

## **Budget Committee Meeting**

Thursday, May 20, 2021 6:30 PM

District Office Board Room, 1555 SW 35th Street, Corvallis, OR 97333

**I. CALL TO ORDER AND ROLL CALL (6:30 p.m.)\***

**II. NOMINATION AND ELECTION OF OFFICERS**

**III. SUPERINTENDENT'S BUDGET MESSAGE**

# 2021-22 PROPOSED BUDGET



ARTIST: Ava Wise, grade 9, Crescent Valley High School



## CORVALLIS SCHOOL DISTRICT 509J

1555 SW 35<sup>TH</sup> STREET, CORVALLIS, OREGON 97333

BENTON AND LINN COUNTIES

[www.csd509j.net](http://www.csd509j.net)



ARTIST: Ava Beasley, grade 9, Crescent Valley High School

### **about the art in this document**

The art in this document was produced by Crescent Valley High School Students during the 2020-21 school year under the direction of Julia Blue Arm.

### **copies of this document are available**

An electronic copy of this document may be downloaded free of charge from the Financial Services page on the district website: <https://www.csd509j.net/departments/finmngmt/>. Adobe Reader is recommended.

To review a paper copy at no charge, or order a paper copy at cost, contact Jennifer Schroeder, Assistant to the Director of Finance and Operations, at [jennifer.schroeder@corvallis.k12.or.us](mailto:jennifer.schroeder@corvallis.k12.or.us), or 541-757-5874 to make an appointment.

**para asistencia en español por favor llame al número (541) 757-5807**



**Corvallis**  
SCHOOL DISTRICT

# **2021-22 PROPOSED BUDGET**

**Ryan Noss, Superintendent**

**Olivia Meyers Buch, Director of Finance and Operations**

**Steven Prosocki, Financial Analyst**

**Jennifer Schroeder, Assistant to the Director of Finance and Operations**



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**ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**

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This Meritorious Budget Award is presented to

# **CORVALLIS SCHOOL DISTRICT 509J**

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink that reads 'Claire Hertz'.

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**Claire Hertz, SFO  
President**

A handwritten signature in black ink that reads 'David J. Lewis'.

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**David J. Lewis  
Executive Director**

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**Corvallis**  
SCHOOL DISTRICT

# Executive Summary

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ARTIST: Ava Dickey, grade 9, Crescent Valley High School



**Corvallis**  
SCHOOL DISTRICT

# Corvallis School District 509J

## 2021-22 Budget

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### ABOUT THE DISTRICT

The Corvallis School District serves approximately 6,600 students in grades K-12 from the city and surrounding area of Corvallis, Oregon. Under Oregon law, school districts are empowered to provide educational services for the children residing within its boundaries. The district performs this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs for all students; and, transporting and feeding students in accordance with district, state, and federal programs. District schools include seven elementary schools, two middle schools, two high schools, one K-8 school, an alternative education center serving students in grades 9-12, and a charter school serving students in grades K-5. A seven-member school board, elected to four-year overlapping terms by the voters residing within district boundaries, governs the district.

### THE SCHOOL BOARD

School board members are volunteers and serve “at large”; they reside within the district’s boundary and represent all students in the district rather than a specific geographic area or school boundary. The primary role of the school board is to establish policies that give the district direction to set priorities and achieve its goals. This is accomplished in partnership with the superintendent who implements policies and programs to meet the learning needs of all students. The school board also hires and evaluates the superintendent and adopts and oversees the annual budget.



Sami Al-AbdRabbuh  
Chair, Position 1  
Elected in 2017  
Term Expires 6-30-2021



Tina Baker  
Position 2  
Elected in 2019  
Term Expires 6-30-2023



Terese Jones  
Position 3  
Elected in 2019  
Term Expires 6-30-2023



Vince Adams  
Position 4  
Elected in 2017  
Term Expires 6-30-2021



Jay Conroy  
Position 5  
Elected in 2017  
Term Expires 6-30-2021



Luhui Whitebear  
Position 6  
Appointed in 2020  
Term Expires 6-30-2021



Sarah Finger McDonald  
Vice-Chair, Position 7  
Elected in 2019  
Term Expires 6-30-2021

## DISTRICT LEADERSHIP



Ryan Noss  
Superintendent



Melissa Harder  
Assistant Superintendent



Olivia Meyers Buch  
Finance and Operations



Jennifer Duvall  
Human Resources

### Teaching and Learning

Elementary Schools .....	Amy Lesan, Coordinator
Secondary Schools .....	Nikki McFarland, Coordinator
Special Education.....	Sabrina Wood, Coordinator
English Language Learners/Equity.....	Marcianne Rivero Koetje, Coordinator
High School Success.....	Rynda Gregory, Coordinator
Communications .....	Brenda Downum, Coordinator
Technology Services .....	Gil Anspacher, Director
Facilities and Transportation .....	Kim Patten, Director
Maintenance.....	Blake Gordon, Manager
Custodial Operations .....	Alexis Torres Diaz, Supervisor
Business Services.....	Lauren Wolfe, Manager
Food and Nutrition Services.....	Sharon Gibson, Manager

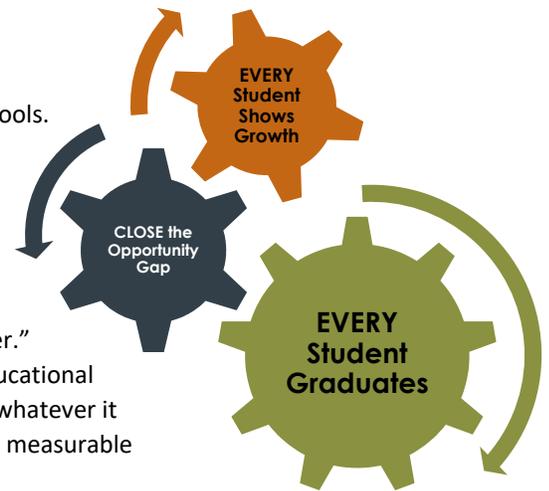
## SCHOOL LEADERSHIP

Adams Elementary School.....	Peter Henning, Principal
Garfield Elementary School.....	Leigh Santy, Principal
Husky Elementary School .....	Tracey Fischer, Principal
Jaguar Elementary School .....	Beth Martin, Principal
Lincoln Elementary School .....	Aaron Hale, Principal
Mountain View Elementary School .....	Byron Bethards, Principal
Wildcat Elementary School .....	Eric Beasley, Principal
Franklin K-8 School.....	Craig Harlow, Principal
Cheldelin Middle School.....	Darren Bland, Principal
Linus Pauling Middle School.....	Alicia Ward-Satay, Principal
Corvallis High School .....	Matt Boring, Principal
Crescent Valley High School .....	Aaron McKee, Principal
Alternative Pathways .....	Eric Wright, Coordinator

## DISTRICT VISION AND SCHOOL BOARD GOALS

The district is committed to the success of every student in each of our schools. In order to achieve equity, institutional barriers must be recognized and broken down to create access and opportunities that benefit each student so their identity does not predict or predetermine their success in school. To achieve this goal, the district has maintained a focus on three district priorities:

The school board goals are based on the principle of “students at the center.” The district is committed to providing every student access to excellent educational opportunities, helping every student achieve academic growth, and doing whatever it takes to help every student graduate. These goals guide staff in developing measurable outcomes and action plans.



### Goal 1 Student Achievement

All students will read grade level texts by 3rd grade and stay on grade level; successfully complete Algebra I by the end of 9th grade; be on track with required credits by the end of 9th grade; and graduate with a post-secondary plan. Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school.

### Goal 2 Equitable Systems

Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school.

### Goal 3 Real-World Learning

All students participate in real-world learning, with a global perspective, that prepares them for an ever-changing future. Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school.

### Goal 4 Health & Wellness

Improve the health and wellness of district students and staff. Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school.

### Goal 5 Long Range Facility Planning

Transform aging school facilities to provide safe, effective, efficient, innovative, and equitable learning opportunities for every student. Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school.

### Goal 6 2020-21 Goal in Response to COVID-19

As a school district, adapt to the new conditions presented by the COVID-19 pandemic. Make decisions focused on health and safety, student achievement, equitable systems and in-person resumption.

## THE BUDGET PROCESS

The district’s budget is a planning tool that matches the financial, material, and human resources available with requirements to meet the school board’s goals and strategies. It also includes information about the organization, and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a

financial document, the budget is mainly the result of many different planning processes that determine the direction of the district.

The district annually prepares a budget in accordance with requirements prescribed in Oregon’s local budget law (chapter 294 of the Oregon Revised Statutes), which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon’s local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

### SMARTER SCHOOL SPENDING

The Government Finance Officers Association’s best practices in school budgeting are centered on a comprehensive budget process framework focused on academic and finance collaboration to best align resources and desired student outcomes.

The framework steps provide a guide to develop a collaborative process by setting expectations of what the process will achieve; thoroughly examining underlying causes of achievement gaps and developing goals and strategies to overcome the gaps; analyzing current spending to allocate resources accordingly; crafting a well-developed implementation plan; and finally, measuring performance and adjusting as necessary.



### STAFFING AND RESOURCE ALLOCATIONS

As employee compensation is the biggest single expense incurred by the district, staff works closely to ensure that all school staffing is aligned with student enrollment. In addition to staffing and compensation, the district also allocates additional discretionary funding to each school. These funds are allocated based on student enrollment and certain other factors, which include students navigating poverty and students performing below benchmarks. These funds allow school leaders the flexibility required to address their own individual school environment challenges in ways that they determine will be most effective.

Special education and English language acquisition staffing is allocated to schools based upon the individual needs of each school’s student population. Specific federal grant dollars and other state grant monies are allocated by enrollment and certain at-risk factors and are used by schools to provide supplementary support to their educational programs.

## 2021-22 BUDGET CALENDAR

<b>July 2020</b>		<b>December 2020</b>		<b>January 2021</b>		<b>February-March 2021</b>	
1	<i>School Board appoints Budget Officer</i>	2	<i>School Board appoints Budget Committee members</i>	3	<i>Staff develops enrollment and revenue forecasts</i>	4	<i>District staff reviews formulation of school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to better align resources to meet student outcome goals</i>
<b>March-April 2021</b>		<b>April 29, 2021</b>		<b>May 20, 2021</b>		<b>May 27, 2021</b>	
5	<i>District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget</i>	6	<i>Budget Committee Pre-Meeting: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook</i>	7	<i>Budget Committee Meeting: receive superintendent’s budget message, take public comment, review proposed budget</i>	8	<i>Budget Committee Meeting: review proposed budget; approve budget and tax levies</i>
<b>June 10, 2021</b>		<b>July 15, 2021</b>					
9	<i>School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes</i>	10	<i>District submits school board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks.</i>				

## THE BUDGET COMMITTEE

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year.

Katherine Bremser ..... Term Expires June 30, 2022  
 Joshua Clark ..... Term Expires June 30, 2023  
 Bill Dougherty ..... Term Expires June 30, 2021  
 Margit Foss ..... Term Expires June 30, 2022

Andrew Freborg ..... Term Expires June 30, 2022  
 Sravya Tadepalli ..... Term Expires June 30, 2023  
 Shauna Tominey ..... Term Expires June 30, 2021

The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can make revisions to the budget. The budget committee concludes its work by recommending a budget and a tax levy. The recommended budget then moves to the school board for final public input and adoption by June 30.



# Corvallis

## SCHOOL DISTRICT

### **SUPERINTENDENT'S BUDGET MESSAGE**

Dear Budget Committee, Colleagues and Corvallis Community:

I submit for your consideration the proposed budget for the Corvallis School District for the fiscal year beginning July 1, 2021 and ending June 30, 2022. I am honored to serve you and the community of Corvallis as I begin my sixth year as superintendent and I believe this budget not only meets the demands brought on by the COVID-19 pandemic, but also is fully aligned with our goals and consistent with the values of our dynamic and diverse community.

This budget coincides with the Oregon Legislature's biennial budget cycle for 2021-23. The proposed budget assumes a State School Fund allocation of \$9.1 billion, a fully funded Student Investment Account grant allocation of \$800 million, and a fully funded High School Success grant allocation of \$315 million. While this is generally good news, the level of the State School fund is not enough to ensure that our schools and students will have stable, adequate and sustainable funding. As school districts across Oregon are finalizing their budgets for next year, state legislators are still considering the level of funding to allocate to the State School Fund. In the meantime, we are charged with basing our revenue estimates on conservative assumptions reflective of the latest, best information available.

While it is my hope that the Legislature will increase funding for K-12 education, there are no guarantees. Looking forward to 2021-22, I have proposed a budget that effectively utilizes savings from the current year and surplus reserves to fund ongoing general operations. This will allow the district to focus new state and federal resources toward expanding the services and supports we can provide in the coming year, without the fear of losing the resources we already have to budget reductions.

As the impact that the pandemic has had on our educational community starts to decline, we know that a number of residual impacts will remain, and we will continue to prioritize the health and safety of our students and staff. As we have since the start of the pandemic, we will adapt to meet the challenges presented to us, while remaining undeterred in our journey toward realizing our vision to prepare our students to lead a more socially just world.

### **SUMMARY OF PROPOSED BUDGET**

This budget proposal includes a total investment of \$330.4 million represented by 11 separate funds, the largest of which are the General Fund and Capital Projects Fund. The total budget for all funds is a \$17.4 million or 5.0% decrease over the 2020-21 budget. This decrease reflects the spending down of bond proceeds in the Capital Projects Fund as we continue to make capital improvements at all schools in alignment with the bond measure approved by Corvallis voters in 2018.

The proposed budget includes ongoing allocations for strategic investments to support the district's Plan for Supporting Equitable Learning Recovery (outlined on pages 28-32 of this document) while recognizing the financial challenges that we face with adequately funding all priorities.

### **GENERAL FUND BUDGET**

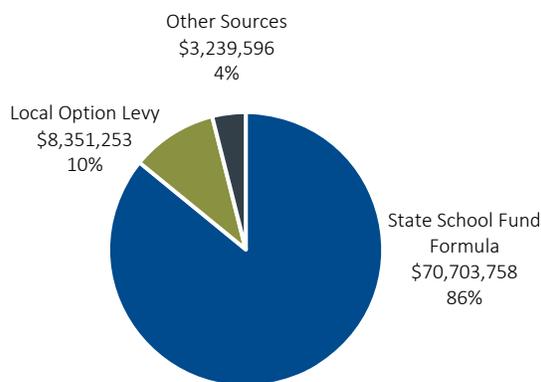
The General Fund represents 29% of the 2021-22 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund

revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes). The proposed budget assumes a State School Fund appropriation of \$9.1 billion, with 49% allocated in 2021-22 (the first year of the biennium.) This is the level of funding currently proposed in the Oregon Joint Committee on Ways and Means Co-Chairs’ budget framework and represents an increase of only 1.1% or \$100 million statewide over the current biennial allocation of \$9.0 billion.

Budgeted General Fund current resources total \$82.3 million, an increase of \$1.8 million or 2.2% from 2020-21. The majority of the increase in General Fund resources is due to a typical increase in property taxes. Budgeted General Fund current requirements total \$86.5 million, an increase of \$0.3 million or 0.4% from 2020-21. Salaries and benefits comprise the majority of expenses at \$68.4 million or 79% of all current requirements.

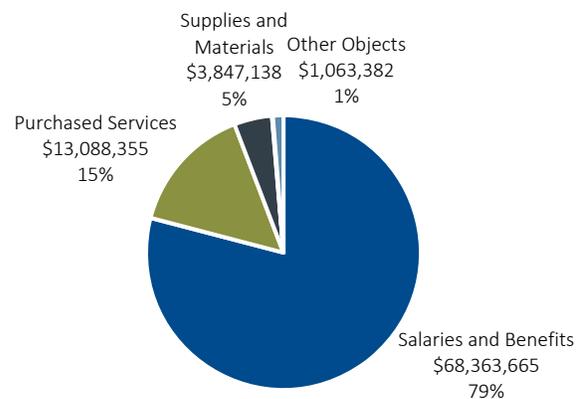
### SUMMARY OF CURRENT RESOURCES

2021-22 Proposed Budget  
General Fund



### SUMMARY OF CURRENT REQUIREMENTS

2021-22 Proposed Budget  
General Fund



School board policy DA provides guidance regarding the financial objectives for managing General Fund reserves. Those objectives include establishing a sustainable level of programs, protecting the district from unnecessary borrowing to meet cash flow needs, providing prudent reserves to meet unexpected emergencies, protecting against catastrophic events, and meeting the uncertainties of state and federal funding. As outlined in the policy, all General Fund contingency and reserve accounts are budgeted to result in the levels required. Assuming underspending of 2.0%, a projected operating deficit of \$2.4 million will be offset by surplus reserves.

### Local Option Levy

Under Oregon’s property tax law, a local option levy gives individual communities the ability to supplement state funding for their local schools. In November 2016, voters in Corvallis renewed a five-year local option levy, originally approved in 2006 and renewed in 2010, at a rate of \$1.50 per \$1,000 of assessed value. The current levy expires on June 30, 2022 and the district will seek voter approval for another five-year renewal in November 2021.

These funds are budgeted in the General Fund and the district expects to receive \$8.4 million in local option taxes in 2021-22. The majority of taxes received from the local option levy (about 50%) fund 40 full-time classroom teachers, or about 10.0% of the district’s total teaching staff. As a result of the local option levy, class sizes have been stabilized or reduced, students have more access to counseling and social work services, and all elementary students receive PE, music and art instruction. Local option funds also help support the district’s teacher mentoring program, high school athletics and activities, and expanded vocational and technical education programs at our secondary schools.

## **GRANTS FUND BUDGET**

The Grants Fund represents 7% of the 2021-22 proposed budget for all funds and accounts for local, state, and federal grants received by the district for specific programs. Major resources include the following grants:

### **Student Investment Account Grant**

During the 2019 legislative session, the Student Success Act marked a turning point for public education in Oregon and when fully implemented, schools in Oregon will see an additional \$1 billion investment each year. At the heart of the Student Success Act is a commitment to improving access and opportunities for students who have been historically underserved by the education system. The Student Investment Account represents 50% of the Student Success Act funding dedicated for public schools in Oregon.

These funds are budgeted in the Grants Fund and the district expects to receive \$4.2 million in 2021-22. The primary use of these funds is to meet the mental or behavioral health needs of students, and increase academic achievement for students that have historically experienced academic disparities. New investments in 2021-22 include special education staffing ratios that support inclusionary practices, additional mental health therapists and skills trainers, the improvement of systems that support data collection and analysis to inform equity-based decision-making, and more opportunities for middle school students to participate in extracurricular activities.

### **High School Success Grant**

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was approved by voters in 2016 and provides direct funding to school districts to establish or expand career and technical education (CTE) programs, establish or expand college-level educational opportunities, and establish or expand dropout-prevention strategies. These strategies support the needs of students related to engagement, personalization, achievement, and college and career readiness.

These funds are budgeted in the Grants Fund and the district expects to receive \$3.7 million in 2021-22 to continue the implementation of strategies outlined in the measure. New investments in 2021-22 include a construction program of study, equity coaches, and a course called Sources of Strength, which is designed to promote connections between peers and caring adults.

### **Elementary and Secondary School Emergency Relief (ESSER) Fund Grants**

Through multiple U.S. Congressional actions, the district is receiving federal grants through the ESSER fund, which was established to address the impact the pandemic has had, and will continue to have on our educational community. These funds are budgeted in the Grants Fund and the district expects to receive \$8.8 million over the next two years. Central to our planning on the use of these funds is the need to measure and address unfinished instruction, prioritize students with the most opportunity for growth, and enhance instruction and blended learning.

Next year, these funds will be used to provide dedicated instructional support in all of our kindergarten and first grade classrooms with a focus on helping our youngest students build foundational skills to become proficient readers by third grade. In addition, while learning from home was difficult for many students, some of our families found the virtual environment preferable to the physical classroom, so we have decided to invest resources in maintaining our Corvallis Online program for students who would like to continue in this learning style. ESSER fund grants will support this work until the school has gained sufficient enrollment to fund its operation.

### **Summer Academic Support Grants**

Through Oregon legislative action earlier this year, House Bill 5042A authorizes the Oregon Department of Education to make available \$195.6 million in state general funds and \$10 million in federal funds to school districts for academic summer school to support high school students facing academic credit loss, summer enrichment programs, and wrap-around child care. These funds are budgeted in the Grants Fund and the district expects to receive \$2.3 million between now and September 30, 2021.

This summer, our students will receive additional instruction, mental health support, and opportunities to gain their confidence after this pandemic year. In addition, we are collaborating with Corvallis Parks and Recreation programs and with the Boys & Girls Club of Corvallis childcare program. Academic support this summer will include a five-week credit recovery program for high school students and academic boost programs for both elementary and middle school students.

### **CAPITAL PROJECTS FUND BUDGET**

Corvallis voters approved the issuance of \$199.9 million in general obligation bonds on May 15, 2018 to finance capital improvements at all schools. The successful passage of the 2018 bond is helping us make sound investments, solve long-term challenges, and transform an aging infrastructure to offer more innovative and equitable opportunities for all students. Bond proceeds are providing funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs.



The Capital Projects Fund represents 49% of the 2021-22 proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Projects Fund revenues come from three main sources - proceeds from the sale of bonds, bond premium, and interest earnings. The 2021-22 proposed budget for the Capital Projects Fund totals \$190.9 million and includes funding for several projects planned for the upcoming year including the replacement of Lincoln Elementary and Husky Elementary, and renovations at Adams Elementary, Jaguar Elementary, Wildcat Elementary and Corvallis High School.

### **CONCLUSION**

This budget proposal is a reflection of the times we are in and the anticipated needs for the coming year. While there is a lot we do not know about the year ahead, what I do know is that our teachers and administrators, our support staff, our families, and especially our students, have shown remarkable resilience and determination in the last year. Although the pandemic has challenged us in new and significant ways, it has also highlighted that with focus, perseverance, and creativity we are capable of remarkable work.

The pandemic's imprint on next year will be real, but so are the numerous, discrete revenue streams available to us. Using all of the resources at our disposal, we will look to strengthen existing operations and identify new and expanded programs and services that will provide the supports our students need to help them succeed now and into the future. With renewed optimism, I remain confident about the capacity of both our organization and community to advance our vision of serving all of our students. It feels good to pick up our heads, reflect on what we have learned as a community, and prepare for the 2021-22 school year.

I would like to express my appreciation to our community for their generosity in supporting our local option levy and capital improvement bond; these are significant contributions and we would not be able to provide the level of service and learning to our students without this support. I would also like to thank the members of the budget committee for their service, support, thoughtful analysis, dialogue and consideration of this proposed budget.

Respectfully submitted,

A handwritten signature in blue ink that reads "Ryan Noss".

Ryan Noss  
Superintendent



# Corvallis

## SCHOOL DISTRICT

### MENSAJE DEL SUPERINTENDENTE SOBRE EL PRESUPUESTO

Estimado Comité del presupuesto, colegas y comunidad de Corvallis:

He sometido a su consideración el presupuesto propuesto para el Distrito Escolar de Corvallis para el año fiscal que inicia el 1 de julio del 2021 y termina el 30 de junio del 2021. Es un honor servirles a ustedes y a la comunidad de Corvallis conforme inicio mi sexto año como superintendente; creo que este presupuesto no sólo cumple con las demandas traídas por la pandemia de COVID-19, sino que también está totalmente alineado con nuestras metas y con los valores de nuestra rica y diversa comunidad.

Este presupuesto coincide con el presupuesto bianual de la Legislación de Oregon para el ciclo 2021-23. El presupuesto propuesto asume una asignación de Fondo Escolar Estatal *State School Fund* de \$9.1 miles de millones, una inversión de un patrocinio para la Cuenta de inversiones de estudiante con financiamiento total de \$800 millones y una asignación de un patrocinio de Éxito en la preparatoria por \$315 millones. Si bien por lo general estas son buenas noticias, el nivel del Fondo Escolar Estatal no es suficiente para asegurar que nuestras escuelas y nuestros estudiantes tendrán financiamiento estable, adecuado y sustentable. Conforme los distritos escolares en todo Oregon están finalizando sus presupuestos para el próximo año, los legisladores estatales están aún considerando el nivel de financiamiento para asignar el Fondo Escolar Estatal. Mientras tanto estamos considerando basar nuestras estimaciones en asunciones conservadoras que reflejen la mejor información más reciente disponible.

Si bien espero que la Legislación incremente el presupuesto para la educación K-12, no hay garantías. Anticipando hacia el 2021—22, he propuesto un presupuesto que utilice efectivamente los ahorros del año actual y las reservas excedentes para patrocinar las operaciones generales en rumbo. Esto permitirá al distrito enfocar los nuevos recursos estatales y federales para expandir los servicios y apoyos que podamos proporcionar el próximo año sin miedo de perder los recursos que ya tenemos presupuestados para reducción de presupuesto.

Conforme el impacto que la pandemia ha tenido sobre nuestra comunidad educativa empieza a declinar, sabemos que un número de impactos residuales permanecerán y seguiremos priorizando la salud y seguridad de nuestros estudiantes y personal. Como lo hemos hecho desde el inicio de la pandemia, nos adaptaremos para satisfacer los retos que se nos presenten, sin detenernos en la ruta hacia el cumplimiento de nuestra visión de preparar a nuestros estudiantes para liderar un mundo socialmente más justo.

### RESUMEN DEL PRESUPUESTO PROPUESTO

Esta propuesta de presupuesto incluye una inversión total de \$330.4 millones representada por 11 partidas separadas, de las cuales las mayores son el Fondo General y el Fondo de Proyectos capitales. El presupuesto total de todas las partidas es de \$17.4 millones o el 5.0% decremento del presupuesto 2020-21. Este decremento refleja los gastos menores en ganancias del bono en el fondo de Proyectos capitales conforme continuamos haciendo mejoras capitales en todas las escuelas, en alineación con la medida del bono aprobada por los votantes en Corvallis en 2018.

El presupuesto propuesto incluye asignaciones continuas a inversiones estratégicas para apoyar el Plan del distrito de Apoyo a la recuperación de aprendizaje equitativo (que se menciona en las páginas 28-32 de este documento)

al mismo tiempo que se reconocen los retos financieros que afrontamos respecto al financiamiento adecuado de todas las prioridades.

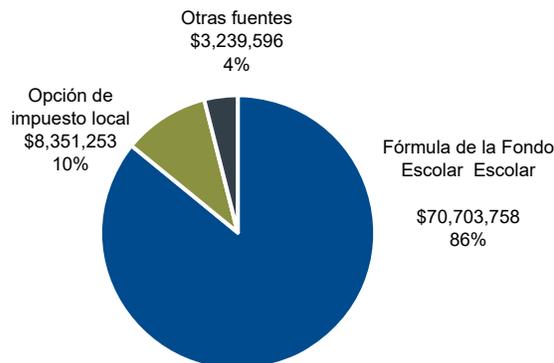
### PRESUPUESTO DE LOS FONDOS GENERALES

El Fondo General representa el 29% del presupuesto propuesto para 2021-22 y cubre la mayoría de las actividades operativas del distrito, excepto aquellas actividades que requieren ser cubiertas con otro fondo. Las ganancias del Fondo General provienen de dos fuentes principales, de los impuestos de propiedades locales y del Fondo Escolar Estatal (con fondos primordialmente provenientes de impuestos salariales). Este presupuesto propuesto asume la apropiación del Fondo Escolar Estatal por \$9.1 miles de millones, con el 49% asignado en 2021-22 (el primer año bianual.) Este es el nivel de financiamiento propuesto actualmente en el Comité Conjunto de Oregon en Formas y Fondos del marco presupuestal de los co-presidentes y representa un incremento de tan sólo el 1.1% o de \$100 millones en todo el estado de la asignación total del bianual de \$9.0 miles de millones.

Los recursos del Fondo General Presupuestado son de un total de \$82.3 millones, un incremento de \$1.8 millones o del 2.2% del 2020-21. La mayoría del incremento en los recursos del Fondo General se debe a un incremento típico en los impuestos a la propiedad. Los requerimientos totales del Fondo General Presupuestado son de \$86.5 millones, un incremento de \$0.3 millones o del 0.4% del 2020-21. Los salarios y compensaciones corresponden a la mayoría de los gastos de \$68.4 millones o del 79% de todos los requisitos actuales.

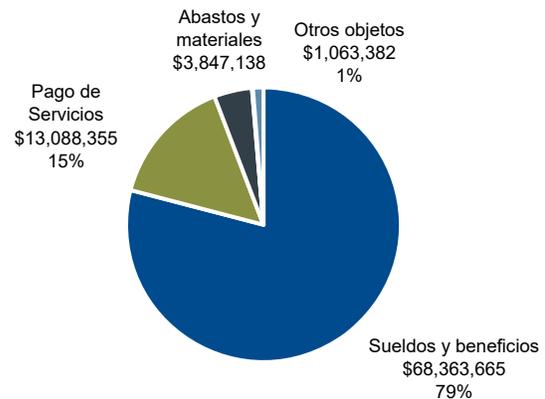
#### RESUMEN DE LOS RECURSOS ACTUALES

2021-22 PRESUPUESTO PROPUESTO  
Fondos generales



#### RESUMEN DE LOS REQUERIMIENTOS ACTUALES

2021-22 Presupuesto propuesto  
Fondos generales



La política DA de la mesa directiva escolar brinda lineamientos con relación a los objetivos financieros para manejar las reservas del Fondo General. Estos objetivos incluyen establecer un nivel sustentable de programas, proteger al distrito de préstamos innecesarios para cumplir con las necesidades de flujo de caja, y proporcionar reservas prudentes para satisfacer las emergencias inesperadas, proteger contra eventos catastróficos y cumplir con las incertidumbres por parte de los financiamientos estatales y federales.

Como se detalla en la política, las cuentas de Fondo General para contingencias y la reserva se presupuestan para que alcancen los niveles necesarios. Asumiendo gastos menores del 2.0%, un déficit operativo proyectado de \$2.4 millones estará por fuera de las reservas excedentes.

#### Opción de Impuesto local

Bajo la Ley de Impuestos la propiedad de Oregon, una opción de impuesto local brinda a las comunidades la habilidad de suplementar financiamiento estatal para sus escuelas locales. En noviembre de 2016, los votantes de

Corvallis renovaron una opción a cinco años de opción de impuesto local, aprobada originalmente en 2006 y renovada en 2010 a una tasa de \$1.50 por \$1,000 del valor estimado. El impuesto actual expira el 30 de junio del 2022 y el distrito buscará la aprobación del votante para otra renovación por cinco años en noviembre de 2021.

Estos fondos se presupuestan en el Fondo General y el distrito espera recibir \$8.4 millones en opción de impuesto local en 2021-22. La mayoría de los impuestos recibidos de la opción de impuesto local (como el 50%) cubren a 40 maestros de salón de clase de tiempo completo o el 10.0% del total del personal docente del distrito. Como resultado de la opción de impuesto local los tamaños de las clases han sido estabilizados o reducidos, los estudiantes tienen más acceso a consejería y servicios de trabajo social y todos los estudiantes de primaria reciben instrucción en educación física, música y arte. Los fondos de opción local también ayudan a apoyar el programa de mentoría de maestros y las actividades y atletismo de la preparatoria, y la expansión de programas de educación vocacional y técnica en nuestras escuelas secundarias.

### **PRESUPUESTO A FONDOS DE PATROCINIO**

El Fondo de Patrocinio representa el 7% del presupuesto propuesto para 2021-22 de todos los fondos y cuentas para patrocinios locales, estatales y federales recibidos por el distrito para programas específicos. Los recursos mayores incluyen los siguientes patrocinios:

#### **Patrocinio a la Cuenta de Inversión de Estudiantes**

Durante la sesión legislativa de 2019, el Acta de Éxito estudiantil marcó un punto de partida para la educación pública en Oregon y al ser implementado en su totalidad, las escuelas de Oregon contarán con Mil millones de inversión anual cada año.

En el corazón del Acta de Éxito Estudiantil se encuentra el compromiso para mejorar el acceso y las oportunidades para estudiantes que han sido históricamente desatendidos por el sistema de educación. La Cuenta de Inversión en el Estudiante representa el 50% de los fondos del Acta del Éxito Estudiantil dedicado a las escuelas públicas en Oregon.

Estos fondos se presupuestan en el Fondo General y el distrito espera recibir \$4.2 millones en 2021-22. El uso principal de esos fondos es para satisfacer las necesidades de salud mental o de comportamiento de los estudiantes e incrementar los logros académicos de los estudiantes que han experimentado históricamente académicas.

Las nuevas inversiones en 2021-22 incluyen radios de personal para educación especial que apoyen prácticas de inclusión, terapeutas de salud mental adicionales y entrenadores de habilidades, la mejora de sistemas que apoyan la recopilación y análisis de información para informar a la toma de decisiones con base en equidad y más oportunidades para los estudiantes de secundaria para que participen en actividades extracurriculares.

#### **Patrocinio al Éxito en Preparatoria**

El Acta de Graduación de Preparatoria y aptitudes para la Universidad y la Carrera de 2016 (Medida 98) se aprobó por votantes en el 2016 y proporciona financiamiento directo a los distritos escolares para que establezcan o expandan programas sobre carreras y educación técnica (CTE), para que establezcan o expandan programas de oportunidades educativas a nivel de universidad y para que establezcan o expandan estrategias de prevención de abandono escolar. Estas estrategias apoyan las necesidades de los estudiantes relacionadas con involucramiento, personalización, logro y aptitud para la universidad y la carrera.

Estos fondos son presupuestados en el Fondo General y el distrito espera recibir \$3.7 millones en 2021-22 para continuar la implementación de las estrategias señaladas en la medida. Las nuevas inversiones en 2021-22 incluyen la construcción de un programa de estudio, consejeros en equidad y un curso llamado Fuentes de Fortaleza -*Sources of Strength*, que está diseñado para promover las conexiones entre compañeros y cuidadores adultos .

### **Fondo a Patrocinios en programa de atención a emergencia en Primaria y Secundaria (ESSER)**

A través de múltiples acciones del Congreso de los Estados Unidos, el distrito está recibiendo fondos federales a través de los fondos ESSER, que se establecieron para considerar el impacto que ha tenido la pandemia y que seguirá teniendo en nuestra comunidad educativa.

Estos fondos se presupuestan en el Fondo General y el distrito espera recibir \$8.8 millones durante los próximos dos años. En el centro de nuestros planes para asignar estos fondos está la necesidad de medir y considerar la instrucción incompleta, priorizar aquellos estudiantes con mayor oportunidad de crecimiento y mejorar la mezcla de instrucción y el aprendizaje.

El próximo año, se usarán estos fondos para proporcionar apoyo instructivo dedicado en todas nuestras aulas de Kínder y primero con un enfoque en ayudar a nuestros estudiantes más jóvenes a construir las habilidades fundamentales para volverse lectores competentes para tercer grado. Además, mientras el aprendizaje desde casa, fue difícil para varios estudiantes, muchas de nuestras familias encontraron que el ambiente virtual era preferible al ambiente físico del salón de clases, por lo que hemos decidido invertir recursos en mantener nuestro Programa Corvallis en línea para estudiantes que deseen continuar en este estilo de aprendizaje. El fondo a patrocinios ESSER apoyará este trabajo hasta que la escuela haya obtenido el suficiente número de inscripciones para mantener esta operación.

### **Patrocinios al Apoyo académico en verano**

Mediante la acción legislativa de Oregon, este año el Proyecto de ley 5042A autoriza al Departamento de Educación de Oregon a hacer disponibles 195.6 millones de fondos generales del estado y \$10 millones de fondos federales para los distritos escolares para programas académicos de verano para apoyar a los estudiantes de preparatoria a afrontar la pérdida de créditos académicos, programas de enriquecimiento de verano y cuidado de niños envolvente. Estos fondos están presupuestados en el Fondo General y el distrito espera recibir \$2.3 millones entre ahora y el 30 de septiembre del 2021.

Este verano los estudiantes recibirán instrucción adicional, apoyo a salud mental y oportunidades para ganar confianza después del año de pandemia. Además estamos colaborando con los programas de Parques y Recreación de Corvallis y con el programa de cuidado de niños de Boys & Girls Club de Corvallis. El apoyo académico este verano incluirá un programa de recuperación de cinco créditos para los estudiantes de preparatoria y programas de robustecimiento académico para estudiantes de ambas escuelas, primarias y secundarias.

### **PRESUPUESTO DE FONDO DE PROYECTOS CAPITALES**

Los votantes de Corvallis aprobaron el seguro de \$199.9 millones en bonos de obligación general el 15 de mayo del 2018 para financiar mejoras capitales a las escuelas. El paso exitoso del bono de 2018 nos está ayudando a hacer inversiones de fondo, resolver retos de largo plazo y transformar una infraestructura avejentada para ofrecer oportunidades más innovadoras y equitativas para todos los estudiantes. Las ganancias del bono están proporcionando fondos para instalar nuevo equipo de seguridad y vigilancia, reemplazar los módulos portátiles con espacio de salones de clase permanentes, reemplazar dos escuelas primarias, renovar y reparar edificios escolares y expandir los espacios educativos para programas de carreras y educación técnica.

El Fondo de Proyectos capitales representa el 49% del presupuesto propuesto para 2021-22 para todos los fondos y está asignado a las actividades relacionadas con adquisición construcción y equipamiento de las facilidades escolares. Las ganancias del Fondo de Proyectos capitales provienen de tres fuentes diferentes – ganancias de la venta de bonos, primas de bonos y ganancias de interés. El presupuesto propuesto para 2021-22 para los Proyectos capitales es de un total de \$190.9 millones e incluye el patrocinio de varios proyectos planificados para el próximo año, incluyendo el reemplazo de la Escuela Primaria Lincoln y de la Escuela Primaria Husky, y la



renovación de la Escuela Primaria Adams y la Escuela Primaria Jaguar, Escuela Primaria Wildcat y Escuela Preparatoria de Corvallis.

## CONCLUSIÓN

Esta propuesta de presupuesto es reflejo de los tiempos en los que estamos y de las necesidades anticipadas para el próximo año. Si bien hay mucho por hacer sobre el año que viene, lo que sé es que nuestros maestros y administradores, nuestro personal de apoyo, nuestras familias y especialmente nuestros estudiantes, han demostrado una increíble resistencia y determinación durante el año asado. A pesar de que la pandemia nos ha retado de maneras nuevas y significativas, también ha subrayado que con enfoque, perseverancia y creatividad somos capaces de realizar trabajo increíble.

La huella de la pandemia será real el año que viene, pero también lo serán los recursos numerosos y discretos disponibles para nosotros. Usando todos los recursos disponibles veremos como expandir y fortalecer las operaciones existentes, e identificar nuevos programas y servicios que proporcionarán el apoyo que necesitan nuestros estudiantes para ayudarlos a tener éxito ahora y en el futuro. Con optimismo renovador me mantengo con la confianza en la capacidad de nuestra organización y de nuestra comunidad para avanzar nuestra visión de servir a todos nuestros estudiantes. Se siente bien tocarnos la cabeza, reflexionar sobre lo que hemos aprendido como comunidad y prepararnos para el año 2021-22.

Quiero manifestar mi aprecio a nuestra comunidad por su generosidad y apoyo en la opción de impuesto local y el bono a mejoras capitales, estas son contribuciones significativas y no seríamos capaces de proporcionar el nivel de servicios y de aprendizaje a nuestros estudiantes sin este apoyo. También quiero agradecer a los miembros de este comité de presupuesto por su servicio, apoyo y análisis profundo, diálogo y consideraciones a este presupuesto propuesto.

Respetuosamente sometido,

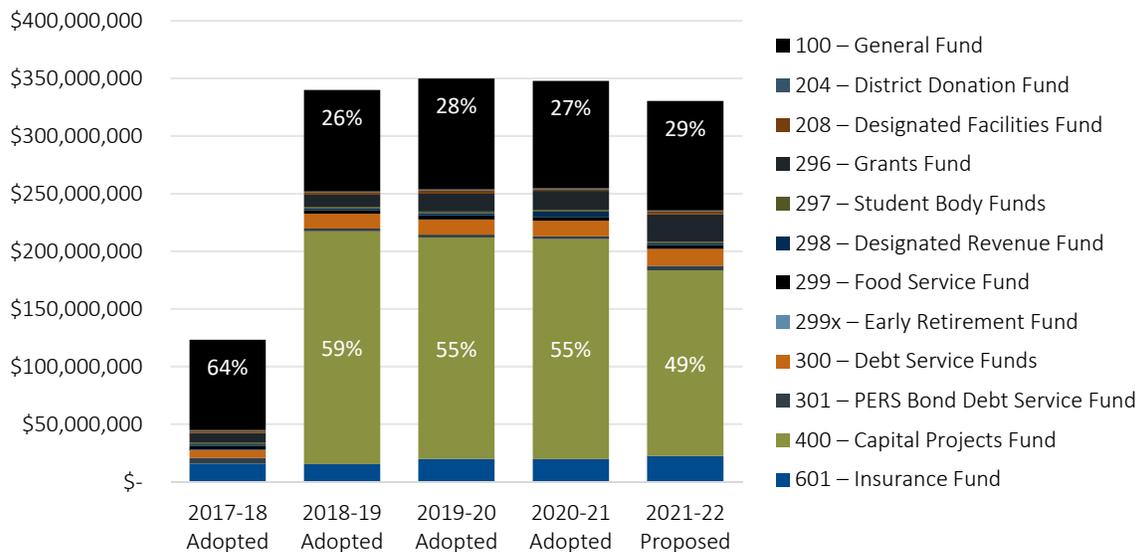


Ryan Noss  
Superintendente

## THE BUDGET AT A GLANCE

The 2021-22 proposed budget for all funds is \$330,446,650, a decrease of \$17,371,787 or 5.0%, from the 2020-21 budget. The district’s budget increased significantly in 2018-19 to recognize the issuance of voter approved general obligation bonds to fund capital improvement projects.

The General Fund represents 29% of the 2021-22 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes). The Capital Projects Fund represents 49% of the 2021-22 proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Projects Fund revenues come from three main sources - proceeds from the sale of bonds, bond premium, and interest earnings. Bond proceeds are providing funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs.



