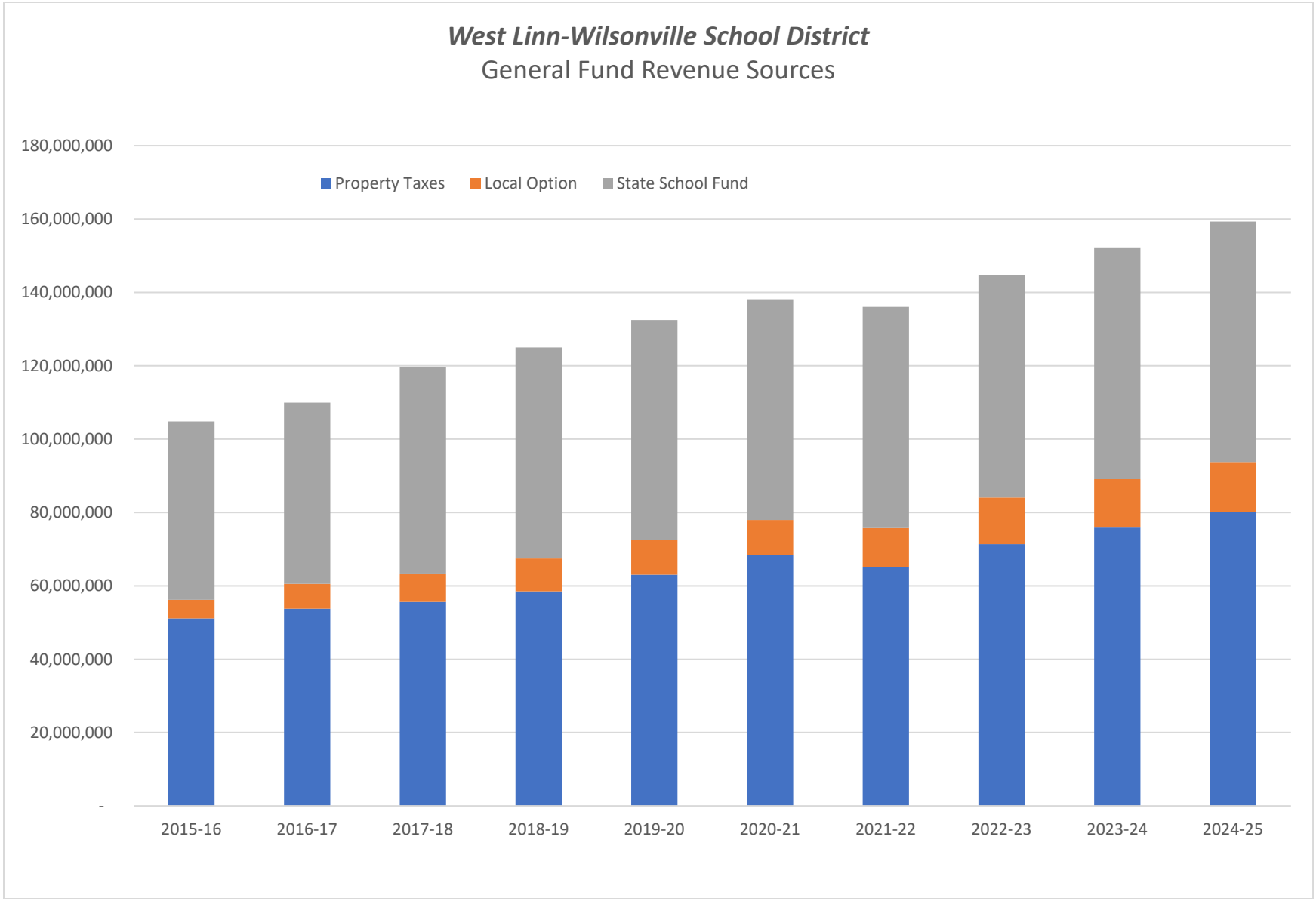
Question 4: The district receives annual grant money from the Student Investment Account (SIA) Grant that must be allocated on mental and behavioral health as well as addressing the achievement gap for historically underrepresented students. Which priorities would you wish to see the district continue to fund through the grant? Check all that apply.

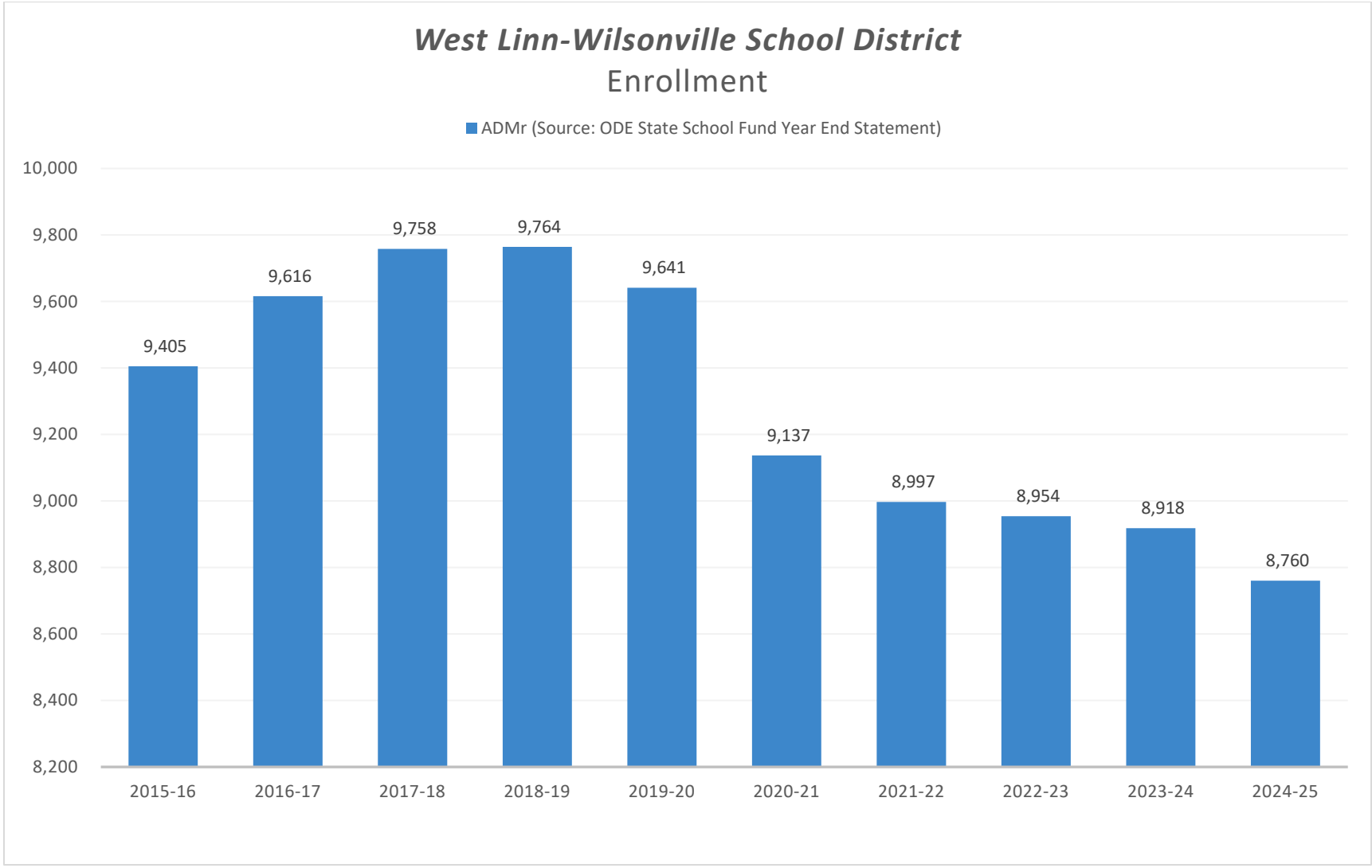
- Social Workers: **91 (31.5%)**
- Counselors: **174 (60.2%)**
- Nurses: **77 (26.6%)**
- Learning Specialists and English Language Development (ELD) Specialists: **126 (43.6%)**
- Paraeducators to assist in classroom: **228 (78.9%)**
- Fund professional time for teachers and staff to collaborate on programs and strengthen their practices: **64 (22.1%)**
- WLWV Online Academy (high school): **16 (5.5%)**
- Family Empowerment Center: **21 (7.3%)**

Question 5: Is there any other feedback, input, or comments that you would like the district and budget committee to consider?

