

E-Mail this form to the Washington County TSCC administrator at:
sswashtsc@co.washington.or.us

FORM ED-1 (WC) - School (Primary and Secondary Only) and Education Service Districts

Governing Body Name:

Tigard-Tualatin School District 23J

FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-21	Adopted Budget Amount This Year 2021- 22	Proposed Budget Amount Next Year 2022-23
1. Beginning Fund Balance	\$196,490,084	\$162,358,627	\$116,025,920
2. Current Year Property Taxes, other than Local Option Taxes	\$82,006,868	\$82,960,899	\$85,996,200
3. Current Year Local Option Property Taxes	\$10,135,689	\$10,100,000	\$10,900,000
4. Other Revenue from Local Sources	\$12,402,999	\$21,216,307	\$18,045,624
5. Revenue from Intermediate Sources	\$5,226,675	\$6,294,700	\$2,697,400
6. Revenue from State Sources	\$84,092,824	\$96,636,447	\$104,109,631
7. Revenue from Federal Sources	\$10,742,742	\$16,568,758	\$19,963,883
8. Interfund Transfers	\$1,897,326	\$3,953,839	\$2,578,239
9. All Other Budget Resources	\$1,038,666	\$950,061	\$950,061
10. Total Resources	\$404,033,874	\$401,039,637	\$361,266,958

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries	\$81,000,655	\$97,760,816	\$107,940,774
12. Other Associated Payroll Costs	\$59,886,789	\$69,117,227	\$71,923,983
13. Purchased Services	\$24,958,814	\$66,033,995	\$48,166,839
14. Supplies & Materials	\$10,316,282	\$26,523,862	\$20,797,553
15. Capital Outlay	\$33,893,597	\$81,522,441	\$50,487,476
16. Other Objects (except debt service & interfund transfers)	\$2,747,764	\$2,653,176	\$3,572,006
17. Debt Service*	\$27,550,863	\$28,237,300	\$29,055,100
18. Interfund Transfers*	\$1,897,326	\$3,953,839	\$2,578,239
19. Operating Contingency	\$0	\$4,929,619	\$3,186,199
20. Unappropriated Ending Fund Balance & Reserves	\$161,781,784	\$20,307,362	\$23,558,788
21. Total Requirements	\$404,033,874	\$401,039,637	\$361,266,958

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

Name of Organizational Unit or Program			
(FTE) for Unit or Program			
1000 Instruction	\$102,622,283	\$126,714,458	\$125,884,293
FTE	840.05	871.20	874.03
2000 Support Services	\$59,866,601	\$84,841,719	\$91,216,147
FTE	416.30	417.71	436.25
3000 Enterprise & Community Service	\$4,974,219	\$11,533,883	\$8,820,969
FTE	48.34	39.46	41.03
4000 Facility Acquisition & Construction	\$45,340,798	\$120,421,457	\$76,992,223
FTE	3.00	2.00	2.00
5000 Other Uses	149,440	150,000	1,000
5100 Debt Service*	\$27,401,423	\$28,187,300	\$29,029,100
5200 Interfund Transfers*	\$1,897,326	\$3,953,839	\$2,578,239
6000 Contingency	\$0	\$4,929,619	\$3,186,199
7000 Unappropriated Ending Fund Balance	\$161,781,784	\$20,307,362	\$23,558,788
Total Requirements	\$404,033,874	\$401,039,637	\$361,266,958
Total FTE	1,307.68	1,330.37	1,353.30

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

(Rev 14-Feb-2013)

Form ED-1 (WC) continued on next page)

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

Tigard-Tualatin School District 23J's general fund budget is based on a State School Fund level of \$9.3 billion. The budget also includes continued resources from the Student Investment Account Fund of \$10.2 million to meet the ongoing needs of our underserved marginalized students and families. To address the impacts of pandemic, the federal government has allocated Elementary & Secondary Schools Emergency Relief Fund (ESSER) dollars and the District has included \$9.5 million of ESSER in the budget for one-time and temporary uses as students continue their recovery from the pandemic and return to in-person instruction. As students transition into next school year, the District has budgeted for optional summer programs for all funded by \$2.2 million from the State's Summer Learning Program. The Capital Projects Fund continues to support scheduled projects from the current bond passed by voters in 2016 with \$63.15 million included in the budget. The general fund unappropriated ending fund balance includes \$2 million for the operational costs of the future Art Rutkin Elementary School.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Proposed
Permanent Rate Levy (Rate Limit 4.9892 Per \$1000)	\$4.9892/\$1,000	\$4.9892/\$1,000	\$4.9892/\$1,000
Local Option Levy	\$1.0000/\$1,000	\$1.0000/\$1,000	\$1.0000/\$1,000
Levy for General Obligation Bonds	\$22,630,300	\$23,274,700	\$23,537,800
STATEMENT OF INDEBTEDNESS			
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1	
General Obligation Bonds	\$286,410,000	\$0	
Other Bonds	\$21,160,000	\$0	
Other Borrowings	\$1,293,983	\$0	
Total	\$308,863,983	\$0	
**If more space is needed to complete any section of this form, use the space below.			
(Rev 14-Feb-2013)			