### BUDGET SUMMARY BY FUND

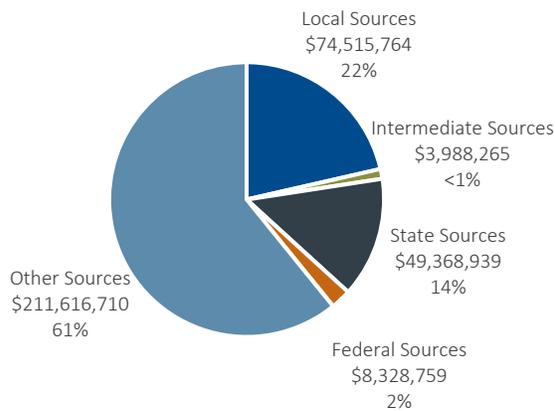
	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget
100 – General Fund	\$ 83,378,311	\$ 91,655,491	\$ 96,240,541	\$ 93,222,422	\$ 95,020,115
204 – District Donation Fund	388,810	429,577	600,000	607,727	600,000
208 – Designated Facilities Fund	1,868,229	2,866,964	3,130,000	1,605,000	2,815,000
296 – Grants Fund	3,424,784	5,214,164	15,465,211	13,948,265	23,870,000
297 – Student Body Funds	1,875,320	1,683,046	1,400,000	1,401,452	1,382,853
298 – Designated Revenue Fund	1,974,969	2,188,128	1,923,335	4,786,982	1,459,124
299 – Food Service Fund	3,255,225	3,388,170	3,481,480	3,289,550	3,205,103
299x – Early Retirement Fund	103,299	-	-	-	-
300 – Debt Service Funds	7,127,878	13,383,053	13,180,076	13,548,880	14,703,913
301 – PERS Bond Debt Service Fund	5,385,490	2,375,929	2,484,363	2,304,305	4,035,542
400 – Capital Projects Fund	-	193,957,424	192,117,879	190,917,879	161,050,000
601 – Insurance Fund	18,525,412	19,884,243	19,843,000	19,683,494	22,305,000
<b>TOTAL ALL FUNDS</b>	<b>\$127,307,726</b>	<b>\$337,026,190</b>	<b>\$349,865,885</b>	<b>\$347,818,437</b>	<b>\$330,446,650</b>

## RESOURCES

Resources in 2021-22 include federal, state, intermediate and local sources. Other sources include beginning fund balance. In 2021-22, the proposed revenue for all funds totals \$330,446,650, a decrease of \$17,371,787 or 5.0%, compared to the 2020-21 adopted budget. In 2021-22, the primary source of revenue for all funds is other sources, primarily beginning fund balance consisting of bond proceeds carried over from the prior fiscal year, totaling \$186.1 million or 56% of all sources. Local sources, primarily property taxes, totaling \$78.3 million or 24% of all sources and state revenue totaling \$49.5 million or 15%, are the other major funding sources. Together, local and state sources comprise \$127.8 million or 39% of all sources.

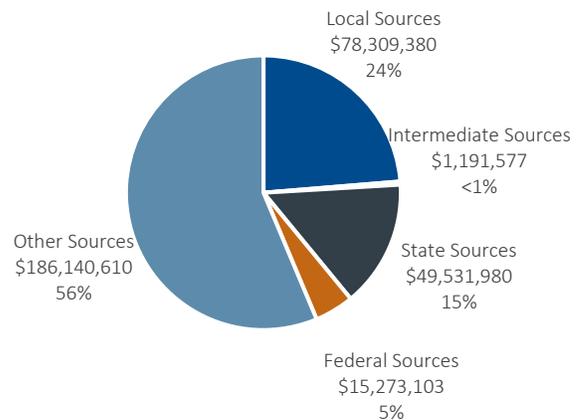
SUMMARY OF RESOURCES

2020-21 Budget (all funds)



SUMMARY OF RESOURCES

2021-22 Budget (all funds)

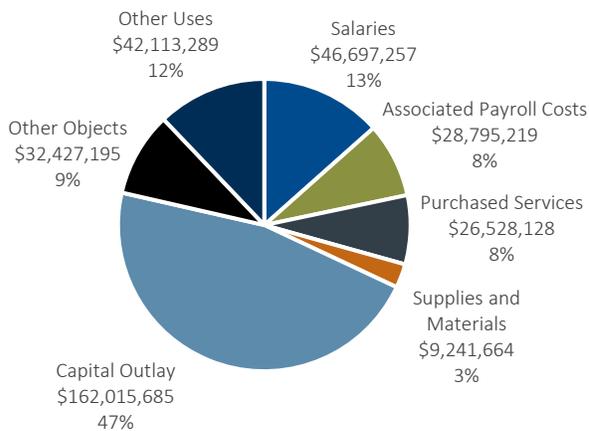


## REQUIREMENTS

Proposed budget expenditures for all funds in 2021-22 decreased by \$17,371,787 or 5.0% when compared to the 2020-21 adopted budget. In 2021-22, capital outlay (due to the facility bond) is the largest component of the expenditure budget with \$127.4 million or 39% of all funds. Together, salaries and associated payroll costs comprise \$83.8 million or 26% of all expenditures. Other uses, primarily unappropriated facility bond funds, totals \$44.1 million or 13% of all expenditures.

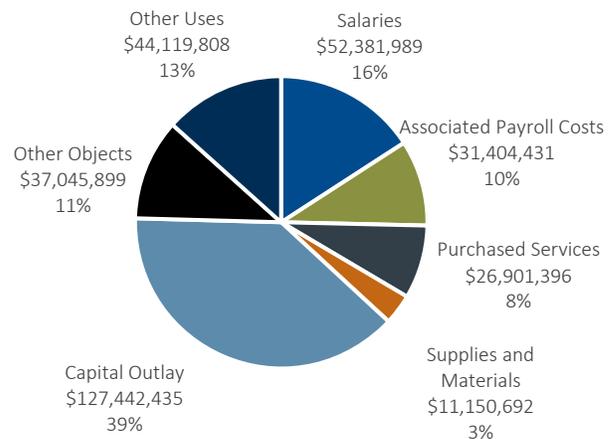
SUMMARY OF REQUIREMENTS

2020-21 Budget (all funds)



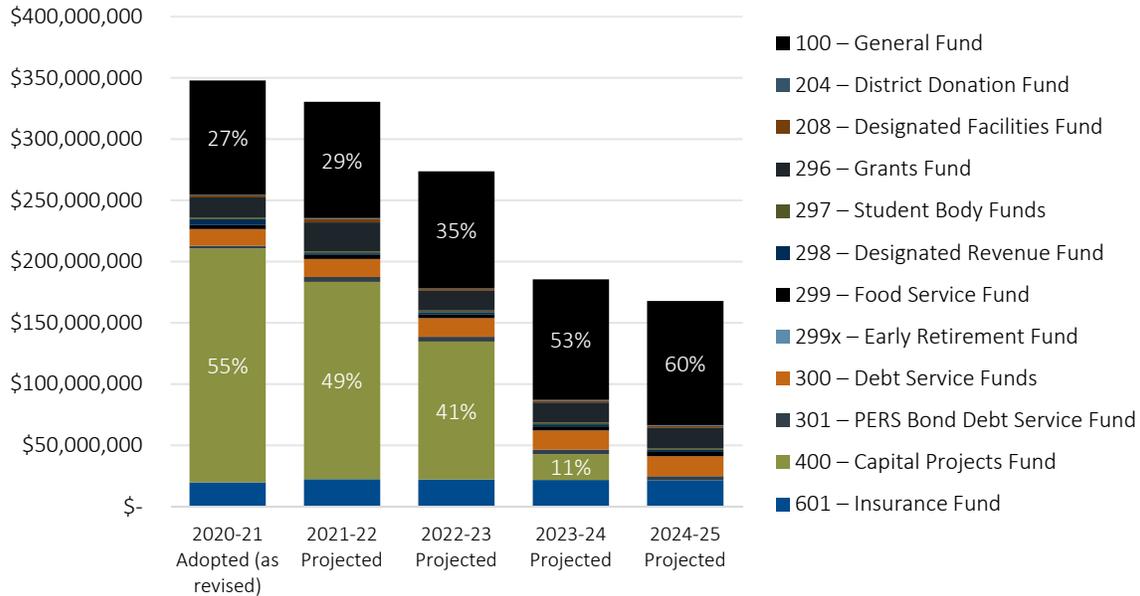
SUMMARY OF REQUIREMENTS

2021-22 Budget (all funds)



## BUDGET FORECAST

Although the economic outlook is beginning to strengthen in Oregon, the forecast for all funds is decreasing through 2024-25 due to the spending down of the capital projects fund, reflecting completion of the facility improvement projects approved by voters on May 15, 2018.

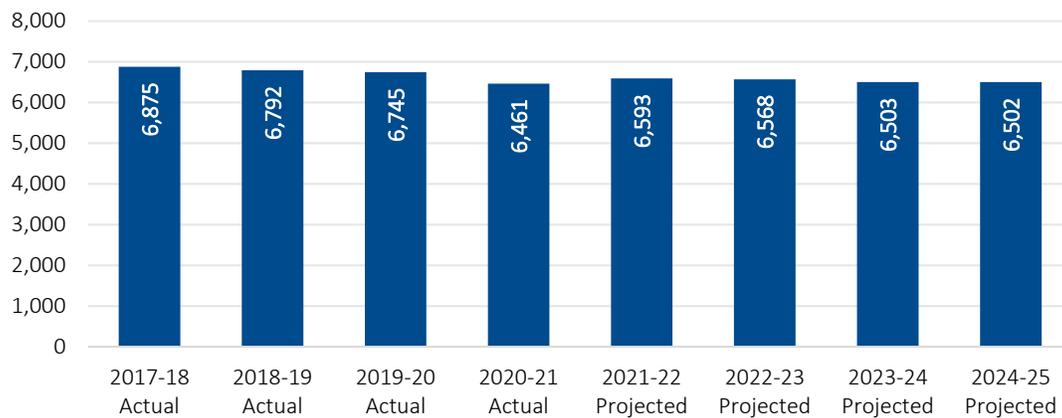


### BUDGET FORECAST BY FUND

	2020-21 Adopted Budget	2021-22 Projected Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
100 – General Fund	\$ 93,222,422	\$ 95,020,115	\$ 95,511,000	\$ 98,501,000	\$101,240,000
204 – District Donation Fund	607,727	600,000	600,000	600,000	600,000
208 – Designated Facilities Fund	1,605,000	2,815,000	1,400,000	1,400,000	1,400,000
296 – Grants Fund	16,450,746	23,870,000	16,050,000	16,411,000	16,858,000
297 – Student Body Funds	1,401,452	1,382,853	1,413,000	1,446,000	1,479,000
298 – Designated Revenue Fund	4,786,982	1,459,124	1,621,000	1,665,000	1,709,000
299 – Food Service Fund	3,289,550	3,205,103	3,314,000	3,413,000	3,503,000
299x – Early Retirement Fund	-	-	-	-	-
300 – Debt Service Funds	13,548,880	14,703,913	15,123,371	15,626,733	16,143,095
301 – PERS Bond Debt Service Fund	2,304,305	4,035,542	3,865,709	3,646,434	3,379,076
400 – Capital Projects Fund	190,917,879	161,050,000	112,735,000	21,038,000	-
601 – Insurance Fund	19,683,494	22,305,000	21,976,000	21,701,000	21,429,000
<b>TOTAL ALL FUNDS</b>	<b>\$347,818,437</b>	<b>\$330,446,650</b>	<b>\$273,609,080</b>	<b>\$185,448,167</b>	<b>\$167,740,171</b>

## STUDENT ENROLLMENT

The district’s budgeted resources and requirements are based on the number of projected students. A major component of the district’s State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled. Enrollment in 2020-21 declined by 284 students due to the COVID-19 pandemic. The projection for 2021-22 assumes that approximately 50% of the students who delayed enrollment or chose other education options in 2020-21 will re-enroll in the district. After 2021-22, student enrollment is expected to decline by about 91 students or 1.4% over the next few years. The following chart presents student enrollment for the three previous years and the current year based on actual enrollment as of October 1, and projected enrollment for the next four years.



## PROPERTY TAXES

The following table presents the total assessed value of property within the district’s boundaries for the three previous years and the current year based on actual values as of July 1, and projected values for the next four years. Projections include a 3.25% annual increase in assessed values.

### ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value	Change in Assessed Value (%)
2017-18 Actual	\$6,306,809,269	\$231,311,181	3.81%
2018-19 Actual	\$6,595,000,408	\$288,191,139	4.57%
2019-20 Actual	\$6,984,828,681	\$389,828,273	5.91%
2020-21 Actual	\$7,220,540,323	\$235,711,642	3.37%
2021-22 Projected	\$7,455,207,883	\$234,667,560	3.25%
2022-23 Projected	\$7,697,502,140	\$242,294,256	3.25%
2023-24 Projected	\$7,947,670,959	\$250,168,820	3.25%
2024-25 Projected	\$8,205,970,265	\$258,299,306	3.25%

Source: Benton and Linn County Assessors

The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district’s permanent rate is \$4.4614 per \$1,000 of assessed value. The district also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax for purposes specified in ballot measure 2-104 as approved by voters on November 8, 2016. In addition, approval of a general obligation bond by voters also carries

with its authority to levy taxes to pay annual bond principal and interest payments. Tax levies of bonded debt fall outside of the limits of Measure 5. On May 15, 2018, voters approved a \$199.9 million bond measure to provide funds to improve safety and security, replace and expand schools, and address overcrowding over a projected 20-year period.



## STAFFING

Total full-time equivalent (FTE) staffing for 2021-22 is projected at 897 FTE, an increase of approximately 62 FTE compared to 2020-21. Changes in staffing are primarily related to one-time investments to accelerate learning and meet students' mental health needs in response to the COVID-19 pandemic. Licensed staff (teachers, specialists, counselors, etc.) represent 46% of total FTE, while classified staff (educational assistants, administrative assistants, technology support staff, maintenance staff, etc.) represent 48% of total FTE. The proposed budget also includes 3.0 FTE licensed positions and 6.92 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary.

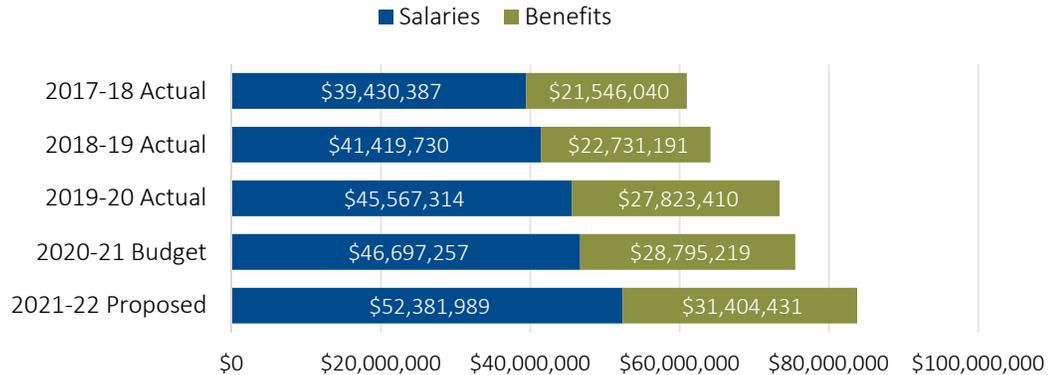
### ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 - Licensed Staff	372.19	389.93	398.08	398.00	414.98
112 - Classified Staff	333.99	358.73	383.82	385.00	426.88
113 - Administrators	27.26	27.69	30.60	30.60	32.60
114 - Other Non-Represented Staff	19.31	20.38	22.29	21.60	22.40
<b>TOTAL FTE</b>	<b>752.75</b>	<b>796.73</b>	<b>834.79</b>	<b>835.20</b>	<b>896.86</b>

Employee salaries represent 16% of operating requirements and are projected at \$52,381,989 for 2021-22, an increase of \$5,684,732 or 12.2% compared to 2020-21. Lacking current contract language with all employee groups regarding compensation, the proposed budget assumes step increases for all eligible employees and a 1.5% cost of living adjustment (COLA) applied to all salary schedules. Vacant certified positions are budgeted at a master's degree step 7 level, while vacant classified positions are budgeted at step 2 of the classified salary schedule.

Associated payroll costs (benefits) represent 10% of operating requirements and are projected at \$31,404,431 for 2021-22, an increase of \$2,609,212 or 9.1% compared to 2020-21. These amounts are paid by the district on behalf of employees, over and above gross salary. Fringe benefit payments, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

### SALARY COSTS BY MAJOR OBJECT



## LONG TERM DEBT

### GENERAL OBLIGATION BONDS

On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. That issue was the first series of bonds issued under an authorization of \$199,916,925 approved by district voters on May 15, 2018; the remainder of the bonds were issued on December 15, 2020. Payments on the general obligation bonds are made by the Debt Service Fund (300) from property taxes levied and earnings on investments.

### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2018		Series 2020		Total
	Principal	Interest	Principal	Interest	
2021-22	3,490,000	7,932,750	370,000	2,518,791	14,311,541
2022-23	4,070,000	7,758,250	1,210,000	1,705,388	14,743,638
2023-24	4,625,000	7,554,750	1,440,000	1,644,888	15,264,638
2024-25	5,220,000	7,323,500	1,610,000	1,572,888	15,726,388
2025-26	5,860,000	7,062,500	1,755,000	1,518,550	16,196,050
2026-27	6,540,000	6,769,500	1,940,000	1,430,800	16,680,300
2027-28	7,230,000	6,442,500	2,135,000	1,333,800	17,141,300
2028-29	7,970,000	6,081,000	2,335,000	1,227,050	17,613,050
2029-30	8,755,000	5,682,500	2,550,000	1,110,300	18,097,800
2030-31	9,590,000	5,244,750	2,775,000	982,800	18,592,550
2031-32	10,475,000	4,765,250	2,995,000	871,800	19,107,050
2032-33	11,420,000	4,241,500	3,220,000	752,000	19,633,500
2033-34	12,420,000	3,670,500	3,460,000	623,200	20,173,700
2034-35	13,485,000	3,049,500	3,705,000	484,800	20,724,300
2035-36	14,610,000	2,375,250	3,975,000	336,600	21,296,850
2036-37	15,810,000	1,644,750	4,250,000	177,600	21,882,350
2037-38	17,085,000	854,250	190,000	7,600	18,136,850
<b>Total</b>	<b>158,655,000</b>	<b>88,453,000</b>	<b>39,915,000</b>	<b>18,298,854</b>	<b>305,321,854</b>

## PENSION OBLIGATION BONDS

The district issued limited tax pension obligation bonds on October 2, 2002 in the amount of \$24,299,733 to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the PERS Bond Debt Service Fund (301) from charges made against salaries in all funds.

### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
2021-22	1,835,000	911,833	2,746,833
2022-23	2,075,000	811,275	2,886,275
2023-24	2,330,000	697,358	3,027,358
2024-25	2,605,000	568,043	3,173,043
2025-26	2,900,000	423,465	3,323,465
2026-27	3,225,000	262,515	3,487,515
2027-28	1,505,000	83,528	1,588,528
<b>Total</b>	<b>16,475,000</b>	<b>3,758,016</b>	<b>20,233,016</b>



**Corvallis**  
SCHOOL DISTRICT

# Organizational Section

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ARTIST: Cindy Chen, grade 11, Crescent Valley High School



**Corvallis**  
SCHOOL DISTRICT

# Corvallis School District 509J

## 2021-22 Budget

### DISTRICT PROFILE

The Corvallis School District serves the city and surrounding area of Corvallis, Oregon. Corvallis is the county seat of Benton County and is located in the middle of Oregon's Willamette Valley. Population for the City of Corvallis is estimated at 58,885, and at 92,900 for Benton County. In 1957, voters approved the formation of Corvallis School District 509J combined from several districts within Benton County. This reorganization provided increased instructional services to students throughout the area through more effective and efficient management of available resources.

Under Oregon state law, a school district is a municipal corporation empowered to provide elementary and secondary educational services for children residing within its boundaries. The district performs this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs for all students; and transporting and feeding students in accordance with district, state, and federal programs. The district operates as a tax-exempt financially independent entity under Section 170 of the Internal Revenue Code. The school board is accountable for all fiscal matters that significantly influence delivery of services.

The district provides a full range of educational services to about 6,600 students in grades kindergarten through twelve. Total enrollment has remained flat over the last five years, with the exception of the 2020-21 school year when enrollment declined due to the COVID-19 pandemic. Students within the Corvallis School District are diverse, with 34% of the district wide student body identified as a race or ethnicity other than White. Approximately 14% of the overall student population are Ever English Learners, 10% are on an Individualized Education Plan, and 36% of students qualify for the Free and Reduced-Price Meal Program. District facilities include seven elementary schools, two middle schools, two high schools, one kindergarten through eighth grade school, an alternative education center, plus administrative and support services buildings. The district also owns the local public swimming pool facilities, although the City of Corvallis assumed pool management and operations in January 2001.

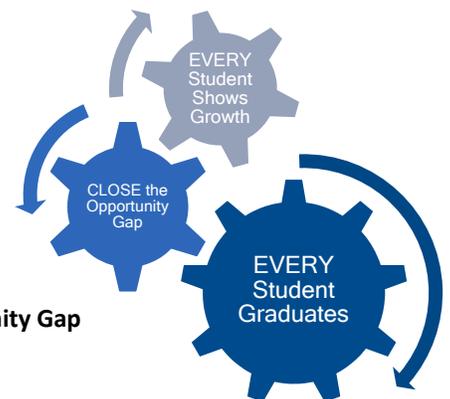
Oregon statute provides state funding for charter schools that flows through the district for schools that local boards of education have granted a charter. The district has one charter school, Muddy Creek Charter School, serving approximately 125 students in grades K-5. The charter school contract expires on June 30, 2024.

To provide additional support to students and teachers of the district, in 1996, with the support of the school board, community and business leaders established the Corvallis Public Schools Foundation to match educational needs with the resources of dedicated contributors. The foundation is a separate 501(c)3 organization accounted for as an agency fund of the district.

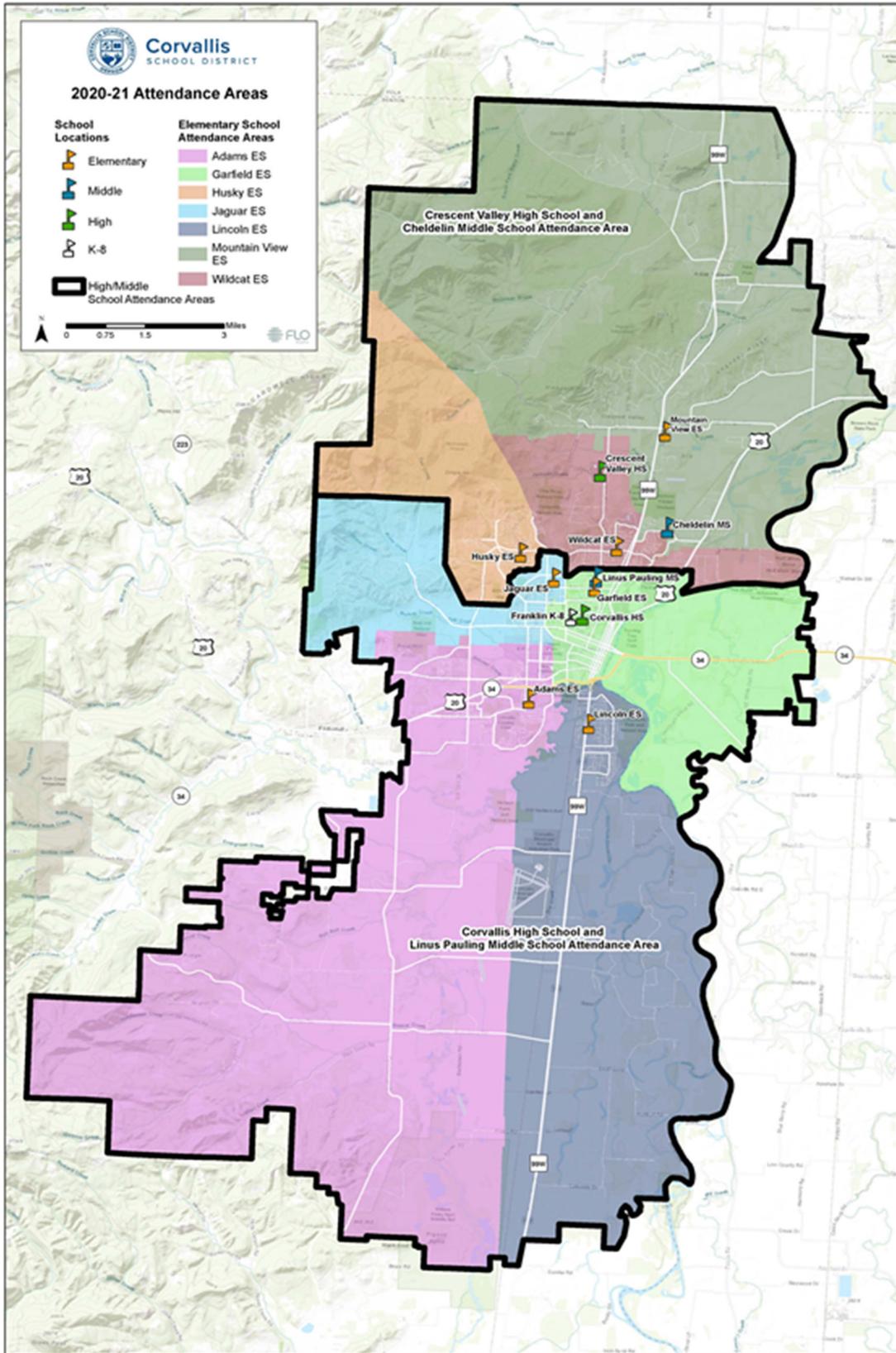
### DISTRICT VISION

The district is committed to the success of every student in each of our schools. In order to achieve equity, institutional barriers must be recognized and broken down to create access and opportunities that benefit each student so their identity does not predict or predetermine their success in school. To achieve this goal, the district has maintained a focus on three district priorities:

**EVERY Student Graduates • EVERY Student Shows Growth • CLOSE the Opportunity Gap**

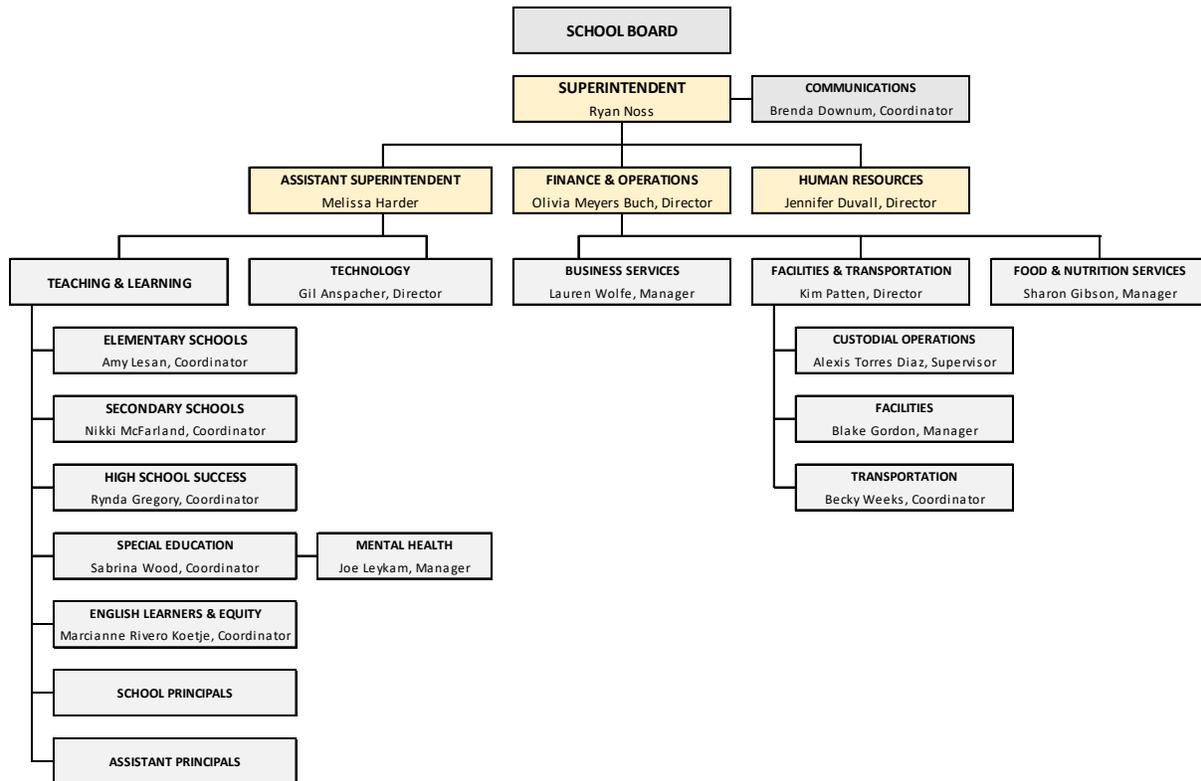


# DISTRICT MAP



## DISTRICT LEADERSHIP

District leadership includes a superintendent, assistant superintendent, 16 district office directors, coordinators and managers, 13 school principals, and 9 assistant principals. The district employs approximately 835 full-time equivalent personnel, including administrators, teachers, supervisors, secretarial staff, maintenance personnel, cafeteria staff and other support staff.



## SCHOOL BOARD

The district is governed by a seven-member school board, elected to four-year overlapping terms by voters residing within district boundaries. Duties of the school board include setting policy, adopting budgets, appointing the superintendent, and hiring, terminating, and approving resignations of all certified and administrative staff members. The school board is accountable for all fiscal matters that significantly influence delivery of services and also constitutes one-half of, and appoints the seven citizen members of, the budget committee.

Position #1	.....Sami Al-AbdRabbuh, Chair	.....Elected in 2017	.....Term Expires June 30, 2021
Position #2	.....Tina Baker	.....Elected in 2019	.....Term Expires June 30, 2023
Position #3	.....Terese Jones	.....Elected in 2019	.....Term Expires June 30, 2023
Position #4	.....Vince Adams	.....Elected in 2017	.....Term Expires June 30, 2021
Position #5	.....Jay Conroy	.....Elected in 2017	.....Term Expires June 30, 2021
Position #6	.....Luhui Whitebear	.....Appointed in 2020	.....Term Expires June 30, 2021
Position #7	.....Sarah Finger McDonald, Vice-Chair	.....Elected in 2019	.....Term Expires June 30, 2021

## DISTRICT GOALS AND STRATEGIES

The district goals and strategies are based on the principle of “students at the center.” The district is committed to providing every student access to excellent educational opportunities, helping every student achieve academic growth, and doing whatever it takes to help every student graduate. These goals will guide district staff in developing measurable outcomes and action plans.

### GOAL 1: STUDENT ACHIEVEMENT

*All students will read grade level texts by 3rd grade and stay on grade level; successfully complete Algebra I by the end of 9th grade; be on track with required credits by the end of 9th grade; and graduate with a post-secondary plan. Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school.*

Strategies:

1. Monitor students’ reading progress in grades pre-K - 3rd grade using a system of sound instruction, assessment, and intervention so that all students are reading at grade level by 3rd grade.
2. Prepare students to successfully complete Algebra I by the end of 9th grade.
3. Develop a system that ensures each 9th grade student is on track to graduate.
4. All students graduate with a post-secondary plan.

### GOAL 2: EQUITABLE SYSTEMS

*Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school. Disaggregated data will be used to measure progress on goal.*

Strategies:

1. Recruit and retain racially and culturally diverse staff.
2. Increase and support student voice, empowerment, and leadership in our schools.
3. Expand parent and community partnerships.
4. Increase racial consciousness of staff through professional development focused on race, culture and culturally relevant instruction.

### GOAL 3: REAL-WORLD LEARNING

*All students participate in real-world learning, with a global perspective, that prepares them for an ever-changing future. Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school.*

Strategies:

1. Support cultural responsiveness and biliteracy in our students and staff.
2. Create additional learning pathways toward graduation and life beyond high school.
3. Integrate real-world, experiential learning in all grades.
4. Integrate communication, critical thinking, collaboration, creativity, and problem solving skills into learning experiences.
5. Integrate environmental, social, and economic sustainability in learning experiences.

#### **GOAL 4: HEALTH & WELLNESS**

*Improve the health and wellness of district students and staff. Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school.*

Strategies:

1. Support and enhance programs that promote student mental wellness and safety.
2. Support and enhance programs that promote student physical wellness and safety.
3. Support a robust worksite wellness program for district staff.

#### **GOAL 5: LONG RANGE FACILITY PLANNING**

*Transform aging school facilities to provide safe, effective, efficient, innovative, and equitable learning opportunities for every student. Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school.*

Strategies:

1. Communicate the needs for improved infrastructure and facilities with the Corvallis community.
2. Engage staff, parents, students and community in execution of facility improvements consistent with the district's core values for educational design.
3. Complete construction projects through a voter-approved bond levy.

#### **GOAL 6: 2020-21 GOAL IN RESPONSE TO COVID-19**

*As a school district, adapt to the new conditions presented by the COVID-19 pandemic. Make decisions focused on health and safety, student achievement, equitable systems and in-person resumption.*

Strategies:

1. Implement operational blueprint aligned with current educational delivery model.
2. Support the work and recommendations of the CSD rapid development teams.
3. Provide ongoing communication with staff, students and the community.
4. Utilize new resources (federal relief funds) in ways that prioritize health and safety and align with the district's instructional priorities.
5. Identify and support areas of system development, which support resumption and the "next normal."

## **STRATEGIC PLAN**

The district is committed to presenting a budget that aligns to decisions outlined in a strategic plan, so that the budget supports execution of the district's goals and strategies. The district's Plan for Supporting Equitable Learning Recovery was driven by board goal #6 and identifies the challenges we are facing, the actions we plan to take, the cost of those actions, the funding source, and how those actions align with the district's goals and strategies.

## PLAN FOR SUPPORTING EQUITABLE LEARNING RECOVERY

### THE CHALLENGES WE ARE FACING

Unfinished Instruction	Social Isolation and Trauma	Systematic Racism and Inequity	Fiscal Uncertainty
			

### THE ACTIONS WE ARE TAKING

1	Adapting Learning	2	Serving the Whole Child	3	Reorienting Resources
	Measure and address unfinished instruction		Prioritize mental health		Reorganize staff and schedules
	Prioritize students with the most opportunity for growth		Strengthen social emotional learning		Rethink professional learning
	Enhance instruction and blending learning		Provide other wrap around services		Invest in technology infrastructure and facilities

## BUDGET ALIGNMENT WITH SCHOOL BOARD GOALS

1	Adapting Learning	Action	FTE	Cost	Funding Source	Board Goals
	Measure and address unfinished instruction	Expand multi-tiered systems of support in elementary schools focused on reading assessment and intervention	2.17	\$240,000	ESSER Fund Grants	1
	Measure and address unfinished instruction	Provide dedicated instructional support in all kindergarten classrooms to help students build foundational skills to become proficient readers by third grade	20.25	\$975,000	ESSER Fund Grants	1
	Measure and address unfinished instruction	Provide a summer school program for high school students to acquire academic credits needed to stay on track for graduation	-	\$1,040,000	Summer Academic Support Grants	1
	Measure and address unfinished instruction	Provide academic learning and readiness supports for students in grades K-8	-	\$450,000	Summer Academic Support Grants	1
	Prioritize students with the most opportunity for growth	Improve systems to monitor student performance and progress to inform equity-based decision making and continuous improvement planning	2.00	\$265,000	SIA Grant	1, 2
	Prioritize students with the most opportunity for growth	Provide professional learning and collaboration time for school-based data teams focused on math	-	\$45,000	Title II-A Grant	1, 2
	Prioritize students with the most opportunity for growth	Provide additional support in summer programming for students with disabilities and emerging bilinguals	-	\$200,000	Summer Academic Support Grants	1, 2
	Prioritize students with the most opportunity for growth	Improve systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time	2.00	\$175,000	High School Success Grant	1, 2
	Enhance instruction and blending learning	Maintain the Corvallis Online option for students who would like to continue in a digital learning style	5.00	\$625,000	ESSER Fund Grants	1, 2
	Enhance instruction and blending learning	Expand career and technical education programs with the addition of a construction program of study	1.00	\$90,000	High School Success Grant	1, 3
	Enhance instruction and blending learning	Expand school-based coaching to drive impactful technology use in classrooms	1.00	\$127,000	Local Option Levy	3

2	Serving the Whole Child	Action	FTE	Cost	Funding Source	Board Goals
	Prioritize mental health	Expand mental health programming to serve students in grades 6-12	6.50	\$540,000	SIA Grant, ESSER Fund Grants	4
	Prioritize mental health	Add Sources of Strength course for high school students to promote connections between peers and caring adults	0.33	\$25,000	High School Success Grant	4
	Strengthen social emotional learning	Provide more opportunities for middle school students to participate in extracurricular activities	-	\$135,000	SIA Grant	2, 4
	Strengthen social emotional learning	Increase coordination and participation of Students Advocating for Equity (SAFE) programs	-	\$5,000	SIA Grant, CPSF	2
	Provide other wrap around supports	Increase staffing to connect families with resources within the community, and ensure that all students have access to full educational opportunities	2.00	\$115,000	ESSER Fund Grants	4
	Provide other wrap around supports	Increase nursing services to support school-based health and wellness practices	2.00	\$185,000	SIA Grant	4
	Provide other wrap around supports	Create capacity to provide clinical coordination of substance misuse/abuse services and build a substance abuse/misuse program	1.00	\$92,000	Title I-D Grant	4
	Provide other wrap around supports	Provide enrichment activities for students in grades K-8 through collaboration with Corvallis Parks and Recreation programs	-	\$450,000	Summer Academic Support Grants	4
	Provide other wrap around supports	Provide child care services for students in grades K-5 that participate in summer academic and enrichment programs through collaboration with the Boys & Girls Club of Corvallis	-	\$400,000	Summer Academic Support Grants	4

3	Reorienting Resources	Action	FTE	Cost	Funding Source	Board Goals
	Reorganize staff and schedules	Adjust special education staffing ratios to improve inclusionary practices	10.62	\$500,000	SIA Grant, IDEA Grant	1, 2
	Reorganize staff and schedules	Reserve funds for class size reduction in case enrollment is higher than projected	5.62	\$435,000	General Fund, ESSER Fund Grants	6
	Rethink professional learning	Expand school-based racial equity coaching to disrupt systems and structures that have historically marginalized students	0.83	\$160,000	General Fund, High School Success Grant, CPSF	2
	Rethink professional learning	Develop leadership pathways for staff of color	-	\$40,000	SIA Grant, CPSF	2
	Invest in technology infrastructure and facilities	Increase staffing and supplies to sanitize and clean facilities to minimize the spread of infectious diseases	3.00	\$571,000	ESSER Fund Grants	4, 6
	Invest in technology infrastructure and facilities	Purchase educational technology that aids in regular, substantive interactions between students and teachers	-	\$150,000	ESSER Fund Grants	2, 3, 6
	Invest in technology infrastructure and facilities	Improve school facilities to reduce risk of virus transmission and exposure to environmental health hazards	-	\$450,000	ESSER Fund Grants	4, 6

**SUMMARY OF PLAN INVESTMENTS**

<b>1</b>	<b>Adapting Learning</b>	<b>FTE</b>	<b>Cost</b>
	Measure and address unfinished instruction	22.42	\$2,705,000
	Prioritize students with the most opportunity for growth	4.00	685,000
	Enhance instruction and blending learning	7.00	842,000
	<b>TOTAL</b>	<b>33.42</b>	<b>\$4,232,000</b>
<b>2</b>	<b>Serving the Whole Child</b>	<b>FTE</b>	<b>Cost</b>
	Prioritize mental health	6.83	\$565,000
	Strengthen social emotional learning	-	140,000
	Provide other wrap around supports	5.00	1,242,000
	<b>TOTAL</b>	<b>11.83</b>	<b>\$1,947,000</b>
<b>3</b>	<b>Reorienting Resources</b>	<b>FTE</b>	<b>Cost</b>
	Reorganize staff and schedules	16.24	\$935,000
	Rethink professional learning	0.83	200,000
	Invest in technology infrastructure and facilities	3.00	1,171,000
	<b>TOTAL</b>	<b>20.07</b>	<b>\$2,306,000</b>
	<b>GRAND TOTAL</b>	<b>65.32</b>	<b>\$8,485,000</b>

## BUDGET PARAMETERS

Budget parameters are general guidelines that the district intends to honor through its budget process. They set forth the ideals that the district's decision-makers will adhere to as they develop the budget through an understanding that these decisions have long-term consequences. Budget parameters are important for creating a shared understanding of the overarching values that underpin budget development. Unlike the district's fiscal policies, which tend to be more technical, budget parameters can be understood and appreciated by all stakeholders, including the public.

## GOALS FOR STUDENT OUTCOMES SHOULD DRIVE THE BUDGET PROCESS

Clear goals for student outcomes should guide how resources are allocated, how progress is tracked, and how budget decisions are made to prioritize programs and strategies.

## PROVIDE EVERY STUDENT WITH EQUITABLE ACCESS AND OPPORTUNITIES

The district is committed to educational equity by recognizing institutional barriers and creating access and opportunities that benefit each student. In order to achieve educational equity for each and every student, the district shall make every effort to provide all students with equitable access to high quality curriculum, support, facilities, and other resources, even when this means differentiating resource allocations.

*(Excerpted from [Corvallis School District Policy JBB – Educational Equity](#))*

## DECISIONS SHOULD BE INFORMED BY DATA

Decisions that impact the future of student learning should be centered on evidence of what works. Qualitative and quantitative data on student outcomes, both in terms of student achievement and overall student educational experience, should inform the decision-making process.

## BASE RESOURCING DECISIONS ON THE TOTAL VALUE CREATED FOR STUDENTS

The budget process should seek to allocate available resources optimally, in a way that will create the most benefit for students given the costs.

- **Prioritize strategies and programs with proven cost-effectiveness**  
*Strategies and programs that have proven to produce larger gains and close the opportunity gap in learning for all student groups relative to their cost should be given priority for funding. Strategies and programs that are chosen should be implemented fully and faithfully even if that means fewer strategies or programs are implemented.*
- **Make student-centered decisions**  
*Budget decisions should be based on what is best for students, not adults. In some cases, there is pressure to develop a budget that puts the interests of adult stakeholders above the interest of students. That priority should be reversed.*

## CRITICALLY RE-EXAMINE PATTERNS OF SPENDING

Past patterns of spending may no longer be relevant given changing needs of the community and student body. Hence, the budget process should encourage review of past spending decisions and critically change, where necessary. The district should develop and implement a program review and sunset process to identify and discontinue programs that are not achieving their objectives or that are simply not as effective as available alternatives.

## TAKE A LONG-TERM PERSPECTIVE

The district will not be able to make large changes to its educational strategy and resource allocation patterns within a single year. Further, a consistent application of proven strategies over a multi-year period will deliver

better results. Therefore, to the degree possible, the district should develop and adhere to a multi-year funding plan for its strategies, with the goal of fully funding and re-aligning resources where necessary to fund high priority elements of the strategies.

## **BE TRANSPARENT**

Effective budgeting requires valid information about the true costs of serving students and the outcomes produced for students.