All responses in their entirety can be found with this link. Response themes included:

- Prioritize teaching staff, classroom instruction, and class sizes
- Ensure that special education and inclusion is properly funded with necessary staffing levels
- Prioritize spending on teachers and paraeducators over technology, co-curriculars, administrators, or new initiatives
- Maintain programs that are most utilized by students, including music, theater, and visual arts
- Continue to invest in dual language and world language programming
- Prioritize mental health, counseling, and behavioral supports through appropriate staffing
- Invest in curriculum that promotes hands-on learning and minimizes screentime
- Prioritize funding and the primary level


West Linn-Wilsonville School District
General Fund Revenue Sources
180,000,000
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
-
Property Taxes
Local Option
State School Fund
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25


West Linn-Wilsonville School District
Enrollment
ADMr (Source: ODE State School Fund Year End Statement)
10,000
9,800
9,600
9,400
9,200
9,000
8,800
8,600
8,400
8,200
9,405
9,616
9,758
9,764
9,641
9,137
8,997
8,954
8,918
8,760
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25

CLACKAMAS COUNTY

BRONSON W. RUEDA
COUNTY ASSESSOR

DEPARTMENT OF ASSESSMENT AND TAXATION

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

MEMORANDUM

TO: West Linn/Wilsonville School District
SON LE HUGHES

FROM: Bronson W. Rueda, County Assessor

DATE: March 4, 2026

SUBJECT: 2026-2027 Value Growth Estimates

Oregon's property tax system limits the rate of growth of property value subject to taxation. Assessed value grows each year by a statutory 3% growth test on maximum assessed value and by new construction. Below is our estimated percentage of assessed value growth anticipated for your district in the 2026-2027 tax year.

2025-2026 Assessed Value (AV)	2026-2027 Estimated Growth in (AV)
$10,891,973,695	3.75% - 4.25%

Your district's permanent rate and Measure 5 compression loss for certified tax year 2025-26.

- Permanent tax rate: $4.8684 per $1,000 of Assessed Value
- Measure 5 compression loss: ($2,802,569.58)

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

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

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

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

BR/dlm

Summary of PERS Employer Contribution Rates - Updated for Senate Bill 849

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

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/23 - 6/30/25			Net Employer Contribution Rate 7/1/25 - 6/30/27		
		Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll	Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll
	School Districts						
	School						
3319	South Umpqua School District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3487	Springfield School District #19	4.19%	1.35%	6.14%	10.89%	7.71%	12.98%
4279	St Helens School District #502	3.97%	1.13%	5.92%	13.16%	9.98%	15.25%
3942	Stanfield School District	10.01%	7.17%	11.96%	16.21%	13.03%	18.30%
3353	Sutherlin School District #130	4.26%	1.42%	6.21%	13.32%	10.14%	15.41%
3618	Sweet Home School District #55	5.01%	2.17%	6.96%	11.22%	8.04%	13.31%
4380	The Emerson School	26.15%	23.31%	28.10%	26.70%	23.52%	28.79%
4338	Three Rivers U J School District	15.99%	13.15%	17.94%	18.97%	15.79%	21.06%
4316	Tigard-Tualatin School District #23J	23.69%	20.85%	25.64%	25.65%	22.47%	27.74%
3902	Tillamook Public Schools	0.00%	0.00%	0.65%	6.13%	2.95%	8.22%
3928	Umatilla School District #6R	11.33%	8.49%	13.28%	18.67%	15.49%	20.76%
3966	Union County School District	16.42%	13.58%	18.37%	22.69%	19.51%	24.78%
3195	Warrenton-Hammond School District	20.94%	18.10%	22.89%	23.54%	20.36%	25.63%
3075	West Linn School District	7.92%	5.08%	9.87%	14.33%	11.15%	16.42%
4254	Willamette Education Service District	12.79%	9.95%	14.74%	23.41%	20.23%	25.50%
4314	Willamina School District #30J	23.59%	20.75%	25.54%	24.83%	21.65%	26.92%
3349	Winston-Dillard Schools	0.00%	0.00%	0.00%	0.00%	0.00%	1.52%
4166	Yamhill-Carlton School District #1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Ad#: 370992
Owner: West Linn-Wilsonville School District
Description: NOTICE: BUDGET COMMITTEE VACANCIES FOR WEST LINN-WILSONVILLE SCHOOL DISTRICT

SEE EXHIBIT A

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
10/15/2025

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 10/15/2025.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

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

EXHIBIT A

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

The West Linn-Wilsonville School District Board of Directors is seeking applications from interested community members to fill Budget Committee positions. Positions No. 3 and No. 5 are available, each serving a three-year term. The School Board will review all applications, with appointments to be made at the November 3, 2025, School Board Meeting.

The appointed members will begin their terms immediately upon selection. The terms for Positions No. 3 and No. 5 will end on June 30, 2028.

To be eligible for appointment, applicants must:

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

Applications are available at the district office, located at 22210 SW Stafford Rd, Tualatin, OR 97062, or on the district website at https://www.wlwv.k12.or.us. Completed applications must be emailed to Kelly Douglas, Board Secretary, at DouglasK@wlwv.k12.or.us, faxed to 503-673-7001, or mailed to the district office address above, "Attention Kelly Douglas." All applications must be received by 4 p.m. on October 31, 2025.

Published October 15, 2025.

WLT/WS370992

CMGOregon

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

AFFIDAVIT OF PUBLICATION

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

Ad#: 370993
Owner: West Linn-Wilsonville School District
Description: NOTICE: BUDGET COMMITTEE VACANCIES FOR WEST LINN-WILSONVILLE SCHOOL DISTRICT

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Published October 15, 2025.

BT370993

CMGOregon

PO Box 310 Gresham, OR 97030
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E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, ss
I, Deseri Cerruti, being first duly sworn, depose and say that I am the Principal Clerk of the The Outlook, The Review, a newspaper of general circulation, published in Clackamas County, Oregon, as defined by ORS 193.010 and 193.020, that

Ad#: 384104
Owner: West Linn/Wilsonville School District
Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET INFORMATION SESSION

SEE EXHIBIT A

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/15/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 04/15/2026.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

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

EXHIBIT A

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT
BUDGET INFORMATION SESSION

West Linn-Wilsonville School District Superintendent Dr. Kathy Ludwig will post a recorded presentation of district visions, goals, and budget strategies based on evolving state funding scenarios offered by the Oregon State Legislature to the West Linn-Wilsonville School District website on **April 20, 2026.** Community members may provide input by accessing the 2026-27 Budget Survey located on the district website at https://www.wlwv.k12.or.us/departments/business-office/budget-information.

Published April 15, 2026.

