

E-Mail this form to the Washington County  
TSCC administrator at:  
sswashscce@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

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$275,863,270	\$212,198,037	\$162,358,627
Current Year Property Taxes, other than Local Option Taxes	\$78,538,014	\$79,845,600	\$82,960,899
Current Year Local Option Property Taxes	\$9,517,783	\$9,341,400	\$10,100,000
Other Revenue from Local Sources	\$17,323,824	\$22,999,239	\$21,216,307
Revenue from Intermediate Sources	\$4,798,449	\$6,102,600	\$6,294,700
Revenue from State Sources	\$77,113,632	\$93,631,786	\$96,636,447
Revenue from Federal Sources	\$7,047,380	\$11,027,849	\$16,568,758
Interfund Transfers	\$1,690,240	\$2,628,915	\$3,953,839
All Other Budget Resources	\$951,408	\$950,061	\$950,061
<b>Total Resources</b>	<b>\$472,843,999</b>	<b>\$438,725,487</b>	<b>\$401,039,637</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Salaries	\$80,143,138	\$91,494,419	\$97,760,816
Other Associated Payroll Costs	\$58,381,920	\$68,786,423	\$69,117,227
Purchased Services	\$54,119,727	\$60,091,503	\$66,033,995
Supplies & Materials	\$8,033,777	\$28,750,613	\$26,523,862
Capital Outlay	\$44,069,572	\$127,460,523	\$81,522,441
Other Objects (except debt service & interfund transfers)	\$2,500,793	\$8,959,432	\$2,503,176
Debt Service*	\$26,674,168	\$27,401,615	\$28,237,300
Interfund Transfers*	\$1,690,240	\$2,628,915	\$3,953,839
Transits	\$329,656	\$350,000	\$150,000
Operating Contingency	\$0	\$3,017,582	\$4,929,619
Unappropriated Ending Fund Balance & Reserves	\$196,901,009	\$19,784,461	\$20,307,362
<b>Total Requirements</b>	<b>\$472,843,999</b>	<b>\$438,725,487</b>	<b>\$401,039,637</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION</b>			
1000 Instruction	\$101,696,098	\$119,784,919	\$126,714,458
FTE	784.80	848.31	871.20
2000 Support Services	\$58,580,545	\$82,160,338	\$84,841,719
FTE	359.61	409.62	417.71
3000 Enterprise & Community Service	\$4,360,918	\$7,053,096	\$11,533,883
FTE	47.63	41.40	39.46
4000 Facility Acquisition & Construction	\$82,610,375	\$176,544,560	\$120,421,457
FTE	6.50	7.00	2.00
5000 Other Uses			
5100 Debt Service*	\$26,675,158	\$27,401,615	\$28,187,300
5200 Interfund Transfers*	\$1,690,240	\$2,628,915	\$3,953,839
5300 Transits*	\$329,656	\$350,000	\$150,000
6000 Contingency	\$0	\$3,017,582	\$4,929,619
7000 Unappropriated Ending Fund Balance	\$196,901,009	\$19,784,461	\$20,307,362
<b>Total Requirements</b>	<b>\$472,843,999</b>	<b>\$438,725,487</b>	<b>\$401,039,637</b>
<b>Total FTE</b>	<b>1,198.53</b>	<b>1,306.33</b>	<b>1,330.37</b>

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

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\***

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 \$8.1 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 \$6 million of ESSER in the budget for one-time and temporary uses as students return to full inperson learning next school year. As students transition into next school year, the District has budgeted for optional summer programs for all funded by \$4.3 million from the State's Summer Learning and Childcare Program. The Capital Projects Fund continues to support scheduled projects from the current bond passed by voters in 2016 with \$110 million included in the budget. The general fund unappropriated ending fund balance includes \$1.8 million for

<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4,9892 per \$1,000)	\$4.9892/\$1,000	\$4.9892/\$1,000	\$4.9892/\$1,000
Local Option Levy	\$1.0000/\$1,000	\$1.0000/\$1,001	\$1.0000/\$1,002
Levy For General Obligation Bonds	\$21,624,400	\$22,630,300	\$23,274,700

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$294,540,000	\$0
Other Bonds	\$23,900,000	\$0
Other Borrowings	\$1,988,542	\$0
<b>Total</b>	<b>\$320,428,542</b>	

\*\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.