- Make performance data readily available. The budget process should be informed by valid and reliable data on fiscal and academic performance.
- Consider all direct and indirect expenditures in evaluating the cost of educating students.
- Use a consolidated budget that considers all available funds. Acknowledge constraints on categorical spending, but consider all available funds to make the most impact with available resources.
- Be clear on what actions are being funded to help the district reach its student achievement goals – not just line items and broad expenditure categories.

## **FISCAL POLICIES**

Laws and regulations alone do not provide sufficient guidance for the board and staff to work together toward the district's goals. Board Policy DA clarifies the intent behind how the district will manage its financial resources and establishes local standards for acceptable and unacceptable courses of financial action.

# Corvallis School District 509J

Code: **DA**  
Adopted: 7/12/99  
Readopted: 12/10/07; 2/07/11;  
6/17/13; 10/11/18

## Fiscal Policies

### 1. General Fund Ending Fund Balance

The Corvallis School District 509J School Board works to ensure that the district delivers the best educational program available within the constraint of well-managed resources. To offer such a program the Board recognizes the importance of a budget that delivers sustainable levels of instruction, staffing, number of instructional days and maintenance of facilities.

The State of Oregon has a volatile tax structure which results in unstable levels of school funding. This instability can cause a significant variance in the level of programs school districts are able to financially support. Until such time that the state creates a stable funding system that will see Oregon schools through recessionary periods, the Board directs the superintendent to propose a budget that will allow for sustainability over a five-year period.

The Board recognizes its responsibility to establish an ending fund balance in an amount sufficient to:

- a. Allow the district to deliver a sustainable level of programs through anticipated recessionary periods;
- b. Protect the district from unnecessary borrowing in order to meet cash-flow needs;
- c. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
- d. Meet the uncertainties of state and federal funding; and
- e. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

Consequently, the Board directs the superintendent to include in the annual proposed budget designations to ensure an ending fund balance as follows:

- a. Appropriated Contingency Reserve of two and a half percent (2.5%) of the General Fund total resources net of the beginning fund balance;
- b. Appropriated Rainy Day Reserve of five percent (5.0%) of the General Fund total resources net of beginning fund balance;
- c. Unappropriated Ending Fund Balance of five percent (5.0%) of the General Fund total resources net of the beginning fund balance; and
- d. Targeted Reserves Ending Fund Balance as may be allocated and designated for specified purposes such as a reserve to offset future PERS employer contribution rate increases, a reserve to offset a 50/50 biennial State School Fund allocation, or a reserve for equipment replacements.

## 2. Use and Replenishment of Reserves

- a. Appropriated Contingency Reserve may be used for unanticipated expenditures or for emergencies.
- b. Appropriated Rainy Day Reserve funds may be used to address adverse economic conditions which negatively affect the district's revenues and ability to meet the needs of students
- c. Unappropriated Ending Fund Balance is unavailable for expenditures as not appropriated.
- d. Targeted Reserves Ending Fund Balance may be used for specified purposes as designated.

In the event the Board authorizes use of reserves, the superintendent shall propose a plan to restore budget sustainability and replenish reserves within three years of use. At least fifty percent (50%) of unanticipated revenues, exclusive of State School Fund grant or other non-General Fund revenue, shall be dedicated to replenish reserves to target levels.

## 3. Notice of Shortfall

Should the projected ending fund balance for the current and ensuing fiscal year fall below target levels, the superintendent will notify the Board and propose a corrective plan of action to prevent or limit any further erosion of the fund balance, including measures to increase balances to target levels if possible. The plan will be submitted to the Board for consideration and action.

## 4. Definition of a Balanced Budget

The budget should be structurally balanced, where recurring revenues equal or exceed recurring expenditures. The annual proposed budget presentation will identify how recurring revenues are aligned with or not aligned with recurring expenditures.

## 5. One-Time Nonrecurring Revenues

One-time resources should be used for one-time expenditures that will not create a continuing obligation for the district or an unsustainable level of expenditures and should not be expended before revenues are received.

## 6. Financial Reports

The Board will receive regular financial reports that include estimates of expenditures for the district's various funds in comparison to budget appropriations, actual receipts in comparison to budget estimates and provide an update on the district's overall financial condition. Reports will keep the Board informed of significant changes impacting the district's overall financial condition due to changes such as state funding, demographics or other key factors. Supplementary reports will be furnished as needed or upon request by the Board or superintendent.

7. Revenue Forecasting

All revenue forecasts shall be based on conservative assumptions, though reflective of the latest, best information available. Revenue estimates shall be made through an objective, analytical process. The district will not include revenue in budget preparation that cannot be verified with documentation of its source and amount. Key assumptions will be presented in the budget document.

8. Year End Budget Surplus

To encourage responsible expenditure of budgets, fifty percent (50%) of unused budget appropriations for the General Fund will be made available to schools or departments in the following year, or an alternative rate as recommended by the superintendent in the proposed budget document and as adopted by the Board. The Board believes that the current budget allocations should benefit primarily current year students.

END OF POLICY

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**Legal Reference(s):**

ORS 332.107

## CHART OF ACCOUNTS

The Oregon Department of Education adopts a chart of accounts used by school districts to clarify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while conforming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.

In governmental accounting systems, the entity is viewed as a group of smaller entities called funds. A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure.

FUND TYPE	BUDGETED FUNDS	FUND COMPONENTS
General Fund	100 - General Fund	Accounts for all financial resources of the district except those required to be accounted for in another fund.
Special Revenue Funds	204 - District Donation Fund 208 - Designated Facilities Fund 296 - Grants Fund 297 - Student Body Fund 298 - Designated Revenue Fund 299 - Food Service Fund 299x - Early Retirement Fund	Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
Debt Service Funds	300 - Debt Service Fund 301 - PERS Bond Debt Service Fund	Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
Capital Projects Fund	400 - Capital Projects Fund	Accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.
Internal Service Fund	601 - Insurance Fund	Accounts 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.

## REVENUE DIMENSIONS

Revenues collected by school districts are first classified by fund, then by source.

SOURCE	SOURCE DESCRIPTION
1000 Revenue from Local Sources	Revenues from Local Sources include taxes levied by the district, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service revenues, extracurricular activity revenue, and other similar sources.
2000 Revenue from Intermediate Sources	Revenue received as grants by the district and revenue received from city and county income taxes are categorized here.

3000 Revenue from State Sources	State School Fund revenues are recorded here as well as all other restricted and unrestricted grants-in-aid received from state funds.
4000 Revenue from Federal Sources	All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.
5000 Other Sources	Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.

## EXPENDITURE DIMENSIONS

Budget requirements are prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting – called “functions”. The function describes the activity for which a service or material object is acquired.

FUNCTION TYPE	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.
2000 Support Services	Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
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.
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 Education Service District (ESD).
6000 Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
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.

Within each function, the estimates of line item expenditures are detailed by object. An object is the service or commodity bought.

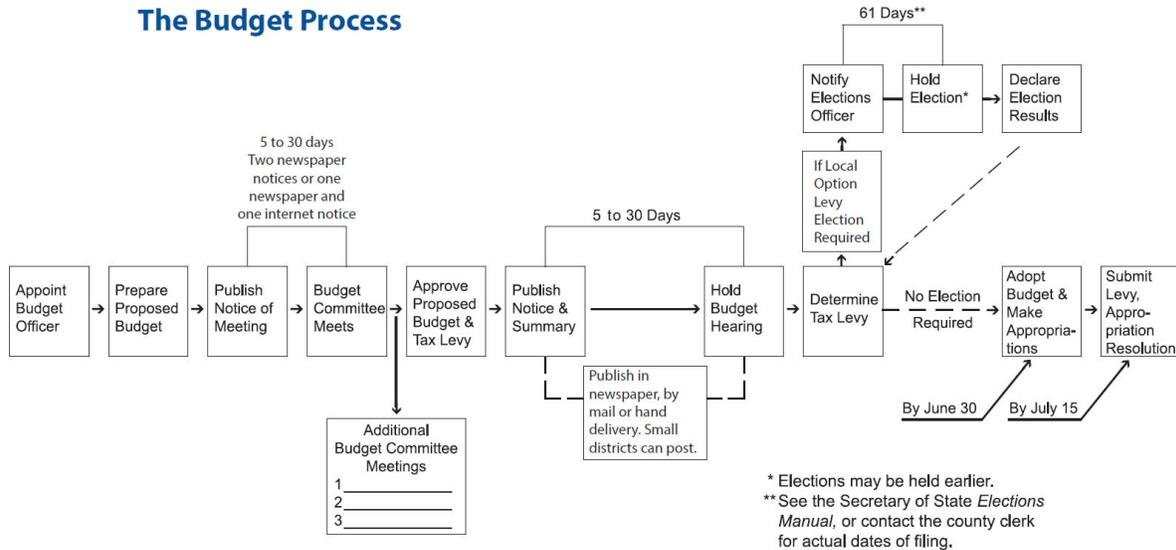
OBJECT TYPE	OBJECT DESCRIPTION
100 Salaries	Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the district.
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. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.
300 Purchased Services	Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
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.
500 Capital Outlay	Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.
600 Other Objects	Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
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.
800 Other Uses of Funds	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, or reserved for next year.

## FINANCIAL REPORTING AND ACCOUNTING BASIS

The district was organized under provisions of Oregon Revised Statutes (ORS) pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving student in grades K-12. The district is governed by a separately elected seven-member school board that establishes policies for governing the programs and services of the district consistent with the Oregon State Board of Education rules and with local, state, and federal laws. The school board appoints a superintendent who supervises the daily operations of the district.

The district uses the modified accrual basis of accounting for its governmental funds. Under this method, revenues are recognized when they become both measurable and available to pay for current operations. Property taxes are considered available if they are collected within 60 days after year-end. Expenditures are recorded when a liability is incurred. Internal service funds and non-expendable trust funds use the accrual basis of accounting, like most businesses. Revenues are recognized when earned and expenses are recognized when incurred.

## The Budget Process



## BUDGET DEVELOPMENT

The district’s budget is a planning tool that matches the financial, material, and human resources available with requirements to complete the school board’s priorities and the educational program for students. It also includes information about the organization, and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the district.

The district annually prepares a budget in accordance with requirements prescribed in the Oregon’s local budget law (ORS chapter 294), which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon’s local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year.

Katherine Bremsler	Term Expires June 30, 2022	Andrew Freborg	Term Expires June 30, 2022
Joshua Clark	Term Expires June 30, 2023	Sravya Tadepalli	Term Expires June 30, 2023
Bill Dougherty	Term Expires June 30, 2021	Shauna Tominey	Term Expires June 30, 2021
Margit Foss	Term Expires June 30, 2022		

The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can make revisions to the budget. The budget committee concludes its work by recommending a budget and a tax levy. The recommended budget then moves to the school board for final public input and adoption by June 30.

The objective of the district’s budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the school board. Activities of the general fund, special revenue funds, debt service fund, capital projects fund and insurance fund are included in the annual appropriated budget. The

level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established by major function level within an individual fund.

If the district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy. The school board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10% of the annual budget of the fund being adjusted. If the expenditures are greater than 10%, the school board must first publish the supplemental budget and hold a special hearing. Transfers of appropriations between budget categories must also be authorized by a resolution of the school board.

## 2021-22 BUDGET CALENDAR

### July 2020

*School Board appoints Budget Officer*

### December 2020

*School Board appoints Budget Committee members*

### January 2021

*Staff develops enrollment and revenue forecasts*

### February-March 2021

*District staff reviews formulation of school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to better align resources to meet student outcome goals*

### March-April 2021

*District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget*

### April 29, 2021

*Budget Committee Pre-Meeting: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook*

### May 20, 2021

*Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget*

### May 27, 2021

*Budget Committee Meeting: review proposed budget; approve budget and tax levies*

### June 10, 2021

*School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes*

### July 15, 2021

*District submits school board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks.*

## **MEASURES AND LEVIES**

### **MEASURE 5**

In November 1990, Oregon voters approved Measure 5, limiting total taxes on each property in the state to 1.5% of the property's real market value and shifting responsibility for funding public education to the state from the local level. Measure 5 split taxes into "education" and "non-education" groups, and phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of real market value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of real market value in 1995-96.

Measure 5 put into place the concept of "compression." When property taxes levied on a parcel of property exceeds the \$5 education limit, the rates are "compressed" to not exceed the maximum. Most school districts, including Corvallis, were immediately in compression and lost significant revenue. In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis. After Measure 5 was passed, the state's share of funding to schools increased from about 30% to about 70%.

### **MEASURE 50**

In 1997, Oregon voters approved Measure 50, which changed the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.4614 per \$1,000 of assessed value.

### **MEASURE 98**

In November 2016, Oregon voters approved Measure 98, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand dropout prevention strategies in high schools, establish or expand career and technical education programs, and to establish or expand college-level educational opportunities for students.

### **MEASURE 99**

In November 2016, voters approved Measure 99, an outdoor school lottery fund initiative. Measure 99 created the Outdoor School Education Fund, sourced from state lottery proceeds, to support outdoor school programs for 5<sup>th</sup> and 6<sup>th</sup> grade students in Oregon.

### **LOCAL OPTION LEVY**

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the "tax gap" between the Measure 5 tax limit based on real market value and the Measure 50 tax rate based on assessed value.

In November 2016, voters renewed a five-year local option levy, originally approved in 2006 and renewed in 2010, at a rate of \$1.50 per \$1,000 of assessed value. The district uses the revenue from this measure to fund teachers at all schools to sustain class sizes; instructional coaches to improve teaching and learning; music, physical education and art instruction for elementary students; vocational and technical education opportunities; counseling for students; and support for high school athletics and activities.

## **GENERAL OBLIGATION BONDS**

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies of bonded debt fall outside of the limits of Measure 5. The 2009 legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by redefining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for operating costs (i.e. salaries and benefits), or the costs of routine maintenance or supplies.

In November 2002, voters approved an \$86 million bond measure to provide funds for repairs, construction and improvements over a projected 20-year period. On May 15, 2018, voters approved a \$200 million bond measure to provide funds for repairs, construction and improvements over a projected 20-year period. The intended scope of the 2018 facilities bond projects includes two new elementary schools which will replace Husky (previously Hoover) and Lincoln Elementary Schools, the replacement of 21 modular classrooms across the district’s elementary schools with permanent classroom facilities, the addition of multi-purpose dining commons at four elementary schools, capital repairs district-wide, safety upgrades district-wide, and the modernization of teaching spaces district-wide.

# Financial Section

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ARTIST: Kelsey Olivas, grade 11, Crescent Valley High School



**Corvallis**  
SCHOOL DISTRICT

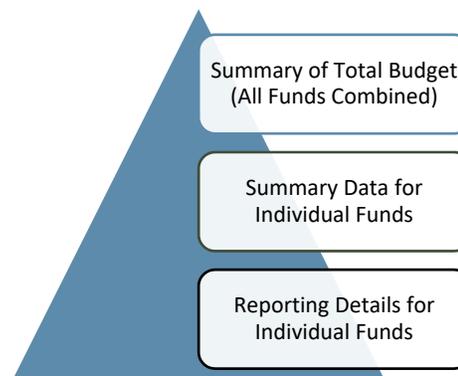
# Corvallis School District 509J

## 2021-22 Budget

### OVERVIEW

The Financial Section includes all financial budget schedules for the district using a pyramid approach in communicating the district's financials. The pyramid approach begins at a broad level and drills down into more detail as each level of the pyramid is addressed.

Oregon Budget Law (Oregon Revised Statutes Chapter 294) specifies a format for the district's annual budget presentation. The Oregon Department of Education adopts a chart of accounts used by school districts to classify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while conforming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.



### TOTAL BUDGET (ALL FUNDS COMBINED)

The information presented for the district's total budget (all funds combined) includes financial summaries providing historic and current data, chart of account definitions, and assumptions used in budget development. Also included is a budget forecast for all funds combined and a report of fund balances.

- Summary of Resources and Requirements by Fund
- Summary of Resources and Requirements by Fund (Forecast)
- Resources and Requirement by Major Object
- Resources and Requirement by Major Object (Forecast)
- Resources
  - Chart of Account Definitions for Resources
  - Resources Assumptions and Trends
  - Resources by Source
- Requirements
  - Chart of Account Definitions for Objects
  - Object Assumptions and Trends
  - Requirements by Object
  - Chart of Account Definitions for Functions
  - Requirements by Function

### INDIVIDUAL FUNDS

The individual fund schedules provide historic, current and future projected fund data, starting with a historical and current summary of resources and requirements, and ending with a current and future summary of resources and requirements. Information presented for each fund includes the following:

- Summary of Resources and Requirements by Major Object
- Summary of Resources and Requirements by Major Object (Forecast)
- Resources by Source

- Requirements by Object
- Requirements by Function
- Reporting Details – Requirements by Function and Object
- Summary of Resources and Requirements – Forecasted

## THE BUDGET AT A GLANCE

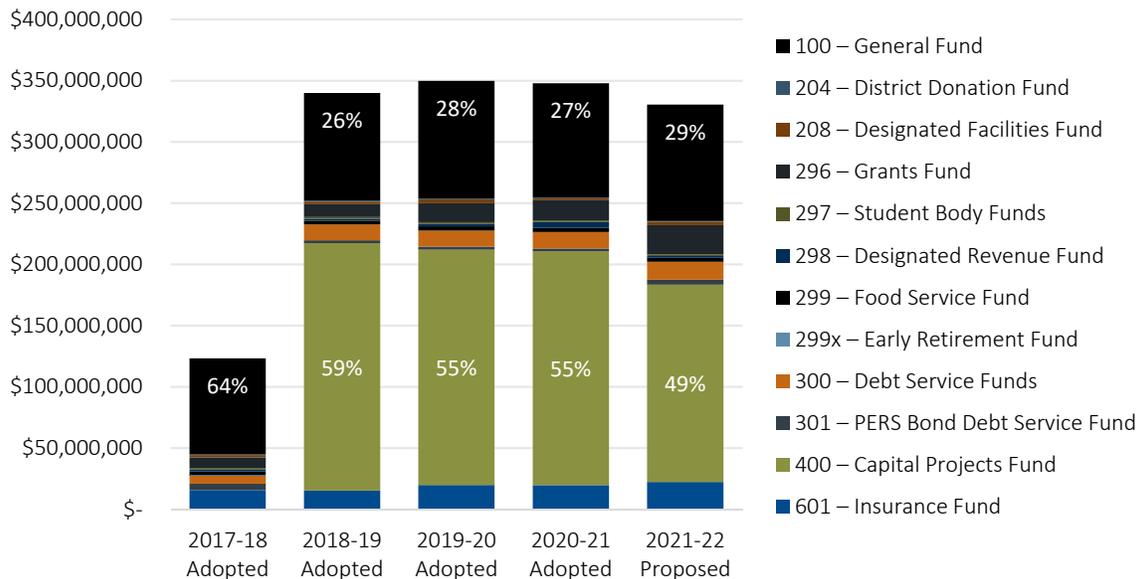
The 2021-22 proposed budget for all funds is \$330,446,650, a decrease of \$17,371,787 or 5.0%, from the 2020-21 budget. The district’s budget increased significantly in 2018-19 to recognize the issuance of voter approved general obligation bonds to fund capital improvement projects, and will decrease over the next three years to reflect the spending down of bond proceeds as capital improvements are completed.

The General Fund represents 29% of the 2021-22 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes).

The Capital Projects Fund represents 49% of the 2021-22 proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Projects Fund revenues come from three main sources - proceeds from the sale of bonds, bond premium, and interest earnings. Bond proceeds are providing funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs. Other resources are being used to augment the bond program and will be applied to capital projects.

### SUMMARY OF TOTAL BUDGET

*(as adopted or amended)*



Resources and Requirements by Fund - All Funds  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
100 - General Fund	83,378,311	91,655,491	96,992,656	93,222,422	95,020,115
204 - District Donation Fund	388,810	429,577	354,322	607,727	600,000
208 - Designated Facilities Fund	1,868,229	2,866,964	3,096,865	1,605,000	2,815,000
296 - Grants Fund	3,424,784	5,214,164	6,341,250	16,450,746	23,870,000
297 - Student Body Funds	1,875,320	1,683,046	1,255,220	1,401,452	1,382,853
298 - Designated Revenue Fund	1,974,969	2,188,128	2,235,154	4,786,982	1,459,124
299 - Food Service Fund	3,255,225	3,388,170	2,985,883	3,289,550	3,205,103 <sup>1</sup>
299x - Early Retirement Fund	103,299	-	-	-	- <sup>1</sup>
300 - Debt Service Funds	7,127,878	13,383,053	13,740,129	13,548,880	14,703,913
301 - PERS Bond Debt Service Fund	5,385,490	2,375,929	2,484,869	2,304,305	4,035,542
400 - Capital Projects Funds	-	193,957,424	191,540,671	190,917,879	161,050,000
601 - Insurance Fund	18,525,412	19,884,243	21,672,964	19,683,494	22,305,000
<b>Resources Total</b>	<b>127,307,726</b>	<b>337,026,190</b>	<b>342,699,981</b>	<b>347,818,437</b>	<b>330,446,650</b>
<b>Requirements Before Reserves and Unappropriated Ending Fund Balance</b>					
100 - General Fund	68,697,629	75,281,617	84,313,520	86,155,800	86,462,540
204 - District Donation Fund	388,810	429,577	354,322	607,727	600,000
208 - Designated Facilities Fund	290,566	215,887	469,250	1,605,000	2,815,000
296 - Grants Fund	3,424,784	5,214,164	6,341,250	16,450,746	23,870,000
297 - Student Body Funds	1,296,788	1,219,158	781,755	1,401,452	1,382,853
298 - Designated Revenue Fund	1,134,117	1,271,444	1,647,594	4,786,982	1,459,124
299 - Food Service Fund	2,898,963	2,970,240	2,845,755	3,114,935	3,205,103
299x - Early Retirement Fund	103,299	-	-	-	-
300 - Debt Service Funds	6,688,000	12,394,805	12,858,250	13,224,750	14,311,542
301 - PERS Bond Debt Service Fund	5,171,833	2,286,833	2,406,508	956,383	2,746,833
400 - Capital Projects Funds	-	6,694,478	26,215,221	160,917,879	131,050,000
601 - Insurance Fund	12,479,032	13,249,114	14,187,695	16,483,494	18,423,847
<b>Requirements Before Reserves and Unappropriated Ending Fund Balance Total</b>	<b>102,573,821</b>	<b>121,227,317</b>	<b>152,421,120</b>	<b>305,705,148</b>	<b>286,326,842</b>
<b>Contingencies and Reserves</b>					
100 - General Fund	-	-	-	4,000,903	6,172,095
299 - Food Service Fund	-	-	-	174,615	-
300 - Debt Service Funds	-	-	-	324,130	392,371
301 - PERS Bond Debt Service Fund	-	-	-	1,347,922	1,288,709
400 - Capital Projects Funds	-	-	-	30,000,000	30,000,000
601 - Insurance Fund	-	-	-	3,200,000	3,881,153
<b>Contingencies and Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,047,570</b>	<b>41,734,328</b>
<b>Unappropriated Ending Fund Balance</b>					
100 - General Fund	-	-	-	3,065,719	2,385,480
<b>Unappropriated Ending Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,065,719</b>	<b>2,385,480</b>
<b>Requirements Total</b>	<b>102,573,821</b>	<b>121,227,317</b>	<b>152,421,120</b>	<b>347,818,437</b>	<b>330,446,650</b>
<b>Fund Ending Balance</b>	<b>24,733,905</b>	<b>215,798,873</b>	<b>190,278,861</b>	<b>-</b>	<b>-</b>

1 Food Service Fund renumbered to 299 from 203, effective 7-1-2020.

Resources and Requirements Forecast by Fund - All Funds  
amounts in dollars

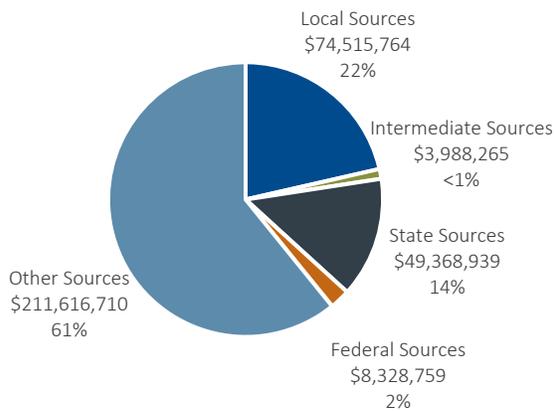
	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
100 - General Fund	93,222,422	95,020,115	95,511,000	98,501,000	101,240,000
204 - District Donation Fund	607,727	600,000	600,000	600,000	600,000
208 - Designated Facilities Fund	1,605,000	2,815,000	1,400,000	1,400,000	1,400,000
296 - Grants Fund	16,450,746	23,870,000	16,050,000	16,411,000	16,858,000
297 - Student Body Funds	1,401,452	1,382,853	1,413,000	1,446,000	1,479,000
298 - Designated Revenue Fund	4,786,982	1,459,124	1,621,000	1,665,000	1,709,000
299 - Food Service Fund	3,289,550	3,205,103	3,314,000	3,413,000	3,503,000
299x - Early Retirement Fund	-	-	-	-	-
300 - Debt Service Funds	13,548,880	14,703,913	15,123,371	15,626,733	16,143,095
301 - PERS Bond Debt Service Fund	2,304,305	4,035,542	3,865,709	3,646,434	3,379,076
400 - Capital Projects Funds	190,917,879	161,050,000	112,735,000	21,038,000	-
601 - Insurance Fund	19,683,494	22,305,000	21,976,000	21,701,000	21,429,000
<b>Resources Total</b>	<b>347,818,437</b>	<b>330,446,650</b>	<b>273,609,080</b>	<b>185,448,167</b>	<b>167,740,171</b>
<b>Requirements Before Reserves and Unappropriated Ending Fund Balance</b>					
100 - General Fund	86,155,800	86,462,540	86,626,000	91,115,000	93,704,000
204 - District Donation Fund	607,727	600,000	600,000	600,000	600,000
208 - Designated Facilities Fund	1,605,000	2,815,000	1,400,000	1,400,000	1,400,000
296 - Grants Fund	16,450,746	23,870,000	16,050,000	16,411,000	16,858,000
297 - Student Body Funds	1,401,452	1,382,853	1,413,000	1,446,000	1,479,000
298 - Designated Revenue Fund	4,786,982	1,459,124	1,621,000	1,665,000	1,709,000
299 - Food Service Fund	3,114,935	3,205,103	3,294,000	3,385,000	3,478,000
299x - Early Retirement Fund	-	-	-	-	-
300 - Debt Service Funds	13,224,750	14,311,542	14,743,638	15,264,638	15,726,388
301 - PERS Bond Debt Service Fund	956,383	2,746,833	2,886,275	3,027,358	3,173,043
400 - Capital Projects Funds	160,917,879	131,050,000	91,847,000	21,038,000	-
601 - Insurance Fund	16,483,494	18,423,847	18,799,000	19,182,000	19,573,000
<b>Requirements Before Reserves and Unappropriated Ending Fund Balance Total</b>	<b>305,705,148</b>	<b>286,326,842</b>	<b>239,279,913</b>	<b>174,533,996</b>	<b>157,700,431</b>
<b>Contingencies and Reserves</b>					
100 - General Fund	4,000,903	6,172,095	6,356,320	4,815,900	4,897,130
299 - Food Service Fund	174,615	-	20,000	28,000	25,000
300 - Debt Service Funds	324,130	392,371	379,733	362,095	416,707
301 - PERS Bond Debt Service Fund	1,347,922	1,288,709	979,434	619,076	206,033
400 - Capital Projects Funds	30,000,000	30,000,000	20,888,000	-	-
601 - Insurance Fund	3,200,000	3,881,153	3,177,000	2,519,000	1,856,000
<b>Contingencies and Reserves Total</b>	<b>39,047,570</b>	<b>41,734,328</b>	<b>31,800,487</b>	<b>8,344,071</b>	<b>7,400,870</b>
<b>Unappropriated Ending Fund Balance</b>					
100 - General Fund	3,065,719	2,385,480	2,528,680	2,570,100	2,638,870
<b>Unappropriated Ending Fund Balance Total</b>	<b>3,065,719</b>	<b>2,385,480</b>	<b>2,528,680</b>	<b>2,570,100</b>	<b>2,638,870</b>
<b>Requirements Total</b>	<b>347,818,437</b>	<b>330,446,650</b>	<b>273,609,080</b>	<b>185,448,167</b>	<b>167,740,171</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## RESOURCES

Resources in 2021-22 include federal, state, intermediate and local sources. Other sources include beginning fund balance. In 2021-22, the proposed revenue for all funds totals \$330,446,650, a decrease of \$17,371,787 or 5.0%, compared to the 2020-21 adopted budget. In 2021-22, the primary source of revenue for all funds is other sources, primarily beginning fund balance consisting of bond proceeds carried over from the prior fiscal year, totaling \$186.1 million or 56% of all sources. Local sources, primarily property taxes, totaling \$78.3 million or 24% of all sources and state revenue totaling \$49.5 million or 15%, are the other major funding sources. Together, local and state sources comprise \$127.8 million or 39% of all sources.

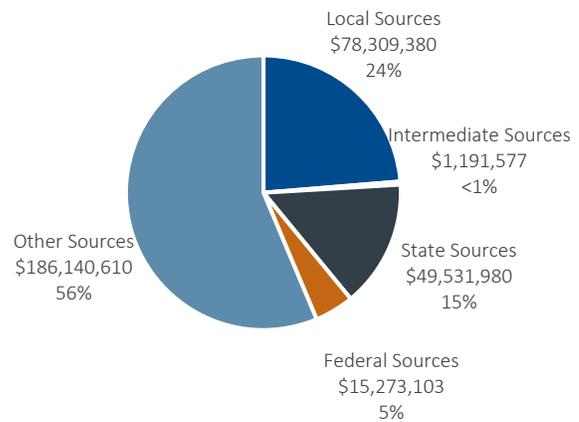
### SUMMARY OF RESOURCES

2020-21 Budget (all funds)



### SUMMARY OF RESOURCES

2021-22 Budget (all funds)

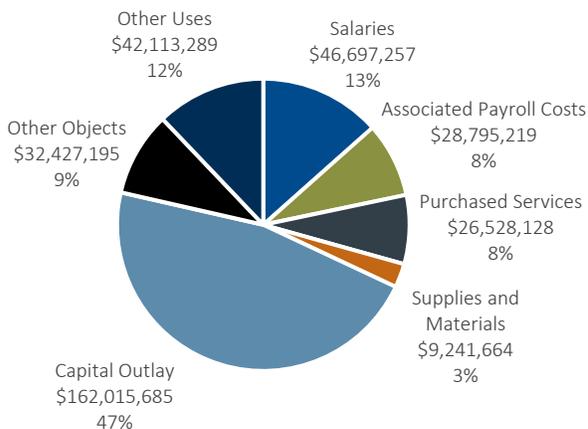


## REQUIREMENTS

Proposed budget expenditures for all funds in 2021-22 decreased by \$17,371,787 or 5.0% when compared to the 2020-21 adopted budget. In 2021-22, capital outlay (due to the facility bond) is the largest component of the expenditure budget with \$127.4 million or 39% of all funds. Together, salaries and associated payroll costs comprise \$83.8 million or 26% of all expenditures. Other uses, primarily unappropriated facility bond funds, totals \$44.1 million or 13% of all expenditures.

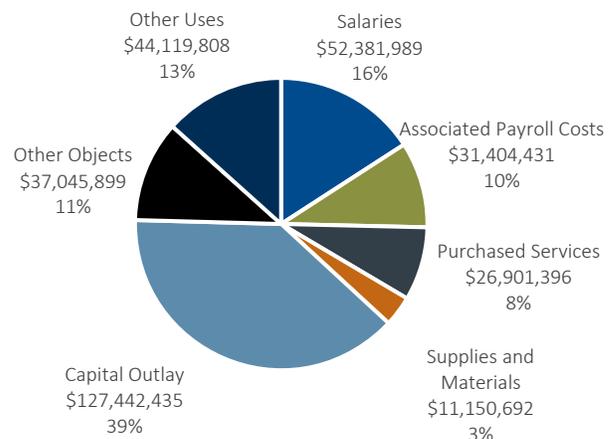
### SUMMARY OF REQUIREMENTS

2020-21 Budget (all funds)



### SUMMARY OF REQUIREMENTS

2021-22 Budget (all funds)



Resources and Requirements by Major Object - All Funds  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	60,196,642	77,597,992	77,049,285	74,515,764	78,309,380
2000 - Revenue from Intermediate Sources	862,225	1,072,146	893,550	3,988,265	1,191,577
3000 - Revenue from State Sources	38,609,025	39,320,126	43,456,784	49,368,939	49,531,980
4000 - Revenue from Federal Sources	4,370,851	4,589,621	4,480,797	8,328,759	15,273,103
5000 - Other Sources	23,268,984	214,446,305	216,819,566	211,616,710	186,140,610
<b>Resources Total</b>	<b>127,307,726</b>	<b>337,026,190</b>	<b>342,699,981</b>	<b>347,818,437</b>	<b>330,446,650</b>
<b>Requirements</b>					
100 - Salaries	39,430,387	41,419,730	45,567,314	46,697,257	52,381,989
200 - Associated Payroll Costs	21,546,040	22,731,191	27,823,410	28,795,219	31,404,431
300 - Purchased Services	10,173,018	18,976,794	20,689,910	26,528,128	26,901,396
400 - Supplies and Materials	5,727,173	6,997,106	6,588,191	9,241,664	11,150,692
500 - Capital Outlay	619,482	1,950,118	20,981,387	162,015,685	127,442,435
600 - Other Objects	24,974,421	29,152,378	30,770,909	32,427,195	37,045,899
700 - Transfers	103,299	-	-	-	-
800 - Other Uses	-	-	-	42,113,289	44,119,808
<b>Requirements Total</b>	<b>102,573,821</b>	<b>121,227,317</b>	<b>152,421,120</b>	<b>347,818,437</b>	<b>330,446,650</b>
<b>Fund Ending Balance</b>	<b>24,733,905</b>	<b>215,798,873</b>	<b>190,278,861</b>	<b>-</b>	<b>-</b>

Resources and Requirements Forecast by Major Object - All Funds  
amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	74,515,764	78,309,380	80,927,000	82,638,000	84,803,000
2000 - Revenue from Intermediate Sources	3,988,265	1,191,577	1,207,000	1,222,000	1,237,000
3000 - Revenue from State Sources	49,368,939	49,531,980	49,157,000	50,773,000	52,114,000
4000 - Revenue from Federal Sources	8,328,759	15,273,103	9,550,000	9,670,000	9,896,000
5000 - Other Sources	211,616,710	186,140,610	132,768,080	41,145,167	19,690,171
<b>Resources Total</b>	<b>347,818,437</b>	<b>330,446,650</b>	<b>273,609,080</b>	<b>185,448,167</b>	<b>167,740,171</b>
<b>Requirements</b>					
100 - Salaries	46,697,257	52,381,989	50,679,000	53,314,000	54,740,000
200 - Associated Payroll Costs	28,795,219	31,404,431	30,257,000	31,746,000	32,494,000
300 - Purchased Services	26,528,128	26,901,396	23,220,000	21,289,000	18,672,000
400 - Supplies and Materials	9,241,664	11,150,692	9,989,000	10,255,000	10,426,000
500 - Capital Outlay	162,015,685	127,442,435	87,473,000	19,185,000	1,611,000
600 - Other Objects	32,427,195	37,045,899	37,661,913	38,744,996	39,757,431
700 - Transfers	-	-	-	-	-
800 - Other Uses	42,113,289	44,119,808	34,329,167	10,914,171	10,039,740
<b>Requirements Total</b>	<b>347,818,437</b>	<b>330,446,650</b>	<b>273,609,080</b>	<b>185,448,167</b>	<b>167,740,171</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## RESOURCES – CHART OF ACCOUNT DEFINITIONS

Excerpts from the Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon, 2019 Edition, as published by the Oregon Department of Education (School Finance Department, Office of Finance and Information Technology).

### 1000 Revenue From Local Sources

- 1110 *Ad Valorem Taxes Levied 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.
- 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.
- 1130 *Construction Excise Tax.* Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.
- 1311 *Tuition from Individuals.* Money received from individuals, private schools, or welfare agencies as tuition in regular day schools.
- 1500 *Earnings on Investments.* Money received as profit from holdings for savings.
- 1600 *Food Service.* Revenue for dispensing food to students and adults.
- 1700 *Extracurricular Activities.* Revenue from school-sponsored activities.
- 1800 *Community Services Activities.* Revenue from community services activities operated by a district.
- 1910 *Rentals.* Revenue from the rental of either real or personal property owned by the school.
- 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.
- 1960 *Recovery of Prior Years’ Expenditure.* Refund of expenditure made in a prior fiscal year.
- 1970 *Services Provided Other Funds.* Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
- 1980 *Fees Charged to Grants.* Indirect administrative charges assessed to grants.
- 1990 *Miscellaneous.* Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.

### 2000 Revenue From Intermediate Sources

- 2101 *County School Funds.* Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035.
- 2102 *General Education Service District Funds.* Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.
- 2200 *Restricted Revenue.* Revenue received as grants by the district which must be used for a categorical or specific purpose.

### 3000 Revenue From State Sources

- 3101 *State School Fund—General Support.* ORS 327.006 to 327.013.
- 3102 *State School Fund—School Lunch Match.* That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.
- 3103 *Common School Fund.* ORS 327.403.
- 3199 *Other Unrestricted Grants-in-aid.*
- 3299 *Other Restricted Grants-in-aid.* Use 3299 for restricted grants in aid from the state, e.g. School Improvement Fund Grant, Facility Grant and Lottery Bond dollars.

### 4000 Revenue From Federal Sources

- 4200 *Unrestricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction.
- 4202 *Medicaid Reimbursement for Eligible K-12 Expenses (Ages Five to Twenty-One).* Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for services pursuant to an Individualized Education Program (IEP).
- 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.
- 4801 *Federal Forest Fees.* ORS 294.060.
- 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.* Receipts of proceeds from the sale of bonds; bond premium; accrued interest from the sale of bonds; lease purchase receipts.
- 5200 *Interfund Transfers.* Revenue earned or received from another fund which will not be repaid.
- 5400 *Resources—Beginning Fund Balance.*

Resources by Source (Reporting Object) - All Funds  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1110 - Ad Valorem Taxes Levied by District	33,753,746	41,906,704	42,670,995	43,651,246	46,165,108
1120 - Local Option Ad Valorem Taxes Levied by District	5,901,191	7,233,192	7,166,192	8,080,492	8,351,253
1130 - Construction Excise Tax	191,435	1,096,018	247,389	350,000	200,000
1311 - Tuition From Individuals	15,905	19,295	7,965	-	-
1500 - Earnings on Investments	717,909	6,833,055	5,369,747	1,508,000	1,400,000
1600 - Food Service	1,315,083	1,300,642	901,919	1,338,000	1,302,000
1700 - Extracurricular Activities	1,130,561	1,091,879	777,344	1,000,000	1,000,000
1800 - Community Services Activities	40,392	47,911	6,605	-	-
1910 - Rentals	90,548	104,667	70,596	25,000	60,000
1920 - Contributions and Donations From Private Sources	392,639	432,466	349,385	607,727	600,000
1960 - Recovery of Prior Years' Expenditure	230	11,087	23,555	10,000	25,000
1970 - Services Provided Other Funds	15,031,452	15,943,374	17,368,861	16,256,299	17,225,000
1980 - Fees Charged to Grants	144,040	165,729	187,339	220,000	400,000
1990 - Miscellaneous	1,471,511	1,411,975	1,901,394	1,469,000	1,581,019
<b>1000 - Revenue from Local Sources Total</b>	<b>60,196,642</b>	<b>77,597,992</b>	<b>77,049,285</b>	<b>74,515,764</b>	<b>78,309,380</b>
<b>2000 - Revenue from Intermediate Sources</b>					
2101 - County School Funds	159,175	335,089	255,094	260,000	260,000
2102 - General Education Service District Funds	264,839	193,967	170,507	230,000	381,577
2200 - Restricted Revenue	438,211	543,091	467,949	3,498,265	550,000
<b>2000 - Revenue from Intermediate Sources Total</b>	<b>862,225</b>	<b>1,072,146</b>	<b>893,550</b>	<b>3,988,265</b>	<b>1,191,577</b>
<b>3000 - Revenue from State Sources</b>					
3101 - State School Fund-General Support	36,609,582	35,580,286	38,458,579	37,926,321	37,753,442
3102 - State School Fund-School Lunch Match	15,456	15,905	15,779	16,300	15,900
3103 - Common School Fund	979,239	1,029,035	945,382	644,846	692,538
3199 - Other Unrestricted Grants-In-Aid	322,565	275,210	508,452	650,000	500,000
3299 - Other Restricted Grants-In-Aid	682,184	2,419,690	3,528,593	10,131,472	10,570,100
<b>3000 - Revenue from State Sources Total</b>	<b>38,609,025</b>	<b>39,320,126</b>	<b>43,456,784</b>	<b>49,368,939</b>	<b>49,531,980</b>
<b>4000 - Revenue from Federal Sources</b>					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,541,236	1,659,059	1,534,963	150,000	-
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	-	-	-	-	150,000
4500 - Restricted Revenue From the Federal Government Through the State	2,715,270	2,787,977	2,795,828	8,058,759	14,986,808
4801 - Federal Forest Fees	-	4,396	6,324	-	-
4899 - Other Revenue in Lieu of Taxes	-	15,955	7,387	-	-
4900 - Revenue for/on Behalf of the District	114,345	122,234	136,294	120,000	136,295
<b>4000 - Revenue from Federal Sources Total</b>	<b>4,370,851</b>	<b>4,589,621</b>	<b>4,480,797</b>	<b>8,328,759</b>	<b>15,273,103</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>5000 - Other Sources</b>					
5100 - Long Term Debt Financing Sources	482,160	189,712,400	1,020,692	40,242,879	537,000
5200 - Interfund Transfers	103,299	-	-	-	-
5400 - Resources - Beginning Fund Balance	22,683,525	24,733,905	215,798,873	171,373,831	185,603,610
<b>5000 - Other Sources Total</b>	<b>23,268,984</b>	<b>214,446,305</b>	<b>216,819,566</b>	<b>211,616,710</b>	<b>186,140,610</b>
<b>Resources Total</b>	<b>127,307,726</b>	<b>337,026,190</b>	<b>342,699,981</b>	<b>347,818,437</b>	<b>330,446,650</b>

## RESOURCES – ASSUMPTIONS AND TRENDS

During the preparation of a budget, many details are based on information known at the time. However, when information is not known, a reasonable projection is made based on the best information available. These budget assumptions provide the reader with an outline of the major assumptions that have been used in the preparation of the 2021-22 proposed budget.