LOR/OL384104

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E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Ad#: 384987
Owner: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT
Description: SUPERINTENDENT BUDGET MESSAGE & PROPOSED BUDGET

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/29/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 04/29/2026

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

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

SEE EXHIBIT A

EXHIBIT A

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT
SUPERINTENDENT BUDGET MESSAGE & PROPOSED BUDGET
May 18, 2026

A public meeting of the Budget Committee of the West Linn-Wilsonville School District 3Jt, located in Clackamas & Washington Counties, in the State of Oregon for the fiscal year July 1, 2026 to June 30, 2027 will take place at the District Administration Building located at 22210 SW Stafford Road, Tualatin, Oregon, 97062, on **Monday, May 18, 2026, at 5:00 p.m.**

The purpose of the meeting is to receive the Budget Message from Superintendent Dr. Kathy Ludwig. The Budget Message presentation is a public meeting where deliberations by the Budget Committee will take place. A separate meeting of the Budget Committee will be held on **June 1, 2026,** to take public comment.

The proposed budget document will be available on the West Linn-Wilsonville School District website on or after May 19, 2026: www.wlwv.k12.or.us/departments/business-office/budget-information.

Published April 29, 2026.

LOR/WLT/WS384987

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E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Ad#: 384986
Owner: West Linn/Wilsonville School District
Description: NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET COMMITTEE MEETINGS For the 2026-27 Annual Budget

SEE EXHIBIT A

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
05/20/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 05/20/2026.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

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

EXHIBIT A

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT
BUDGET COMMITTEE MEETINGS
For the 2026-27 Annual Budget
According to ORS 294.426

A public meeting of the Budget Committee of the West Linn-Wilsonville School District 3Jt, located in Clackamas & Washington Counties, in the State of Oregon for the fiscal year July 1, 2026 to June 30, 2027 will take place at the District Administration Building located at 22210 SW Stafford Road, Tualatin, Oregon, 97062, on the following dates:

June 1, 2026, at 5:00 p.m.: Public Budget Committee Meeting (purpose: possible budget revision; potential budget approval)

June 3, 2026, at 5:00 p.m.: Additional public Budget Committee Meeting if needed. This meeting will only occur if the proposed budget is not approved on June 1, 2026.

The proposed budget document is available on the West Linn-Wilsonville School District website: www.wlwv.k12.or.us/departments/business-office/budget-information.

Published May 20, 2026.

LOR/WLT/WS384986

CMGOregon

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Ad#: 386856
Owner: West Linn-Wilsonville School District
Description: BUDGET COMMITTEE MEETINGS

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
05/27/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 05/27/2026

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

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

SEE EXHIBIT A

EXHIBIT A

NOTICE OF WEST LINN-WILSONVILLE SCHOOL DISTRICT BUDGET COMMITTEE MEETINGS

For the 2026-27 Annual Budget
According to ORS 294.426

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The proposed budget document is available on the West Linn-Wilsonville School District website. https://www.wiwv.k12.or.us/departments/business-office/budget-information.

Published May 27, 2026.

LOR/WL/WLT386856

CMGOregon Your Local News Source

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Ad#: 388067
Owner: West Linn-Wilsonville School District
Description: Notice of West Linn-Wilsonville School District Budget Hearing

SEE EXHIBIT A

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
06/10/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 06/10/2026.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

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

EXHIBIT A

Notice of West Linn-Wilsonville School District Budget Hearing

The West Linn-Wilsonville School District 3Jt will hold a public budget hearing on Monday, June 15, 2026, beginning at 6 p.m. at the District Administration Building at 22210 SW Stafford Road, Tualatin, OR 97062. The purpose of this meeting is to discuss the budget approved by the West Linn-Wilsonville School District Budget Committee for the fiscal year beginning July 1, 2026. The 2026-27 Budget is available on the West Linn-Wilsonville School District website at **https://www.wlwv.k12.or.us/departments/business-office/budget-information**.

Published June 10, 2026.

LOR/WLT/WS/OL388067

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Ad#: 388068
Owner: West Linn-Wilsonville School District
Description: NOTICE OF BUDGET HEARING

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
06/10/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 06/10/2026.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

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

SEE EXHIBIT A

FORM OR-ED-1

NOTICE OF BUDGET HEARING

Oregon Department of Revenue

A public meeting of the West Linn-Wilsonville School District (Governing body) will be held on June 15, 2026 (Date) at 6 ☐ a.m. ☒ p.m. at 22210 SW Stafford Rd. Tualatin (Location), Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 20 26 as approved by the West Linn-Wilsonville School District (District name) 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. (Street address) Tualatin, OR 97062 between the hours of 8 a.m., and 4:30 p.m., or online at www.wlwv.k12.or.us.

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

Contact	Telephone number	E-mail
Son Lê Hughes	503.673.7005	lhughess@wlwv.k12.or.us

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20_24 -20_25	Adopted Budget This Year: 20_25 -20_26	Approved Budget Next Year: 20_26 -20_27
1. Beginning Fund Balance	62,046,274	24,328,569	14,004,547
2. Current Year Property Taxes, other than Local Option Taxes	80,213,446	81,031,006	98,472,541
3. Current Year Local Option Property Taxes	13,544,687	13,946,087	14,485,106
4. Other Revenue from Local Sources	23,633,884	21,932,950	11,506,828
5. Revenue from Intermediate Sources	3,847,410	5,266,157	3,790,008
6. Revenue from State Sources	82,253,468	86,953,785	87,762,205
7. Revenue from Federal Sources	7,318,631	7,080,370	8,634,453
8. Interfund Transfers	135,308	0	0
9. All Other Budget Resources	217,418	25,452,896	86,786,351
10. **Total Resources**	273,210,528	265,991,820	325,442,639

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries	84,422,646	81,036,683	83,910,537
12. Other Associated Payroll Costs	51,214,630	57,743,794	59,325,605
13. Purchased Services	23,970,151	36,604,939	55,197,854
14. Supplies & Materials	10,348,995	15,893,719	16,011,893
15. Capital Outlay	9,414,265	19,843,297	55,412,390
16. Other Objects (except debt service & interfund transfers)	1,445,428	1,694,504	2,318,460
17. Debt Service*	41,934,176	44,057,708	45,808,254
18. Interfund Transfers*	135,308	1,290,000	1,290,000
19. Operating Contingency	0	1,000,000	1,000,000
20. Unappropriated Ending Fund Balance & Reserves	50,324,929	6,827,176	5,167,646
21. **Total Requirements**	273,210,528	265,991,820	325,442,639

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

Function / FTE for Function			
1000 Instruction	104,198,568	109,310,778	113,904,028
FTE	728.24	641.81	648.95
2000 Support Services	59,207,522	69,178,316	64,316,410
FTE	263.36	246.47	219.91
3000 Enterprise & Community Service	4,282,377	4,705,522	7,190,829
FTE	41.09	39.06	40.50
4000 Facility Acquisition & Construction	13,205,407	29,622,320	86,450,472
FTE	7.56	7.50	17.24
5000 Other Uses			
5100 Debt Service*	41,991,725	44,057,708	45,808,254
5200 Interfund Transfers*	0	1,290,000	1,290,000
6000 Contingency	0.00	7,512,176.00	6,167,646.00
7000 Unappropriated Ending Fund Balance	50,324,929	315,000	315,000
Total Requirements	273,210,528	265,991,820	325,442,639
Total FTE	1040.25	934.84	926.60

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

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

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.8684 Per $1000)	4.8684	4.8684	4.8684
Local Option Levy	$1.50 per $1000	$1.50 per $1000	$1.50 per 1000
Levy for General Obligation Bonds	31,320,151	31,984,570	34,328,325