### STATE SCHOOL FUND FORMULA REVENUE

The vast majority of all operating resources are measured and allocated to the district through the State School Fund (SSF). Comprised of the legislative appropriation for K-12 education and local revenues, these funds are allocated to each school district through a complex funding formula. The formula takes many factors into consideration but is based primarily upon the weighted average number of students attending district schools. The budgeting process is much more difficult in the first year of a biennium because the state legislature generally has not yet appropriated funds for K-12 education.

By the first Monday in March of every year, the Oregon Department of Education (ODE) issues an estimate of the SSF for the upcoming school year. The February 26, 2021 estimate for 2021-22 is based on the Governor’s recommended budget of a \$9.1 billion SSF, with 49% distribution in 2021-22. This also aligns with the level of funding currently proposed in the Oregon Joint Committee on Ways and Means Co-Chairs’ budget framework.

### ENROLLMENT

A major component of a district’s SSF allocation is its “Extended Average Daily Membership Weighted” (Extended ADMw). The SSF allocation for each school district is calculated on the larger of the current or next year’s projected ADMw. (ADMw is the average of all students’ membership days as a proportion of the school year and other weighting factors, such as the number of ELD and Special Education students being served, and the number of students navigating poverty). Extended ADMw in 2021-22 is projected at 7,715.49.

### EXTENDED ADMw PROJECTION

2021-22			Total	District	Charter
ADMr <sup>1</sup>	6,593.00	x 1.00 =	6,593.00	6,463.00	130.00
Students in ESL Programs <sup>1</sup>	463.00	x 0.50 =	231.50	231.50	0.00
Students in Pregnant and Parenting	0.00	x 1.00 =	0.00	0.00	0.00
Students with IEP <sup>1</sup>	678.00	x 1.00 =	678.00	678.00	0.00
Students in Poverty <sup>2</sup>	770.88	x 0.25 =	192.72	188.92	3.80
Students in Foster Care <sup>2</sup>	42.00	x 0.25 =	10.50	10.50	0.00
Remote Elementary School Correction <sup>2</sup>	9.77	x 1.00 =	9.77	0.00	9.77
Post Graduate Scholars <sup>2</sup>	0.00	x -0.25 =	0.00	0.00	0.00
<b>ADMw</b>			<b>7,715.49</b>	<b>7,571.92</b>	<b>143.57</b>
2020-21 ADMw (projected)			7,524.15		
<b>Extended ADMw</b>			<b>7,715.49</b>		

<sup>1</sup> Projected by Corvallis School District

<sup>2</sup> Projected by Oregon Department of Education

### PROPERTY TAXES

After Oregon voters approved Measure 50 in 1997, the property tax system was changed from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). The district’s permanent rate is \$4.4614 per \$1,000 of assessed value. Property tax collections are based on expected assessed and real

market values and estimated collection rates. Compression losses decreased beginning in 2017-18, as real market values resumed growing more rapidly than assessed value. Projections for 2021-22 include a 3.25% increase in assessed values, a collection rate of 96%, and net revenue of \$31,667,984.

### CURRENT YEAR OPERATING LEVY

2017-18 Actual to 2021-22 Projected

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected	2021-22 Projected
Assessed Value	\$6,306,809,269	\$6,595,000,408	\$6,984,828,681	\$7,220,540,323	\$7,455,207,883
Change in AV	3.8%	4.6%	5.9%	3.1%	3.25%
\$4.4614/\$1,000	\$28,137,199	\$29,422,935	\$31,162,115	\$32,213,719	\$33,260,664
Urban Renewal	-	-	-	(49,897)	(51,519)
Compression	(161,820)	(188,885)	(221,336)	(214,685)	(221,662)
Taxes Imposed	27,975,379	29,234,050	30,940,779	32,949,137	32,987,484
Collection Rate	95.90%	96.15%	96.14%	96.00%	96.00%
<b>Net Operating</b>	<b>\$26,827,745</b>	<b>\$28,107,849</b>	<b>\$29,747,659</b>	<b>\$30,671,171</b>	<b>\$31,667,984</b>
Change	4.7%	4.8%	5.8%	3.1%	3.25%

Prior year property taxes are projected at a collection rate of 20% of the outstanding balance of uncollected taxes paid in the years after they were levied. Total revenue projected for 2021-22 is \$313,794.

### OTHER LOCAL REVENUES

Other local revenues include common school funds, county school funds, in lieu of property taxes, and federal forest fees.

The act of Congress admitting Oregon to the Union in 1859 granted nearly 3.4 million acres of the new state's land "for the use of schools." The State Land Board was established to oversee these "school lands" (now about 770,000 acres), and has been the trustee of the Common School Fund since its inception. In 2009, the Land Board adopted a distribution policy that sends 4% of the average balance of the fund in the preceding three years to school districts. Distributions are made twice a year (January and July). If the average balance of the fund increases by 11% or more, the distribution increases to 5%. In the 2019-21 biennium, the fund disbursed \$87.5 million to schools. Tax revenue from marijuana sales go into the corpus of the Common School Fund, and contribute to the interest earnings of the fund. Revenue projected for 2021-22 is \$692,538, based on the 2021-22 ODE SSF Estimate dated February 26, 2021.

County school funds are distributed to school districts by counties that receive federal funds for forest reserve rentals, sales of timber, and other sources from forest reserves within the state. Revenue projected for 2021-22 is \$260,000, based on historic trends.

### STATE SCHOOL FUND GRANT

SSF Total Formula Revenue is composed of revenue directly received by the district from property taxes and other local revenue. The portion directly from ODE makes up the difference to arrive at the calculated Total Formula Revenue.

The district's proposed 2021-22 SSF Total Formula Revenue of \$70,703,759 is a decrease of \$56,000 or -0.1% compared to 2020-21. The SSF decrease is related to a decline in the state school fund grant due to a reduction in Extended ADMw (from 7,770.48 in 2020-21 to 7,715.49 in 2021-22).

## STATE SCHOOL FUND FORMULA REVENUE

2017-18 Actual to 2021-22 Projected

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected	2021-22 Projected
State School Fund Grant	\$36,203,832	\$35,706,867	\$38,745,585	\$38,514,447	\$37,769,442
Property Taxes	27,195,629	29,158,432	30,083,614	30,974,299	31,981,778
Federal Forest Fees	-	4,396	6,324	-	-
Common School Fund	979,239	1,029,035	945,382	1,010,696	692,538
County School Fund	159,175	325,089	255,094	260,000	260,000
In-Lieu of Property Taxes	-	15,955	7,387	-	-
<b>Total SSF Formula Revenue</b>	<b>\$64,537,875</b>	<b>\$66,239,775</b>	<b>\$70,043,386</b>	<b>\$70,759,442</b>	<b>\$70,703,759</b>
Change	10.5%	2.6%	5.7%	1.0%	-0.1%

### LOCAL OPTION TAXES

Under Oregon’s property tax law, a local option levy gives individual communities the ability to supplement state funding for their local schools. In November 2016, voters in Corvallis approved a renewal of the district’s local option levy for another five years, beginning with the 2017-18 fiscal year. The 2021-22 proposed budget maintains the current rate of \$1.50 per \$1,000 of assessed value. Local option taxes represent 10.1% of General Fund operating revenues.

The stability of Local Option Tax collections is largely dependent on the real market value of each assessed property in the district increasing by at least the same rate as the assessed value (limited to a 3% increase per year up to the real market value). In times of an economic slowdown, real market values may increase at a slower rate than assessed values, or real market values may fall.

When the gap between real market value and assessed value is not sufficient to generate the full tax rate, a property is said to be “in compression” and the taxes paid are only a part of the tax rate imposed. If the assessed value and real market value is the same for a particular property, no taxes are due. On the other hand, if the assessed value is below the real market value, taxes are due up to the full rate. Because the local option tax is calculated for each property separately, it is difficult to predict the effect of compression on actual tax collections.

Local option taxes in 2021-22 are estimated to be \$8,271,074; this estimate is based on an assumed increase of 3.25% of assessed value, with compression losses expected to increase to about 30% of the levy (assuming real market property values will not grow more rapidly than assessed value), and a collection rate of 96%.

### LOCAL OPTION LEVY

2017-18 Actual to 2021-22 Projected

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected	2021-22 Projected
Assessed Value	\$6,306,809,269	\$6,595,000,408	\$6,984,828,681	\$7,220,540,323	\$7,455,207,883
Change in AV	3.8%	4.6%	5.9%	3.4%	3.25%
\$1.5000/\$1,000	\$9,460,214	\$9,892,501	\$10,477,243	\$10,830,810	\$11,182,812
Compression	(3,390,360)	(2,615,127)	(3,107,372)	(2,486,304)	(2,567,109)
Taxes Imposed	6,069,854	7,277,373	7,369,871	8,344,506	8,615,703
Collection Rate	96.09%	96.21%	96.20%	96.00%	96.00%
<b>Net Local Option</b>	<b>\$5,832,531</b>	<b>\$7,001,620</b>	<b>\$7,090,116</b>	<b>\$8,010,726</b>	<b>\$8,271,074</b>
Change	28.3%	20.0%	1.3%	13.0%	3.25%

Prior year tax receipts assume an estimated collection rate of 20% of the outstanding balance of uncollected taxes paid in years after they were levied and are projected at \$80,179 for 2021-22.

## **STATE GRANTS**

Other restricted grants-in-aid (object 3299) are state funds restricted for specific purposes and includes the Student Investment Account grant, the High School Success grant (Measure 98), the Summer Academic Support Grants, and outdoor school funding (Measure 99).

### **STUDENT INVESTMENT ACCOUNT**

The Student Investment Account is the K-12 portion of the funding approved by the Oregon Legislature in the Student Success Act. This funding is designed to meet students' mental or behavioral health needs, and increase academic achievement for students that have historically experienced academic disparities. Student Investment Account revenue in 2021-22 is estimated to be \$4.2 million.

### **HIGH SCHOOL SUCCESS GRANT**

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was approved by voters in 2016 and provides direct funding to school districts to establish or expand career and technical education (CTE) programs, establish or expand college-level educational opportunities, and establish or expand dropout-prevention strategies. High School Success grant revenue in 2021-22 is estimated to be \$3.7 million.

### **SUMMER ACADEMIC SUPPORT GRANTS**

The Summer Academic Support grants were funded through legislative action for use in the summer of 2021. This funding is designed for academic summer school to support high school students facing academic credit loss, summer enrichment programs, and wrap-around child care. Summer Academic Support Grant revenue in 2021-22 is estimated to be \$2.3 million.

## **FEDERAL GRANTS**

Restricted revenue from the federal government through the state (object 4500) are federal funds restricted for specific purposes and includes several programs from the Every Student Succeeds Act (ESSA) like Title I-A (Improving Basic Programs), Title I-D (Neglected and Delinquent or At-Risk Children), Title II-A (Supporting Effective Instruction), and Title III (English Learners and Immigrant Youth).

### **ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND GRANTS**

Through multiple U.S. Congressional actions, the Elementary and Secondary School Emergency Relief fund was established to address the impact that the pandemic has had, and will continue to have on public schools. The district expects to receive \$8.8 million in funding over the next two years.

## **BEGINNING FUND BALANCE**

Resources carried over from the prior year, or beginning fund balance, are based on projected revenues less projected expenditures through June 30, 2021. The beginning fund balance on July 1, 2021 for all funds is projected as \$185,603,610. The majority of fund balance is contained in the Capital Projects Fund with a projected beginning fund balance of \$150,000,000, and the General Fund with a projected beginning fund balance of \$12,725,508; this represents 15.7% of operating resources from 2020-21.



**Corvallis**  
SCHOOL DISTRICT

## REQUIREMENTS – OBJECTS – CHART OF ACCOUNT DEFINITIONS

### 100 Salaries

- |   |  |
|---|--|
| <p>111 <i>Licensed Salaries.</i> Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.</p> <p>112 <i>Classified Salaries.</i> Costs for work performed by regular classified employees of the district.</p> <p>113 <i>Administrators.</i> Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district. Administrators need not be licensed to be charged to 113.</p> <p>114 <i>Managerial—Classified.</i> Costs for work performed by employees who supervise or manage programs of the district. Supervisors of non-licensed staff, e.g. food services, transportation are recorded under this object.</p> <p>116 <i>Supplemental Retirement Stipends.</i> Costs for retired employees of the district who receive supplementary retirement payments from the district.</p> | <p>121 <i>Substitutes—Licensed.</i> Costs for work performed by substitute licensed employees of the district.</p> <p>122 <i>Substitute—Classified.</i> Costs for the work performed by substitute classified employees of the district.</p> <p>130 <i>Additional Salary.</i> 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. The terms of such payment for overtime is a matter of state and local regulation or negotiated agreement. Includes additional pay for classified employee overtime and for activities such as coaching, supervision of extracurricular activities, extended contracts, etc.</p> |
|---|--|

### 200 Associated Payroll Costs

- |   |   |
|---|---|
| <p>210 <i>Public Employees Retirement System.</i> District payments to the Public Employees Retirement System.</p> <p>220 <i>Social Security Administration.</i> Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.</p> <p>230 <i>Other Required Payroll Costs.</i></p> | <p>240 <i>Contractual Employee Benefits.</i> Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability and tuition reimbursement. Include here payments/penalties in lieu of health insurance and penalties paid due to the choice not to offer benefits to employees (Affordable Care Act).</p> |
|---|---|

### 300 Purchased Services

- |   |   |
|---|---|
| <p>310 <i>Instructional, Professional and Technical Services.</i> Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.</p> <p>320 <i>Property Services.</i> Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.</p> | <p>330 <i>Student Transportation Services.</i> Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the district payroll are not recorded here; they are recorded under Purchased Services—Rentals.</p> |
|---|---|

- 340 *Travel.* Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here.
- 350 *Communication.* Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising.

- 360 *Charter School Payments.* Expenditures to reimburse Charter Schools for services rendered to students.
- 374 *Other Tuition.* Tuition payments which cannot be classified above. Record post-graduation scholarships here.
- 380 *Non-instructional Professional and Technical Services.* Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
- 390 *Other General Professional and Technological Services.*

#### 400 Supplies and Materials

- 410 *Consumable Supplies and Materials.* Expenditures for ALL supplies for the operation of a district, including freight and cartage.
- 420 *Textbooks.* Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here.
- 430 *Library Books.* Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.
- 440 *Periodicals.* Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

- 450 *Food.* Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.
- 460 *Non-consumable Items.* Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 540 (see object 540 definition). Examples might include hand held calculators, portable audio cassette players, stacking chairs, etc.
- 470 *Computer Software.* Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.
- 480 *Computer Hardware.* Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

#### 500 Capital Outlay

- 510 *Land Acquisition.* Expenditures for the purchase of land.
- 520 *Buildings Acquisition.* Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages. Included are expenditures for installment or lease payment (except interest) which have a terminal date and

result in the acquisition of buildings, except payments to public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems,

fire protection systems, and other service systems in existing buildings are included also.

530 *Improvements Other Than Buildings.* Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles,

gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the district for capital improvement such as streets, curbs, and drains are also recorded here.

540 *Depreciable Equipment.* Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements

550 *Depreciable Technology.* Expenditures for computer hardware, related equipment, and other capital outlay for technology.

## 600 Other Objects

610 *Redemption of Principal.* Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

621 *Regular Interest.* Expenditures for all interest, excluding bus garage, bus and capital bus improvement interest.

630 *Unrecoverable Bad Debt Write-Off.*

640 *Dues and Fees.* Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

650 *Insurance and Judgments.* Insurance to protect school board members and their employees against loss due to accident or neglect.

670 *Taxes, Licenses and Assessments.* This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).

680 *PERS UAL Lump Sum Payment to PERS.* The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond. (Use only with 5400 function.)

690 *Grant Indirect Charges.* Charges made to a grant to recover charges made to administration.

## 700 Transfers

710 *Fund Modifications.* This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other

fund and should be so recorded. They are not recorded as expenditures. (Use only with 5200 function.)

## 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. (Use only with 6110 function).

820 *Reserved for Next Year.* (Use only with 7000 function).

Requirements by Reporting Object - All Funds  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
111 - Licensed Salaries	22,516,138	24,287,659	25,936,258	26,612,637	28,455,607
112 - Classified Salaries	9,423,183	10,216,367	11,872,939	12,015,196	13,686,558
113 - Administrators	3,066,764	3,194,648	3,662,633	3,676,415	4,001,219
114 - Manager-Confidential	1,263,766	1,355,971	1,571,789	1,526,425	1,619,472
116 - Supplemental Retirement Stipends	-	-	-	433,000	400,000
121 - Substitutes-Licensed	923,703	64,470	20,996	10,000	5,000
122 - Substitutes-Classified	327,706	67,559	68,540	50,800	39,500
130 - Additional Salary	1,909,127	2,233,055	2,434,159	2,372,784	4,174,633
<b>100 - Salaries Total</b>	<b>39,430,387</b>	<b>41,419,730</b>	<b>45,567,314</b>	<b>46,697,257</b>	<b>52,381,989</b>
<b>200 - Associated Payroll Costs</b>					
210 - Public Employees Retirement System	7,675,604	8,124,520	11,474,413	12,213,829	12,980,114
220 - Social Security Administration	2,933,289	3,072,969	3,408,399	3,561,458	3,995,558
230 - Other Required Payroll Costs	297,400	225,686	267,195	288,075	261,121
240 - Contractual Employee Benefits	10,639,747	11,308,015	12,673,403	12,731,857	14,167,638
<b>200 - Associated Payroll Costs Total</b>	<b>21,546,040</b>	<b>22,731,191</b>	<b>27,823,410</b>	<b>28,795,219</b>	<b>31,404,431</b>
<b>300 - Purchased Services</b>					
310 - Instructional, Professional and Technical Services	460,967	554,623	402,110	1,256,700	2,587,200
320 - Property Services	2,649,896	3,129,112	2,667,872	2,555,254	3,161,582
330 - Student Transportation Services	3,276,057	3,754,745	4,447,104	5,948,000	6,545,000
340 - Travel	892,806	1,112,221	557,339	971,796	994,420
350 - Communication	550,466	552,374	470,323	648,775	681,557
360 - Charter School Payments	774,954	790,147	991,668	1,048,869	1,282,032
374 - Other Tuition	25	-	-	-	-
380 - Non-instructional Professional and Technical Services	1,567,190	7,487,620	9,860,733	12,472,224	10,028,205
390 - Other General Professional and Technological Services	658	1,595,951	1,292,761	1,626,510	1,621,400
<b>300 - Purchased Services Total</b>	<b>10,173,018</b>	<b>18,976,794</b>	<b>20,689,910</b>	<b>26,528,128</b>	<b>26,901,396</b>
<b>400 - Supplies and Materials</b>					
410 - Consumable Supplies and Materials	2,332,019	2,367,679	2,270,135	4,730,804	6,110,384
420 - Textbooks	481,090	1,014,353	505,635	793,873	650,700
430 - Library Books	39,964	56,883	58,638	70,335	100,565
440 - Periodicals	17,986	14,805	19,077	12,615	10,690
450 - Food	1,030,952	1,048,271	883,857	932,929	1,108,354
460 - Non-consumable Items	76,159	130,688	40,674	143,096	233,500
470 - Computer Software	541,307	680,960	801,714	1,114,851	1,738,462
480 - Computer Hardware	1,207,698	1,683,467	2,008,460	1,443,161	1,198,037
<b>400 - Supplies and Materials Total</b>	<b>5,727,173</b>	<b>6,997,106</b>	<b>6,588,191</b>	<b>9,241,664</b>	<b>11,150,692</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>500 - Capital Outlay</b>					
510 - Land Acquisition	-	-	-	-	1,115,000
520 - Buildings Acquisition	24,967	865,880	16,147,918	161,670,685	125,777,435
530 - Improvements Other Than Buildings	-	629,344	4,374,064	-	-
540 - Depreciable Equipment	574,517	241,461	447,418	320,000	425,000
550 - Depreciable Technology	19,998	213,434	11,987	25,000	125,000
<b>500 - Capital Outlay Total</b>	<b>619,482</b>	<b>1,950,118</b>	<b>20,981,387</b>	<b>162,015,685</b>	<b>127,442,435</b>
<b>600 - Other Objects</b>					
610 - Redemption of Principal	6,259,378	7,702,206	7,971,250	5,929,761	6,429,511
621 - Regular Interest	2,600,455	7,503,457	8,063,351	9,151,984	11,391,731
630 - Unrecoverable Bad Debt Write-Off	-	-	-	20,000	-
640 - Dues and Fees	300,434	424,068	285,874	451,750	476,995
650 - Insurance and Judgments	12,643,178	13,336,881	14,235,428	16,484,532	17,686,192
670 - Taxes and Licenses	26,936	20,037	27,667	23,000	24,220
680 - PERS UAL Lump Sum Payment to PERS	3,000,000	-	-	-	-
690 - Grant Indirect Charges	144,040	165,729	187,339	366,168	1,037,250
<b>600 - Other Objects Total</b>	<b>24,974,421</b>	<b>29,152,378</b>	<b>30,770,909</b>	<b>32,427,195</b>	<b>37,045,899</b>
<b>700 - Transfers</b>					
710 - Fund Modifications	103,299	-	-	-	-
<b>700 - Transfers Total</b>	<b>103,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>800 - Other Uses</b>					
810 - Planned Reserve	-	-	-	39,047,570	41,734,328
820 - Reserved for Next Year	-	-	-	3,065,719	2,385,480
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,113,289</b>	<b>44,119,808</b>
<b>Requirements Total</b>	<b>102,573,821</b>	<b>121,227,317</b>	<b>152,421,120</b>	<b>347,818,437</b>	<b>330,446,650</b>

## REQUIREMENTS – OBJECTS – ASSUMPTIONS AND TRENDS

During the preparation of a budget, many details are based on information known at the time. However, when information is not known, a reasonable projection is made based on the best information available. These budget assumptions provide the reader with an outline of the major assumptions that have been used in the preparation of the 2021-22 proposed budget.

### SALARIES

Employee salaries represent 15.9% of operating requirements and are projected at \$52,381,989 for 2021-22, an increase of \$5,684,732 or 12.2% compared to 2020-21. Lacking current contract language with all employee groups regarding compensation, the proposed budget assumes step increases for all eligible employees and a 1.5% cost of living adjustment (COLA) applied to all salary schedules. Vacant certified positions are budgeted at a master's degree step 7 level, while vacant classified positions are budgeted at step 2 of the classified salary schedule.

The proposed budget includes 3.0 FTE licensed positions and 6.92 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary. Overall, proposed FTE for 2021-22 is projected to increase by 62 FTE.

### SALARIES AND FTE 2017-18 Actual to 2021-22 Proposed

	2017-18 Actual		2018-19 Actual		2019-20 Actual		2020-21 Budget		2021-22 Proposed	
	Salaries	FTE								
Licensed Salaries	\$22,516,138	372	\$24,287,659	390	\$25,936,258	398	\$26,612,637	398	\$28,455,607	415
Classified Salaries	9,423,183	334	10,216,367	359	11,872,939	384	12,015,196	385	13,686,558	427
Administrators	3,066,764	27	3,194,648	28	3,662,633	31	3,676,415	31	4,001,219	33
Managerial - Classified	1,263,766	19	1,355,971	20	1,571,789	22	1,526,425	22	1,619,472	22
	-	-	-	-	-	-	433,000	-	400,000	-
Substitutes	1,251,409	-	132,029	-	89,536	-	60,800	-	44,500	-
Additional Salary	1,909,127	-	2,233,055	-	2,434,159	-	2,372,784	-	4,174,633	-
<b>Total</b>	<b>\$39,430,387</b>	<b>753</b>	<b>\$41,419,730</b>	<b>797</b>	<b>\$45,567,314</b>	<b>835</b>	<b>\$46,697,257</b>	<b>835</b>	<b>\$52,381,989</b>	<b>897</b>
	2.5%		5.1%		10.0%		2.5%		12.2%	

### ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 15.9% of operating requirements and are projected at \$31,404,431 for 2021-22, an increase of \$2,609,212 or 9.1% compared to 2020-21. These amounts are paid by the district on behalf of employees, over and above gross salary. Fringe benefit payments, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

### PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

The district contributes to a pension plan administered by PERS for each qualifying employee. Employer contribution rates are set by the PERS Board every other year, in odd numbered years. As a result of lower than expected investment returns and changes in assumptions used to project future returns and life expectancy, the PERS unfunded actuarial liability (UAL) has increased significantly over the last two years. As a result, in order to fund current system requirements (payments to retirees), employer contributions are increasing to make up the difference.

**TOTAL SALARIES AND PERS CONTRIBUTIONS**  
2017-18 Actual to 2020-21 Projected

	2017-18 Actual		2018-19 Actual		2019-20 Actual		2020-21 Budget		2021-22 Proposed	
Total Salaries	\$39,430,387		\$41,419,730		\$45,567,314		\$46,697,257		\$52,381,989	
Change from Prior Year	2.5%		5.1%		10.0%		2.5%		12.2%	
Employer Contributions	3,526,426	9%	3,677,937	9%	6,559,851	14%	6,886,654	15%	7,019,661	13%
Employee Contributions	2,149,747	6%	2,317,949	6%	2,561,757	6%	2,779,411	6%	3,109,804	6%
UAL Contributions	1,999,440	5%	2,128,634	5%	2,352,806	5%	2,547,764	5%	2,850,649	5%
<b>Total Contributions</b>	<b>\$7,675,614</b>	<b>20%</b>	<b>\$8,124,520</b>	<b>20%</b>	<b>\$11,474,414</b>	<b>25%</b>	<b>\$12,213,829</b>	<b>26%</b>	<b>\$12,980,114</b>	<b>25%</b>
Change from Prior Year	10.0%		5.9%		41.2%		6.4%		6.3%	

The district's employer rates for 2021-23 are 15.26% for PERS Tier One/Tier Two members (qualifying hires before August 29, 2003) and 12.15% for OPSRP members (qualifying hires on or after August 29, 2003). About 25% of employee salaries are associated with PERS Tier One/Tier Two members while 75% of employee salaries are associated with OPSRP members. In addition to PERS employer contributions, the district also pays the 6% Individual Account Plan (IAP) employee contribution on behalf of employees (as bargained between the district and its employee groups), and a 5.5% charge against salaries for debt service costs related to bonds that were issued in 2002 to lower the district's unfunded actuarial liability. Projected requirements for 2021-22 are \$12,980,114.

**SOCIAL SECURITY ADMINISTRATION**

Social security administration costs are the district's contribution to federal Social Security and Medicare (FICA) for employee retirement. Projected requirements for 2021-22 are \$3,995,558.

**OTHER REQUIRED PAYROLL COSTS**

Other required payroll costs include amounts paid by the district to provide workers' compensation insurance and unemployment compensation for employees. Projected requirements for 2021-22 are \$261,121.

**CONTRACTUAL EMPLOYEE BENEFITS**

Contractual employee benefits are amounts paid by the district which are a result of a negotiated agreements between the district and employee groups. This includes contributions toward group health insurance premiums, long-term disability, and tuition reimbursement. Projected requirements for 2021-22 are \$14,167,638 and assume an average annual contribution of \$15,797 per (full-time) employee.

**PURCHASED SERVICES**

Purchased services represent 8.1% of total operating requirements and are projected at \$26,901,396 for 2021-22, an increase of \$373,268 or 1.4% compared to 2020-21. This includes instructional, professional, and technical services, property services, student transportation, travel, charter school payments, tuition, and other non-instructional or general professional services.

**PROPERTY SERVICES**

Property services are purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. This includes repairs and maintenance services not provided directly by district personnel, leasing and rental costs, and utilities like electricity, natural gas, water, sewage, garbage, long distance charges, telephone lines for the security system, and the connection to the fiber optic communications system. Property services are projected at \$3,161,582, an increase of \$606,328 or 23.7% compared to 2020-21.

### **STUDENT TRANSPORTATION**

The district entered into an agreement with Student Transportation of America (STA) to begin providing student transportation services starting July 1, 2019. The new five-year contract with STA has resulted in an increased level of service and an associated increase in cost. Student transportation services are projected at \$6,545,000, an increase of \$597,000 or 10.0% compared to 2020-21. The state school fund formula reimburses the district for 70% of home-to-school transportation expenditures.

### **CHARTER SCHOOL PAYMENTS**

Muddy Creek Charter School began operating in 2008 and is in the second year of a five-year charter school agreement with the district. Beginning in 2019-20, the level of state funding passed through to the charter school increased from 80% to 87.5%. Projected enrollment for 2020-21 is 130 students. Charter school payments are projected at \$1,282,032, an increase of \$233,163 or 22.2% compared to 2020-21.

### **SUPPLIES AND MATERIALS**

Supplies and materials represent 3.4% of total operating requirements and are projected at \$11,150,692 for 2021-22, an increase of \$1,909,028 or 20.7% compared to 2020-21. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware. Budgeted requirements include \$537,000 to recognize a new lease purchase agreement for technology devices under a new accounting standard for leases (GASB Statement No. 87).

### **CAPITAL OUTLAY**

Capital outlay represents 38.6% of total operating requirements and is projected at \$127,442,435 for 2021-22, a decrease of \$34,573,250 or 21.3% compared to 2020-21. Budgeted requirements include \$122,577,435 in the Capital Projects Fund for projects related to the facilities bond program.

### **OTHER EXPENDITURES**

Other expenditures represent 11.2% of total operating requirements and are projected at \$37,045,899 for 2021-22, an increase of \$4,618,704 or 14.2% compared to 2020-21. Budgeted requirements include \$14,311,542 in the Debt Service Fund to recognize principal and interest payments due on the bonds approved by voters on May 15, 2018.

### **OTHER USES OF FUNDS**

Other uses of funds include planned reserves and amounts reserved for future years. Board policy requires the district to have three types of reserves in the General Fund – a Contingency Reserve in the amount of 2.5% of current resources, a Rainy Day Reserve in the amount of 5% of current resources, and an Unappropriated Ending Fund Balance (UEFB) in the amount of 5% of current resources.

General Fund current resources budgeted for 2021-22 total \$82,294,607, an increase of \$1,751,321 or 2.2% compared to 2020-21. Budgeted contingency for 2021-22 is \$2,057,365, which represents 2.5% of current resources. The budgeted Rainy Day Reserve for 2021-22 is \$4,114,730, which represents 5% of current resources. Budgeted UEFB for 2021-22 is \$2,385,480, which represents 5% of current resources less projected underspending of operating requirements of \$1,729,250 (2.0% of total budgeted operating requirements).

## REQUIREMENTS – FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

### 1000 Instruction

- 1111 *Elementary, K-5 or K-6.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
- 1121 *Middle/Junior High Programs.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
- 1122 *Middle/Junior High School Extracurricular.* School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.
- 1131 *High School Programs.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.
- 1132 *High School Extracurricular.* School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.
- 1140 *Pre-kindergarten Programs.* Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.
- 1210 *Programs for the Talented and Gifted.* Special learning experiences for students identified as gifted or talented.
- 1220 *Restrictive Programs for Students with Disabilities.* Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.
- 1250 *Less Restrictive Programs for Students with Disabilities.* Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.
- 1271 *Remediation.* Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also use for instructional expenses related to historically underserved students.
- 1272 *Title IA/D.* Record Title IA/D instructional activities here.
- 1280 *Alternative Education.* Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of

school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.

1291 *English Language Learner (ELL)*. As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language.

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

1299 *Other Programs*.

1400 *Summer School Programs*. Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

## 2000 Support Services

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

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

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

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

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

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

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

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

2220 *Educational Media Services*. Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.

2230 *Assessment and Testing*. Activities to measure individual student achievement. Information obtained is generally used to monitor individual

- and group progress in reaching district and state learning goals and requirements.
- 2240 *Instructional Staff Development.* Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.
- 2310 *Board of Education Services.* Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.
- 2320 *Executive Administration Services.* Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2410 *Office of the Principal Services.* Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.
- 2490 *Other Support Services—School Administration.* Other school administration services which cannot be recorded under the preceding functions.
- 2510 *Direction of Business Support Services.* Activities concerned with directing and managing the business support services as a group.
- 2520 *Fiscal Services.* Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
- 2540 *Operation and Maintenance of Plant Services.* Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.
- 2550 *Student Transportation Services.* Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities.
- 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.
- 2620 *Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.* Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.
- 2630 *Information Services.* Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
- 2640 *Staff Services.* Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.
- 2660 *Technology Services.* Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.
- 2680 *Interpretation and Translation Services.* Use for language and interpretation services not related to the acquisition of the English language.
- 2690 *Other Support Services—Central.* Central Services not classified above.
- 2700 *Supplemental Retirement Program.* Costs associated with a supplemental retirement

program provided to both current and prior employees by the district.

### 3000 Enterprise and Community Services

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

3300 *Community Services.* Activities which are not directly related to the provision of education for

pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

### 4000 Facilities Acquisition and Construction

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

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

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

### 5000 Other Uses

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

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

5200 *Transfers of Funds.* These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in

the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

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. Use with Object 810 only.

### 7000 Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

Requirements by Reporting Function - All Funds  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 - Instruction</b>					
1111 - Elementary, K-5	15,839,805	15,990,341	16,530,782	17,843,260	19,155,572
1121 - Middle/Junior High Programs	6,637,568	7,291,110	8,824,880	8,709,961	9,324,670
1122 - Middle/Junior High School Extracurricular	272,474	213,582	110,344	264,128	344,201
1131 - High School Programs	9,429,730	11,516,104	11,170,902	12,630,594	12,117,706
1132 - High School Extracurricular	1,945,462	1,919,708	1,396,698	2,050,464	2,114,013
1140 - Pre-kindergarten Programs	482	3,975	37,226	24,967	128,741
1210 - Programs for the Talented and Gifted	2,397	-	10,793	4,127	4,608
1220 - Restrictive Programs for Students with Disabilities	2,426,536	3,052,864	4,050,135	4,007,464	3,863,826
1250 - Less Restrictive Programs for Students with Disabilities	4,914,624	4,919,425	5,463,863	5,559,904	6,635,697
1271 - Remediation	327,417	424,122	433,085	455,000	505,000
1272 - Title IA/D	689,896	725,495	837,779	772,647	728,202
1280 - Alternative Education	1,779,200	1,969,251	1,954,673	2,093,033	2,435,550
1291 - English Language Learner Programs	1,445,334	1,499,449	1,604,836	1,823,655	1,935,331
1292 - Teen Parent Programs	-	26,668	29,433	32,104	31,175
1299 - Other Programs	30,080	9,458	14,958	20,910	19,740
1400 - Summer School Programs	13,640	51,349	82,878	98,277	3,272,490
<b>1000 - Instruction Total</b>	<b>45,754,643</b>	<b>49,612,900</b>	<b>52,553,266</b>	<b>56,390,495</b>	<b>62,616,522</b>
<b>2000 - Support Services</b>					
2110 - Attendance and Social Work Services	1,336,154	1,608,095	2,003,496	2,066,199	2,304,439
2120 - Guidance Services	2,040,016	2,531,483	2,778,160	2,634,764	2,956,706
2130 - Health Services	399,640	518,134	871,537	893,167	1,178,956
2140 - Psychological Services	-	-	753,972	747,549	1,602,005
2150 - Speech Pathology and Audiology Services	719,172	852,810	939,981	906,518	1,099,864
2160 - Other Student Treatment Services	159,697	61,907	60,689	67,381	74,407
2190 - Service Direction, Student Support Services	569,644	678,289	791,839	791,576	1,004,601
2210 - Improvement of Instruction Services	1,957,269	1,951,330	1,840,622	1,897,944	3,069,556
2220 - Educational Media Services	642,002	675,751	868,598	783,541	903,950
2230 - Assessment and Testing	382,410	414,502	525,409	562,056	685,035
2240 - Instructional Staff Development	826,305	1,271,749	1,009,419	1,520,774	1,854,629
2310 - Board of Education Services	111,848	155,078	153,484	159,833	248,359
2320 - Executive Administration Services	371,323	370,289	442,728	450,522	429,845
2410 - Office of the Principal Services	4,196,504	4,583,843	5,299,019	5,524,460	5,696,890
2490 - Other Support Services-School Administration	140,316	215,004	320,160	373,318	864,194
2510 - Direction of Business Support Services	204,268	207,345	318,353	311,381	399,317
2520 - Fiscal Services	13,193,417	14,860,673	14,792,864	17,715,196	18,985,054
2540 - Operation and Maintenance of Plant Services	7,276,481	7,519,195	7,792,346	8,602,627	8,655,957
2550 - Student Transportation Services	3,580,249	4,123,600	4,665,064	6,125,697	6,885,607
2570 - Internal Services	139,731	147,782	151,841	81,731	82,018
2620 - Planning Research, Development, Evaluation Services	154,117	12,388	103,425	10,000	-
2630 - Information Services	221,632	311,862	304,984	379,437	380,319
2640 - Staff Services	671,026	727,013	918,340	872,277	1,170,354
2660 - Technology Services	1,697,004	2,073,739	3,008,046	3,520,601	3,745,836
2680 - Interpretation and Translation Services	131,851	136,592	265,311	221,636	246,840
2690 - Other Support Services-Central	144,040	165,729	187,339	366,168	1,037,250
2700 - Supplemental Retirement Program	-	-	-	603,559	430,600
<b>2000 - Support Services Total</b>	<b>41,266,114</b>	<b>46,174,180</b>	<b>51,167,028</b>	<b>58,189,912</b>	<b>65,992,588</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>3000 - Enterprise and Community Services</b>					
3100 - Food Services	2,934,465	2,998,817	2,895,657	3,189,935	3,280,103
3300 - Community Services	630,500	697,158	767,136	788,066	1,256,387
<b>3000 - Enterprise and Community Services Total</b>	<b>3,564,965</b>	<b>3,695,975</b>	<b>3,662,794</b>	<b>3,978,001</b>	<b>4,536,490</b>
<b>4000 - Facilities Acquisition and Construction</b>					
4110 - Service Area Direction	-	1,641,648	1,633,573	5,369,310	2,442,565
4120 - Site Acquisition and Development Services	-	-	-	-	1,115,000
4150 - Building Acquisition, Construction, and Improvements	24,967	4,896,949	27,369,860	166,695,685	131,802,435
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>24,967</b>	<b>6,538,597</b>	<b>29,003,433</b>	<b>172,064,995</b>	<b>135,360,000</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
5100 - Debt Service	8,859,833	15,205,664	16,034,600	15,081,745	17,821,242
5200 - Transfers of Funds	103,299	-	-	-	-
5400 - PERS UAL Lump Sum Payment to PERS	3,000,000	-	-	-	-
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>11,963,132</b>	<b>15,205,664</b>	<b>16,034,600</b>	<b>15,081,745</b>	<b>17,821,242</b>
<b>6000 - Contingencies</b>					
6000 - Contingencies	-	-	-	39,047,570	41,734,328
<b>6000 - Contingencies Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,047,570</b>	<b>41,734,328</b>
<b>7000 - Unappropriated Ending Fund Balance</b>					
7000 - Unappropriated Ending Fund Balance	-	-	-	3,065,719	2,385,480
<b>7000 - Unappropriated Ending Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,065,719</b>	<b>2,385,480</b>
<b>Requirements Total</b>	<b>102,573,821</b>	<b>121,227,317</b>	<b>152,421,120</b>	<b>347,818,437</b>	<b>330,446,650</b>

# General Fund (100)

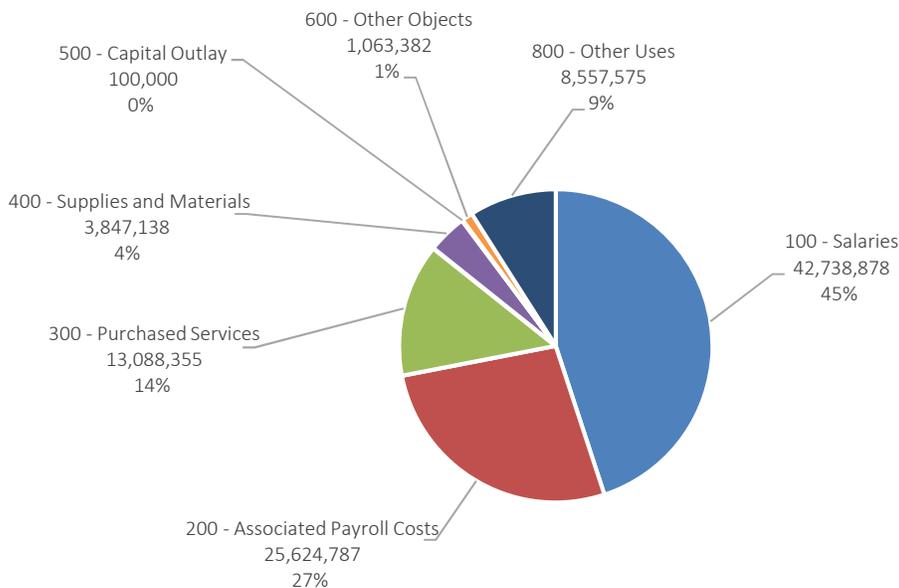
## **General Fund (100)**

The General Fund accounts for most operating activities except those required to be accounted for in another fund. Revenues for the General Fund come from two main sources: local property taxes, and the State School Fund, primarily from Oregon's state income tax.