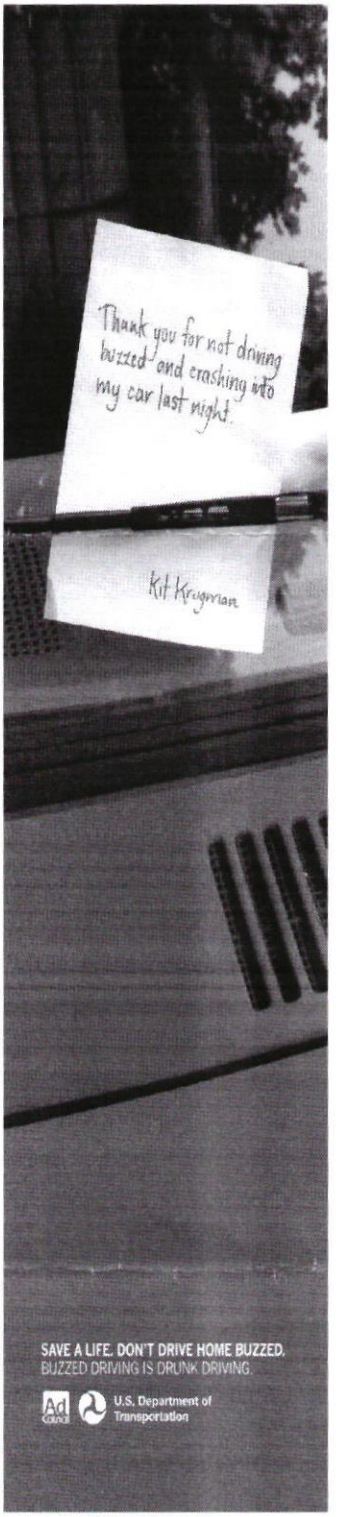
STATEMENT OF INDEBTEDNESS

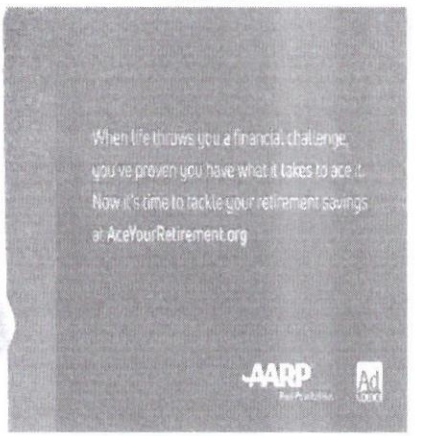
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	676,962,966	60,000,000
Other Bonds	121,964,441	
Other Borrowings		
Total	798,927,407	60,000,000

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

Published June 10, 2026.

LOR/WLT/WS/OL388068





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FORM OR-ED-1

NOTICE OF BUDGET HEARING

Oregon Department of Revenue

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Sơn Lê Hughes	503.673.7005	hughess@wlwv.k12.or.us

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Other Borrowings		
Total	798,927,407	60,000,000

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WEST LINN-WILSONVILLE SCHOOL DISTRICT 3JT
ADMINISTRATION BUILDING
22210 SW Stafford Rd. – Tualatin, Oregon 97062
Phone: 503-673-7000 or Fax: 503-673-7001

MOTION TO APPROVE THE PROPOSED BUDGET
Fiscal Year 2026-2027

The motion to approve the West Linn-Wilsonville School District 3J 2026-2027 Budget as PROPOSED, establishing the maximum total expenditure for each fund, is as follows:

Funding Sources	As Proposed	Adjustment	Approved
General Fund	$159,198,917.00	$ 921,148.00	$160,120,065.00
Special Revenue Fund	$ 31,546,860.00	$ 0.00	$ 31,546,860.00
Debt Service Fund	$ 46,838,104.00	$ 0.00	$ 46,838,104.00
Capital Projects Funds	$ 87,858,758.00	$(921,148.00)	$ 86,937,610.00
TOTAL BUDGET AMOUNTS	**$325,442,639.00**	$ 0.00	**$325,442,639.00**

It is further moved that the approved budget is to include an assessment of the permanent tax rate (maximum rate) of $4.8684 per $1,000 of taxable property value, which will raise approximately $53,304,759.00 for General Fund operations and a Debt Service Fund Tax Levy of $34,328,325.00 to service the District's General Obligation Bond long-term debt.

Be it further moved that the Budget Committee approves the "local option" tax passed by voters on November 7, 2023, to levy an additional tax of $1.50 per thousand of assessed value limited to $5.00 per thousand of real market value for all taxes subject to educational limits.

Approved by the West Linn-Wilsonville School District 3Jt Budget Committee this 1st day of June 2026

Ginger Fitch – Presiding Officer

WEST LINN-WILSONVILLE SCHOOL DISTRICT 3JT

ADMINISTRATION BUILDING
22210 SW Stafford Rd. – Tualatin, Oregon 97062
Phone: 503-673-7000 or Fax: 503-673-7001

Resolution No. 2025-07
A RESOLUTION AUTHORIZING THE TRANSFER OF FUNDS FROM FUND 470 – LAND PROCEEDS TO THE GENERAL FUND

WHEREAS the West Linn–Wilsonville School District received **$921,147.65** from the City of West Linn as reimbursement under the *Supplemental Judgment and Money Award* in Case No. **22CV06982** for litigation-related expenses and statutory interest; and

WHEREAS the district deposited these funds into **Fund 470 – Land Proceeds** on June 24, 2025, consistent with standard accounting practices related to property and land activities; and

WHEREAS the district is preparing a **$10 million budget reduction** for the 2026–27 fiscal year and seeks to maximize all eligible resources in support of instructional programs and operational stability; and

WHEREAS Oregon Budget Law permits interfund transfers when authorized by the School Board and when such transfers do not conflict with the legal restrictions on the use of funds.

NOW, THEREFORE, BE IT RESOLVED, that the West Linn–Wilsonville School District Board of Directors hereby authorizes the transfer of **$921,147.65** from **Fund 470 – Land Proceeds** to the **General Fund**; and

BE IT FURTHER RESOLVED that these funds shall be used to support district operational needs during the 2026–27 budget year.

PASSED AND ADOPTED by the Board of Directors of the West Linn-Wilsonville School District 3Jt at a regular meeting held on March 16, 2026.

Kelly Shop
Board Chair of Directors

Kelly Douglass
Attest: District Clerk

1

WEST LINN-WILSONVILLE SCHOOL DISTRICT 3JT

ADMINISTRATION BUILDING
22210 SW Stafford Rd. – Tualatin, Oregon 97062
Phone: 503-673-7000 or Fax: 503-673-7001

RESOLUTION NO. 2025-20
RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES

I. ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of West Linn-Wilsonville School District 3Jt, Clackamas County, Oregon, hereby adopts the budget for the fiscal year 2026-2027 in the total amount of $325,442,639.00 for all funds now on file at the district administration building.

II. MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 01, 2026, and for the purposes shown below, are hereby appropriated:

General Fund 1XX

1xxx Instruction	$ 98,969,524.00
2xxx Support Services	$ 55,691,274.00
3xxx Enterprise & Community Services	$ 291,471.00
52xx Transfer	$ 30,000.00
6xxx Contingency	$ 5,137,796.00
Total General Fund	**$160,120,065.00**

Special Revenue Fund 2XX

1xxx Instruction	$14,934,504.00
2xxx Support Services	$ 8,137,998.00
3xxx Enterprise & Community Services	$ 6,899,358.00
52xx Transfer	$ 1,260,000.00
7xxx Unappropriated Ending Fund Balance	$ 315,000.00
Total Special Revenue Fund	**$31,546,860.00**

Debt Service Fund 3XX

5xxx Debt Service -G.O. Bonds	$33,298,475.00
5xxx Debt Service -PERS Bonds	$12,509,779.00
6xxx Contingency	$ 1,029,850.00
Total Debt Service General Obligation	**$46,838,104.00**

Capital Projects Fund 4XX

2xxx Support Services	$ 487,138.00
4xxx Facilities Construction	$86,450,472.00
52xx Transfer	$ 0.00
Total Capital Projects Fund	**$86,937,610.00**

III. IMPOSING AND CATEGORIZING TAXES

BE RESOLVED that the Board of Directors of West Linn-Wilsonville School District 3Jt, Clackamas County, Oregon, hereby impose the taxes provided for the adopted budget at the rate of $4.8684 per $1,000 of assessed value for operations and at the rate of $1.50 per $1,000 for local option levy operations; and in the amount of $34,328,325.00 for payment of the bonded debt; and that these taxes are hereby imposed and categorized for the tax year 2026-2027 upon the assessed value of all taxable property within the District.

Imposing and Categorizing	Education Limitation	Excluded from Limitation
General Fund Permanent Tax Rate	$4.8684/$1,000.00	
General Fund Local Option Levy Rate	$1.5000/$1,000.00	
Debt Service Fund		$34,328,325.00

The above resolution statements were approved and adopted on the 15th day of June 2026.

Kelly Stoop

Board Chair of Directors

Attest: District Clerk

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

Legal Debt Margin Calculation for Fiscal Year 2024-25

Real Market Value	$ 20,223,683,226
Debt Limit (7.95%) [1]	1,607,782,816
Amount of Debt Applicable to Debt Limit:	
General Obligation Bonded Debt	313,487,321
Less: Amount Available in Debt Service Funds	(2,423,208)
Amount of Debt Applicable to Debt Limit	311,064,113
Legal Debt Margin	$ 1,296,718,703

	2015-16	2016-17	2017-18	2018-19
Debt Limit	$ 713,518,616	$ 796,594,107	$ 837,832,593	$ 894,005,018
Total net debt applicable to limit	234,631,133	221,012,082	210,365,791	199,444,685
Legal debt margin	$ 509,363,163	$ 602,826,041	$ 653,020,731	$ 695,229,083
Total net debt applicable to the limit as a percentage of debt limit	28.61%	24.32%	22.06%	22.23%

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

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

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

Allowable Percentage of Real Market Value:	
[A] Kindergarten through eighth grade, 9 x .0055	4.95%
[B] Ninth through twelfth grade, 4 x .0075	3.00%
Allowable Percentage	7.95%

Source
Market value per Clackamas and Washington County Assessors Offices.

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
$ 968,194,529	$ 1,161,205,616	$ 1,084,242,973	$ 1,583,176,394	$ 1,585,644,417	$ 1,607,782,816
361,879,171	352,272,972	307,532,462	394,971,227	335,189,659	311,064,113
$ 606,315,358	$ 808,932,644	$ 776,710,511	$ 1,188,205,167	$ 1,250,454,758	$ 1,296,718,703
37.38%	30.34%	28.36%	24.95%	21.14%	19.35%

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

Year	District Population (1) *(Estimated)*	County Personal Income (2) *(thousands of dollars)*	County Per Capita Personal Income (2)	Clackamas County Unemployment Rate (3)
2015-16	49,222	$ 20,965,832	$ 51,379	4.3%
2016-17	50,627	23,220,274	56,268	3.7%
2017-18	50,761	24,385,155	58,608	3.7%
2018-19	51,338	24,481,580	58,849	3.4%
2019-20	51,654	26,039,459	62,194	3.7%
2020-21	52,431	28,039,367	66,419	3.2%
2021-22	53,622	30,212,946	71,504	3.5%
2022-23	53,528	30,946,445	73,129	3.2%
2023-24	52,974	33,967,827	80,269	3.7%
2024-25	54,492	33,967,827	80,269	4.7%

Sources:
[1] US Census Bureau
[2] Bureau of Economic Analysis for Clackamas County. No update since Prior Year due to Government Shutdown
[3] State of Oregon Unemployment Rate for Clackamas County

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

	Full-time Equivalent Employees as of June 30 (1)			
	2024-25	2023-24	2022-23	2021-22
Instructional Staff				
Primary, K-5 Instruction	240.40	250.56	252.88	249.98
Middle School Instruction	109.23	117.58	126.73	127.93
High School Instruction	151.08	156.20	135.90	129.25
High School Activities	4.00	4.00	4.00	4.00
Pre-Kindergarten Instruction	4.61	4.08	6.19	3.88
Talented & Gifted	1.60	1.61	1.00	0.90
High Needs Students	76.18	74.30	59.75	47.94
Adult Transition Services	2.00	2.40	0.00	0.00
Resource Rooms	55.00	56.18	45.98	38.26
Treatment & Habilitation	0.00	3.00	3.00	3.00
Alternative Education	0.00	0.00	0.00	0.00
Charter Schools	0.00	0.00	0.00	0.00
English - Second Language	12.60	12.82	12.27	12.45
CREST	3.00	4.00	4.00	3.00
Subtotal Instructional Staff	659.70	686.73	651.70	620.59
Support Services Staff				
Social Work Services	0.00	1.00	0.00	0.00
Counseling	11.76	12.50	13.50	8.57
District Nurse	5.50	6.00	7.95	7.75
Psychological Services	2.00	2.00	3.00	3.00
Speech	8.00	9.00	9.71	8.50
Other Student Treatment	2.80	1.44	1.80	1.00
Special Services-Direction	6.00	6.00	4.00	4.00
Curriculum Development	4.00	6.22	5.35	4.91
Libraries-Media	20.00	24.75	20.13	12.25
Executive Administration	2.00	2.00	2.00	2.00
Office of the Principal	56.05	58.05	52.75	47.11
Business - Direction		0.00	0.00	1.00
Fiscal Office	7.00	8.60	8.00	5.98
Operations & Maintenance Direction	4.90	5.90	6.30	4.30
Care & Upkeep of Buildings	47.00	51.00	49.00	47.00
Maintenance	21.00	21.00	21.00	20.00
Warehouse & Distribution	2.00	2.00	2.00	2.00
Information Services	2.00	2.00	2.00	2.00
Staff Services - Personnel	4.00	5.00	4.00	4.00
Technology Services	11.54	12.15	11.70	10.95
Subtotal Support Services Staff	217.55	236.61	224.18	196.32
Total	**877.25**	**923.34**	**875.88**	**816.91**

Source:
District Business Office

Notes:
(1) General Fund Employees Only.

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

2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
261.63	274.09	275.66	270.10	265.31	239.27
120.83	119.73	118.08	114.57	114.65	106.16
119.35	123.35	127.75	128.15	126.00	123.70
1.00	2.00	2.00	2.00	2.00	2.00
0.00	6.98	7.03	7.00	6.10	6.55
1.81	1.81	1.81	1.71	1.71	1.71
48.49	66.81	60.84	44.48	39.97	30.88
0.00	0.00	0.00	0.00	0.00	0.00
47.20	61.64	59.46	65.24	57.14	41.22
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.20	7.13	10.30	10.30	10.64
0.00	6.93	0.00	0.00	0.00	0.00
14.05	13.25	11.65	10.34	8.10	5.20
4.23	5.50	5.60	3.60	3.60	3.00
618.59	682.29	677.01	657.49	634.88	570.33
0.00	1.50	1.50	1.50	1.50	0.00
18.50	23.50	24.50	22.60	19.50	18.90
10.90	5.00	4.00	4.00	3.00	3.00
3.00	5.00	5.00	4.00	4.00	4.50
8.50	9.00	9.00	8.80	8.00	7.40
0.00	0.00	0.00	0.00	0.00	0.00
4.20	3.00	4.00	3.00	3.00	3.00
3.05	5.85	5.25	5.65	4.25	3.50
12.50	16.50	16.50	16.37	15.00	13.14
2.00	2.00	2.00	2.00	2.00	3.00
49.31	49.83	49.70	49.70	49.70	44.70
1.00	1.00	2.00	1.00	1.00	1.00
4.80	6.00	6.00	5.00	5.00	5.00
4.50	4.50	4.20	4.20	4.20	3.20
46.50	48.50	48.50	46.50	45.50	40.00
21.00	22.00	21.00	19.00	17.00	16.00
2.00	2.00	2.00	2.00	2.00	2.00
0.90	1.00	1.00	1.00	0.00	0.00
4.00	4.00	4.00	4.00	3.00	3.00
9.95	8.70	11.80	12.50	12.50	11.50
206.61	218.88	221.95	212.82	200.15	182.84
825.20	**901.17**	**898.96**	**870.31**	**835.03**	**753.17**