Resources and Requirements by Major Object - General Fund (100)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	34,062,361	38,161,082	38,911,775	40,107,119	41,770,050
2000 - Revenue from Intermediate Sources	675,627	771,136	684,546	740,000	891,577
3000 - Revenue from State Sources	37,911,385	36,884,531	39,912,413	39,221,167	38,945,980
4000 - Revenue from Federal Sources	4,502	144,204	89,357	150,000	150,000
5000 - Other Sources	10,724,436	15,694,537	17,394,566	13,004,136	13,262,508
<b>Resources Total</b>	<b>83,378,311</b>	<b>91,655,491</b>	<b>96,992,656</b>	<b>93,222,422</b>	<b>95,020,115</b>
<b>Requirements</b>					
100 - Salaries	36,306,315	37,656,035	41,580,271	41,674,126	42,738,878
200 - Associated Payroll Costs	19,563,790	20,429,023	25,185,238	25,473,998	25,624,787
300 - Purchased Services	8,159,451	10,834,944	10,888,531	12,482,542	13,088,355
400 - Supplies and Materials	3,305,799	4,615,855	4,632,084	4,451,472	3,847,138
500 - Capital Outlay	458,164	265,814	267,299	125,000	100,000
600 - Other Objects	904,109	1,479,947	1,760,098	1,948,662	1,063,382
800 - Other Uses	-	-	-	7,066,622	8,557,575
<b>Requirements Total</b>	<b>68,697,629</b>	<b>75,281,617</b>	<b>84,313,520</b>	<b>93,222,422</b>	<b>95,020,115</b>
<b>Fund Ending Balance</b>	<b>14,680,682</b>	<b>16,373,874</b>	<b>12,679,136</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS BY MAJOR OBJECT - GENERAL FUND (100)  
2021-22 PROPOSED**



Resources and Requirements Forecast by Major Object - General Fund (100)  
amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	40,107,119	41,770,050	43,574,000	44,887,000	46,245,000
2000 - Revenue from Intermediate Sources	740,000	891,577	907,000	922,000	937,000
3000 - Revenue from State Sources	39,221,167	38,945,980	40,568,000	41,839,000	42,852,000
4000 - Revenue from Federal Sources	150,000	150,000	175,000	200,000	225,000
5000 - Other Sources	13,004,136	13,262,508	10,287,000	10,653,000	10,981,000
<b>Resources Total</b>	<b>93,222,422</b>	<b>95,020,115</b>	<b>95,511,000</b>	<b>98,501,000</b>	<b>101,240,000</b>
<b>Requirements</b>					
100 - Salaries	41,674,126	42,738,878	42,943,000	45,308,000	46,734,000
200 - Associated Payroll Costs	25,473,998	25,624,787	25,540,000	26,887,000	27,673,000
300 - Purchased Services	12,482,542	13,088,355	13,135,000	13,713,000	14,003,000
400 - Supplies and Materials	4,451,472	3,847,138	3,845,000	3,998,000	4,065,000
500 - Capital Outlay	125,000	100,000	100,000	104,000	106,000
600 - Other Objects	1,948,662	1,063,382	1,063,000	1,105,000	1,123,000
800 - Other Uses	7,066,622	8,557,575	8,885,000	7,386,000	7,536,000
<b>Requirements Total</b>	<b>93,222,422</b>	<b>95,020,115</b>	<b>95,511,000</b>	<b>98,501,000</b>	<b>101,240,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Assumptions:

Resources:

- 1000 - Revenue from Local Sources increase 4.3% in 2022-23 and then 3.0% in 2023-24 and 2024-25.
- 2000 - Revenue from Intermediate Sources increase 1.7% each year.
- 3000 - Revenue from State Sources increase 4.2% in 2022-23, 3.1% in 2023-24, and then 2.4% in 2024-25
- 4000 - Revenue from Federal Sources increase \$25,000 each year (Medicaid billing).
- 5000 - Resources from Other Sources increase based on budgeted reserves (800 - Other Uses) in prior year and projected underspending.

Requirements:

- 100 - Salaries increase 0.5% in 2022-23, 5.5% in 2023-24, and then 3.1% in 2024-25.
- 200 - Associated Payroll Costs decrease 0.3% in 2022-23, increase 5.3% in 2023-24, and then 2.9% in 2024-25.
- 300 - Purchased Services increase 0.4 % in 2022-23, 4.4% in 2023-24, and then 2.1% in 2024-25.
- 400 - Supplies and Materials decrease 0.1% in 2022-23, increase 4.0% in 2023-24 and then 1.7% in 2024-25.
- 500 - Capital Outlay increases 4.0% in 2023-24 and then 1.9% in 2024-25.
- 600 - Other Objects increases 4.0% in 2023-24 and then 1.6% in 2024-25.
- 800 - Other Uses change each year to reflect projected operating surplus or deficit.

Resources by Source (Reporting Object) - General Fund (100)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1110 - Ad Valorem Taxes Levied by District	27,195,629	29,158,432	30,083,614	30,973,627	31,981,778
1120 - Local Option Ad Valorem Taxes Levied by District	5,901,191	7,233,192	7,166,192	8,080,492	8,351,253
1311 - Tuition From Individuals	15,905	19,295	7,965	-	-
1500 - Earnings on Investments	541,715	1,265,853	869,178	413,000	261,500
1910 - Rentals	65,577	68,700	62,066	25,000	60,000
1960 - Recovery of Prior Years' Expenditure	230	11,087	23,555	10,000	25,000
1980 - Fees Charged to Grants	144,040	165,729	187,339	220,000	400,000
1990 - Miscellaneous	198,075	238,794	511,865	385,000	690,519
<b>1000 - Revenue from Local Sources Total</b>	<b>34,062,361</b>	<b>38,161,082</b>	<b>38,911,775</b>	<b>40,107,119</b>	<b>41,770,050</b>
<b>2000 - Revenue from Intermediate Sources</b>					
2101 - County School Funds	159,175	335,089	255,094	260,000	260,000
2102 - General Education Service District Funds	264,839	193,967	170,507	230,000	381,577
2200 - Restricted Revenue	251,613	242,080	258,945	250,000	250,000
<b>2000 - Revenue from Intermediate Sources Total</b>	<b>675,627</b>	<b>771,136</b>	<b>684,546</b>	<b>740,000</b>	<b>891,577</b>
<b>3000 - Revenue from State Sources</b>					
3101 - State School Fund-General Support	36,609,582	35,580,286	38,458,579	37,926,321	37,753,442
3103 - Common School Fund	979,239	1,029,035	945,382	644,846	692,538
3199 - Other Unrestricted Grants-In-Aid	322,565	275,210	508,452	650,000	500,000
<b>3000 - Revenue from State Sources Total</b>	<b>37,911,385</b>	<b>36,884,531</b>	<b>39,912,413</b>	<b>39,221,167</b>	<b>38,945,980</b>
<b>4000 - Revenue from Federal Sources</b>					
4200 - Unrestricted Revenue From the Federal Government Through the State	4,502	123,853	75,646	150,000	-
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	-	-	-	-	150,000
4801 - Federal Forest Fees	-	4,396	6,324	-	-
4899 - Other Revenue in Lieu of Taxes	-	15,955	7,387	-	-
<b>4000 - Revenue from Federal Sources Total</b>	<b>4,502</b>	<b>144,204</b>	<b>89,357</b>	<b>150,000</b>	<b>150,000</b>
<b>5000 - Other Sources</b>					
5100 - Long Term Debt Financing Sources	482,160	1,013,855	1,020,692	325,000	537,000
5200 - Interfund Transfers	103,299	-	-	-	-
5400 - Resources - Beginning Fund Balance	10,138,976	14,680,682	16,373,874	12,679,136	12,725,508
<b>5000 - Other Sources Total</b>	<b>10,724,436</b>	<b>15,694,537</b>	<b>17,394,566</b>	<b>13,004,136</b>	<b>13,262,508</b>
<b>Resources Total</b>	<b>83,378,311</b>	<b>91,655,491</b>	<b>96,992,656</b>	<b>93,222,422</b>	<b>95,020,115</b>

## Requirements by Object - General Fund (100)

amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
111 - Licensed Salaries	21,892,803	23,241,733	24,820,773	24,932,353	25,381,191
112 - Classified Salaries	7,946,033	8,603,599	10,191,948	10,114,600	10,628,957
113 - Administrators	2,991,483	3,132,570	3,538,001	3,551,783	3,647,644
114 - Manager-Confidential	1,043,480	1,069,578	1,240,424	1,119,488	1,156,835
116 - Supplemental Retirement Stipends	-	-	-	433,000	400,000
121 - Substitutes-Licensed	823,954	62,256	20,996	10,000	5,000
122 - Substitutes-Classified	244,839	29,800	30,807	25,800	14,500
130 - Additional Salary	1,363,725	1,516,498	1,737,321	1,487,102	1,504,751
<b>100 - Salaries Total</b>	<b>36,306,315</b>	<b>37,656,035</b>	<b>41,580,271</b>	<b>41,674,126</b>	<b>42,738,878</b>
<b>200 - Associated Payroll Costs</b>					
210 - Public Employees Retirement System	7,091,189	7,426,947	10,500,569	10,922,976	10,631,937
220 - Social Security Administration	2,704,580	2,799,132	3,113,958	3,189,423	3,269,349
230 - Other Required Payroll Costs	258,787	193,476	231,289	243,609	209,663
240 - Contractual Employee Benefits	9,509,235	10,009,469	11,339,422	11,117,990	11,513,838
<b>200 - Associated Payroll Costs Total</b>	<b>19,563,790</b>	<b>20,429,023</b>	<b>25,185,238</b>	<b>25,473,998</b>	<b>25,624,787</b>
<b>300 - Purchased Services</b>					
310 - Instructional, Professional and Technical Services	390,853	398,971	317,110	366,700	437,200
320 - Property Services	2,261,051	2,948,476	2,530,681	2,374,254	2,728,082
330 - Student Transportation Services	3,180,695	3,519,597	4,383,987	5,743,000	5,890,000
340 - Travel	314,560	489,948	255,825	172,796	237,920
350 - Communication	426,779	436,693	370,359	467,425	461,357
360 - Charter School Payments	774,954	790,147	991,668	1,000,910	1,082,032
380 - Non-instructional Professional and Technical Services	809,901	802,327	907,206	908,447	932,864
390 - Other General Professional and Technological Services	658	1,448,785	1,131,695	1,449,010	1,318,900
<b>300 - Purchased Services Total</b>	<b>8,159,451</b>	<b>10,834,944</b>	<b>10,888,531</b>	<b>12,482,542</b>	<b>13,088,355</b>
<b>400 - Supplies and Materials</b>					
410 - Consumable Supplies and Materials	1,204,174	1,372,332	1,358,623	1,713,664	1,759,684
420 - Textbooks	458,116	983,578	487,548	598,250	25,700
430 - Library Books	33,722	41,112	29,847	35,335	40,565
440 - Periodicals	13,246	11,103	18,919	12,615	10,690
460 - Non-consumable Items	18,782	69,775	14,046	82,596	62,000
470 - Computer Software	487,588	624,372	739,791	867,851	1,095,462
480 - Computer Hardware	1,090,171	1,513,582	1,983,311	1,141,161	853,037
<b>400 - Supplies and Materials Total</b>	<b>3,305,799</b>	<b>4,615,855</b>	<b>4,632,084</b>	<b>4,451,472</b>	<b>3,847,138</b>
<b>500 - Capital Outlay</b>					
540 - Depreciable Equipment	438,166	52,380	255,312	100,000	75,000
550 - Depreciable Technology	19,998	213,434	11,987	25,000	25,000
<b>500 - Capital Outlay Total</b>	<b>458,164</b>	<b>265,814</b>	<b>267,299</b>	<b>125,000</b>	<b>100,000</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>600 - Other Objects</b>					
610 - Redemption of Principal	-	520,541	759,114	889,761	734,511
621 - Regular Interest	-	3,484	10,728	10,851	28,356
630 - Unrecoverable Bad Debt Write-Off	-	-	-	20,000	-
640 - Dues and Fees	152,545	249,537	275,013	305,050	290,295
650 - Insurance and Judgments	725,000	700,000	700,000	714,000	-
670 - Taxes and Licenses	26,564	6,385	15,242	9,000	10,220
<b>600 - Other Objects Total</b>	<b>904,109</b>	<b>1,479,947</b>	<b>1,760,098</b>	<b>1,948,662</b>	<b>1,063,382</b>
<b>800 - Other Uses</b>					
810 - Planned Reserve	-	-	-	4,000,903	6,172,095
820 - Reserved for Next Year	-	-	-	3,065,719	2,385,480
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,066,622</b>	<b>8,557,575</b>
<b>Requirements Total</b>	<b>68,697,629</b>	<b>75,281,617</b>	<b>84,313,520</b>	<b>93,222,422</b>	<b>95,020,115</b>

Requirements by Function - General Fund (100)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 - Instruction</b>					
1111 - Elementary, K-5	15,428,488	15,554,859	16,291,626	16,513,994	16,452,847
1121 - Middle/Junior High Programs	6,447,073	6,998,133	8,586,670	7,938,735	8,240,592
1122 - Middle/Junior High School Extracurricular	69,025	69,125	45,395	45,189	51,042
1131 - High School Programs	8,916,049	10,345,367	10,344,512	10,939,378	9,877,853
1132 - High School Extracurricular	780,934	771,097	698,173	822,951	904,319
1140 - Pre-kindergarten Programs	-	-	33,863	11,359	7,148
1210 - Programs for the Talented and Gifted	2,397	-	10,793	4,127	4,608
1220 - Restrictive Programs for Students with Disabilities	2,423,060	3,049,135	4,048,495	4,001,464	3,748,110
1250 - Less Restrictive Programs for Students with Disabilities	3,800,494	3,752,486	4,389,336	4,267,553	5,044,887
1280 - Alternative Education	1,703,972	1,832,890	1,833,652	1,933,424	2,043,014
1291 - English Language Learner Programs	1,434,776	1,474,374	1,596,760	1,786,291	1,906,150
1292 - Teen Parent Programs	-	26,668	29,433	32,104	31,175
1400 - Summer School Programs	-	21,004	9,709	15,550	-
<b>1000 - Instruction Total</b>	<b>41,006,268</b>	<b>43,895,136</b>	<b>47,918,418</b>	<b>48,312,119</b>	<b>48,311,745</b>
<b>2000 - Support Services</b>					
2110 - Attendance and Social Work Services	1,313,700	1,581,723	1,946,408	1,981,320	2,042,818
2120 - Guidance Services	1,811,230	2,087,188	2,401,474	2,263,594	2,447,144
2130 - Health Services	393,439	518,134	855,733	765,455	892,162
2140 - Psychological Services	-	-	389,878	27,677	1,259
2150 - Speech Pathology and Audiology Services	719,172	852,810	937,091	906,518	1,099,864
2160 - Other Student Treatment Services	159,697	61,907	60,689	67,381	74,407
2190 - Service Direction, Student Support Services	564,665	677,749	791,342	791,576	824,323
2210 - Improvement of Instruction Services	1,708,452	1,805,257	1,559,990	1,527,086	1,831,502
2220 - Educational Media Services	624,973	659,431	829,104	456,147	536,565
2230 - Assessment and Testing	382,345	414,502	524,889	562,056	585,035
2240 - Instructional Staff Development	613,362	896,766	651,643	478,118	277,441
2310 - Board of Education Services	108,808	155,078	153,484	159,833	248,359
2320 - Executive Administration Services	371,007	369,549	442,449	450,522	429,845
2410 - Office of the Principal Services	4,195,549	4,579,350	5,298,485	5,507,460	5,681,890
2490 - Other Support Services-School Administration	140,316	215,004	320,160	318,320	229,510
2510 - Direction of Business Support Services	204,268	207,345	280,400	273,478	277,567
2520 - Fiscal Services	665,072	634,697	609,724	619,605	682,957
2540 - Operation and Maintenance of Plant Services	6,925,558	7,465,700	7,745,182	8,092,587	7,357,186
2550 - Student Transportation Services	3,484,888	3,888,452	4,601,947	5,920,697	6,100,607
2570 - Internal Services	138,172	147,782	151,841	81,731	82,018
2620 - Planning Research, Development, Evaluation Services	153,526	12,388	103,425	10,000	-
2630 - Information Services	221,632	308,435	304,984	376,937	375,319
2640 - Staff Services	668,693	715,296	910,953	869,277	1,021,237
2660 - Technology Services	1,696,999	2,068,656	3,008,046	3,090,601	3,095,836
2680 - Interpretation and Translation Services	131,851	136,592	265,311	221,636	246,840
2700 - Supplemental Retirement Program	-	-	-	603,559	430,600
<b>2000 - Support Services Total</b>	<b>27,397,374</b>	<b>30,459,792</b>	<b>35,144,630</b>	<b>36,423,171</b>	<b>36,872,291</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>3000 - Enterprise and Community Services</b>					
3100 - Food Services	-	-	-	35,000	25,000
3300 - Community Services	293,988	402,664	480,629	484,898	490,637
<b>3000 - Enterprise and Community Services Total</b>	<b>293,988</b>	<b>402,664</b>	<b>480,629</b>	<b>519,898</b>	<b>515,637</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
5100 - Debt Service	-	524,025	769,843	900,612	762,867
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>-</b>	<b>524,025</b>	<b>769,843</b>	<b>900,612</b>	<b>762,867</b>
<b>6000 - Contingencies &amp; Reserves</b>					
6000 - Contingencies	-	-	-	4,000,903	6,172,095
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000,903</b>	<b>6,172,095</b>
<b>7000 - Unappropriated Ending Fund Balance</b>					
7000 - Unappropriated Ending Fund Balance	-	-	-	3,065,719	2,385,480
<b>7000 - Unappropriated Ending Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,065,719</b>	<b>2,385,480</b>
<b>Requirements Total</b>	<b>68,697,629</b>	<b>75,281,617</b>	<b>84,313,520</b>	<b>93,222,422</b>	<b>95,020,115</b>

Reporting Details - General Fund (100)  
by reporting function and object; amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1110 - Ad Valorem Taxes Levied by District	27,195,629	29,158,432	30,083,614	30,973,627	31,981,778
1120 - Local Option Ad Valorem Taxes Levied by District	5,901,191	7,233,192	7,166,192	8,080,492	8,351,253
1311 - Tuition From Individuals	15,905	19,295	7,965	-	-
1500 - Earnings on Investments	541,715	1,265,853	869,178	413,000	261,500
1910 - Rentals	65,577	68,700	62,066	25,000	60,000
1960 - Recovery of Prior Years' Expenditure	230	11,087	23,555	10,000	25,000
1980 - Fees Charged to Grants	144,040	165,729	187,339	220,000	400,000
1990 - Miscellaneous	198,075	238,794	511,865	385,000	690,519
<b>1000 - Revenue from Local Sources Total</b>	<b>34,062,361</b>	<b>38,161,082</b>	<b>38,911,775</b>	<b>40,107,119</b>	<b>41,770,050</b>
<b>2000 - Revenue from Intermediate Sources</b>					
2101 - County School Funds	159,175	335,089	255,094	260,000	260,000
2102 - General Education Service District Funds	264,839	193,967	170,507	230,000	381,577
2200 - Restricted Revenue	251,613	242,080	258,945	250,000	250,000
<b>2000 - Revenue from Intermediate Sources Total</b>	<b>675,627</b>	<b>771,136</b>	<b>684,546</b>	<b>740,000</b>	<b>891,577</b>
<b>3000 - Revenue from State Sources</b>					
3101 - State School Fund-General Support	36,609,582	35,580,286	38,458,579	37,926,321	37,753,442
3103 - Common School Fund	979,239	1,029,035	945,382	644,846	692,538
3199 - Other Unrestricted Grants-In-Aid	322,565	275,210	508,452	650,000	500,000
<b>3000 - Revenue from State Sources Total</b>	<b>37,911,385</b>	<b>36,884,531</b>	<b>39,912,413</b>	<b>39,221,167</b>	<b>38,945,980</b>
<b>4000 - Revenue from Federal Sources</b>					
4200 - Unrestricted Revenue From the Federal Government Through the State	4,502	123,853	75,646	150,000	-
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	-	-	-	-	150,000
4801 - Federal Forest Fees	-	4,396	6,324	-	-
4899 - Other Revenue in Lieu of Taxes	-	15,955	7,387	-	-
<b>4000 - Revenue from Federal Sources Total</b>	<b>4,502</b>	<b>144,204</b>	<b>89,357</b>	<b>150,000</b>	<b>150,000</b>
<b>5000 - Other Sources</b>					
5100 - Long Term Debt Financing Sources	482,160	1,013,855	1,020,692	325,000	537,000
5200 - Interfund Transfers	103,299	-	-	-	-
5400 - Resources - Beginning Fund Balance	10,138,976	14,680,682	16,373,874	12,679,136	12,725,508
<b>5000 - Other Sources Total</b>	<b>10,724,436</b>	<b>15,694,537</b>	<b>17,394,566</b>	<b>13,004,136</b>	<b>13,262,508</b>
<b>Resources Total</b>	<b>83,378,311</b>	<b>91,655,491</b>	<b>96,992,656</b>	<b>93,222,422</b>	<b>95,020,115</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 - Instruction</b>					
<b>1111 - Elementary, K-5</b>					
111 - Licensed Salaries	8,186,260	8,435,747	8,922,009	8,962,173	9,027,941
112 - Classified Salaries	621,499	611,901	474,361	476,317	476,586
121 - Substitutes-Licensed	286,201	23,536	12,630	6,000	2,000
122 - Substitutes-Classified	59,480	7,188	3,413	4,500	500
130 - Additional Salary	144,847	101,416	142,746	94,893	93,354
210 - Public Employees Retirement System	1,824,748	1,810,633	2,426,878	2,493,017	2,384,674
220 - Social Security Administration	694,528	681,378	714,674	730,104	734,423
230 - Other Required Payroll Costs	50,199	36,889	41,159	43,613	37,024
240 - Contractual Employee Benefits	2,304,594	2,307,815	2,415,746	2,308,120	2,330,536
310 - Instructional, Professional and Technical Services	10,388	11	3,264	-	-
320 - Property Services	9,907	8,221	8,575	77,526	26,400
340 - Travel	7,139	1,839	1,869	500	500
350 - Communication	33,876	21,854	13,566	13,300	12,470
380 - Non-instructional Professional and Technical Services	60	563	325	7,534	20,000
390 - Other General Professional and Technological Services	-	442,119	369,730	539,487	441,300
410 - Consumable Supplies and Materials	257,235	238,474	206,535	184,691	514,789
420 - Textbooks	266,466	444,401	352,534	173,750	8,200
430 - Library Books	399	-	-	-	-
440 - Periodicals	4,002	2,480	6,243	3,000	3,000
460 - Non-consumable Items	-	1,070	-	-	-
470 - Computer Software	52,726	24,582	54,549	114,900	93,750
480 - Computer Hardware	613,760	352,642	114,728	270,569	235,400
640 - Dues and Fees	174	100	6,089	10,000	10,000
<b>1111 - Elementary, K-5 Total</b>	<b>15,428,488</b>	<b>15,554,859</b>	<b>16,291,626</b>	<b>16,513,994</b>	<b>16,452,847</b>
<b>1121 - Middle/Junior High Programs</b>					
111 - Licensed Salaries	3,507,632	3,709,621	4,089,037	4,188,966	4,399,940
112 - Classified Salaries	258,161	263,564	248,138	227,120	233,622
121 - Substitutes-Licensed	145,469	3,667	1,929	-	-
122 - Substitutes-Classified	22,728	182	-	-	-
130 - Additional Salary	29,798	33,833	62,678	57,907	51,373
210 - Public Employees Retirement System	762,505	771,656	1,122,333	1,142,912	1,170,921
220 - Social Security Administration	297,988	301,388	330,782	342,267	358,404
230 - Other Required Payroll Costs	20,569	16,125	18,680	19,509	17,705
240 - Contractual Employee Benefits	982,251	1,000,825	1,130,325	1,106,780	1,140,856
310 - Instructional, Professional and Technical Services	170	1,408	2,863	2,200	3,700
320 - Property Services	6,443	5,590	56,245	7,661	27,974
330 - Student Transportation Services	-	72	-	-	-
340 - Travel	5,372	3,932	2,960	8,200	6,270
350 - Communication	24,385	19,286	12,526	14,550	8,900
380 - Non-instructional Professional and Technical Services	60	105	125	-	250
390 - Other General Professional and Technological Services	-	290,671	173,369	271,000	287,000
410 - Consumable Supplies and Materials	114,358	221,652	145,953	156,396	218,727
420 - Textbooks	111,476	273,626	75,915	230,500	1,000
430 - Library Books	318	-	-	-	-
440 - Periodicals	1,879	4,687	7,495	4,000	4,225

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
460 - Non-consumable Items	1,790	1,224	-	16,096	-
470 - Computer Software	26,783	40,650	24,469	28,350	61,280
480 - Computer Hardware	119,340	26,381	1,055,791	114,321	240,400
540 - Depreciable Equipment	-	-	10,923	-	-
640 - Dues and Fees	7,598	7,988	8,329	-	8,045
670 - Taxes and Licenses	-	-	5,804	-	-
<b>1121 - Middle/Junior High Programs Total</b>	<b>6,447,073</b>	<b>6,998,133</b>	<b>8,586,670</b>	<b>7,938,735</b>	<b>8,240,592</b>
<b>1122 - Middle/Junior High School Extracurricular</b>					
130 - Additional Salary	45,848	54,549	33,127	32,058	38,405
210 - Public Employees Retirement System	9,002	9,969	7,634	9,706	9,085
220 - Social Security Administration	3,459	4,134	2,521	2,452	2,938
230 - Other Required Payroll Costs	218	222	141	473	114
340 - Travel	-	250	434	500	500
380 - Non-instructional Professional and Technical Services	-	-	1,539	-	-
410 - Consumable Supplies and Materials	10,497	-	-	-	-
<b>1122 - Middle/Junior High School Extracurricular Total</b>	<b>69,025</b>	<b>69,125</b>	<b>45,395</b>	<b>45,189</b>	<b>51,042</b>
<b>1131 - High School Programs</b>					
111 - Licensed Salaries	5,122,926	5,429,713	5,813,404	5,893,779	5,468,517
112 - Classified Salaries	239,252	225,303	188,917	165,769	208,933
121 - Substitutes-Licensed	187,102	28,837	3,770	-	-
122 - Substitutes-Classified	25,978	8,667	1,593	-	-
130 - Additional Salary	91,594	98,017	151,462	136,695	119,442
210 - Public Employees Retirement System	1,127,848	1,195,420	1,648,086	1,637,196	1,437,395
220 - Social Security Administration	422,026	430,874	459,502	474,006	443,462
230 - Other Required Payroll Costs	26,840	23,030	25,666	27,811	22,289
240 - Contractual Employee Benefits	1,269,289	1,271,960	1,365,135	1,341,274	1,248,068
310 - Instructional, Professional and Technical Services	59,288	1,750	-	-	-
320 - Property Services	14,353	11,762	22,936	15,669	38,400
340 - Travel	3,053	10,948	8,111	10,500	10,250
350 - Communication	11,812	19,977	20,972	6,500	6,500
380 - Non-instructional Professional and Technical Services	320	947	59	22,867	23,367
390 - Other General Professional and Technological Services	658	246,511	178,714	259,100	259,600
410 - Consumable Supplies and Materials	161,831	254,485	225,228	327,114	243,865
420 - Textbooks	71,226	256,740	49,086	183,500	6,000
430 - Library Books	870	-	6,864	-	-
440 - Periodicals	836	862	3,032	665	1,665
460 - Non-consumable Items	5,041	14,494	8,667	11,500	11,500
470 - Computer Software	3,630	17,902	23,957	27,500	56,500
480 - Computer Hardware	60,278	781,287	116,613	374,233	240,400
540 - Depreciable Equipment	-	5,586	6,248	10,000	10,000
640 - Dues and Fees	10,000	10,185	16,492	13,700	21,700
670 - Taxes and Licenses	-	110	-	-	-
<b>1131 - High School Programs Total</b>	<b>8,916,049</b>	<b>10,345,367</b>	<b>10,344,512</b>	<b>10,939,378</b>	<b>9,877,853</b>
<b>1132 - High School Extracurricular</b>					
111 - Licensed Salaries	64,257	63,196	-	-	-
112 - Classified Salaries	54,985	56,162	62,832	65,425	68,437
114 - Manager-Confidential	30,855	31,472	33,227	33,227	33,726
122 - Substitutes-Classified	50	-	-	-	-

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
130 - Additional Salary	420,081	419,538	389,453	411,053	485,029
210 - Public Employees Retirement System	51,420	55,951	76,569	150,725	141,900
220 - Social Security Administration	42,160	41,723	36,708	39,000	44,919
230 - Other Required Payroll Costs	2,721	2,613	2,077	6,681	2,088
240 - Contractual Employee Benefits	44,412	44,412	30,540	39,840	41,220
340 - Travel	19,422	20,268	17,844	22,000	27,000
350 - Communication	-	110	566	-	-
380 - Non-instructional Professional and Technical Services	40,669	35,652	42,514	45,000	50,000
410 - Consumable Supplies and Materials	9,903	-	5,843	10,000	10,000
<b>1132 - High School Extracurricular Total</b>	<b>780,934</b>	<b>771,097</b>	<b>698,173</b>	<b>822,951</b>	<b>904,319</b>
<b>1140 Pre-kindergarten Programs</b>					
111 - Licensed Salaries	-	-	9,764	-	-
130 - Additional Salary	-	-	16,000	7,432	5,035
210 - Public Employees Retirement System	-	-	4,795	2,250	1,191
220 - Social Security Administration	-	-	1,971	568	386
230 - Other Required Payroll Costs	-	-	113	109	36
240 - Contractual Employee Benefits	-	-	275	-	-
410 - Consumable Supplies and Materials	-	-	945	1,000	500
<b>1140 Pre-kindergarten Programs Total</b>	<b>-</b>	<b>-</b>	<b>33,863</b>	<b>11,359</b>	<b>7,148</b>
<b>1210 - Programs for the Talented and Gifted</b>					
130 - Additional Salary	1,807	-	8,000	2,960	3,500
210 - Public Employees Retirement System	393	-	2,157	897	828
220 - Social Security Administration	133	-	603	226	268
230 - Other Required Payroll Costs	8	-	33	44	12
410 - Consumable Supplies and Materials	56	-	-	-	-
<b>1210 - Programs for the Talented and Gifted Total</b>	<b>2,397</b>	<b>-</b>	<b>10,793</b>	<b>4,127</b>	<b>4,608</b>
<b>1220 - Restrictive Programs for Students with Disabilities</b>					
111 - Licensed Salaries	379,520	471,475	621,117	627,450	670,547
112 - Classified Salaries	971,524	1,228,980	1,552,976	1,537,025	1,366,618
121 - Substitutes-Licensed	10,243	-	67	-	-
122 - Substitutes-Classified	39,722	-	-	-	-
130 - Additional Salary	33,083	50,537	70,531	37,466	48,843
210 - Public Employees Retirement System	259,082	324,332	528,089	556,355	517,266
220 - Social Security Administration	104,597	129,385	168,575	168,443	159,577
230 - Other Required Payroll Costs	7,140	7,425	11,613	12,623	8,258
240 - Contractual Employee Benefits	612,338	779,098	1,035,061	1,035,431	944,951
320 - Property Services	455	294	-	-	-
340 - Travel	22	-	5	-	-
350 - Communication	230	32	22	-	-
390 - Other General Professional and Technological Services	-	48,690	51,293	15,521	25,000
410 - Consumable Supplies and Materials	5,103	8,408	9,145	11,150	6,550
460 - Non-consumable Items	-	478	-	-	-
480 - Computer Hardware	-	-	-	-	500
<b>1220 - Restrictive Programs for Students with Disabilities Total</b>	<b>2,423,060</b>	<b>3,049,135</b>	<b>4,048,495</b>	<b>4,001,464</b>	<b>3,748,110</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>					
111 - Licensed Salaries	1,538,459	1,463,094	1,409,247	1,299,435	1,390,401
112 - Classified Salaries	672,105	727,358	973,939	1,029,189	1,362,365
121 - Substitutes-Licensed	55,185	567	645	-	500

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
122 - Substitutes-Classified	46,599	-	-	-	-
130 - Additional Salary	38,451	28,749	68,581	33,345	36,205
210 - Public Employees Retirement System	436,053	403,347	560,948	610,805	701,256
220 - Social Security Administration	173,797	163,226	182,943	180,693	213,391
230 - Other Required Payroll Costs	11,992	9,257	11,474	10,270	10,900
240 - Contractual Employee Benefits	764,419	781,908	974,006	964,308	1,213,849
310 - Instructional, Professional and Technical Services	51,176	73,886	60,642	80,000	47,000
340 - Travel	812	779	1,890	1,500	1,500
350 - Communication	2,117	728	314	-	-
380 - Non-instructional Professional and Technical Services	-	-	13,716	630	15,000
390 - Other General Professional and Technological Services	-	89,431	116,536	42,128	40,000
410 - Consumable Supplies and Materials	2,448	9,003	8,002	12,250	7,520
420 - Textbooks	5,447	-	-	-	-
440 - Periodicals	-	-	99	-	-
470 - Computer Software	1,436	-	1,961	-	2,000
480 - Computer Hardware	-	1,153	4,394	3,000	3,000
<b>1250 - Less Restrictive Programs for Students with Disabilities Total</b>	<b>3,800,494</b>	<b>3,752,486</b>	<b>4,389,336</b>	<b>4,267,553</b>	<b>5,044,887</b>
<b>1280 - Alternative Education</b>					
111 - Licensed Salaries	238,043	310,273	254,629	290,412	301,385
112 - Classified Salaries	145,408	156,040	104,061	76,283	79,947
121 - Substitutes-Licensed	7,225	231	622	-	-
122 - Substitutes-Classified	1,122	-	-	-	-
130 - Additional Salary	41,558	46,719	20,565	11,418	24,810
210 - Public Employees Retirement System	84,349	96,061	96,782	98,835	100,510
220 - Social Security Administration	32,068	38,880	27,362	28,926	31,070
230 - Other Required Payroll Costs	2,104	2,103	1,557	1,643	1,659
240 - Contractual Employee Benefits	138,323	158,980	109,795	99,541	102,587
310 - Instructional, Professional and Technical Services	193,232	202,120	165,876	225,000	225,000
320 - Property Services	2,368	3,437	2,700	3,000	3,000
340 - Travel	225	114	60	-	-
350 - Communication	959	1,130	1,017	1,450	1,450
360 - Charter School Payments	774,954	790,147	991,668	1,000,910	1,082,032
380 - Non-instructional Professional and Technical Services	3,156	3,200	2,815	4,200	4,200
390 - Other General Professional and Technological Services	-	8,277	44,746	68,000	58,000
410 - Consumable Supplies and Materials	25,158	11,268	5,314	16,306	19,864
420 - Textbooks	39	-	-	500	500
460 - Non-consumable Items	2,174	-	-	-	-
470 - Computer Software	11,455	3,909	4,084	7,000	7,000
640 - Dues and Fees	50	-	-	-	-
<b>1280 - Alternative Education Totals</b>	<b>1,703,972</b>	<b>1,832,890</b>	<b>1,833,652</b>	<b>1,933,424</b>	<b>2,043,014</b>
<b>1291 - English Language Learner Programs</b>					
111 - Licensed Salaries	756,722	781,989	837,557	954,479	1,056,456
112 - Classified Salaries	138,338	135,888	126,326	141,498	120,647
121 - Substitutes-Licensed	3,568	-	-	-	-
122 - Substitutes-Classified	1,290	-	-	-	-
130 - Additional Salary	8,754	14,694	14,680	12,833	13,217
210 - Public Employees Retirement System	184,472	192,281	255,589	286,558	295,282

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
220 - Social Security Administration	68,067	69,268	73,810	84,822	91,063
230 - Other Required Payroll Costs	4,322	3,745	4,112	4,274	4,435
240 - Contractual Employee Benefits	240,529	242,194	261,806	278,831	289,550
310 - Instructional, Professional and Technical Services	13,200	10,600	-	-	-
340 - Travel	-	238	-	146	150
350 - Communication	1,068	846	3,265	3,350	3,350
390 - Other General Professional and Technological Services	-	8,619	2,213	2,500	2,500
410 - Consumable Supplies and Materials	8,347	4,678	6,657	3,000	3,500
420 - Textbooks	3,461	8,811	10,013	10,000	10,000
440 - Periodicals	2,637	-	-	3,000	-
470 - Computer Software	-	-	-	-	15,000
480 - Computer Hardware	-	522	732	1,000	1,000
<b>1291 - English Language Learner Programs Total</b>	<b>1,434,776</b>	<b>1,474,374</b>	<b>1,596,760</b>	<b>1,786,291</b>	<b>1,906,150</b>
<b>1292 - Teen Parent Programs</b>					
111 - Licensed Salaries	-	17,765	19,212	20,142	20,525
130 - Additional Salary	-	397	-	58	63
210 - Public Employees Retirement System	-	3,447	4,786	5,017	5,110
220 - Social Security Administration	-	1,375	1,470	1,545	1,575
230 - Other Required Payroll Costs	-	71	79	63	77
240 - Contractual Employee Benefits	-	3,588	3,886	3,705	3,825
340 - Travel	-	24	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	1,574	-
<b>1292 - Teen Parent Programs Total</b>	<b>-</b>	<b>26,668</b>	<b>29,433</b>	<b>32,104</b>	<b>31,175</b>
<b>1400 - Summer School Programs</b>					
130 - Additional Salary	-	16,207	7,491	8,343	-
210 - Public Employees Retirement System	-	3,484	1,611	4,826	-
220 - Social Security Administration	-	1,240	573	2,168	-
230 - Other Required Payroll Costs	-	73	34	213	-
<b>1400 - Summer School Programs Total</b>	<b>-</b>	<b>21,004</b>	<b>9,709</b>	<b>15,550</b>	<b>-</b>
<b>1000 - Instruction Total</b>	<b>41,006,268</b>	<b>43,895,136</b>	<b>47,918,418</b>	<b>48,312,119</b>	<b>48,311,745</b>
<b>2000 - Support Services</b>					
<b>2110 - Attendance and Social Work Services</b>					
111 - Licensed Salaries	-	-	39,558	39,993	40,754
112 - Classified Salaries	719,677	878,984	989,983	1,034,093	1,059,318
122 - Substitutes-Classified	5,559	-	-	-	-
130 - Additional Salary	13,902	7,045	45,985	15,162	35,886
210 - Public Employees Retirement System	146,024	181,347	270,336	286,287	281,609
220 - Social Security Administration	54,632	65,705	80,357	83,331	86,902
230 - Other Required Payroll Costs	3,716	3,803	4,725	4,441	4,517
240 - Contractual Employee Benefits	358,512	440,041	508,516	514,653	532,322
350 - Communication	80	245	1,232	500	-
380 - Non-instructional Professional and Technical Services	6,833	3,730	2,914	-	-
410 - Consumable Supplies and Materials	254	363	2,802	2,400	1,050
470 - Computer Software	460	460	-	460	460
480 - Computer Hardware	4,050	-	-	-	-
<b>2110 - Attendance and Social Work Services Total</b>	<b>1,313,700</b>	<b>1,581,723</b>	<b>1,946,408</b>	<b>1,981,320</b>	<b>2,042,818</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>2120 - Guidance Services</b>					
111 - Licensed Salaries	997,632	1,114,566	1,268,537	1,254,680	1,393,938
112 - Classified Salaries	141,838	181,591	182,136	133,265	121,439
114 - Manager-Confidential	-	7,789	-	-	-
130 - Additional Salary	35,087	40,880	43,606	40,937	42,058
210 - Public Employees Retirement System	222,858	270,854	374,754	366,913	386,454
220 - Social Security Administration	87,516	99,858	111,909	109,313	119,146
230 - Other Required Payroll Costs	5,576	4,130	6,850	5,500	5,884
240 - Contractual Employee Benefits	313,715	346,361	382,260	334,461	359,550
310 - Instructional, Professional and Technical Services	2,640	-	-	-	-
320 - Property Services	-	-	6,014	-	2,000
340 - Travel	879	1,910	235	-	-
350 - Communication	352	881	3,695	1,500	-
410 - Consumable Supplies and Materials	2,327	6,052	11,403	5,700	5,850
470 - Computer Software	810	12,316	10,075	11,325	10,825
<b>2120 - Guidance Services Total</b>	<b>1,811,230</b>	<b>2,087,188</b>	<b>2,401,474</b>	<b>2,263,594</b>	<b>2,447,144</b>
<b>2130 - Health Services</b>					
111 - Licensed Salaries	127,406	191,959	220,813	146,038	154,411
112 - Classified Salaries	47,894	59,790	169,553	189,809	242,006
130 - Additional Salary	4,476	7,004	11,383	10,050	9,755
210 - Public Employees Retirement System	29,665	43,214	98,122	86,324	100,721
220 - Social Security Administration	12,762	18,783	30,019	26,463	31,072
230 - Other Required Payroll Costs	866	1,057	1,737	1,589	1,828
240 - Contractual Employee Benefits	49,847	74,475	148,291	139,932	169,619
340 - Travel	100	794	1,262	3,000	3,000
350 - Communication	825	1,921	2,170	2,500	2,500
380 - Non-instructional Professional and Technical Services	117,615	108,050	157,656	150,000	165,000
410 - Consumable Supplies and Materials	1,843	9,152	4,278	6,250	6,750
470 - Computer Software	-	1,231	10,308	2,500	4,500
640 - Dues and Fees	140	703	140	1,000	1,000
<b>2130 - Health Services Total</b>	<b>393,439</b>	<b>518,134</b>	<b>855,733</b>	<b>765,455</b>	<b>892,162</b>
<b>2140 - Psychological Services</b>					
111 - Licensed Salaries	-	-	122,191	-	-
112 - Classified Salaries	-	-	60,624	-	-
114 - Manager-Confidential	-	-	47,512	-	-
130 - Additional Salary	-	-	2,910	773	851
210 - Public Employees Retirement System	-	-	52,988	234	201
220 - Social Security Administration	-	-	17,805	59	65
230 - Other Required Payroll Costs	-	-	995	111	142
240 - Contractual Employee Benefits	-	-	60,825	-	-
320 - Property Services	-	-	500	-	-
410 - Consumable Supplies and Materials	-	-	1,265	1,500	-
470 - Computer Software	-	-	22,263	25,000	-
<b>2140 - Psychological Services Total</b>	<b>-</b>	<b>-</b>	<b>389,878</b>	<b>27,677</b>	<b>1,259</b>
<b>2150 - Speech Pathology and Audiology Services</b>					
111 - Licensed Salaries	475,656	565,427	583,495	575,990	614,582
130 - Additional Salary	6,198	7,914	6,660	7,872	8,464
210 - Public Employees Retirement System	100,679	118,307	156,985	147,233	154,617
220 - Social Security Administration	35,315	42,096	43,772	44,666	47,663
230 - Other Required Payroll Costs	2,245	2,288	2,445	2,251	2,398