West Linn Wilsonville School District
Operating Statistics
Last Ten Fiscal Years

Fiscal Year Ending June 30	Student Average Daily Membership (1)	Charter Schools Student Average Daily Membership	Operating Expenses (2)	Cost Per ADM (1)	Certified Staff FTE (3)	ADM to Certified Ratio (3)	Ave Tchr Salary	Tchr Salary Range-Low	Tchr Salary Range-High	Percentage Free & Reduced per ADM
2015-16	9,479	110	$ 92,547,531	$ 9,763	553	17.1	$ 59,663	$ 37,499	$ 74,541	22.0%
2016-17	9,732	110	104,677,615	10,756	542	18.0	62,549	38,346	76,404	21.0%
2017-18	9,879	110	108,479,238	10,981	552	17.9	63,275	39,685	78,887	25.0%
2018-19	9,906	110	116,261,906	11,737	566	17.5	63,982	40,980	81,460	19.0%
2019-20	10,108	110	120,638,790	11,935	569	17.8	64,332	42,210	83,904	15.6%
2020-21	9,345	110	123,443,271	13,210	543	17.2	69,062	43,477	86,422	15.8%
2021-22	9,107	110	128,165,994	14,073	550	16.6	70,599	44,781	89,015	14.9%
2022-23	9,046	110	146,225,645	16,165	582	15.5	75,429	47,468	94,356	20.1%
2023-24	9,020	110	162,757,956	18,044	592	15.2	81,066	51,340	102,055	37.9%
2024-25	8,856	109	166,652,936	18,818	558	15.9	87,093	53,394	106,137	21.7%

(1) Includes charter school students

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

(3) Excludes charter school staff/teachers

Source:
ODE & Business Office Records

WEST LINN-WILSONVILLE SCHOOL DISTRICT NO. 3JT

Principal Employers for the West Linn-Wilsonville School District Area

Current Year and Ten Years Ago

		2024-25	
Employer	Type of Business	Number of Employees	Percentage of Total City Employment
Siemens Mentor Graphics Corporation	CAD software systems	1,010	5.8%
West Linn-Wilsonville School District*	**Public School District**	**909**	**7.6%**
Collins Aerospace	Aerospace technology	600	3.4%
Coca Cola Bottling Company	Bottling & distribution center	566	3.2%
Sysco Food Services of Portland Inc.	Warehouse & distribution center	499	2.9%
Columbia Distributing	Warehouse & distribution center	400	2.3%
Costco Wholesale	Wholesale retail	329	1.9%
TE Connectivity	Consumer electronics company	309	1.8%
Twist Bioscience Corporation	Synthetic biology company	300	1.7%
OREPAC Building Products	Warehouse & distribution center	252	1.4%
		5,174	32.0%

		2015-16	
Employer	Type of Business	Number of Employees	Percentage of Total City Employment
Siemens Mentor Graphics Corporation	CAD software systems	997	5.8%
Stream International Inc	Facilities Support Services	798	4.7%
Xerox Corporation	Copiers and printers	706	4.1%
Sysco Food Services of Portland Inc.	Warehouse & distribution center	557	3.3%
Rockwell Collins Head-Up Guidance Systems	Aerospace technology	488	2.9%
Precision Interconnect	Manufacturing	329	1.9%
Costco Wholesale	Wholesale Retail	305	1.8%
Southern Wine & Spirits	Bottling & distribution center	300	1.8%
BCI Coca Cola Bottling Co of Los Angeles	Bottling & distribution center	272	1.6%
Flir Surveillance Inc.	Manufacturing	249	1.5%
		5,001	29.4%

*Total City of West Linn employment, 2024-25	11,900
Total City of Wilsonville employment, 2024-25	17,436
*Total City of West Linn employment, 2015-16	Not Available
Total City of Wilsonville employment, 2015-16	17,054

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

Source: Cities of West Linn & Wilsonville

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

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Average Age of Buildings (in years)
Schools											
Primary											
Buildings	9	9	9	9	9	9	9	9	9	9	41
Square Feet	581,626	581,626	597,833	597,833	597,833	597,833	597,833	597,833	597,833	597,833	
Capacity	4,401	4,401	4,965	4,965	4,965	4,965	4,965	4,925	4,925	4,925	
Membership (ADM)	4,265	4,309	4,292	4,278	4,189	3,701	3,612	3,610	3,569	3,547	
Percent Used	97%	98%	86%	86%	84%	75%	73%	73%	72%	72%	
Middle											
Buildings	3	3	4	4	4	4	4	4	4	4	19
Square Feet	284,519	284,519	375,625	375,625	375,625	375,625	375,625	375,625	387,929	387,929	
Capacity	1,932	1,932	2,623	2,623	2,623	2,623	2,623	2,563	2,744	2,744	
Membership (ADM)	2,307	2,313	2,323	2,429	2,418	2,334	2,203	2,157	2,115	1,982	
Percent Used	119%	120%	89%	93%	92%	89%	84%	84%	77%	72%	
High											
Buildings	2	2	2	2	2	2	2	2	3	3	30
Square Feet	499,943	522,063	522,063	522,063	522,063	522,063	522,063	471,299	595,273	595,273	
Capacity	3,220	3,220	3,155	3,155	3,155	3,155	3,155	3,075	3,744	3,744	
Membership (ADM)	3,082	3,161	3,077	3,101	3,150	3,171	3,139	3,148	3,204	3,192	
Percent Used	96%	98%	98%	98%	100%	101%	99%	102%	86%	85%	
Other											
Buildings	3	3	3	3	3	3	5	4	5	5	47
Square Feet	46,266	46,266	46,266	46,266	46,266	46,266	49,801	11,217	13,180	13,180	
Administration											
Buildings	1	1	1	1	1	1	1	1	1	1	87
Square Feet	17,439	17,439	17,439	17,439	17,439	17,439	17,439	17,439	17,439	17,439	
Maintenance											
Buildings	5	5	5	5	5	6	6	4	4	4	18
Square Feet	54,900	54,900	54,900	54,900	54,900	66,609	66,609	25,142	25,142	25,142	

Source: West Linn-Wilsonville School District Department of Operations

V: APPENDIX

Appendix A – Terminology

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

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

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

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

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

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

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

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

ACT: American College Test

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

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

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

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

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

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

APC: Associated Payroll Costs.

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

ASB: Associated Student Body

Appendix A – Terminology

ASBO: Association of School Business Officials International

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

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

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

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

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

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

BOLI: Bureau of Labor and Industries.