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
240 - Contractual Employee Benefits	97,525	114,394	119,951	123,006	134,640
310 - Instructional, Professional and Technical Services	-	-	-	-	135,000
320 - Property Services	435	430	375	500	-
340 - Travel	407	736	196	-	-
350 - Communication	-	-	-	-	500
380 - Non-instructional Professional and Technical Services	-	-	17,136	-	-
410 - Consumable Supplies and Materials	712	1,217	6,076	5,000	2,000
<b>2150 - Speech Pathology and Audiology Services Total</b>	<b>719,172</b>	<b>852,810</b>	<b>937,091</b>	<b>906,518</b>	<b>1,099,864</b>
<b>2160 - Other Student Treatment Services</b>					
111 - Licensed Salaries	32,784	34,160	32,150	33,704	41,702
114 - Manager-Confidential	67,150	-	-	-	-
130 - Additional Salary	2,517	5,252	3,461	5,110	5,121
210 - Public Employees Retirement System	9,949	5,605	8,155	9,914	11,563
220 - Social Security Administration	7,697	2,965	2,647	2,969	3,582
230 - Other Required Payroll Costs	479	156	149	182	147
240 - Contractual Employee Benefits	23,773	7,618	8,290	8,002	9,792
310 - Instructional, Professional and Technical Services	-	210	-	-	-
320 - Property Services	622	-	86	-	-
340 - Travel	261	-	-	-	-
410 - Consumable Supplies and Materials	8,346	5,666	3,766	5,000	2,500
460 - Non-consumable Items	6,120	-	1,984	2,000	-
640 - Dues and Fees	-	275	-	500	-
<b>2160 - Other Student Treatment Services Total</b>	<b>159,697</b>	<b>61,907</b>	<b>60,689</b>	<b>67,381</b>	<b>74,407</b>
<b>2190 - Service Direction, Student Support Services</b>					
111 - Licensed Salaries	7,884	-	-	-	-
112 - Classified Salaries	72,997	90,014	122,489	117,130	116,413
113 - Administrators	280,487	319,749	361,377	361,377	366,798
122 - Substitutes-Classified	201	-	-	-	-
130 - Additional Salary	7,507	7,720	8,134	3,839	3,923
210 - Public Employees Retirement System	80,643	89,779	134,986	132,991	134,320
220 - Social Security Administration	27,843	31,663	37,079	36,899	37,266
230 - Other Required Payroll Costs	1,731	1,663	2,053	2,066	2,095
240 - Contractual Employee Benefits	84,569	90,094	105,929	104,049	106,268
350 - Communication	804	71	90	-	-
390 - Other General Professional and Technological Services	-	46,120	17,207	25,000	50,000
410 - Consumable Supplies and Materials	-	878	1,998	8,225	7,240
<b>2190 - Service Direction, Student Support Services Total</b>	<b>564,665</b>	<b>677,749</b>	<b>791,342</b>	<b>791,576</b>	<b>824,323</b>
<b>2210 - Improvement of Instruction Services</b>					
111 - Licensed Salaries	364,714	511,613	376,345	440,230	596,247
112 - Classified Salaries	146,972	153,640	101,224	68,975	109,403
113 - Administrators	448,756	321,085	331,778	331,778	344,755
114 - Manager-Confidential	64,678	54,048	57,050	57,050	60,830
121 - Substitutes-Licensed	35,352	748	263	-	-
122 - Substitutes-Classified	3,728	184	-	-	-
130 - Additional Salary	56,667	96,768	77,300	49,574	39,004

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
210 - Public Employees Retirement System	218,027	232,998	245,391	252,827	300,191
220 - Social Security Administration	83,879	85,009	71,509	72,492	87,993
230 - Other Required Payroll Costs	6,805	4,454	3,961	3,917	4,323
240 - Contractual Employee Benefits	214,654	226,831	179,933	183,966	239,556
310 - Instructional, Professional and Technical Services	388	27,600	765	-	2,000
320 - Property Services	2,466	5,107	2,353	-	2,500
340 - Travel	2,150	2,518	2,008	5,000	4,000
350 - Communication	4,574	3,140	3,541	6,150	900
380 - Non-instructional Professional and Technical Services	4,262	1,086	895	-	6,000
390 - Other General Professional and Technological Services	-	39,706	28,284	15,427	10,500
410 - Consumable Supplies and Materials	33,592	27,481	35,084	28,500	18,000
440 - Periodicals	1,606	1,611	100	-	100
460 - Non-consumable Items	-	-	-	1,000	-
470 - Computer Software	2,389	7,921	37,123	5,000	2,000
480 - Computer Hardware	12,435	1,288	3,094	3,000	1,000
640 - Dues and Fees	359	419	1,988	2,200	2,200
<b>2210 - Improvement of Instruction Services Total</b>	<b>1,708,452</b>	<b>1,805,257</b>	<b>1,559,990</b>	<b>1,527,086</b>	<b>1,831,502</b>
<b>2220 - Educational Media Services</b>					
111 - Licensed Salaries	-	-	-	-	54,596
112 - Classified Salaries	276,633	294,178	402,270	194,242	182,333
122 - Substitutes-Classified	488	-	-	-	-
130 - Additional Salary	23,020	21,219	11,343	4,967	11,787
210 - Public Employees Retirement System	59,331	61,117	100,762	49,711	61,630
220 - Social Security Administration	21,851	22,178	29,672	15,238	19,026
230 - Other Required Payroll Costs	1,534	1,372	1,856	954	1,108
240 - Contractual Employee Benefits	143,409	157,791	217,111	111,600	120,870
310 - Instructional, Professional and Technical Services	-	-	150	-	-
320 - Property Services	12	181	-	-	-
340 - Travel	-	329	-	-	-
350 - Communication	18	32	-	-	-
390 - Other General Professional and Technological Services	-	1,497	38	-	-
410 - Consumable Supplies and Materials	6,356	14,277	4,765	3,900	4,650
430 - Library Books	32,135	41,112	22,983	35,335	40,565
440 - Periodicals	302	547	623	200	-
470 - Computer Software	59,885	43,537	37,200	40,000	40,000
480 - Computer Hardware	-	-	331	-	-
<b>2220 - Educational Media Services Total</b>	<b>624,973</b>	<b>659,366</b>	<b>829,104</b>	<b>456,147</b>	<b>536,565</b>
<b>2230 - Assessment and Testing</b>					
112 - Classified Salaries	151,420	153,084	229,048	232,683	241,950
121 - Substitutes-Licensed	2,854	-	-	-	-
122 - Substitutes-Classified	9,240	953	985	-	-
130 - Additional Salary	10,508	16,144	10,738	3,279	4,428
210 - Public Employees Retirement System	32,389	33,115	58,549	59,418	61,098
220 - Social Security Administration	11,728	11,226	16,403	18,051	18,847
230 - Other Required Payroll Costs	895	742	1,086	944	1,000
240 - Contractual Employee Benefits	85,273	87,049	109,061	110,602	120,212

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
310 - Instructional, Professional and Technical Services	1,686	-	-	-	-
340 - Travel	44	62	-	-	-
390 - Other General Professional and Technological Services	-	30,390	4,943	36,079	36,500
410 - Consumable Supplies and Materials	1,249	1,157	724	1,000	1,000
470 - Computer Software	75,059	80,582	93,352	100,000	100,000
<b>2230 - Assessment and Testing Total</b>	<b>382,345</b>	<b>414,502</b>	<b>524,889</b>	<b>562,056</b>	<b>585,035</b>
<b>2240 - Instructional Staff Development</b>					
111 - Licensed Salaries	-	4,756	-	-	-
121 - Substitutes-Licensed	89,104	4,330	1,071	2,000	-
122 - Substitutes-Classified	944	-	-	-	-
130 - Additional Salary	110,254	152,529	118,485	87,891	51,250
210 - Public Employees Retirement System	24,171	27,573	25,611	27,210	12,123
220 - Social Security Administration	15,171	12,079	8,915	6,877	3,923
230 - Other Required Payroll Costs	985	666	530	1,422	213
240 - Contractual Employee Benefits	-	-	8	-	-
310 - Instructional, Professional and Technical Services	53,911	72,885	75,050	50,000	15,000
320 - Property Services	10,968	9,418	15,884	8,000	7,000
340 - Travel	206,725	255,117	143,702	43,450	60,250
350 - Communication	-	-	53	-	-
380 - Non-instructional Professional and Technical Services	69,113	114,015	60,751	53,000	20,000
390 - Other General Professional and Technological Services	-	183,113	137,702	152,268	86,500
410 - Consumable Supplies and Materials	32,016	59,999	63,843	46,000	21,182
470 - Computer Software	-	99	-	-	-
640 - Dues and Fees	-	187	40	-	-
<b>2240 - Instructional Staff Development Total</b>	<b>613,362</b>	<b>896,766</b>	<b>651,643</b>	<b>478,118</b>	<b>277,441</b>
<b>2310 - Board of Education</b>					
130 - Additional Salary	1,107	-	-	-	10,000
210 - Public Employees Retirement System	156	-	-	-	2,365
220 - Social Security Administration	84	-	-	-	765
230 - Other Required Payroll Costs	6	-	-	-	29
320 - Property Services	113	734	697	1,000	2,500
340 - Travel	7,980	5,515	6,848	-	10,000
350 - Communication	1,254	1,700	3,530	2,500	2,500
380 - Non-instructional Professional and Technical Services	57,042	127,603	128,104	137,500	192,500
410 - Consumable Supplies and Materials	3,582	6,714	3,728	3,333	10,000
440 - Periodicals	1,327	-	624	500	700
470 - Computer Software	-	4,155	1,295	5,000	5,000
640 - Dues and Fees	11,158	8,658	8,658	10,000	12,000
650 - Insurance and Judgments	25,000	-	-	-	-
<b>2310 - Board of Education Total</b>	<b>108,808</b>	<b>155,078</b>	<b>153,484</b>	<b>159,833</b>	<b>248,359</b>
<b>2320 - Executive Administration Services</b>					
113 - Administrators	145,803	148,647	153,620	153,444	155,746
114 - Manager-Confidential	67,291	70,351	88,958	74,274	75,388
121 - Substitutes-Licensed	178	-	-	-	-
122 - Substitutes-Classified	1,013	-	-	-	-
130 - Additional Salary	6,380	961	39,651	57,180	24,300

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
210 - Public Employees Retirement System	53,171	53,472	76,758	82,190	72,219
220 - Social Security Administration	15,240	15,052	19,858	21,795	19,541
230 - Other Required Payroll Costs	1,020	861	1,068	1,539	951
240 - Contractual Employee Benefits	55,768	57,151	50,229	45,600	47,400
320 - Property Services	856	606	605	1,000	4,000
340 - Travel	3,974	13,434	6,504	-	13,000
350 - Communication	12	-	-	-	-
380 - Non-instructional Professional and Technical Services	12,100	-	-	-	7,500
410 - Consumable Supplies and Materials	4,657	3,928	3,374	7,500	2,000
440 - Periodicals	358	549	653	1,000	1,000
460 - Non-consumable Items	-	3,127	-	3,000	1,000
480 - Computer Hardware	-	-	-	-	2,800
640 - Dues and Fees	3,188	1,411	1,172	2,000	3,000
<b>2320 - Executive Administration Services Total</b>	<b>371,007</b>	<b>369,549</b>	<b>442,449</b>	<b>450,522</b>	<b>429,845</b>
<b>2410 - Office of the Principal Services</b>					
112 - Classified Salaries	730,142	743,776	851,501	894,017	955,694
113 - Administrators	1,901,761	2,124,121	2,443,537	2,457,495	2,528,941
122 - Substitutes-Classified	9,848	74	-	5,000	500
130 - Additional Salary	41,505	58,740	54,923	60,376	34,600
210 - Public Employees Retirement System	588,965	640,455	880,882	907,997	931,672
220 - Social Security Administration	200,593	218,544	251,726	261,394	269,265
230 - Other Required Payroll Costs	12,704	11,674	13,988	14,289	13,695
240 - Contractual Employee Benefits	602,736	622,876	653,318	742,072	779,076
320 - Property Services	8,231	22,091	15,649	11,700	9,900
340 - Travel	1,120	13,235	12,670	15,500	15,650
350 - Communication	43,608	39,881	33,004	32,100	20,100
380 - Non-instructional Professional and Technical Services	3,542	4,586	-	-	-
390 - Other General Professional and Technological Services	-	5,548	3,444	12,000	12,000
410 - Consumable Supplies and Materials	27,548	45,625	55,303	62,070	79,447
440 - Periodicals	299	289	50	250	-
470 - Computer Software	89	-	-	-	-
480 - Computer Hardware	1,875	2,696	315	-	-
640 - Dues and Fees	20,984	25,138	28,177	31,200	31,350
<b>2410 - Office of the Principal Services Total</b>	<b>4,195,549</b>	<b>4,579,350</b>	<b>5,298,485</b>	<b>5,507,460</b>	<b>5,681,890</b>
<b>2490 - Other Support Services-School Administration</b>					
111 - Licensed Salaries	92,908	136,378	201,707	204,882	149,249
130 - Additional Salary	303	7,389	2,380	438	482
210 - Public Employees Retirement System	17,691	31,212	56,498	54,604	37,157
220 - Social Security Administration	7,053	10,874	15,484	15,707	11,455
230 - Other Required Payroll Costs	440	567	847	748	567
240 - Contractual Employee Benefits	21,920	28,584	43,243	41,941	30,600
<b>2490 - Other Support Services-School Administration Total</b>	<b>140,316</b>	<b>215,004</b>	<b>320,160</b>	<b>318,320</b>	<b>229,510</b>
<b>2510 - Direction of Business Support Services</b>					
113 - Administrators	92,004	93,844	115,588	115,588	117,322
114 - Manager-Confidential	33,391	34,655	53,544	53,750	54,557
130 - Additional Salary	900	1,200	6,472	1,200	1,200
210 - Public Employees Retirement System	30,702	31,530	53,504	51,621	52,391

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
220 - Social Security Administration	9,587	9,804	13,338	13,046	13,241
230 - Other Required Payroll Costs	588	511	725	535	542
240 - Contractual Employee Benefits	22,944	23,508	31,447	31,238	32,814
320 - Property Services	-	713	-	-	-
340 - Travel	7,887	7,571	2,363	3,000	3,000
390 - Other General Professional and Technological Services	-	-	84	-	-
410 - Consumable Supplies and Materials	4,630	2,574	1,477	1,500	1,000
640 - Dues and Fees	1,635	1,435	1,858	2,000	1,500
<b>2510 - Direction of Business Support Services Total</b>	<b>204,268</b>	<b>207,345</b>	<b>280,400</b>	<b>273,478</b>	<b>277,567</b>
<b>2520 - Fiscal Services</b>					
112 - Classified Salaries	109,221	114,171	96,409	101,076	105,623
114 - Manager-Confidential	210,715	217,055	200,514	208,913	213,473
121 - Substitutes-Licensed	-	339	-	-	-
122 - Substitutes-Classified	11	-	-	-	-
130 - Additional Salary	6,892	2,455	3,808	5,310	33,391
210 - Public Employees Retirement System	68,217	73,144	79,191	82,938	87,096
220 - Social Security Administration	24,551	25,159	22,844	24,119	26,966
230 - Other Required Payroll Costs	1,587	1,364	1,286	1,389	1,470
240 - Contractual Employee Benefits	79,497	85,208	78,298	78,060	81,488
320 - Property Services	4,482	7,156	2,234	3,250	2,500
340 - Travel	10,303	8,532	6,687	10,200	10,750
350 - Communication	11,016	13,790	9,911	16,000	12,950
380 - Non-instructional Professional and Technical Services	54,683	11,913	48,099	17,000	20,500
390 - Other General Professional and Technological Services	-	266	-	-	-
410 - Consumable Supplies and Materials	30,990	18,588	7,658	7,500	11,250
470 - Computer Software	36,065	37,878	41,762	36,600	58,500
480 - Computer Hardware	1,350	-	1,205	3,000	1,500
640 - Dues and Fees	15,491	17,680	9,818	24,250	15,500
<b>2520 - Fiscal Services Total</b>	<b>665,072</b>	<b>634,697</b>	<b>609,724</b>	<b>619,605</b>	<b>682,957</b>
<b>2540 - Operation and Maintenance of Plant Services</b>					
112 - Classified Salaries	1,712,456	1,740,418	2,081,979	2,125,321	2,185,467
114 - Manager-Confidential	148,701	190,245	240,916	173,572	183,690
122 - Substitutes-Classified	11,385	11,533	8,722	13,000	11,000
130 - Additional Salary	62,675	102,472	87,483	129,144	133,409
210 - Public Employees Retirement System	392,557	380,662	592,346	638,982	623,870
220 - Social Security Administration	145,537	153,517	183,960	186,738	192,288
230 - Other Required Payroll Costs	67,830	49,460	60,144	56,880	54,332
240 - Contractual Employee Benefits	647,394	671,261	770,395	778,676	796,410
320 - Property Services	2,134,547	2,808,727	2,249,382	2,228,045	2,448,975
340 - Travel	4,402	11,478	19,524	19,000	17,200
350 - Communication	12,402	12,975	15,881	18,250	17,575
380 - Non-instructional Professional and Technical Services	60,619	100,592	17,521	70,000	68,500
390 - Other General Professional and Technological Services	-	2,067	67	-	-
410 - Consumable Supplies and Materials	371,580	380,890	466,513	704,379	409,650
460 - Non-consumable Items	3,657	49,382	3,394	49,000	49,500
470 - Computer Software	32,026	38,832	1,900	40,000	42,000
480 - Computer Hardware	2,450	533	236	50,000	50,000
540 - Depreciable Equipment	393,247	46,794	238,141	90,000	65,000

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
640 - Dues and Fees	844	7,588	547	1,600	1,600
650 - Insurance and Judgments	700,000	700,000	700,000	714,000	-
670 - Taxes and Licenses	21,249	6,275	6,130	6,000	6,720
<b>2540 - Operation and Maintenance of Plant Services</b>					
<b>Total</b>	<b>6,925,558</b>	<b>7,465,700</b>	<b>7,745,182</b>	<b>8,092,587</b>	<b>7,357,186</b>
<b>2550 - Student Transportation Services</b>					
112 - Classified Salaries	93,309	88,256	46,845	35,649	44,519
114 - Manager-Confidential	27,998	56,414	62,759	62,759	66,625
130 - Additional Salary	8,576	19,855	15,073	2,254	2,403
210 - Public Employees Retirement System	22,512	27,888	32,578	28,217	31,471
220 - Social Security Administration	9,281	11,871	9,335	7,700	8,686
230 - Other Required Payroll Costs	649	708	552	612	645
240 - Contractual Employee Benefits	47,634	54,726	42,458	35,706	42,658
320 - Property Services	-	-	4,429	-	1,000
330 - Student Transportation Services	3,180,695	3,519,526	4,383,987	5,743,000	5,890,000
340 - Travel	1,478	81,890	527	500	1,000
350 - Communication	1,421	691	877	1,300	1,300
380 - Non-instructional Professional and Technical Services	33,616	17,046	1,716	2,000	2,000
410 - Consumable Supplies and Materials	3,605	2,474	811	1,000	1,300
470 - Computer Software	3,880	7,108	-	-	7,000
540 - Depreciable Equipment	44,919	-	-	-	-
670 - Taxes and Licenses	5,315	-	-	-	-
<b>2550 - Student Transportation Services Total</b>	<b>3,484,888</b>	<b>3,888,452</b>	<b>4,601,947</b>	<b>5,920,697</b>	<b>6,100,607</b>
<b>2570 - Internal Services</b>					
112 - Classified Salaries	29,458	30,820	34,353	35,774	37,408
130 - Additional Salary	322	134	-	286	315
210 - Public Employees Retirement System	5,652	5,875	8,526	8,966	9,358
220 - Social Security Administration	2,278	2,368	2,628	2,759	2,886
230 - Other Required Payroll Costs	1,304	1,107	1,364	1,251	1,304
240 - Contractual Employee Benefits	14,880	14,880	15,105	14,880	15,300
320 - Property Services	49,448	58,463	56,376	5,403	10,700 <sup>6</sup>
350 - Communication	6,904	6,656	5,407	-	-
380 - Non-instructional Professional and Technical Services	24,947	25,332	24,949	7,412	3,747
410 - Consumable Supplies and Materials	2,978	2,146	3,133	5,000	1,000
<b>2570 - Internal Services Total</b>	<b>138,172</b>	<b>147,782</b>	<b>151,841</b>	<b>81,731</b>	<b>82,018</b>
<b>2620 - Planning, Research, Development, Evaluation Services</b>					
122 - Substitutes-Classified	188	-	-	-	-
130 - Additional Salary	10,313	-	-	-	-
210 - Public Employees Retirement System	2,191	-	-	-	-
220 - Social Security Administration	783	-	-	-	-
230 - Other Required Payroll Costs	50	-	-	-	-
340 - Travel	2	-	-	-	-
350 - Communication	5,612	-	-	-	-
380 - Non-instructional Professional and Technical Services	118,073	12,356	100,591	10,000	-
410 - Consumable Supplies and Materials	16,314	32	2,833	-	-
<b>2620 - Planning, Research, Development, Evaluation Services Total</b>	<b>153,526</b>	<b>12,388</b>	<b>103,425</b>	<b>10,000</b>	<b>-</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>2630 - Information Services</b>					
112 - Classified Salaries	46,897	92,666	77,139	103,099	86,649
114 - Manager-Confidential	59,394	70,351	74,274	74,274	75,388
122 - Substitutes-Classified	22	-	-	-	-
130 - Additional Salary	4,074	717	1,221	15,897	16,106
210 - Public Employees Retirement System	23,061	31,648	37,862	48,004	44,208
220 - Social Security Administration	8,111	12,183	11,483	14,785	13,627
230 - Other Required Payroll Costs	532	681	666	748	691
240 - Contractual Employee Benefits	30,694	49,229	47,175	54,150	48,300
320 - Property Services	173	55	75	-	-
340 - Travel	281	4,349	4,504	1,000	5,000
350 - Communication	8,918	920	1,195	5,250	12,750
380 - Non-instructional Professional and Technical Services	17,358	20,368	17,302	22,930	20,000
390 - Other General Professional and Technological Services	-	114	268	500	-
410 - Consumable Supplies and Materials	6,045	2,984	1,391	1,000	7,000
440 - Periodicals	-	79	-	-	-
470 - Computer Software	15,776	21,744	29,875	35,000	45,000
640 - Dues and Fees	295	345	555	300	600
<b>2630 - Information Services Total</b>	<b>221,632</b>	<b>308,435</b>	<b>304,984</b>	<b>376,937</b>	<b>375,319</b>
<b>2640 - Staff Services</b>					
112 - Classified Salaries	-	-	55,624	-	47,270
113 - Administrators	122,672	125,125	132,101	132,101	134,082
114 - Manager-Confidential	155,535	164,971	174,148	174,148	182,524
121 - Substitutes-Licensed	847	-	-	2,000	2,500
122 - Substitutes-Classified	5,193	1,019	16,094	3,000	2,500
130 - Additional Salary	31,838	28,506	65,668	64,063	58,110
210 - Public Employees Retirement System	59,516	61,667	115,524	103,391	112,061
220 - Social Security Administration	24,039	24,274	33,534	28,528	32,481
230 - Other Required Payroll Costs	17,205	1,298	1,903	2,146	1,609
240 - Contractual Employee Benefits	68,373	77,708	102,749	99,300	118,200
310 - Instructional, Professional and Technical Services	4,300	-	-	1,000	1,000
320 - Property Services	435	550	154	500	1,700
340 - Travel	21,656	28,965	11,280	22,600	23,700
350 - Communication	11,059	8,762	16,748	18,500	8,500
380 - Non-instructional Professional and Technical Services	52,166	57,645	69,413	74,000	118,500
390 - Other General Professional and Technological Services	-	5,566	2,856	10,000	10,000
410 - Consumable Supplies and Materials	15,777	12,266	4,677	11,000	11,500
470 - Computer Software	62,452	105,705	90,188	88,000	144,000
480 - Computer Hardware	-	-	-	2,000	2,000
640 - Dues and Fees	15,629	11,269	14,985	30,000	5,500
670 - Taxes and Licenses	-	-	3,308	3,000	3,500
<b>2640 - Staff Services Total</b>	<b>668,693</b>	<b>715,296</b>	<b>910,953</b>	<b>869,277</b>	<b>1,021,237</b>
<b>2660 - Technology Services</b>					
112 - Classified Salaries	506,085	511,850	859,771	1,020,838	1,041,693
114 - Manager-Confidential	108,801	101,876	107,555	107,555	109,168
121 - Substitutes-Licensed	624	-	-	-	-
122 - Substitutes-Classified	52	-	-	300	-
130 - Additional Salary	27,684	34,592	61,509	38,203	38,963
210 - Public Employees Retirement System	134,746	129,766	244,672	303,572	294,866

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
220 - Social Security Administration	47,950	48,373	77,469	89,269	91,024
230 - Other Required Payroll Costs	3,105	2,647	4,417	4,977	4,613
240 - Contractual Employee Benefits	147,380	143,815	273,015	319,608	332,880
320 - Property Services	14,737	4,941	85,413	11,000	139,533
340 - Travel	8,868	12,628	4,344	6,200	25,200
350 - Communication	243,472	281,068	220,777	323,725	349,112
380 - Non-instructional Professional and Technical Services	21,427	40,003	56,353	158,800	61,800
390 - Other General Professional and Technological Services	-	78	201	-	-
410 - Consumable Supplies and Materials	34,770	19,878	58,098	59,000	105,000
470 - Computer Software	102,668	175,760	255,430	301,216	400,647
480 - Computer Hardware	274,633	347,081	685,871	320,038	75,037
550 - Depreciable Technology	19,998	213,434	11,987	25,000	25,000
640 - Dues and Fees	-	865	1,165	1,300	1,300
<b>2660 - Technology Services Total</b>	<b>1,696,999</b>	<b>2,068,656</b>	<b>3,008,046</b>	<b>3,090,601</b>	<b>3,095,836</b>
<b>2680 - Interpretation and Translation Services</b>					
112 - Classified Salaries	59,758	65,166	99,450	110,003	134,617
130 - Additional Salary	22,283	19,486	56,400	20,836	919
210 - Public Employees Retirement System	14,766	14,852	32,716	33,610	33,631
220 - Social Security Administration	6,083	6,359	11,785	10,009	10,367
230 - Other Required Payroll Costs	402	357	705	770	521
240 - Contractual Employee Benefits	26,578	28,786	38,943	42,408	52,785
310 - Instructional, Professional and Technical Services	473	-	-	-	-
380 - Non-instructional Professional and Technical Services	1,439	1,563	25,313	4,000	14,000
410 - Consumable Supplies and Materials	69	23	-	-	-
<b>2680 - Interpretation and Translation Services Total</b>	<b>131,851</b>	<b>136,592</b>	<b>265,311</b>	<b>221,636</b>	<b>246,840</b>
<b>2700 - Supplemental Retirement Program</b>					
116 - Supplemental Retirement Stipends	-	-	-	433,000	400,000
210 - Public Employees Retirement System	-	-	-	131,069	-
220 - Social Security Administration	-	-	-	33,125	30,600
230 - Other Required Payroll Costs	-	-	-	6,365	-
<b>2700 - Supplemental Retirement Program Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>603,559</b>	<b>430,600</b>
<b>2000 - Support Services Total</b>	<b>27,397,374</b>	<b>30,459,727</b>	<b>35,144,630</b>	<b>36,423,171</b>	<b>36,872,291</b>
<b>3000 - Enterprise and Community Services</b>					
<b>3100 - Food Services</b>					
410 - Consumable Supplies and Materials	-	-	-	15,000	25,000
630 - Unrecoverable Bad Debt Write-Off	-	-	-	20,000	-
<b>3100 - Food Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>25,000</b>
<b>3300 - Community Services</b>					
114 - Manager-Confidential	68,972	70,351	99,966	99,966	101,466
130 - Additional Salary	12,915	12,856	17,414	16,000	18,750
210 - Public Employees Retirement System	13,679	14,285	26,618	29,654	29,627
220 - Social Security Administration	6,191	6,319	8,935	8,871	9,196
230 - Other Required Payroll Costs	423	357	500	657	442
240 - Contractual Employee Benefits	16,005	16,305	26,296	26,250	27,656
310 - Instructional, Professional and Technical Services	-	8,500	8,500	8,500	8,500

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
340 - Travel	-	2,495	-	-	-
380 - Non-instructional Professional and Technical Services	110,802	115,972	117,400	120,000	120,000
640 - Dues and Fees	65,000	155,225	175,000	175,000	175,000
<b>3300 - Community Services Total</b>	<b>293,988</b>	<b>402,664</b>	<b>480,629</b>	<b>484,898</b>	<b>490,637</b>
<b>3000 - Enterprise and Community Services Total</b>	<b>293,988</b>	<b>402,664</b>	<b>480,629</b>	<b>519,898</b>	<b>515,637</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
5100 - Debt Service					
610 - Redemption of Principal	-	520,541	759,114	889,761	734,511
621 - Regular Interest	-	3,484	10,728	10,851	28,356
<b>5100 - Debt Service Total</b>	<b>-</b>	<b>524,025</b>	<b>769,843</b>	<b>900,612</b>	<b>762,867</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>-</b>	<b>524,025</b>	<b>769,843</b>	<b>900,612</b>	<b>762,867</b>
<b>Current Requirements Total</b>	<b>68,697,629</b>	<b>75,281,552</b>	<b>84,313,520</b>	<b>86,155,800</b>	<b>86,462,540</b>
<b>Contingencies and Unappropriated Ending Fund Balance</b>					
6000 - Contingencies					
810 - Planned Reserve	-	-	-	4,000,903	6,172,095
<b>6000 - Contingencies Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000,903</b>	<b>6,172,095</b>
7000 - Unappropriated Ending Fund Balance					
820 - Reserved for Next Year	-	-	-	3,065,719	2,385,480
<b>7000 - Unappropriated Ending Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,065,719</b>	<b>2,385,480</b>
<b>Contingencies and Unappropriated Ending Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,066,622</b>	<b>8,557,575</b>
<b>Requirements Total</b>	<b>68,697,629</b>	<b>75,281,552</b>	<b>84,313,520</b>	<b>93,222,422</b>	<b>95,020,115</b>
<b>Ending Fund Balance</b>	<b>14,680,682</b>	<b>16,373,939</b>	<b>12,679,136</b>	<b>-</b>	<b>-</b>



**Corvallis**  
SCHOOL DISTRICT

# **District Donation Fund (204)**

## **District Donation Fund**

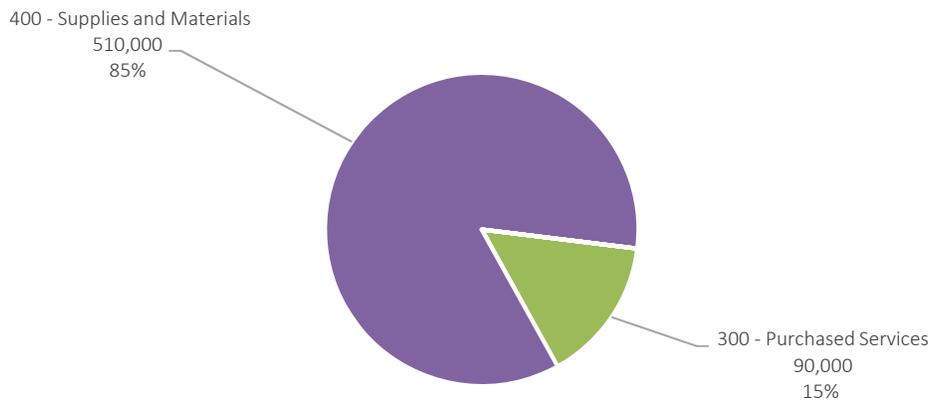
The Corvallis Public Schools Foundation is a separately governed 501(c)(3) non-profit corporation that collects donations into the Foundation Agency Fund (702), held by the Corvallis School District on behalf of the Foundation. As the Foundation determines what grants and gifts are appropriate, it makes a monthly payment into this District Donation Fund (204).

All payments for the gifts and grants are then made through the district's accounts payable process and paid out of the District Donation Fund.

Resources and Requirements by Major Object - District Donation Fund (204)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	388,810	429,577	354,322	607,727	600,000
<b>Resources Total</b>	<b>388,810</b>	<b>429,577</b>	<b>354,322</b>	<b>607,727</b>	<b>600,000</b>
<b>Requirements</b>					
100 - Salaries	54,074	69,630	73,364	45,000	-
200 - Associated Payroll Costs	10,569	17,099	21,781	17,727	-
300 - Purchased Services	74,446	111,516	47,020	90,000	90,000
400 - Supplies and Materials	240,760	216,368	209,481	455,000	510,000
500 - Capital Outlay	8,741	4,263	2,676	-	-
600 - Other Objects	220	10,702	-	-	-
<b>Requirements Total</b>	<b>388,810</b>	<b>429,577</b>	<b>354,322</b>	<b>607,727</b>	<b>600,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS BY MAJOR OBJECT - DISTRICT DONATION FUND (204)  
2021-22 PROPOSED**



Resources and Requirements Forecast by Major Object - District Donation Fund (204)  
amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	607,727	600,000	600,000	600,000	600,000
<b>Resources Total</b>	<b>607,727</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
<b>Requirements</b>					
100 - Salaries	45,000	-	-	-	-
200 - Associated Payroll Costs	17,727	-	-	-	-
300 - Purchased Services	90,000	90,000	90,000	90,000	90,000
400 - Supplies and Materials	455,000	510,000	510,000	510,000	510,000
500 - Capital Outlay	-	-	-	-	-
600 - Other Objects	-	-	-	-	-
<b>Requirements Total</b>	<b>607,727</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Resources by Source (Reporting Object) - District Donation Fund (204)  
 amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1920 - Contributions and Donations From Private Sources	388,810	429,577	354,322	607,727	600,000
<b>Grand Total</b>	<b>388,810</b>	<b>429,577</b>	<b>354,322</b>	<b>607,727</b>	<b>600,000</b>
<b>Resources Total</b>	<b>388,810</b>	<b>429,577</b>	<b>354,322</b>	<b>607,727</b>	<b>600,000</b>

## Requirements by Object - District Donation Fund (204)

amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
121 - Substitutes-Licensed	14,419	-	-	-	-
122 - Substitutes-Classified	3,960	-	90	-	-
130 - Additional Salary	35,695	69,630	73,274	45,000	-
<b>100 - Salaries Total</b>	<b>54,074</b>	<b>69,630</b>	<b>73,364</b>	<b>45,000</b>	<b>-</b>
<b>200 - Associated Payroll Costs</b>					
210 - Public Employees Retirement System	6,158	11,521	15,878	13,622	-
220 - Social Security Administration	4,132	5,297	5,612	3,443	-
230 - Other Required Payroll Costs	279	281	291	662	-
<b>200 - Associated Payroll Costs Total</b>	<b>10,569</b>	<b>17,099</b>	<b>21,781</b>	<b>17,727</b>	<b>-</b>
<b>300 - Purchased Services</b>					
310 - Instructional, Professional and Technical Services	2,936	21,226	4,326	10,000	10,000
320 - Property Services	616	1,963	1,469	-	-
330 - Student Transportation Services	3,140	2,969	-	5,000	5,000
340 - Travel	61,825	79,789	33,393	70,000	70,000
350 - Communication	1,553	2,254	3,541	-	-
374 - Other Tuition	25	-	-	-	-
380 - Non-instructional Professional and Technical Services	4,351	2,192	1,613	5,000	5,000
390 - Other General Professional and Technological Services	-	1,123	2,680	-	-
<b>300 - Purchased Services Total</b>	<b>74,446</b>	<b>111,516</b>	<b>47,020</b>	<b>90,000</b>	<b>90,000</b>
<b>400 - Supplies and Materials</b>					
410 - Consumable Supplies and Materials	202,823	173,870	196,042	445,000	500,000
420 - Textbooks	3,950	90	650	-	-
430 - Library Books	522	11,688	2,243	10,000	10,000
440 - Periodicals	2,664	3,580	-	-	-
460 - Non-consumable Items	10,523	9,053	2,430	-	-
470 - Computer Software	15,306	17,482	8,117	-	-
480 - Computer Hardware	4,971	605	-	-	-
<b>400 - Supplies and Materials Total</b>	<b>240,760</b>	<b>216,368</b>	<b>209,481</b>	<b>455,000</b>	<b>510,000</b>
<b>500 - Capital Outlay</b>					
540 - Depreciable Equipment	8,741	4,263	2,676	-	-
<b>500 - Capital Outlay Total</b>	<b>8,741</b>	<b>4,263</b>	<b>2,676</b>	<b>-</b>	<b>-</b>
<b>600 - Other Objects</b>					
640 - Dues and Fees	220	10,702	-	-	-
<b>600 - Other Objects Total</b>	<b>220</b>	<b>10,702</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Requirements Total</b>	<b>388,810</b>	<b>429,577</b>	<b>354,322</b>	<b>607,727</b>	<b>600,000</b>

Requirements by Function - District Donation Fund (204)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 - Instruction</b>					
1111 - Elementary, K-5	125,786	116,581	50,335	140,000	140,000
1121 - Middle/Junior High Programs	43,276	56,365	25,432	65,000	65,000
1122 - Middle/Junior High School Extracurricular	10,969	10,365	15,192	20,000	20,000
1131 - High School Programs	66,376	40,355	18,976	50,000	50,000
1132 - High School Extracurricular	61,083	45,398	26,849	55,000	55,000
1140 - Pre-kindergarten Programs	-	-	270	-	-
1220 - Restrictive Programs for Students with Disabilities	1,992	3,316	619	5,000	5,000
1250 - Less Restrictive Programs for Students with Disabilities	-	90	-	-	-
1280 - Alternative Education	18,899	26,150	18,618	20,000	20,000
1400 - Summer School Programs	13,640	30,345	73,068	82,727	75,000
<b>1000 - Instruction Total</b>	<b>342,020</b>	<b>328,963</b>	<b>229,358</b>	<b>437,727</b>	<b>430,000</b>
<b>2000 - Support Services</b>					
2110 - Attendance and Social Work Services	-	-	-	15,000	15,000
2120 - Guidance Services	1,440	1,442	-	-	-
2150 - Speech Pathology and Audiology Services	-	-	48	-	-
2210 - Improvement of Instruction Services	-	11,960	-	-	-
2220 - Educational Media Services	548	12,001	2,670	10,000	10,000
2230 - Assessment and Testing	65	-	519	-	-
2240 - Instructional Staff Development	1,176	6,203	13,769	10,000	10,000
2320 - Executive Administration Services	316	740	279	-	-
2410 - Office of the Principal Services	177	3,304	449	10,000	10,000
2540 - Operation and Maintenance of Plant Services	2,068	163	2,793	-	-
2550 - Student Transportation Services	3,140	2,969	-	5,000	5,000
2620 - Planning Research, Development, Evaluation Services	590	-	-	-	-
3000 - Enterprise and Community Services	-	-	-	-	-
<b>2000 - Support Services Total</b>	<b>9,520</b>	<b>38,782</b>	<b>20,526</b>	<b>50,000</b>	<b>50,000</b>
<b>3000 - Enterprise and Community Services</b>					
3300 - Community Services	37,270	61,832	104,438	120,000	120,000
<b>3000 - Enterprise and Community Services Total</b>	<b>37,270</b>	<b>61,832</b>	<b>104,438</b>	<b>120,000</b>	<b>120,000</b>
<b>Requirements Total</b>	<b>388,810</b>	<b>429,577</b>	<b>354,322</b>	<b>607,727</b>	<b>600,000</b>

Reporting Details - District Donation Fund (204)  
by reporting function and object; amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1920 - Contributions and Donations From Private Sources	388,810	429,577	354,322	607,727	600,000
<b>1000 - Revenue from Local Sources Total</b>	<b>388,810</b>	<b>429,577</b>	<b>354,322</b>	<b>607,727</b>	<b>600,000</b>
<b>Resources Total</b>	<b>388,810</b>	<b>429,577</b>	<b>354,322</b>	<b>607,727</b>	<b>600,000</b>
<b>Requirements</b>					
<b>1000 - Instruction</b>					
<b>1111 - Elementary, K-5</b>					
121 - Substitutes-Licensed	11,201	-	-	-	-
122 - Substitutes-Classified	3,960	-	-	-	-
130 - Additional Salary	8,538	19,291	5,313	-	-
210 - Public Employees Retirement System	808	3,821	590	-	-
220 - Social Security Administration	1,813	1,457	390	-	-
230 - Other Required Payroll Costs	121	73	24	-	-
310 - Instructional, Professional and Technical Services	1,730	11,476	2,704	5,000	5,000
320 - Property Services	79	-	-	-	-
340 - Travel	14,565	12,404	3,041	10,000	10,000
350 - Communication	1,021	1,280	800	-	-
380 - Non-instructional Professional and Technical Services	1,260	367	113	-	-
410 - Consumable Supplies and Materials	61,044	49,448	29,855	125,000	125,000
420 - Textbooks	3,400	-	650	-	-
430 - Library Books	135	-	-	-	-
440 - Periodicals	2,664	3,580	-	-	-
470 - Computer Software	13,317	13,384	6,857	-	-
640 - Dues and Fees	130	-	-	-	-
<b>1111 - Elementary, K-5 Total</b>	<b>125,786</b>	<b>116,581</b>	<b>50,335</b>	<b>140,000</b>	<b>140,000</b>
<b>1121 - Middle/Junior High Programs</b>					
121 - Substitutes-Licensed	2,237	-	-	-	-
130 - Additional Salary	2,985	8,745	1,137	-	-
210 - Public Employees Retirement System	961	1,697	284	-	-
220 - Social Security Administration	391	666	86	-	-
230 - Other Required Payroll Costs	25	35	5	-	-
310 - Instructional, Professional and Technical Services	806	-	700	5,000	5,000
340 - Travel	6,280	9,343	980	-	-
380 - Non-instructional Professional and Technical Services	-	1,197	-	-	-
410 - Consumable Supplies and Materials	28,091	25,806	20,365	60,000	60,000
460 - Non-consumable Items	1,200	5,902	1,875	-	-
470 - Computer Software	-	2,975	-	-	-
480 - Computer Hardware	300	-	-	-	-
<b>1121 - Middle/Junior High Programs Total</b>	<b>43,276</b>	<b>56,365</b>	<b>25,432</b>	<b>65,000</b>	<b>65,000</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>1122 - Middle/Junior High School Extracurricular</b>					
320 - Property Services	402	-	1,303	-	-
340 - Travel	566	9,376	316	-	-
350 - Communication	-	-	1,500	-	-
380 - Non-instructional Professional and Technical Services	130	-	-	-	-
410 - Consumable Supplies and Materials	9,871	989	12,073	20,000	20,000
<b>1122 - Middle/Junior High School Extracurricular Totals</b>	<b>10,969</b>	<b>10,365</b>	<b>15,192</b>	<b>20,000</b>	<b>20,000</b>
<b>1131 - High School Programs</b>					
121 - Substitutes-Licensed	357	-	-	-	-
130 - Additional Salary	4,212	1,901	570	-	-
210 - Public Employees Retirement System	1,040	261	173	-	-
220 - Social Security Administration	343	143	44	-	-
230 - Other Required Payroll Costs	22	8	2	-	-
320 - Property Services	135	1,963	166	-	-
340 - Travel	4,612	7,905	2,182	10,000	10,000
350 - Communication	407	146	409	-	-
374 - Other Tuition	25	-	-	-	-
380 - Non-instructional Professional and Technical Services	1,300	-	-	-	-
410 - Consumable Supplies and Materials	40,113	23,001	11,840	40,000	40,000
420 - Textbooks	550	-	-	-	-
460 - Non-consumable Items	7,523	-	555	-	-
470 - Computer Software	1,790	765	360	-	-
480 - Computer Hardware	3,921	-	-	-	-
540 - Depreciable Equipment	-	4,263	2,676	-	-
640 - Dues and Fees	25	-	-	-	-
<b>1131 - High School Programs Total</b>	<b>66,376</b>	<b>40,355</b>	<b>18,976</b>	<b>50,000</b>	<b>50,000</b>
<b>1132 - High School Extracurricular</b>					
130 - Additional Salary	3,101	6,201	6,201	-	-
220 - Social Security Administration	237	474	474	-	-
230 - Other Required Payroll Costs	16	26	26	-	-
340 - Travel	11,893	10,628	125	5,000	5,000
350 - Communication	35	-	-	-	-
380 - Non-instructional Professional and Technical Services	651	-	-	-	-
410 - Consumable Supplies and Materials	34,610	26,613	19,122	50,000	50,000
460 - Non-consumable Items	1,800	1,455	-	-	-
470 - Computer Software	-	-	900	-	-
540 - Depreciable Equipment	8,741	-	-	-	-
<b>1132 - High School Extracurricular Total</b>	<b>61,083</b>	<b>45,398</b>	<b>26,849</b>	<b>55,000</b>	<b>55,000</b>
<b>1140 - Pre-kindergarten Programs</b>					
130 - Additional Salary	-	-	250	-	-
220 - Social Security Administration	-	-	19	-	-
230 - Other Required Payroll Costs	-	-	1	-	-
<b>1140 - Pre-kindergarten Programs Total</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>-</b>	<b>-</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>1220 - Restrictive Programs for Students with Disabilities</b>					
310 - Instructional, Professional and Technical Services	400	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	125	-	-	-
410 - Consumable Supplies and Materials	1,592	1,494	619	5,000	5,000
460 - Non-consumable Items	-	1,697	-	-	-
<b>1220 - Restrictive Programs for Students with Disabilities Total</b>	<b>1,992</b>	<b>3,316</b>	<b>619</b>	<b>5,000</b>	<b>5,000</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>					
420 - Textbooks	-	90	-	-	-
<b>1250 - Less Restrictive Programs for Students with Disabilities Total</b>	<b>-</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1280 - Alternative Education</b>					
121 - Substitutes-Licensed	624	-	-	-	-
130 - Additional Salary	6,185	8,300	5,820	-	-
210 - Public Employees Retirement System	1,414	1,032	1,711	-	-
220 - Social Security Administration	538	635	445	-	-
230 - Other Required Payroll Costs	40	33	23	-	-
310 - Instructional, Professional and Technical Services	-	3,085	922	-	-
340 - Travel	427	912	60	-	-
350 - Communication	80	-	-	-	-
390 - Other General Professional and Technological Services	-	447	699	-	-
410 - Consumable Supplies and Materials	9,391	10,080	8,937	20,000	20,000
430 - Library Books	-	663	-	-	-
470 - Computer Software	199	358	-	-	-
480 - Computer Hardware	-	605	-	-	-
<b>1280 - Alternative Education Total</b>	<b>18,899</b>	<b>26,150</b>	<b>18,618</b>	<b>20,000</b>	<b>20,000</b>
<b>1400 - Summer School Programs</b>					
130 - Additional Salary	9,981	22,296	53,345	45,000	-
210 - Public Employees Retirement System	1,894	4,217	12,964	13,622	-
220 - Social Security Administration	757	1,704	4,111	3,443	-
230 - Other Required Payroll Costs	49	86	207	662	-
340 - Travel	777	-	-	-	-
410 - Consumable Supplies and Materials	180	2,042	2,440	20,000	75,000
<b>1400 - Summer School Programs Total</b>	<b>13,640</b>	<b>30,345</b>	<b>73,068</b>	<b>82,727</b>	<b>75,000</b>
<b>1000 - Instruction Total</b>	<b>342,020</b>	<b>328,963</b>	<b>229,358</b>	<b>437,727</b>	<b>430,000</b>
<b>2000 - Support Services</b>					
<b>2110 - Attendance and Social Work Services</b>					
340 - Travel	-	-	-	5,000	5,000
380 - Non-instructional Professional and Technical Services	-	-	-	5,000	5,000
410 - Consumable Supplies and Materials	-	-	-	5,000	5,000
<b>2110 - Attendance and Social Work Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>2120 - Guidance Services</b>					
410 - Consumable Supplies and Materials	1,440	1,442	-	-	-
<b>2120 - Guidance Services Total</b>	<b>1,440</b>	<b>1,442</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2150 - Speech Pathology and Audiology Services</b>					
410 - Consumable Supplies and Materials	-	-	48	-	-
<b>2150 - Speech Pathology and Audiology Services Total</b>	<b>-</b>	<b>-</b>	<b>48</b>	<b>-</b>	<b>-</b>
<b>2210 - Improvement of Instruction Services</b>					
130 - Additional Salary	-	2,896	-	-	-
210 - Public Employees Retirement System	-	493	-	-	-
220 - Social Security Administration	-	217	-	-	-
230 - Other Required Payroll Costs	-	21	-	-	-
310 - Instructional, Professional and Technical Services	-	6,500	-	-	-
390 - Other General Professional and Technological Services	-	391	-	-	-
410 - Consumable Supplies and Materials	-	1,442	-	-	-
<b>2210 - Improvement of Instruction Services Total</b>	<b>-</b>	<b>11,960</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2220 - Educational Media Services</b>					
350 - Communication	10	-	-	-	-
390 - Other General Professional and Technological Services	-	285	-	-	-
410 - Consumable Supplies and Materials	151	626	946	-	-
430 - Library Books	323	11,024	1,724	10,000	10,000
640 - Dues and Fees	65	65	-	-	-
<b>2220 - Educational Media Services Total</b>	<b>548</b>	<b>12,001</b>	<b>2,670</b>	<b>10,000</b>	<b>10,000</b>
<b>2230 - Assessment and Testing</b>					
430 - Library Books	65	-	519	-	-
<b>2230 - Assessment and Testing Total</b>	<b>65</b>	<b>-</b>	<b>519</b>	<b>-</b>	<b>-</b>
<b>2240 - Instructional Staff Development</b>					
340 - Travel	-	6,203	9,641	10,000	10,000
390 - Other General Professional and Technological Services	-	-	1,981	-	-
410 - Consumable Supplies and Materials	1,176	-	2,148	-	-
<b>2240 - Instructional Staff Development Total</b>	<b>1,176</b>	<b>6,203</b>	<b>13,769</b>	<b>10,000</b>	<b>10,000</b>
<b>2320 - Executive Administration Services</b>					
410 - Consumable Supplies and Materials	316	740	279	-	-
<b>2320 - Executive Administration Services Total</b>	<b>316</b>	<b>740</b>	<b>279</b>	<b>-</b>	<b>-</b>
<b>2410 - Office of the Principal Services</b>					
410 - Consumable Supplies and Materials	177	3,304	449	10,000	10,000
<b>2410 - Office of the Principal Services Total</b>	<b>177</b>	<b>3,304</b>	<b>449</b>	<b>10,000</b>	<b>10,000</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>2540 - Operation and Maintenance of Plant Services</b>					
122 - Substitutes-Classified	-	-	90	-	-
130 - Additional Salary	58	-	-	-	-
210 - Public Employees Retirement System	14	-	-	-	-
220 - Social Security Administration	4	-	-	-	-
230 - Other Required Payroll Costs	2	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	163	1,500	-	-
410 - Consumable Supplies and Materials	1,990	-	1,203	-	-
<b>2540 - Operation and Maintenance of Plant Services Total</b>	<b>2,068</b>	<b>163</b>	<b>2,793</b>	<b>-</b>	<b>-</b>
<b>2550 - Student Transportation Services</b>					
330 - Student Transportation Services	3,140	2,969	-	5,000	5,000
<b>2550 - Student Transportation Services Total</b>	<b>3,140</b>	<b>2,969</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>2620 - Planning, Research, Development, Evaluation Services</b>					
380 - Non-instructional Professional and Technical Services	590	-	-	-	-
<b>2620 - Planning, Research, Development, Evaluation Services Total</b>	<b>590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2000 - Support Services Total</b>	<b>9,520</b>	<b>38,782</b>	<b>20,526</b>	<b>50,000</b>	<b>50,000</b>
<b>3000 - Enterprise and Community Services</b>					
<b>3300 - Community Services</b>					
130 - Additional Salary	634	-	637	-	-
210 - Public Employees Retirement System	27	-	155	-	-
220 - Social Security Administration	49	-	43	-	-
230 - Other Required Payroll Costs	3	-	3	-	-
310 - Instructional, Professional and Technical Service	-	165	-	-	-
340 - Travel	22,705	23,020	17,048	30,000	30,000
350 - Communication	-	828	832	-	-
380 - Non-instructional Professional and Technical Services	420	340	-	-	-
410 - Consumable Supplies and Materials	12,682	26,843	85,719	90,000	90,000
480 - Computer Hardware	750	-	-	-	-
640 - Dues and Fees	-	10,637	-	-	-
<b>3300 - Community Services Total</b>	<b>37,270</b>	<b>61,832</b>	<b>104,438</b>	<b>120,000</b>	<b>120,000</b>
<b>3000 - Enterprise and Community Services Total</b>	<b>37,270</b>	<b>61,832</b>	<b>104,438</b>	<b>120,000</b>	<b>120,000</b>
<b>Current Requirements Total</b>	<b>388,810</b>	<b>429,577</b>	<b>354,322</b>	<b>607,727</b>	<b>600,000</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Designated Facilities Fund (208)**

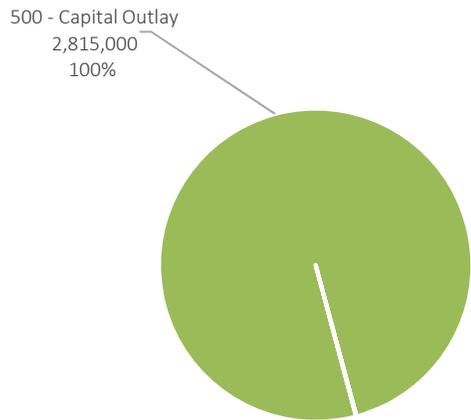
## **Designated Facilities Fund**

The school board authorized district staff to enter into agreements with Benton County and the City of Corvallis to collect a construction excise tax, effective September 1, 2009. Revenue from the tax is used to pay for projects such as improvements needed to maintain the safety and comfort of existing facilities and acquisition of land. The Designated Facilities Fund accounts for construction excise taxes, proceeds from the sale of district property, and the Senate Bill 1149 receipts (public purpose charges) for energy efficiency improvements.

Resources and Requirements by Major Object - Designated Facilities Fund (208)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	333,280	1,289,302	445,788	455,000	340,000
5000 - Other Sources	1,534,948	1,577,662	2,651,077	1,150,000	2,475,000
<b>Resources Total</b>	<b>1,868,229</b>	<b>2,866,964</b>	<b>3,096,865</b>	<b>1,605,000</b>	<b>2,815,000</b>
<b>Requirements</b>					
300 - Purchased Services	243,888	42,920	8,250	-	-
400 - Supplies and Materials	21,408	-	-	-	-
500 - Capital Outlay	24,967	172,967	461,000	1,605,000	2,815,000
600 - Other Objects	303	-	-	-	-
<b>Requirements Total</b>	<b>290,566</b>	<b>215,887</b>	<b>469,250</b>	<b>1,605,000</b>	<b>2,815,000</b>
<b>Fund Ending Balance</b>	<b>1,577,662</b>	<b>2,651,077</b>	<b>2,627,615</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS BY MAJOR OBJECT - DESIGNATED FACILITIES FUND (208)**  
**2021-22 PROPOSED**



Resources and Requirements Forecast by Major Object  
 - Designated Facilities Fund (208)  
 amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	455,000	340,000	400,000	400,000	400,000
5000 - Other Sources	1,150,000	2,475,000	1,000,000	1,000,000	1,000,000
<b>Resources Total</b>	<b>1,605,000</b>	<b>2,815,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>
<b>Requirements</b>					
300 - Purchased Services	-	-	-	-	-
400 - Supplies and Materials	-	-	-	-	-
500 - Capital Outlay	1,605,000	2,815,000	1,400,000	1,400,000	1,400,000
600 - Other Objects	-	-	-	-	-
<b>Requirements Total</b>	<b>1,605,000</b>	<b>2,815,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Resources by Source (Reporting Object) - Designated Facilities Fund (208)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1130 - Construction Excise Tax	191,435	1,096,018	247,389	350,000	200,000
1500 - Earnings on Investments	24,948	40,119	70,573	5,000	15,000
1990 - Miscellaneous	116,897	153,165	127,827	100,000	125,000
<b>1000 - Revenue from Local Sources Total</b>	<b>333,280</b>	<b>1,289,302</b>	<b>445,788</b>	<b>455,000</b>	<b>340,000</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	1,534,948	1,577,662	2,651,077	1,150,000	2,475,000
<b>5000 - Other Sources Total</b>	<b>1,534,948</b>	<b>1,577,662</b>	<b>2,651,077</b>	<b>1,150,000</b>	<b>2,475,000</b>
<b>Resources Total</b>	<b>1,868,229</b>	<b>2,866,964</b>	<b>3,096,865</b>	<b>1,605,000</b>	<b>2,815,000</b>

Requirements by Object - Designated Facilities Fund (208)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Requirements</b>					
<b>300 - Purchased Services</b>					
320 - Property Services	242,283	31,130	8,250	-	-
380 - Non-instructional Professional and Technical Services	1,604	11,790	-	-	-
<b>300 - Purchased Services Total</b>	<b>243,888</b>	<b>42,920</b>	<b>8,250</b>	<b>-</b>	<b>-</b>
<b>400 - Supplies and Materials</b>					
410 - Consumable Supplies and Materials	21,408	-	-	-	-
<b>400 - Supplies and Materials Total</b>	<b>21,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>500 - Captial Outlay</b>					
510 - Land Acquisition	-	-	-	-	1,115,000
520 - Buildings Acquisition	24,967	172,967	245,409	1,605,000	1,700,000
530 - Improvements Other Than Buildings	-	-	215,592	-	-
<b>500 - Captial Outlay Total</b>	<b>24,967</b>	<b>172,967</b>	<b>461,000</b>	<b>1,605,000</b>	<b>2,815,000</b>
<b>600 - Other Objects</b>					
670 - Taxes and Licenses	303	-	-	-	-
<b>600 - Other Objects Total</b>	<b>303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Requirements Total</b>	<b>290,566</b>	<b>215,887</b>	<b>469,250</b>	<b>1,605,000</b>	<b>2,815,000</b>

Requirements by Function - Designated Facilities Fund (208)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Requirements</b>					
<b>2000 - Support Services</b>					
2540 - Operation and Maintenance of Plant Services	265,599	42,920	8,250	-	-
<b>2000 - Support Services Total</b>	<b>265,599</b>	<b>42,920</b>	<b>8,250</b>	<b>-</b>	<b>-</b>
<b>4000 - Facilities Acquisition and Construction</b>					
4120 - Site Acquisition and Development Services	-	-	-	-	1,115,000
4150 - Building Acquisition, Construction, and Improvements	24,967	172,967	461,000	1,605,000	1,700,000
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>24,967</b>	<b>172,967</b>	<b>461,000</b>	<b>1,605,000</b>	<b>2,815,000</b>
<b>Requirements Total</b>	<b>290,566</b>	<b>215,887</b>	<b>469,250</b>	<b>1,605,000</b>	<b>2,815,000</b>

## Reporting Details - Designated Facilities Fund (208)

by reporting function and object; amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1130 - Construction Excise Tax	191,435	1,096,018	247,389	350,000	200,000
1500 - Earnings on Investments	24,948	40,119	70,573	5,000	15,000
1990 - Miscellaneous	116,897	153,165	127,827	100,000	125,000
<b>1000 - Revenue from Local Sources Total</b>	<b>333,280</b>	<b>1,289,302</b>	<b>445,788</b>	<b>455,000</b>	<b>340,000</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	1,534,948	1,577,662	2,651,077	1,150,000	2,475,000
<b>5000 - Other Sources Total</b>	<b>1,534,948</b>	<b>1,577,662</b>	<b>2,651,077</b>	<b>1,150,000</b>	<b>2,475,000</b>
<b>Resources Total</b>	<b>1,868,229</b>	<b>2,866,964</b>	<b>3,096,865</b>	<b>1,605,000</b>	<b>2,815,000</b>
<b>Requirements</b>					
<b>2000 - Support Services</b>					
<b>2540 - Operation and Maintenance of Plant Services</b>					
320 - Property Services	242,283	31,130	8,250	-	-
380 - Non-instructional Professional and Technical Services	1,604	11,790	-	-	-
410 - Consumable Supplies and Materials	21,408	-	-	-	-
670 - Taxes and Licenses	303	-	-	-	-
<b>2540 - Operation and Maintenance of Plant Services Total</b>	<b>265,599</b>	<b>42,920</b>	<b>8,250</b>	<b>-</b>	<b>-</b>
<b>2000 - Support Services Total</b>	<b>265,599</b>	<b>42,920</b>	<b>8,250</b>	<b>-</b>	<b>-</b>
<b>4000 - Facilities Acquisition and Construction</b>					
<b>4120 - Site Acquisition and Development Services</b>					
510 - Land Acquisition	-	-	-	-	1,115,000
<b>4120 - Site Acquisition and Development Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,115,000</b>
<b>4150 - Building Acquisition, Construction, and Improvements</b>					
520 - Buildings Acquisition	24,967	172,967	245,409	1,605,000	1,700,000
530 - Improvements Other Than Buildings	-	-	215,592	-	-
<b>4150 - Building Acquisition, Construction, and Improvements Total</b>	<b>24,967</b>	<b>172,967</b>	<b>461,000</b>	<b>1,605,000</b>	<b>1,700,000</b>
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>24,967</b>	<b>172,967</b>	<b>461,000</b>	<b>1,605,000</b>	<b>2,815,000</b>
<b>Current Requirements Total</b>	<b>290,566</b>	<b>215,887</b>	<b>469,250</b>	<b>1,605,000</b>	<b>2,815,000</b>
<b>Ending Fund Balance</b>	<b>1,577,662</b>	<b>2,651,077</b>	<b>2,627,615</b>	<b>-</b>	<b>-</b>

## **Grants Fund (296)**

## **Grants Fund**

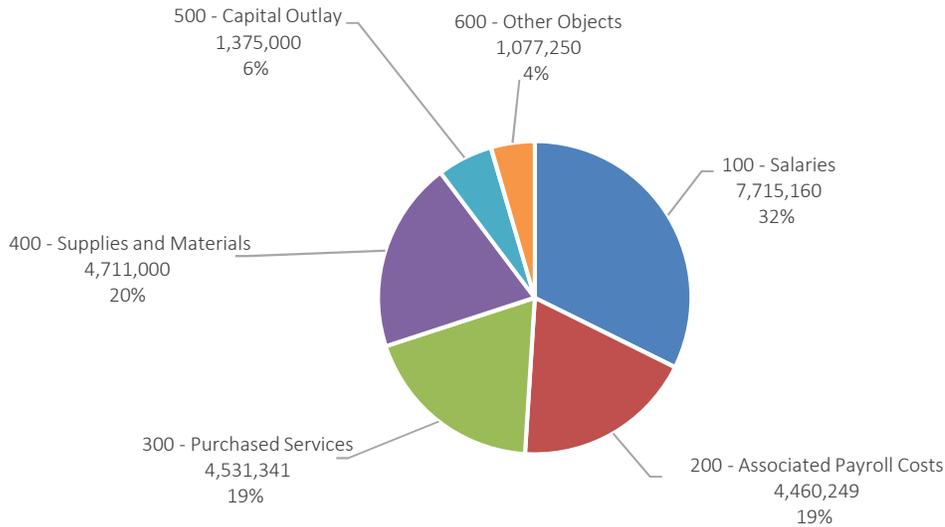
The Grants Fund accounts for local, state, and federal grants received by the district for specific programs. The major sources of revenue are federal, state, and local grants. Seismic Rehabilitation Grants, the High School Success Grant (Measure 98), and the Outdoor School Grant (Measure 99) are included in this reporting fund.

New grant resources related to the federal Elementary and Secondary School Emergency Relief (ESSER) Fund, as well as state funds to support Summer Academic Support are also captured here.

Resources and Requirements by Major Object - Grants Fund (296)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
2000 - Revenue from Intermediate Sources	43,882	41,590	31,906	48,265	50,000
3000 - Revenue from State Sources	665,632	2,384,597	3,510,198	10,099,222	10,500,000
4000 - Revenue from Federal Sources	2,715,270	2,787,977	2,799,147	6,303,259	13,320,000
<b>Resources Total</b>	<b>3,424,784</b>	<b>5,214,164</b>	<b>6,341,250</b>	<b>16,450,746</b>	<b>23,870,000</b>
<b>Requirements</b>					
100 - Salaries	1,509,667	1,877,048	1,896,164	2,813,416	7,715,160
200 - Associated Payroll Costs	976,852	1,184,325	1,294,757	1,829,035	4,460,249
300 - Purchased Services	604,504	1,190,832	976,232	1,946,959	4,531,341
400 - Supplies and Materials	157,349	306,176	100,625	2,220,552	4,711,000
500 - Capital Outlay	29,471	494,085	1,887,826	7,274,616	1,375,000
600 - Other Objects	146,940	161,698	185,646	366,168	1,077,250
<b>Requirements Total</b>	<b>3,424,784</b>	<b>5,214,164</b>	<b>6,341,250</b>	<b>16,450,746</b>	<b>23,870,000</b>
<b>Fund Ending Balance</b>	-	-	-	-	-

**REQUIREMENTS BY MAJOR OBJECT - GRANTS FUND (296)  
2021-22 PROPOSED**



Resources and Requirements Forecast by Major Object - Grants Fund (296)  
amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
2000 - Revenue from Intermediate Sources	48,265	50,000	50,000	50,000	50,000
3000 - Revenue from State Sources	10,099,222	10,500,000	8,500,000	8,841,000	9,165,000
4000 - Revenue from Federal Sources	6,303,259	13,320,000	7,500,000	7,520,000	7,643,000
<b>Resources Total</b>	<b>16,450,746</b>	<b>23,870,000</b>	<b>16,050,000</b>	<b>16,411,000</b>	<b>16,858,000</b>
<b>Requirements</b>					
100 - Salaries	2,813,416	7,715,160	5,480,000	5,672,000	5,871,000
200 - Associated Payroll Costs	1,829,035	4,460,249	3,168,000	3,263,000	3,361,000
300 - Purchased Services	1,946,959	4,531,341	3,219,000	3,283,000	3,349,000
400 - Supplies and Materials	2,220,552	4,711,000	3,346,000	3,413,000	3,481,000
500 - Capital Outlay	7,274,616	1,375,000	72,000		-
600 - Other Objects	366,168	1,077,250	765,000	780,000	796,000
<b>Requirements Total</b>	<b>16,450,746</b>	<b>23,870,000</b>	<b>16,050,000</b>	<b>16,411,000</b>	<b>16,858,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Assumptions:

Resources:

- 3000 - Revenue from State Sources decreases in 2022-23 (use of summer academic support grants in 2021-22).
- 4000 - Revenue from Federal Sources decreases in 2022-23 (use of ESSER fund grants in 2021-22).

Requirements:

- 100 - Salaries increase 3.5% each year.
- 200 - Associated Payroll Costs increase 3.0% each year.
- 300 - Purchased Services increase 2.0% each year.
- 400 - Supplies and Materials increase 2.0% each year.
- 500 - Capital Outlay decreases in 2022-23 (use of ESSER funds grants in 2021-22).
- 600 - Other Objects increase 2.0% each year.

Resources by Source (Reporting Object) - Grants Fund (296)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
<b>2000 - Revenue from Intermediate Sources</b>					
2200 - Restricted Revenue	43,882	41,590	31,906	48,265	50,000
<b>2000 - Revenue from Intermediate Sources Total</b>	<b>43,882</b>	<b>41,590</b>	<b>31,906</b>	<b>48,265</b>	<b>50,000</b>
<b>3000 - Revenue from State Sources</b>					
3299 - Other Restricted Grants-In-Aid	665,632	2,384,597	3,510,198	10,099,222	10,500,000
<b>3000 - Revenue from State Sources Total</b>	<b>665,632</b>	<b>2,384,597</b>	<b>3,510,198</b>	<b>10,099,222</b>	<b>10,500,000</b>
<b>4000 - Revenue from Federal Sources</b>					
4200 - Unrestricted Revenue From the Federal Government Through the State	-	-	3,318	-	-
4500 - Restricted Revenue From the Federal Government Through the State	2,715,270	2,787,977	2,795,828	6,303,259	13,320,000
<b>4000 - Revenue from Federal Sources Total</b>	<b>2,715,270</b>	<b>2,787,977</b>	<b>2,795,828</b>	<b>6,303,259</b>	<b>13,320,000</b>
<b>Resources Total</b>	<b>3,424,784</b>	<b>5,214,164</b>	<b>6,337,932</b>	<b>16,450,746</b>	<b>23,870,000</b>

Requirements by Object - Grants Fund (296)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
111 - Licensed Salaries	522,659	914,470	886,493	1,406,566	2,960,173
112 - Classified Salaries	738,003	720,287	701,416	795,024	2,033,029
113 - Administrators	44,613	30,797	108,119	108,119	336,815
114 - Manager-Confidential	66,891	75,115	42,820	118,363	168,364
121 - Substitutes-Licensed	38,080	231	-	-	-
122 - Substitutes-Classified	3,438	-	-	-	-
130 - Additional Salary	95,983	136,148	157,315	385,344	2,216,779
<b>100 - Salaries Total</b>	<b>1,509,667</b>	<b>1,877,048</b>	<b>1,896,164</b>	<b>2,813,416</b>	<b>7,715,160</b>
<b>200 - Associated Payroll Costs</b>					
210 - Public Employees Retirement System	290,523	374,300	493,728	740,347	1,893,783
220 - Social Security Administration	110,921	136,440	139,326	215,227	590,197
230 - Other Required Payroll Costs	9,289	7,901	8,350	14,404	27,681
240 - Contractual Employee Benefits	566,119	665,683	653,353	859,057	1,948,588
<b>200 - Associated Payroll Costs Total</b>	<b>976,852</b>	<b>1,184,325</b>	<b>1,294,757</b>	<b>1,829,035</b>	<b>4,460,249</b>
<b>300 - Purchased Services</b>					
310 - Instructional, Professional and Technical Services	49,854	116,580	62,474	830,000	2,125,000
320 - Property Services	1,283	13,386	25,000	25,000	300,000
330 - Student Transportation Services	6,133	25,621	9,318	50,000	500,000
340 - Travel	195,065	204,205	128,157	333,000	278,000
350 - Communication	477	503	927	1,000	101,000
360 - Charter School Payments	-	-	-	47,959	200,000
380 - Non-instructional Professional and Technical Services	351,691	772,380	688,562	530,000	742,341
390 - Other General Professional and Technological Services	-	58,157	61,794	130,000	285,000
<b>300 - Purchased Services Total</b>	<b>604,504</b>	<b>1,190,832</b>	<b>976,232</b>	<b>1,946,959</b>	<b>4,531,341</b>
<b>400 - Supplies and Materials</b>					
410 - Consumable Supplies and Materials	71,557	113,661	24,237	1,499,929	2,925,000
420 - Textbooks	3,636	30,616	16,152	195,623	625,000
430 - Library Books	-	-	10,636	-	25,000
440 - Periodicals	2,076	-	-	-	-
450 - Food	27,966	7,271	33,940	40,000	50,000
460 - Non-consumable Items	21,960	26,791	9,485	25,000	150,000
470 - Computer Software	6,009	8,193	1,175	205,000	601,000
480 - Computer Hardware	24,145	119,644	5,000	255,000	335,000
<b>400 - Supplies and Materials Total</b>	<b>157,349</b>	<b>306,176</b>	<b>100,625</b>	<b>2,220,552</b>	<b>4,711,000</b>
<b>500 - Capital Outlay</b>					
520 - Buildings Acquisition	-	333,134	1,770,152	7,124,616	1,000,000
540 - Depreciable Equipment	29,471	160,951	117,674	150,000	275,000
550 - Depreciable Technology	-	-	-	-	100,000
<b>500 - Capital Outlay Total</b>	<b>29,471</b>	<b>494,085</b>	<b>1,887,826</b>	<b>7,274,616</b>	<b>1,375,000</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>600 - Other Objects</b>					
640 - Dues and Fees	4,858	-	-	-	40,000
690 - Grant Indirect Charges	142,082	161,698	185,646	366,168	1,037,250
<b>600 - Other Objects Total</b>	<b>146,940</b>	<b>161,698</b>	<b>185,646</b>	<b>366,168</b>	<b>1,077,250</b>
<b>Requirements Total</b>	<b>3,424,784</b>	<b>5,214,164</b>	<b>6,341,250</b>	<b>16,450,746</b>	<b>23,870,000</b>

## Requirements by Function - Grants Fund (296)

amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 - Instruction</b>					
1111 - Elementary, K-5	133,864	143,728	84,202	989,266	2,362,855
1121 - Middle/Junior High Programs	104,453	211,266	178,168	656,226	969,078
1122 - Middle/Junior High School Extracurricular	-	-	-	-	75,000
1131 - High School Programs	177,363	915,057	627,260	1,309,550	2,030,807
1132 - High School Extracurricular	3,251	3,790	6,631	15,000	15,000
1140 - Pre-kindergarten Programs	482	2,462	2,003	-	121,593
1220 - Restrictive Programs for Students with Disabilities	-	-	-	-	110,716
1250 - Less Restrictive Programs for Students with Disabilities	1,014,441	1,002,483	949,275	1,150,162	1,450,156
1271 - Remediation	327,417	424,122	433,085	455,000	505,000
1272 - Title IA/D	689,896	725,495	837,779	772,647	728,202
1280 - Alternative Education	27,544	76,015	78,698	108,457	342,796
1291 - English Language Learner Programs	10,558	25,076	8,076	37,364	29,181
1400 - Summer School Programs	-	-	-	-	3,197,490
<b>1000 - Instruction Total</b>	<b>2,489,268</b>	<b>3,529,492</b>	<b>3,205,177</b>	<b>5,493,672</b>	<b>11,937,874</b>
<b>2000 - Support Services</b>					
2110 - Attendance and Social Work Services	22,454	-	-	7,999	241,621
2120 - Guidance Services	133,280	295,220	331,217	321,170	509,562
2130 - Health Services	6,202	-	15,805	127,712	286,794
2140 - Psychological Services	-	-	-	373,584	1,600,746
2190 - Service Direction, Student Support Services	4,978	540	497	-	180,278
2210 - Improvement of Instruction Services	237,033	128,879	250,496	306,584	1,238,054
2220 - Educational Media Services	-	-	15,636	292,394	332,385
2230 - Assessment and Testing	-	-	-	-	100,000
2240 - Instructional Staff Development	132,604	221,921	178,717	904,551	1,496,130
2490 - Other Support Services-School Administration	-	-	-	54,998	634,684
2540 - Operation and Maintenance of Plant Services	-	-	25,000	485,040	1,273,771
2550 - Student Transportation Services	6,133	25,621	9,318	50,000	630,000
2640 - Staff Services	-	4,602	-	-	93,000
2660 - Technology Services	-	5,000	-	430,000	650,000
2690 - Other Support Services-Central	142,082	161,698	185,646	366,168	1,037,250
<b>2000 - Support Services Total</b>	<b>684,766</b>	<b>843,481</b>	<b>1,012,333</b>	<b>3,720,200</b>	<b>10,304,275</b>
<b>3000 - Enterprise and Community Services</b>					
3100 - Food Services	35,501	28,577	49,902	40,000	50,000
3300 - Community Services	215,248	174,064	96,991	72,258	577,851
<b>3000 - Enterprise and Community Services Total</b>	<b>250,749</b>	<b>202,642</b>	<b>146,893</b>	<b>112,258</b>	<b>627,851</b>
<b>4000 - Facilities Acquisition and Construction</b>					
4150 - Building Acquisition, Construction, and Improvements	-	638,549	1,976,847	7,124,616	1,000,000
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>-</b>	<b>638,549</b>	<b>1,976,847</b>	<b>7,124,616</b>	<b>1,000,000</b>
<b>Requirements Total</b>	<b>3,424,784</b>	<b>5,214,164</b>	<b>6,341,250</b>	<b>16,450,746</b>	<b>23,870,000</b>

Reporting Details - Grants Fund (296)  
by reporting function and object; amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
<b>2000 - Revenue from Intermediate Sources</b>					
2200 - Restricted Revenue	43,882	41,590	31,906	48,265	50,000
<b>2000 - Revenue from Intermediate Sources Total</b>	<b>43,882</b>	<b>41,590</b>	<b>31,906</b>	<b>48,265</b>	<b>50,000</b>
<b>3000 - Revenue from State Sources</b>					
3299 - Other Restricted Grants-In-Aid	665,632	2,384,597	3,510,198	10,099,222	10,500,000
<b>3000 - Revenue from State Sources Total</b>	<b>665,632</b>	<b>2,384,597</b>	<b>3,510,198</b>	<b>10,099,222</b>	<b>10,500,000</b>
<b>4000 - Revenue from Federal Sources</b>					
4200 - Unrestricted Revenue From the Federal Government Through the State	-	-	3,318	-	-
4500 - Restricted Revenue From the Federal Government Through the State	2,715,270	2,787,977	2,795,828	6,303,259	13,320,000
<b>4000 - Revenue from Federal Sources Total</b>	<b>2,715,270</b>	<b>2,787,977</b>	<b>2,799,147</b>	<b>6,303,259</b>	<b>13,320,000</b>
<b>Total Resources</b>	<b>3,424,784</b>	<b>5,214,164</b>	<b>6,341,250</b>	<b>16,450,746</b>	<b>23,870,000</b>
<b>Requirements</b>					
<b>1000 - Instruction</b>					
<b>1111 - Elementary, K-5</b>					
111 - Licensed Salaries	-	-	-	114,960	258,027
112 - Classified Salaries	-	-	-	-	490,300
121 - Substitutes-Licensed	1,765	-	-	-	-
130 - Additional Salary	11,027	13,119	1,294	5,000	-
210 - Public Employees Retirement System	2,379	2,515	358	30,047	185,741
220 - Social Security Administration	959	968	96	9,178	57,239
230 - Other Required Payroll Costs	60	50	5	441	2,573
240 - Contractual Employee Benefits	-	60	-	29,640	393,975
310 - Instructional, Professional and Technical Services	526	661	-	250,000	-
320 - Property Services	300	62	-	-	-
340 - Travel	114,145	120,233	81,196	200,000	150,000
390 - Other General Professional and Technological Services	-	4,502	1,085	-	-
410 - Consumable Supplies and Materials	452	1,559	169	350,000	500,000
420 - Textbooks	2,251	-	-	-	250,000
470 - Computer Software	-	-	-	-	75,000
<b>1111 - Elementary, K-5 Total</b>	<b>133,864</b>	<b>143,728</b>	<b>84,202</b>	<b>989,266</b>	<b>2,362,855</b>
<b>1121 - Middle/Junior High Programs</b>					
111 - Licensed Salaries	57,215	114,376	104,269	123,554	184,184
130 - Additional Salary	467	153	5,000	-	-
210 - Public Employees Retirement System	9,065	22,710	28,386	30,666	45,713
220 - Social Security Administration	4,400	8,660	8,415	9,452	14,091
230 - Other Required Payroll Costs	279	464	465	395	589
240 - Contractual Employee Benefits	18,830	32,698	30,750	32,159	48,501
310 - Instructional, Professional and Technical Services	-	-	208	175,000	-
410 - Consumable Supplies and Materials	10,284	26,509	-	200,000	500,000
420 - Textbooks	-	-	-	85,000	150,000

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
440 - Periodicals	1,038	-	-	-	-
470 - Computer Software	480	2,696	675	-	26,000
480 - Computer Hardware	2,394	3,000	-	-	-
<b>1121 - Middle/Junior High Programs Total</b>	<b>104,453</b>	<b>211,266</b>	<b>178,168</b>	<b>656,226</b>	<b>969,078</b>
<b>1122 - Middle/Junior High School Extracurricular</b>					
380 - Non-instructional Professional and Technical Services	-	-	-	-	10,000
410 - Consumable Supplies and Materials	-	-	-	-	40,000
460 - Non-consumable Items	-	-	-	-	25,000
<b>1122 - Middle/Junior High School Extracurricular Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>
<b>1131 - High School Programs</b>					
111 - Licensed Salaries	33,812	290,826	267,757	286,869	568,387
112 - Classified Salaries	2,983	-	-	-	-
130 - Additional Salary	5,029	6,711	49,152	-	-
210 - Public Employees Retirement System	8,211	61,082	85,953	74,724	141,073
220 - Social Security Administration	3,010	22,229	23,593	21,945	43,482
230 - Other Required Payroll Costs	199	1,183	1,320	903	1,793
240 - Contractual Employee Benefits	9,262	65,844	60,259	62,986	126,072
310 - Instructional, Professional and Technical Services	-	62,500	-	275,000	75,000
320 - Property Services	983	12,500	-	25,000	-
340 - Travel	412	-	-	-	-
350 - Communication	-	114	-	-	-
380 - Non-instructional Professional and Technical Services	-	1,706	-	-	-
390 - Other General Professional and Technological Services	-	2,024	498	-	-
410 - Consumable Supplies and Materials	32,880	63,273	11,517	276,500	500,000
420 - Textbooks	1,145	30,616	52	110,623	175,000
440 - Periodicals	1,038	-	-	-	-
460 - Non-consumable Items	21,960	26,791	9,485	25,000	75,000
470 - Computer Software	359	5,348	-	-	100,000
480 - Computer Hardware	21,751	111,644	-	-	75,000
540 - Depreciable Equipment	29,471	150,665	117,674	150,000	150,000
640 - Dues and Fees	4,858	-	-	-	-
<b>1131 - High School Programs Total</b>	<b>177,363</b>	<b>915,057</b>	<b>627,260</b>	<b>1,309,550</b>	<b>2,030,807</b>
<b>1132 - High School Extracurricular</b>					
340 - Travel	-	3,790	6,631	15,000	15,000
410 - Consumable Supplies and Materials	3,251	-	-	-	-
<b>1132 - High School Extracurricular Total</b>	<b>3,251</b>	<b>3,790</b>	<b>6,631</b>	<b>15,000</b>	<b>15,000</b>
<b>1140 - Pre-kindergarten Programs</b>					
111 - Licensed Salaries	-	-	1,070	-	54,596
121 - Substitutes-Licensed	-	116	-	-	-
130 - Additional Salary	446	574	-	-	2,858
210 - Public Employees Retirement System	-	162	148	-	14,260
220 - Social Security Administration	34	45	82	-	4,395
230 - Other Required Payroll Costs	2	3	4	-	184

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
240 - Contractual Employee Benefits	-	-	-	-	15,300
390 - Other General Professional and Technological Services	-	1,563	699	-	5,000
410 - Consumable Supplies and Materials	-	-	-	-	25,000
<b>1140 - Pre-kindergarten Programs Total</b>	<b>482</b>	<b>2,462</b>	<b>2,003</b>	<b>-</b>	<b>121,593</b>
<b>1220 - Restrictive Programs for Students with Disabilities</b>					
112 - Classified Salaries	-	-	-	-	60,326
210 - Public Employees Retirement System	-	-	-	-	14,974
220 - Social Security Administration	-	-	-	-	4,614
230 - Other Required Payroll Costs	-	-	-	-	202
240 - Contractual Employee Benefits	-	-	-	-	30,600
<b>1220 - Restrictive Programs for Students with Disabilities Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,716</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>					
111 - Licensed Salaries	-	-	-	185,458	195,914
112 - Classified Salaries	542,028	526,950	485,983	412,042	551,002
121 - Substitutes-Licensed	3,836	116	-	-	-
122 - Substitutes-Classified	85	-	-	-	-
130 - Additional Salary	3,776	8,025	5,428	6,941	2,052
210 - Public Employees Retirement System	110,988	102,016	118,472	156,256	185,896
220 - Social Security Administration	39,797	37,728	35,498	46,238	57,297
230 - Other Required Payroll Costs	2,820	2,354	2,226	2,985	2,564
240 - Contractual Employee Benefits	308,612	315,579	295,531	313,242	395,431
340 - Travel	621	653	312	2,000	-
350 - Communication	1	-	-	-	-
380 - Non-instructional Professional and Technical Services	900	4,200	-	5,000	5,000
390 - Other General Professional and Technological Services	-	4,562	5,825	15,000	5,000
410 - Consumable Supplies and Materials	977	300	-	5,000	50,000
<b>1250 - Less Restrictive Programs for Students with Disabilities Total</b>	<b>1,014,441</b>	<b>1,002,483</b>	<b>949,275</b>	<b>1,150,162</b>	<b>1,450,156</b>
<b>1271 - Remediation</b>					
111 - Licensed Salaries	-	-	4,373	-	-
210 - Public Employees Retirement System	-	-	1,211	-	-
220 - Social Security Administration	-	-	335	-	-
230 - Other Required Payroll Costs	-	-	18	-	-
350 - Communication	476	-	-	-	-
380 - Non-instructional Professional and Technical Services	325,037	420,553	423,786	450,000	500,000
410 - Consumable Supplies and Materials	1,903	3,569	3,362	5,000	5,000
<b>1271 - Remediation Total</b>	<b>327,417</b>	<b>424,122</b>	<b>433,085</b>	<b>455,000</b>	<b>505,000</b>
<b>1272 - Title IA/D</b>					
111 - Licensed Salaries	239,282	281,724	301,129	264,547	252,406
112 - Classified Salaries	157,079	158,590	169,405	160,378	179,331
121 - Substitutes-Licensed	982	-	-	-	-
122 - Substitutes-Classified	2,044	-	-	-	-
130 - Additional Salary	6,945	1,445	6,666	5,000	-
210 - Public Employees Retirement System	78,733	89,076	130,826	115,941	107,156
220 - Social Security Administration	29,655	32,053	35,213	32,890	33,026