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

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

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

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

Appendix A – Terminology

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

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

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

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

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

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

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

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

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

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

CET: Construction Excise Tax

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

COLA: Cost of Living Adjustment

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

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

COSA: Confederation of Oregon School Administrators

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

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

Appendix A – Terminology

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

CSIP: Comprehensive School Improvement Plan

CTE: Career and Technical Education CTP: Community Transition Program

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

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

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

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

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

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

EESP: Energy Efficient Schools Program.

EIECSE: Early Intervention Early Childhood Special Education.

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

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

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

Appendix A – Terminology

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

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

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

ERC – Educational Resource Center.

ESD: Education Service District.

ESL: English as a Second Language.

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

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

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

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

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

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

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

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

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

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

Appendix A – Terminology

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

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GED: General Educational Development.

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

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

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

GFOA: Government Finance Officers Association

GO BOND: General Obligation Bond

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

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

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

HR: Human Resources Department IA: Instructional Assistant

IDEA: Individuals with Disabilities Education Act

IEP: Individualized Education Plan

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

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

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

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

Appendix A – Terminology

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

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

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

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

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

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

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

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

ODE: Oregon Department of Education

OEA: Oregon Education Association

OEBB: Oregon Educators Benefit Board

OEIB: Oregon Education Investment Board

OESE: Office of Elementary and Secondary Education.

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

Appendix A – Terminology

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

OPSRP: Oregon Public Service Retirement Plan

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

OSBA: Oregon School Boards Association

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

PBAM: Program Budgeting and Accounting Manual.

PBIS: Positive Behavior Intervention and Support.

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

PERS UAL: PERS Unfunded Accrued Liability.

PERS: Public Employees Retirement System.

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

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

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

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

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

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

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

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

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

Appendix A – Terminology

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

RHIA: Retirement Health Insurance Account

SAT: Scholastic Aptitude Test

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

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

SPED: Special Education

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

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

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

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

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

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

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

T&A: Trust and Agency.

TAG: Talented and Gifted.

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

TIS: Technology and Information Services

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

TOSA: Teacher on Special Assignment.

TRANSFERS: Amounts distributed from one fund to another fund.

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

UAAL: Unfunded Actuarial Accrued Liability.

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

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

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

ACCOUNTING DEFINITIONS

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

Fund Classifications

100 *General Fund.* Accounts for all financial resources of the district except those required to be accounted for in another fund.

200 *Special Revenue Funds.* Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

300 *Debt Service Funds.* Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

400 *Capital Projects Funds.* Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).

500 *Enterprise Funds.* Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing good or services to the students or general public on a continuing basis are financed or recovered primarily through user charges.

600 *Internal Service Funds.* Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost- reimbursable basis.

700 *Trust and Agency Funds.* Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Revenue

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

1000 *Revenue from Local Sources.*

1110 **Ad Valorem Taxes Levies by District.** Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1111 Current Year's Taxes.

1112 Prior Year's Taxes.

1113 County Tax Sales for Back Taxes.

1120 **Local Option Ad Valorem Taxes Levied by District.** Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 *Real Market Value) and the Measure 50 Tax Limit (Sum of permanent and gap bond tax rates times Assessed Value).

1121 Current Year's Local Option Taxes.

1122 Prior Year's Local Option Taxes.

1123 Penalties and Interest on Local Option Taxes.

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

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

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

1310 **Regular Day School Tuition.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1610 **Daily Sales—Reimbursable Programs.** Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the US Department of Agriculture. Federal Reimbursements are not entered here.

- 1611 Breakfast.
- 1612 Lunch.
- 1613 Special Milk Program.

1620 **Daily Sales—Non Reimbursable Program.** Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk.

1630 **Special Functions.** Money received from students, adults or organizations for the sale of food products and services considered special functions.

1700 **Extracurricular Activities.** Revenue from school-sponsored activities.

1710 **Admissions.** Revenue from patrons of a school-sponsored activity.

1720 **Bookstore Sales.** Revenue from sales by students or student-sponsored bookstores.

1730 **Student Organization Membership Dues & Fees.** Revenue from students for memberships in school clubs/organizations.

1740 **Fees.** Revenue from students for fees such as lockers, towel fees, equipment fees, etc.

1750 **Concessions.**

1760 **Club Fund Raising**.

1790 **Other Extra Curricular Activities.**

1800 **Community Services Activities.** Revenue from community services activities operated by a district.

1900 **Other Revenue from Local Sources.** Other revenue from local sources which are not classified above.

1910 **Rentals.** Revenue from the rental of either real or personal property owned by the district.

1920 **Contributions and Donations from Private Sources.** Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

1930 **Rental or Lease Payments from Private Contractors.** Payments received from private contractors for use of district-owned buses and garages in the operation of the pupil transportation system by the private contractor.

1940 **Services Provided Other Local Education Agencies.** Revenue from services provided other districts, other than for tuition and transportation services.

- 1941 Services Provided Other Districts Within the State.
- 1942 Services Provided Other Districts Outside the State.
- 1943 Services Provided Other Charter Schools.

1950 **Textbook Sales and Rentals.** Revenue from the rental or sale of textbooks.

1960 **Recovery of Prior Year's Expenditure.**

1970 **Services Provided Other Funds.** Services provided other funds, such as printing or data processing.

1980 **Fees Charged to Grants.**

1990 **Miscellaneous.** Revenue from local sources not provided for elsewhere. E-Rate and SB1149 Energy revenues are recorded in this revenue source.

2000 *Revenue from Intermediate Sources.*

2100 **Unrestricted Revenue.** Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.

2101 County School Funds.
2102 General Education Service District Funds.
2105 Natural Gas, Oil, and Mineral Receipts.
2199 Other Intermediate Sources.

2200 **Restricted Revenue.** Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit.

2800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base.

2900 **Revenue for/on Behalf of the District.** Payments made by an intermediate governmental jurisdiction for the benefit of the district, or contributions of equipment or supplies.

3000 *Revenue from State Sources*

3100 **Unrestricted Grants-In-aid.** Revenue recorded as grants by the district from state funds which can be used for any legal purpose desired by the district without restriction.

3101 State School Fund—General Support. 3102 State School Fund—School Lunch Match.
3103 Common School Fund.
3104 State Managed County Timber.

3106 **State School Fund—Accrual**. That portion of the SSF paid in July and accrued to prior year.

3199 Other Unrestricted Grants-in-aid.

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

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

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

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

4000 *Revenue from Federal Sources.*

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

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

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

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

4000 *Revenue from Federal Sources (Continued).*

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

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

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

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

5000 *Other Sources.*

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

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

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

5400 **Resources—Beginning Fund Balance.**

Expenditures

Functions

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

1000 *Instruction*

1100 **Regular Programs**

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

1113 **Elementary Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.

1121 **Middle/Junior High Programs, 6-8.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

1122 **Middle/Junior High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.

1131 **High School Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

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

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

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

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

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

1221 Learning Centers—Structured and Intensive.
1222 Developmental Kindergarten.
1223 Community Transition Centers.
1225 Out of District Programs.
1226 Home Instruction.
1227 Extended School Year Programs.
1228 Diagnostic Classrooms.
1229 Other.

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

1260 **Treatment and Habilitation.** Services designed to address a child's developmental deficits in sensory, motor, communication, self-help and socialization areas.

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

1271 **Remediation.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards.

1272 **Title I.** Record Title I instructional activities here.

1280 **Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting.

1281 Public Alternative Programs.
1282 Private Alternative Programs.
1283-1287 District Alternative Programs.
1288 Charter Schools.
1289 Other Alternative Programs.

1290 **Designated Programs.** Special learning experiences for other students with special needs.

1291 English Second Language Programs.
1292 Teen parent programs.
1293 Migrant Education.
1294 Youth Corrections Education.
1299 Other Programs.

1300 **Adult/Continuing Education programs.** Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.

1400 **Summer School Programs.** Instructional programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. This does not include the summer term of a 12-month school year.

1420 Middle/Junior High.
1430 High School.
1440 Primary/Intermediate.
1460 Special Programs, Summer School.
1490 Other Summer School Programs.

2000 *Support Services.* Support services are those services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.

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

2110 Attendance and Social Work Services.
2112 Attendance Services.
2113 Social Work Services.
2114 Student Accounting Services.
2115 Student Safety.
2117 Identification and Recruitment of Migrant Children.
2119 Other Attendance and Social Work Services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2230 **Assessment and Testing.** Activities to measure individual student achievement.

2240 **Instructional Staff Development.** Activities specifically designed for instructional staff to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

2300 **Support Services—General Administration.** Activities concerned with establishing and administering policy in connection with operating the district.

2310 **Board of Education Services.** Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.

2320 **Executive Administration Services.** Activities associated with the overall general administrative or executive responsibility for the entire district.

2321 Office of the Superintendent Services.
2324 State and Federal Relations Services.
2329 Other Executive Administration Services.

2400 **School Administration.** Activities concerned with area wide supervisory responsibility.

2410 Office of the Principal Services.
2490 Other Support Services—School Administration.

2500 **Support Services—Business.** Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district.

2510 Direction of Business Support Services.
2520 Fiscal Services.
2521 Service Area Direction.
2522 Budgeting Services.

2500 **Support Services—Business.**

2523 Receiving and Disbursing Funds Services.
2524 Payroll Services.
2525 Financial Accounting Services.
2526 Internal Auditing Services.
2527 Property Accounting Services.
2528 Risk Management Services.
2529 Other Fiscal Services.

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

2541 Service Area Direction.
2542 Care and Upkeep of Buildings Services.
2543 Care and Upkeep of Grounds Services.
2544 Maintenance.
2546 Security Services.
2549 Other Operation and Maintenance of Plant Services.

2550 **Student Transportation Services.** Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities.

2551 Service Area Direction.
2552 Vehicle Operations Services.
2558 Special Education Transportation Services.
2559 Other Student Transportation Services.

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

2571 Service Area Direction.
2572 Purchasing Services.
2573 Warehousing and Distributing Services.

2570 **Internal Services (Continued).**

2574 Printing, Publishing and Duplicating Services.
2579 Other Internal Services.

2600 **Support Services—Central Activities.** Activities other than general administration, which support each of the other instructional and supporting services programs.

2610 **Direction of Central Support Services.**

2620 **Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.**

2621 Service Area Direction.
2622 Development Services.
2623 Evaluation Services.
2624 Planning Services.
2625 Research Services.
2626 Grant Writing.
2627 Statistical Services.
2629 Other Planning, Research, Development and Evaluation Services.

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.

2631 Service Area Direction.
2632 Internal Information Services.
2633 Public Information Services.
2634 Management Information Services.
2639 Other Information Services.

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.

2641 Service Area Direction.
2642 Recruitment and Placement Services.
2643 Staff Accounting Services.
2645 Health Services.
2649 Other Staff Services.

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.

2661 Service Area Direction. 2662 Systems Analysis Services.
2663 Programming Services.
2664 Operations Services.
2669 Other Technology Services.

2670 **Records Management Services.**

2680 **Interpretation & Translation Services.**

2690 **Other Support Services—Central.**

2700 S**upplemental Retirement Program.**

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.

3110 Service Area Direction.
3120 Food Preparation and Dispensing Services.
3130 Food Delivery Services.
3190 Other Food Services.

3200 **Other Enterprise Services.**

3300 **Community Services.** Activities which are not directly related to the provision of education for pupils in a district.

- 3310 Direction of Community Services Activities.
- 3320 Community Recreation Services.
- 3330 Civic Services.

3340 Public Library Services.

- 3360 Welfare Activities Services.
- 3370 Nonpublic School Students Services.
- 3390 Other Community Services.

3500 **Custody and Care of Children Services.** Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

4000 *Facilities Acquisition and Construction.* Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.

- 4110 Service Area Direction.
- 4120 Site Acquisition and Development Services.
- 4150 Building Acquisition, Construction, and Improvement Services.
- 4180 Other Capital Items (bondable textbooks/technology)
- 4190 Other Facilities Construction Services.

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

5100 **Debt Service.**

- 5110 Long-Term Debt Service. 5120 Short-Term Debt Retirement.

5200 **Transfers of Funds**. These are transactions which withdraw money from one fund and place it in another without recourse.

5300 **Apportionment of Funds by ESD or LEA.** Apportionment of equalization funds and distribution of other funds by the educational service districts or from an LEA acting as the fiscal agent for a grant distributed to other districts.

5400 **PERS UAL Bond Lump Sum Payment to PERS.** The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

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

- 6110 Operating Contingency.

7000 *Unappropriated Ending Fund Balance.* An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which is it budgeted.

Objects

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

100 *Salaries.* Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

110 **Regular Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees in positions considered to be of a permanent nature.

111 Licensed Salaries.
112 Classified Salaries.
113 Administrators.
114 Managerial—Classified.
115 Sabbatical.
116 Supplemental Retirement Stipends.

120 **Nonpermanent Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees hired on a temporary or substitute basis to work in positions considered to be of a temporary nature.

121 Substitutes—Licensed.
122 Substitute—Classified.
123 Temporary—Licensed.
124 Temporary—Classified.

130 **Additional Salary.** Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.

140-190 **Additional Salary.** District defined.

200 *Associated Payroll Costs.* Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above.

210 **Public Employees Retirement System.**

211 Employer Contribution.
212 Employee contribution.
213-215 PERS UAL Contribution.
216 Employer Contribution.

220 **Social Security Administration.**

230 **Other Required Payroll Costs.**

231 Workers' Compensation.
232 Unemployment Compensation.

240 **Contractual Employee Benefits.**

300 *Purchased Services*. Services which can be performed only by persons or firms with specialized skills and knowledge.

310 **Instructional Professional and Technical Services**. Services which by their nature can be performed only by persons with specialized skills and knowledge.

311 Instruction Services.
312 Instructional Programs Improvement Services.
313 Student Services.
316 Data Processing Services.
317 Statistical Services.
318 Professional and Improvement Costs for Non-Instructional Staff.
319 Other Instructional, Professional and Technical Services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

510 **Land Acquisition.**

520 **Buildings Acquisition.**

530 **Improvements Other Than Buildings.**

540 **Depreciable Equipment.**

541 Initial and Additional Equipment Purchase.
542 Replacement Equipment Purchases.

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

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

562 Bus Garage Purchases.
564 Bus and Capital Bus Improvements.

590 **Other Capital Outlay.**

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

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

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

621 Regular Interest.
622 Bus Garage, Bus and Capital Bus Improvement Interest.

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

621 Regular Interest.
622 Bus Garage, Bus and Capital Bus Improvement Interest.

640 **Dues and Fees.**

650 **Insurance and Judgments.**

651 Liability Insurance.
652 Fidelity Bond Premiums.
653 Property Insurance Premiums.
654 Student Insurance Premiums.
655 Judgments and Settlements Against the District.
659 Other Insurance and Judgments.

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

662 Buildings.
663 Improvements Other Than Buildings.
664 Equipment.
665 Technology.
669 Other Capital Assets.

670 **Taxes and Licenses.**

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

690 **Grant Indirect Charges.**

700 *Transfers.* This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.

710 **Fund Modifications.** This category represents transactions of conveying money from one fund to another.

720 **Transits.** This category represents transactions which are transit or flow-through means to convey money to the recipient.

790 **Other Transfers.**

800 *Other Uses of Funds*.

810 **Planned Reserve.** Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.

820 **Reserved for Next Year.**