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
230 - Other Required Payroll Costs	1,994	1,829	2,054	1,473	1,420
240 - Contractual Employee Benefits	147,824	158,344	176,386	157,418	154,863
310 - Instructional, Professional and Technical Services	9,400	-	-	10,000	-
340 - Travel	436	-	-	-	-
410 - Consumable Supplies and Materials	12,813	2,432	-	25,000	-
420 - Textbooks	240	-	16,100	-	-
470 - Computer Software	2,470	-	-	-	-
<b>1272 - Title IA/D Total</b>	<b>689,896</b>	<b>725,495</b>	<b>837,779</b>	<b>772,647</b>	<b>728,202</b>
<b>1280 - Alternative Education</b>					
111 - Licensed Salaries	-	43,737	47,543	24,918	54,596
130 - Additional Salary	3,730	-	-	-	-
210 - Public Employees Retirement System	-	8,301	11,800	6,184	13,550
220 - Social Security Administration	108	3,270	3,585	1,906	4,176
230 - Other Required Payroll Costs	20	179	203	80	174
240 - Contractual Employee Benefits	-	14,292	15,051	7,410	15,300
310 - Instructional, Professional and Technical Services	22,500	5,969	-	20,000	-
340 - Travel	-	45	-	-	-
350 - Communication	-	-	80	-	-
360 - Charter School Payments	-	-	-	47,959	200,000
390 - Other General Professional and Technological Services	-	223	-	-	-
410 - Consumable Supplies and Materials	1,185	-	436	-	50,000
470 - Computer Software	-	-	-	-	5,000
<b>1280 - Alternative Education Total</b>	<b>27,544</b>	<b>76,015</b>	<b>78,698</b>	<b>108,457</b>	<b>342,796</b>
<b>1291 - English Language Learner Programs</b>					
112 - Classified Salaries	8,260	16,792	4,847	11,314	6,912
130 - Additional Salary	53	1,018	-	10,000	-
210 - Public Employees Retirement System	379	1,982	1,203	5,835	1,716
220 - Social Security Administration	636	1,352	371	1,631	529
230 - Other Required Payroll Costs	43	78	22	187	24
240 - Contractual Employee Benefits	1,188	3,853	-	3,397	-
390 - Other General Professional and Technological Services	-	-	1,633	5,000	-
470 - Computer Software	-	-	-	-	20,000
<b>1291 - English Language Learner Programs Total</b>	<b>10,558</b>	<b>25,076</b>	<b>8,076</b>	<b>37,364</b>	<b>29,181</b>
<b>1400 - Summer School Programs</b>					
130 - Additional Salary	-	-	-	-	1,100,000
210 - Public Employees Retirement System	-	-	-	-	260,150
220 - Social Security Administration	-	-	-	-	84,150
230 - Other Required Payroll Costs	-	-	-	-	3,190
310 - Instructional, Professional and Technical Services	-	-	-	-	1,500,000
410 - Consumable Supplies and Materials	-	-	-	-	100,000
420 - Textbooks	-	-	-	-	50,000
470 - Computer Software	-	-	-	-	100,000
<b>1400 - Summer School Programs Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,197,490</b>
<b>1000 - Instruction Total</b>	<b>2,489,268</b>	<b>3,529,492</b>	<b>3,205,177</b>	<b>5,493,672</b>	<b>11,937,874</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>2000 - Support Services</b>					
<b>2110 - Attendance and Social Services</b>					
112 - Classified Salaries	11,577	-	-	-	109,723
130 - Additional Salary	-	-	-	5,739	-
210 - Public Employees Retirement System	1,465	-	-	1,737	27,234
220 - Social Security Administration	886	-	-	439	8,393
230 - Other Required Payroll Costs	61	-	-	84	371
240 - Contractual Employee Benefits	8,466	-	-	-	45,900
410 - Consumable Supplies and Materials	-	-	-	-	50,000
<b>2110 - Attendance and Social Services Total</b>	<b>22,454</b>	<b>-</b>	<b>-</b>	<b>7,999</b>	<b>241,621</b>
<b>2120 - Guidance Services</b>					
111 - Licensed Salaries	59,739	154,570	149,247	135,549	190,209
112 - Classified Salaries	4,820	4,174	33,010	30,972	60,084
121 - Substitutes-Licensed	1,516	-	-	-	-
130 - Additional Salary	5,921	12,458	5,631	1,167	3,987
210 - Public Employees Retirement System	16,701	38,393	50,721	43,078	63,110
220 - Social Security Administration	5,407	11,904	12,784	12,827	19,452
230 - Other Required Payroll Costs	340	680	794	538	810
240 - Contractual Employee Benefits	17,060	37,867	54,447	47,039	71,910
340 - Travel	428	-	-	-	-
380 - Non-instructional Professional and Technical Services	19,552	35,039	24,583	50,000	50,000
390 - Other General Professional and Technological Services	-	112	-	-	-
410 - Consumable Supplies and Materials	1,796	23	-	-	50,000
<b>2120 - Guidance Services Total</b>	<b>133,280</b>	<b>295,220</b>	<b>331,217</b>	<b>321,170</b>	<b>509,562</b>
<b>2130 - Health Services</b>					
111 - Licensed Salaries	-	-	-	81,885	143,781
112 - Classified Salaries	-	-	-	-	7,543
130 - Additional Salary	-	-	-	900	1,650
210 - Public Employees Retirement System	-	-	-	20,548	37,968
220 - Social Security Administration	-	-	-	6,333	11,703
230 - Other Required Payroll Costs	-	-	-	262	489
240 - Contractual Employee Benefits	-	-	-	17,784	33,660
380 - Non-instructional Professional and Technical Services	6,202	-	15,805	-	-
410 - Consumable Supplies and Materials	-	-	-	-	50,000
<b>2130 - Health Services Total</b>	<b>6,202</b>	<b>-</b>	<b>15,805</b>	<b>127,712</b>	<b>286,794</b>
<b>2140 - Psychological Services</b>					
111 - Licensed Salaries	-	-	-	141,348	638,594
112 - Classified Salaries	-	-	-	32,068	215,652
114 - Manager-Confidential	-	-	-	47,511	96,448
130 - Additional Salary	-	-	-	600	600
210 - Public Employees Retirement System	-	-	-	54,983	236,110
220 - Social Security Administration	-	-	-	16,947	72,771
230 - Other Required Payroll Costs	-	-	-	707	3,071
240 - Contractual Employee Benefits	-	-	-	52,920	262,500
410 - Consumable Supplies and Materials	-	-	-	1,500	50,000
470 - Computer Software	-	-	-	25,000	25,000
<b>2140 - Psychological Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373,584</b>	<b>1,600,746</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>2190 - Service Direction, Student Support Services</b>					
112 - Classified Salaries	221	370	286	-	6,127
113 - Administrators	3,621	-	-	-	113,387
130 - Additional Salary	-	-	-	-	1,200
210 - Public Employees Retirement System	826	80	71	-	29,961
220 - Social Security Administration	294	28	22	-	9,235
230 - Other Required Payroll Costs	17	2	1	-	373
240 - Contractual Employee Benefits	-	60	117	-	19,995
<b>2190 - Service Direction, Student Support Services Total</b>	<b>4,978</b>	<b>540</b>	<b>497</b>	<b>-</b>	<b>180,278</b>
<b>2210 - Improvement of Instruction Services</b>					
111 - Licensed Salaries	60,635	-	-	-	31,296
112 - Classified Salaries	8,757	8,271	-	-	44,103
113 - Administrators	40,993	30,797	108,119	108,119	223,428
121 - Substitutes-Licensed	12,310	-	-	-	-
122 - Substitutes-Classified	204	-	-	-	-
130 - Additional Salary	43,571	22,655	25,228	19,135	327,400
210 - Public Employees Retirement System	29,765	13,087	35,652	33,875	152,961
220 - Social Security Administration	12,601	4,665	10,177	9,736	47,906
230 - Other Required Payroll Costs	790	247	547	599	1,885
240 - Contractual Employee Benefits	24,906	7,172	6,843	15,120	54,075
310 - Instructional, Professional and Technical Services	-	19,350	33,015	50,000	50,000
340 - Travel	2,044	578	2,952	10,000	5,000
390 - Other General Professional and Technological Services	-	17,919	27,962	50,000	100,000
410 - Consumable Supplies and Materials	459	4,139	-	10,000	100,000
470 - Computer Software	-	-	-	-	100,000
<b>2210 - Improvement of Instruction Services Total</b>	<b>237,033</b>	<b>128,879</b>	<b>250,496</b>	<b>306,584</b>	<b>1,238,054</b>
<b>2220 - Educational Media Services</b>					
112 - Classified Salaries	-	-	-	148,250	154,607
210 - Public Employees Retirement System	-	-	-	36,798	38,375
220 - Social Security Administration	-	-	-	11,342	11,828
230 - Other Required Payroll Costs	-	-	-	522	540
240 - Contractual Employee Benefits	-	-	-	90,482	92,035
430 - Library Books	-	-	10,636	-	25,000
480 - Computer Hardware	-	-	5,000	5,000	10,000
<b>2220 - Educational Media Services Total</b>	<b>-</b>	<b>-</b>	<b>15,636</b>	<b>292,394</b>	<b>332,385</b>
<b>2230 - Assessment and Testing</b>					
410 - Consumable Supplies and Materials	-	-	-	-	50,000
470 - Computer Software	-	-	-	-	50,000
<b>2230 - Assessment and Testing Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>2240 - Instructional Staff Development</b>					
121 - Substitutes-Licensed	17,672	-	-	-	-
122 - Substitutes-Classified	1,106	-	-	-	-
130 - Additional Salary	7,999	65,487	53,474	324,512	700,000
210 - Public Employees Retirement System	2,864	13,243	13,847	98,230	165,550
220 - Social Security Administration	2,040	4,964	4,034	24,825	53,550
230 - Other Required Payroll Costs	136	256	220	4,770	2,030

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
310 - Instructional, Professional and Technical Services	17,428	28,100	29,250	50,000	100,000
320 - Property Services	-	825	-	-	-
340 - Travel	76,938	76,386	32,365	100,000	100,000
350 - Communication	-	32	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	18,000	20,000	100,000
390 - Other General Professional and Technological Services	-	27,252	24,093	60,000	175,000
410 - Consumable Supplies and Materials	3,722	5,377	2,935	222,214	100,000
470 - Computer Software	2,700	-	500	-	-
<b>2240 - Instructional Staff Development Total</b>	<b>132,604</b>	<b>221,921</b>	<b>178,717</b>	<b>904,551</b>	<b>1,496,130</b>
<b>2490 - Other Support Services-School Administration</b>					
111 - Licensed Salaries	-	-	-	35,839	388,183
130 - Additional Salary	-	-	-	-	11,432
210 - Public Employees Retirement System	-	-	-	8,895	99,184
220 - Social Security Administration	-	-	-	2,742	30,570
230 - Other Required Payroll Costs	-	-	-	112	1,275
240 - Contractual Employee Benefits	-	-	-	7,410	104,040
<b>2490 - Other Support Services-School Administration Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,998</b>	<b>634,684</b>
<b>2540 - Operation and Maintenance of Plant Services</b>					
112 - Classified Salaries	-	-	-	-	147,319
114 - Manager-Confidential	-	-	-	56,579	57,428
130 - Additional Salary	-	-	-	600	50,600
210 - Public Employees Retirement System	-	-	-	17,308	65,957
220 - Social Security Administration	-	-	-	4,374	19,534
230 - Other Required Payroll Costs	-	-	-	186	4,033
240 - Contractual Employee Benefits	-	-	-	16,800	78,900
320 - Property Services	-	-	25,000	-	300,000
340 - Travel	-	-	-	1,000	-
410 - Consumable Supplies and Materials	-	-	-	388,193	500,000
460 - Non-consumable Items	-	-	-	-	50,000
<b>2540 - Operation and Maintenance of Plant Services Total</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>485,040</b>	<b>1,273,771</b>
<b>2550 - Student Transportation Services</b>					
330 - Student Transportation Services	6,133	25,621	9,318	50,000	500,000
410 - Consumable Supplies and Materials	-	-	-	-	5,000
540 - Depreciable Equipment	-	-	-	-	125,000
<b>2550 - Student Transportation Services Total</b>	<b>6,133</b>	<b>25,621</b>	<b>9,318</b>	<b>50,000</b>	<b>630,000</b>
<b>2640 - Staff Services</b>					
340 - Travel	-	195	-	-	3,000
380 - Non-instructional Professional and Technical Services	-	2,420	-	-	-
410 - Consumable Supplies and Materials	-	1,986	-	-	-
470 - Computer Software	-	-	-	-	50,000
640 - Dues and Fees	-	-	-	-	40,000
<b>2640 - Staff Services Total</b>	<b>-</b>	<b>4,602</b>	<b>-</b>	<b>-</b>	<b>93,000</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>2660 - Technology Services</b>					
350 - Communication	-	-	-	-	100,000
410 - Consumable Supplies and Materials	-	-	-	-	150,000
470 - Computer Software	-	-	-	180,000	50,000
480 - Computer Hardware	-	5,000	-	250,000	250,000
550 - Depreciable Technology	-	-	-	-	100,000
<b>2660 - Technology Services Total</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>430,000</b>	<b>650,000</b>
<b>2690 - Other Support Services-Central</b>					
690 - Grant Indirect Charges	142,082	161,698	185,646	366,168	1,037,250
<b>2690 - Other Support Services-Central Total</b>	<b>142,082</b>	<b>161,698</b>	<b>185,646</b>	<b>366,168</b>	<b>1,037,250</b>
<b>2000 - Support Services Total</b>	<b>684,766</b>	<b>843,481</b>	<b>1,012,333</b>	<b>3,720,200</b>	<b>10,304,275</b>
<b>3000 - Enterprise and Community Services</b>					
<b>3100 - Food Services</b>					
112 - Classified Salaries	2,279	5,139	7,548	-	-
130 - Additional Salary	1,424	-	-	-	-
210 - Public Employees Retirement System	475	537	1,474	-	-
220 - Social Security Administration	276	391	567	-	-
230 - Other Required Payroll Costs	80	133	214	-	-
240 - Contractual Employee Benefits	3,000	4,820	6,160	-	-
450 - Food	27,966	7,271	33,940	40,000	50,000
540 - Depreciable Equipment	-	10,286	-	-	-
<b>3100 - Food Services Total</b>	<b>35,501</b>	<b>28,577</b>	<b>49,902</b>	<b>40,000</b>	<b>50,000</b>
<b>3300 - Community Services</b>					
111 - Licensed Salaries	71,977	29,237	11,106	11,639	-
112 - Classified Salaries	-	-	338	-	-
114 - Manager-Confidential	66,891	75,115	42,820	14,273	14,488
130 - Additional Salary	5,597	4,504	5,444	5,750	15,000
210 - Public Employees Retirement System	28,671	21,116	13,604	5,242	7,144
220 - Social Security Administration	10,819	8,183	4,554	2,422	2,256
230 - Other Required Payroll Costs	2,447	443	256	160	91
240 - Contractual Employee Benefits	26,972	25,094	7,808	5,250	5,531
310 - Instructional, Professional and Technical Services	-	-	-	-	400,000
340 - Travel	41	2,327	4,702	5,000	5,000
350 - Communication	-	356	540	1,000	1,000
380 - Non-instructional Professional and Technical Services	-	3,047	-	5,000	77,341
410 - Consumable Supplies and Materials	1,834	4,493	5,819	16,522	50,000
470 - Computer Software	-	149	-	-	-
<b>3300 - Community Services Total</b>	<b>215,248</b>	<b>174,064</b>	<b>96,991</b>	<b>72,258</b>	<b>577,851</b>
<b>3000 - Enterprise and Community Services Total</b>	<b>250,749</b>	<b>202,642</b>	<b>146,893</b>	<b>112,258</b>	<b>627,851</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>4000 - Facilities Acquisition and Construction</b>					
<b>4150 - Building Acquisition, Construction, and Improvements</b>					
350 - Communication	-	-	307	-	-
380 - Non-instructional Professional and Technical Services	-	305,414	206,389	-	-
520 - Buildings Acquisition	-	333,134	1,770,152	7,124,616	1,000,000
<b>4150 - Building Acquisition, Construction, and   Improvements Total</b>	-	<b>638,549</b>	<b>1,976,847</b>	<b>7,124,616</b>	<b>1,000,000</b>
<b>4000 - Facilities Acquisition and Construction Total</b>	-	<b>638,549</b>	<b>1,976,847</b>	<b>7,124,616</b>	<b>1,000,000</b>
<b>Current Requirements Total</b>	<b>3,424,784</b>	<b>5,214,164</b>	<b>6,341,250</b>	<b>16,450,746</b>	<b>23,870,000</b>
<b>Ending Fund Balance</b>	-	-	-	-	-

## OVERVIEW OF NEW GRANT FUND RESOURCES

### *Federal Stimulus Funds: Elementary and Secondary School Emergency Relief (ESSER) Fund*

Information on the federal grant programs established to address the impact that COVID-19 has had, and continues to have, on our educational community.

	ESSER I	ESSER II	ESSER III
<b>U.S. Congressional Action</b>	Coronavirus Aid, Relief, and Economic Security (CARES) Act, 2020	Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021	American Rescue Plan (ARP) Act, 2021
<b>How much for K-12 public schools?</b>	\$13.2 billion	\$54.3 billion	\$122.8 billion
<b>How much for Oregon K-12 public schools?</b>	\$121 million	\$499.1 million	\$1.1 billion
<b>How much for Corvallis schools?</b>	\$0.8 million	\$2.9 million	\$6.9 million
<b>Must be spent by</b>	09/30/2022	09/30/2023	09/30/2024
<b>Projected spending in FY 2020-21</b>	\$0.8 million	\$1.0 million	\$0
<b>Projected spending between FY 2021-22 and end date</b>	\$0	\$1.9 million	\$6.9 million
<b>Key investments</b>	Distance learning technology and curriculum; professional learning; health and safety training and supplies (PPE)	Additional staffing to accommodate in-person learning; facility modifications to create more space for students	Investments to support the learning acceleration of our students as outlined in our plan for supporting equitable learning recovery

**State Funds: Summer Academic Support Grants**

Information on the state grant programs to support students facing academic credit loss, summer enrichment programs, and wrap-around child care.

	<b>Summer Academic Support Grants – High School Level</b>	<b>Summer Enrichment Program Grants - K-8 Level</b>	<b>School Child Care Grants – K-5 Level</b>
<b>How much for Oregon K-12 public schools?</b>	\$71.9 million	\$93.7 million	\$40.0 million
<b>How much for Corvallis schools?</b>	\$0.9 million	\$1.0 million	\$0.4 million
<b>Must be spent by</b>	09/30/2021	09/30/2021	09/30/2021
<b>Eligible uses</b>	Summer programs for high school students to acquire academic credits needed to stay on track for graduation	Enrichment activities; academic learning and readiness supports; social-emotional and mental health services	Provide wrap around child care services for K-5 students that participate in summer academic and enrichment programs supported through the Summer Enrichment Program Grants
<b>Other notes</b>	Requires 25% match from other state, local, or federal funds	Requires 25% match from other state, local, or federal funds	



**Corvallis**  
SCHOOL DISTRICT

# **Student Body Fund (297)**

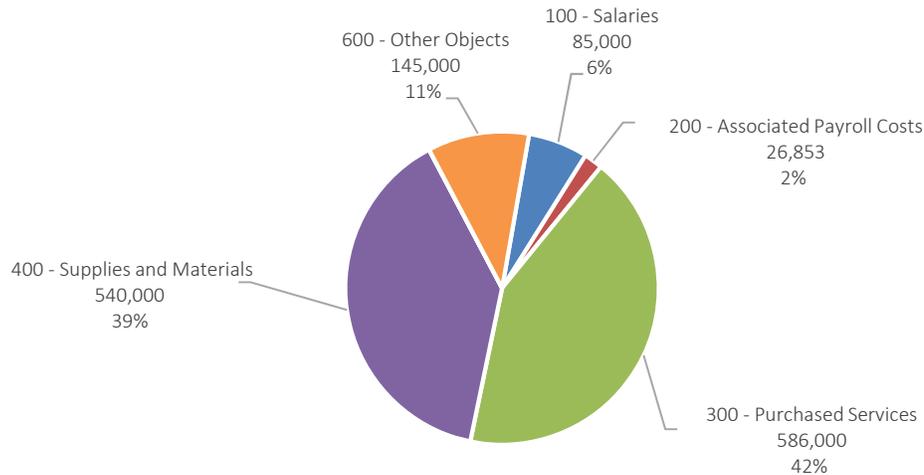
## **Student Body Fund**

Funds received by schools from students and parent groups for purposes such as athletics, special school projects, field trips, and various student organizations and activities is accounted for within the Student Body Funds. Individual accounts are kept at each school; this fund summarizes all activity at year end.

Resources and Requirements by Major Object - Student Body Funds (297)  
amounts in dollars

	2017-18 Actual	2019-18 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	1,141,687	1,104,515	791,331	1,005,000	1,005,000
5000 - Other Sources	733,632	578,531	463,889	396,452	377,853
<b>Resources Total</b>	<b>1,875,320</b>	<b>1,683,046</b>	<b>1,255,220</b>	<b>1,401,452</b>	<b>1,382,853</b>
<b>Requirements</b>					
100 - Salaries	121,250	123,903	84,679	85,000	85,000
200 - Associated Payroll Costs	25,373	23,083	22,812	33,483	26,853
300 - Purchased Services	459,858	446,514	316,605	586,000	586,000
400 - Supplies and Materials	538,351	463,803	350,870	551,969	540,000
500 - Capital Outlay	25,493	537	-	-	-
600 - Other Objects	126,463	161,318	6,789	145,000	145,000
<b>Requirements Total</b>	<b>1,296,788</b>	<b>1,219,158</b>	<b>781,755</b>	<b>1,401,452</b>	<b>1,382,853</b>
<b>Fund Ending Balance</b>	<b>578,531</b>	<b>463,889</b>	<b>473,465</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS BY MAJOR OBJECT - STUDENT BODY FUNDS (297)  
2021-22 PROPOSED**



Resources and Requirements Forecast by Major Object - Student Body Funds (297)  
amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	1,005,000	1,005,000	1,063,000	1,121,000	1,179,000
5000 - Other Sources	396,452	377,853	350,000	325,000	300,000
<b>Resources Total</b>	<b>1,401,452</b>	<b>1,382,853</b>	<b>1,413,000</b>	<b>1,446,000</b>	<b>1,479,000</b>
<b>Requirements</b>					
100 - Salaries	85,000	85,000	88,000	91,000	94,000
200 - Associated Payroll Costs	33,483	26,853	28,000	29,000	30,000
300 - Purchased Services	586,000	586,000	598,000	613,000	628,000
400 - Supplies and Materials	551,969	540,000	551,000	562,000	573,000
500 - Capital Outlay	-	-	-	-	-
600 - Other Objects	145,000	145,000	148,000	151,000	154,000
<b>Requirements Total</b>	<b>1,401,452</b>	<b>1,382,853</b>	<b>1,413,000</b>	<b>1,446,000</b>	<b>1,479,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Assumptions:

Requirements:

- 100 - Salaries increase 3.5% each year.
- 200 - Associated Payroll Costs increase 3.0% each year.
- 300 - Purchased Services increase 2.0% each year.
- 400 - Supplies and Materials increase 2.0% each year.
- 600 - Other Objects increase 2.0% each year.

Resources by Source (Reporting Object) - Student Body Fund (297)  
amounts in dollars

	2017-18 Actual	2019-18 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1500 - Earnings on Investments	11,126	12,636	13,987	5,000	5,000
1700 - Extracurricular Activities	1,130,561	1,091,879	777,344	1,000,000	1,000,000
<b>1000 - Revenue from Local Sources Total</b>	<b>1,141,687</b>	<b>1,104,515</b>	<b>791,331</b>	<b>1,005,000</b>	<b>1,005,000</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	733,632	578,531	463,889	396,452	377,853
<b>5000 - Other Sources Total</b>	<b>733,632</b>	<b>578,531</b>	<b>463,889</b>	<b>396,452</b>	<b>377,853</b>
<b>Resources Total</b>	<b>1,875,320</b>	<b>1,683,046</b>	<b>1,255,220</b>	<b>1,401,452</b>	<b>1,382,853</b>

## Requirements by Object - Student Body Fund (297)

amounts in dollars

	2017-18	2019-18	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
112 - Classified Salaries	4,474	-	3,387	-	-
121 - Substitutes-Licensed	16,597	1,000	-	-	-
122 - Substitutes-Classified	664	1,050	-	-	-
130 - Additional Salary	99,514	121,853	81,292	85,000	85,000
<b>100 - Salaries Total</b>	<b>121,250</b>	<b>123,903</b>	<b>84,679</b>	<b>85,000</b>	<b>85,000</b>
<b>200 - Associated Payroll Costs</b>					
210 - Public Employees Retirement System	12,182	13,249	13,702	25,730	20,103
220 - Social Security Administration	9,234	9,300	6,255	6,503	6,503
230 - Other Required Payroll Costs	682	534	390	1,250	247
240 - Contractual Employee Benefits	3,274	-	2,466	-	-
<b>200 - Associated Payroll Costs Total</b>	<b>25,373</b>	<b>23,083</b>	<b>22,812</b>	<b>33,483</b>	<b>26,853</b>
<b>300 - Purchased Services</b>					
310 - Instructional, Professional and Technical Services	1,975	4,881	889	-	-
320 - Property Services	48,029	33,958	29,377	50,000	50,000
330 - Student Transportation Services	73,599	65,652	53,799	150,000	150,000
340 - Travel	136,021	132,771	73,790	191,000	191,000
350 - Communication	96,174	96,276	81,475	95,000	95,000
380 - Non-instructional Professional and Technical Services	104,061	107,665	74,547	100,000	100,000
390 - Other General Professional and Technological Services	-	5,312	2,728	-	-
<b>300 - Purchased Services Total</b>	<b>459,858</b>	<b>446,514</b>	<b>316,605</b>	<b>586,000</b>	<b>586,000</b>
<b>400 - Supplies and Materials</b>					
410 - Consumable Supplies and Materials	512,985	441,518	335,337	551,969	540,000
420 - Textbooks	3,746	-	-	-	-
430 - Library Books	4,397	3,205	8,191	-	-
460 - Non-consumable Items	5,857	11,050	1,500	-	-
470 - Computer Software	6,687	6,404	5,258	-	-
480 - Computer Hardware	4,678	1,626	584	-	-
<b>400 - Supplies and Materials Total</b>	<b>538,351</b>	<b>463,803</b>	<b>350,870</b>	<b>551,969</b>	<b>540,000</b>
<b>500 - Capital Outlay</b>					
540 - Depreciable Equipment	25,493	537	-	-	-
<b>500 - Capital Outlay Total</b>	<b>25,493</b>	<b>537</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>600 - Other Objects</b>					
640 - Dues and Fees	126,463	161,318	6,789	145,000	145,000
<b>600 - Other Objects Total</b>	<b>126,463</b>	<b>161,318</b>	<b>6,789</b>	<b>145,000</b>	<b>145,000</b>
<b>Requirements Total</b>	<b>1,296,788</b>	<b>1,219,158</b>	<b>781,755</b>	<b>1,401,452</b>	<b>1,382,853</b>

## Requirements by Function - Student Body Fund (297)

amounts in dollars

	2017-18	2019-18	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 - Instruction</b>					
1121 - Middle/Junior High Programs	14,845	8,805	4,956	15,000	15,000
1122 - Middle/Junior High School Extracurricular	79,022	47,600	49,757	78,939	78,159
1131 - High School Programs	19,608	(5,311)	-	-	-
1132 - High School Extracurricular	1,100,194	1,099,424	665,045	1,157,513	1,139,694
<b>1000 - Instruction Total</b>	<b>1,213,670</b>	<b>1,150,517</b>	<b>719,758</b>	<b>1,251,452</b>	<b>1,232,853</b>
<b>2000 - Support Services</b>					
2220 - Educational Media Services	3,270	2,989	8,047	-	-
2540 - Operation and Maintenance of Plant Services	6,250	-	150	-	-
2550 - Student Transportation Services	73,599	65,652	53,799	150,000	150,000
<b>2000 - Support Services Total</b>	<b>83,118</b>	<b>68,641</b>	<b>61,996</b>	<b>150,000</b>	<b>150,000</b>
<b>Requirements Total</b>	<b>1,296,788</b>	<b>1,219,158</b>	<b>781,755</b>	<b>1,401,452</b>	<b>1,382,853</b>

Reporting Details - Student Body Fund (297)  
by reporting function and object; amounts in dollars

	2017-18	2019-18	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1500 - Earnings on Investments	11,126	12,636	13,987	5,000	5,000
1700 - Extracurricular Activities	1,130,561	1,091,879	777,344	1,000,000	1,000,000
<b>1000 - Revenue from Local Sources Total</b>	<b>1,141,687</b>	<b>1,104,515</b>	<b>791,331</b>	<b>1,005,000</b>	<b>1,005,000</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	733,632	578,531	463,889	396,452	377,853
<b>5000 - Other Sources Total</b>	<b>733,632</b>	<b>578,531</b>	<b>463,889</b>	<b>396,452</b>	<b>377,853</b>
<b>Resources Total</b>	<b>1,875,320</b>	<b>1,683,046</b>	<b>1,255,220</b>	<b>1,401,452</b>	<b>1,382,853</b>
<b>Requirements</b>					
<b>1000 - Instruction</b>					
<b>1121 - Middle/Junior High Programs</b>					
121 - Substitutes-Licensed	-	1,000	-	-	-
210 - Public Employees Retirement System	-	222	-	-	-
220 - Social Security Administration	-	75	-	-	-
230 - Other Required Payroll Costs	-	4	-	-	-
340 - Travel	403	704	-	-	-
380 - Non-instructional Professional and Technical Services	350	-	-	-	-
410 - Consumable Supplies and Materials	14,092	6,584	4,812	15,000	15,000
430 - Library Books	-	216	144	-	-
<b>1121 - Middle/Junior High Programs Total</b>	<b>14,845</b>	<b>8,805</b>	<b>4,956</b>	<b>15,000</b>	<b>15,000</b>
<b>1122 - Middle/Junior High School Extracurricular</b>					
121 - Substitutes-Licensed	688	-	-	-	-
122 - Substitutes-Classified	46	-	-	-	-
130 - Additional Salary	9,919	10,698	13,558	10,000	10,000
210 - Public Employees Retirement System	928	1,346	2,640	3,027	2,365
220 - Social Security Administration	800	800	1,028	765	765
230 - Other Required Payroll Costs	56	44	58	147	29
310 - Instructional, Professional and Technical Services	-	240	-	-	-
320 - Property Services	-	1,430	-	-	-
340 - Travel	6,207	1,321	956	5,000	5,000
350 - Communication	3,100	5,922	15,317	10,000	10,000
380 - Non-instructional Professional and Technical Services	5,382	6,176	3,176	-	-
390 - Other General Professional and Technological Services	-	176	1,446	-	-
410 - Consumable Supplies and Materials	51,554	19,447	11,578	50,000	50,000
430 - Library Books	341	-	-	-	-
<b>1122 - Middle/Junior High School Extracurricular Total</b>	<b>79,022</b>	<b>47,600</b>	<b>49,757</b>	<b>78,939</b>	<b>78,159</b>

	2017-18	2019-18	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>1131 - High School Programs</b>					
121 - Substitutes-Licensed	15,820	-	-	-	-
130 - Additional Salary	-	(4,098)	-	-	-
210 - Public Employees Retirement System	2,453	(881)	-	-	-
220 - Social Security Administration	1,210	(314)	-	-	-
230 - Other Required Payroll Costs	125	(18)	-	-	-
<b>1131 - High School Programs Total</b>	<b>19,608</b>	<b>(5,311)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1132 - High School Extracurricular</b>					
112 - Classified Salaries	4,474	-	3,387	-	-
121 - Substitutes-Licensed	89	-	-	-	-
122 - Substitutes-Classified	618	1,050	-	-	-
130 - Additional Salary	89,594	115,253	67,734	75,000	75,000
210 - Public Employees Retirement System	8,801	12,562	11,062	22,703	17,738
220 - Social Security Administration	7,224	8,738	5,228	5,738	5,738
230 - Other Required Payroll Costs	501	504	332	1,103	218
240 - Contractual Employee Benefits	3,274	-	2,466	-	-
310 - Instructional, Professional and Technical Services	1,975	4,641	889	-	-
320 - Property Services	41,779	32,528	29,227	50,000	50,000
340 - Travel	129,412	130,746	72,834	186,000	186,000
350 - Communication	93,074	90,353	66,157	85,000	85,000
380 - Non-instructional Professional and Technical Services	98,329	101,490	71,371	100,000	100,000
390 - Other General Professional and Technological Services	-	5,136	1,282	-	-
410 - Consumable Supplies and Materials	447,339	415,487	318,946	486,969	475,000
420 - Textbooks	3,746	-	-	-	-
430 - Library Books	786	-	-	-	-
460 - Non-consumable Items	5,857	11,050	1,500	-	-
470 - Computer Software	6,687	6,404	5,258	-	-
480 - Computer Hardware	4,678	1,626	584	-	-
540 - Depreciable Equipment	25,493	537	-	-	-
640 - Dues and Fees	126,463	161,318	6,789	145,000	145,000
<b>1132 - High School Extracurricular Total</b>	<b>1,100,194</b>	<b>1,099,424</b>	<b>665,045</b>	<b>1,157,513</b>	<b>1,139,694</b>
<b>1000 - Instruction Total</b>	<b>1,213,670</b>	<b>1,150,517</b>	<b>719,758</b>	<b>1,251,452</b>	<b>1,232,853</b>
<b>2000 - Support Services</b>					
<b>2220 - Educational Media Services</b>					
430 - Library Books	3,270	2,989	8,047	-	-
<b>2220 - Educational Media Services Total</b>	<b>3,270</b>	<b>2,989</b>	<b>8,047</b>	<b>-</b>	<b>-</b>
<b>2540 - Operation and Maintenance of Plant Services</b>					
320 - Property Services	6,250	-	150	-	-
<b>2540 - Operation and Maintenance of Plant Services Total</b>	<b>6,250</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>

	2017-18 Actual	2019-18 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>2550 - Student Transportation Services</b>					
330 - Student Transportation Services	73,599	65,652	53,799	150,000	150,000
<b>2550 - Student Transportation Services Total</b>	<b>73,599</b>	<b>65,652</b>	<b>53,799</b>	<b>150,000</b>	<b>150,000</b>
<b>2000 - Support Services Total</b>	<b>83,118</b>	<b>68,641</b>	<b>61,996</b>	<b>150,000</b>	<b>150,000</b>
<b>Current Requirements Total</b>	<b>1,296,788</b>	<b>1,219,158</b>	<b>781,755</b>	<b>1,401,452</b>	<b>1,382,853</b>
<b>Ending Fund Balance</b>	<b>578,531</b>	<b>463,889</b>	<b>473,465</b>	<b>-</b>	<b>-</b>

# **Designated Revenue Fund (298)**

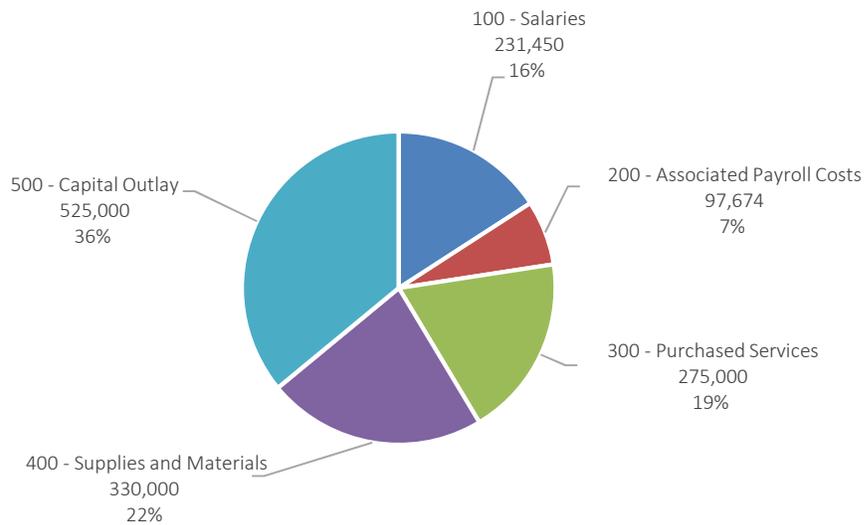
## **Designated Revenue Fund**

The Designated Revenue Fund is used to separately account for revenue designated for specific purposes such as contractual agreements, donations, intergovernmental agreements, and designated programs. The major sources of revenue are contributions and fund-raising revenue.

Resources and Requirements by Major Object - Designated Revenue Fund (298)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	1,200,881	1,087,855	1,141,371	960,000	750,000
2000 - Revenue from Intermediate Sources	142,716	259,421	177,099	3,200,000	250,000
5000 - Other Sources	631,372	840,852	916,684	626,982	459,124
<b>Resources Total</b>	<b>1,974,969</b>	<b>2,188,128</b>	<b>2,235,154</b>	<b>4,786,982</b>	<b>1,459,124</b>
<b>Requirements</b>					
100 - Salaries	249,727	311,377	462,389	514,048	231,450
200 - Associated Payroll Costs	88,020	127,477	241,054	280,390	97,674
300 - Purchased Services	377,924	589,333	243,118	467,000	275,000
400 - Supplies and Materials	351,129	214,384	323,151	505,544	330,000
500 - Capital Outlay	62,650	23,330	373,289	3,020,000	525,000
600 - Other Objects	4,667	5,542	4,594	-	-
<b>Requirements Total</b>	<b>1,134,117</b>	<b>1,271,444</b>	<b>1,647,594</b>	<b>4,786,982</b>	<b>1,459,124</b>
<b>Fund Ending Balance</b>	<b>840,852</b>	<b>916,684</b>	<b>587,559</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS BY MAJOR OBJECT - DESIGNATED REVENUE FUND (298)  
2020-21 PROPOSED**



Resources and Requirements Forecast by Major Object  
 - Designated Revenue Fund (298)  
 amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	960,000	750,000	921,000	1,015,000	1,059,000
2000 - Revenue from Intermediate Sources	3,200,000	250,000	250,000	250,000	250,000
5000 - Other Sources	626,982	459,124	450,000	400,000	400,000
<b>Resources Total</b>	<b>4,786,982</b>	<b>1,459,124</b>	<b>1,621,000</b>	<b>1,665,000</b>	<b>1,709,000</b>
<b>Requirements</b>					
100 - Salaries	514,048	231,450	500,000	518,000	536,000
200 - Associated Payroll Costs	280,390	97,674	290,000	299,000	308,000
300 - Purchased Services	467,000	275,000	281,000	287,000	293,000
400 - Supplies and Materials	505,544	330,000	500,000	510,000	520,000
500 - Capital Outlay	3,020,000	525,000	50,000	51,000	52,000
600 - Other Objects	-	-	-	-	-
<b>Requirements Total</b>	<b>4,786,982</b>	<b>1,459,124</b>	<b>1,621,000</b>	<b>1,665,000</b>	<b>1,709,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Assumptions:

Requirements:

- 100 - Salaries increase 3.5% each year.
- 200 - Associated Payroll Costs increase 3.0% each year.
- 300 - Purchased Services increase 2.0% each year.
- 400 - Supplies and Materials increase 2.0% each year.
- 500 - Capital Outlay decreases in 2021-22 (completion of Benton County Health Clinic at Lincoln Elementary).

Resources by Source (Reporting Object) - Designated Revenue Fund (298)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1800 - Community Services Activities	40,392	47,911	6,605	-	-
1910 - Rentals	24,971	35,967	8,530	-	-
1920 - Contributions and Donations From Private Sources	3,829	2,889	2,171	-	-
1990 - Miscellaneous	1,131,689	1,001,089	1,124,065	960,000	750,000
<b>1000 - Revenue from Local Sources Total</b>	<b>1,200,881</b>	<b>1,087,855</b>	<b>1,141,371</b>	<b>960,000</b>	<b>750,000</b>
<b>2000 - Revenue from Intermediate Sources</b>					
2200 - Restricted Revenue	142,716	259,421	177,099	3,200,000	250,000
<b>2000 - Revenue from Intermediate Sources Total</b>	<b>142,716</b>	<b>259,421</b>	<b>177,099</b>	<b>3,200,000</b>	<b>250,000</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	631,372	840,852	916,684	626,982	459,124
<b>5000 - Other Sources Total</b>	<b>631,372</b>	<b>840,852</b>	<b>916,684</b>	<b>626,982</b>	<b>459,124</b>
<b>Resources Total</b>	<b>1,974,969</b>	<b>2,188,128</b>	<b>2,235,154</b>	<b>4,786,982</b>	<b>1,459,124</b>

## Requirements by Object - Designated Revenue Fund (298)

amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
111 - Licensed Salaries	100,676	131,456	228,993	273,718	114,243
112 - Classified Salaries	11,748	54,822	92,786	106,481	18,104
114 - Manager-Confidential	-	7,789	47,511	47,511	-
121 - Substitutes-Licensed	30,653	674	-	-	-
122 - Substitutes-Classified	3,068	-	8,716	-	-
130 - Additional Salary	103,582	116,636	84,383	86,338	99,103
<b>100 - Salaries Total</b>	<b>249,727</b>	<b>311,377</b>	<b>462,389</b>	<b>514,048</b>	<b>231,450</b>
<b>200 - Associated Payroll Costs</b>					
210 - Public Employees Retirement System	42,317	51,001	106,080	133,538	56,307
220 - Social Security Administration	18,195	22,628	33,929	39,326	17,707
230 - Other Required Payroll Costs	1,231	1,325	1,993	2,616	710
240 - Contractual Employee Benefits	26,277	52,524	99,051	104,910	22,950
<b>200 - Associated Payroll Costs Total</b>	<b>88,020</b>	<b>127,477</b>	<b>241,054</b>	<b>280,390</b>	<b>97,674</b>
<b>300 - Purchased Services</b>					
310 - Instructional, Professional and Technical Services	15,348	12,966	17,313	50,000	15,000
320 - Property Services	52,077	32,317	21,367	50,000	25,000
330 - Student Transportation Services	12,489	140,906	-	-	-
340 - Travel	178,849	201,737	62,457	196,000	205,000
350 - Communication	21,013	11,565	12,071	75,000	15,000
380 - Non-instructional Professional and Technical Services	98,147	113,179	39,652	56,000	5,000
390 - Other General Professional and Technological Services	-	76,663	90,259	40,000	10,000
<b>300 - Purchased Services Total</b>	<b>377,924</b>	<b>589,333</b>	<b>243,118</b>	<b>467,000</b>	<b>275,000</b>
<b>400 - Supplies and Materials</b>					
410 - Consumable Supplies and Materials	230,849	155,066	258,788	405,544	270,000
420 - Textbooks	11,641	68	1,286	-	-
430 - Library Books	1,322	878	7,720	25,000	25,000
440 - Periodicals	-	121	158	-	-
460 - Non-consumable Items	15,908	3,672	13,214	10,000	10,000
470 - Computer Software	7,676	6,569	23,891	20,000	20,000
480 - Computer Hardware	83,733	48,009	18,095	45,000	5,000
<b>400 - Supplies and Materials Total</b>	<b>351,129</b>	<b>214,384</b>	<b>323,151</b>	<b>505,544</b>	<b>330,000</b>
<b>500 - Capital Outlay</b>					
520 - Buildings Acquisition	-	-	356,615	3,000,000	500,000
540 - Depreciable Equipment	62,650	23,330	16,674	20,000	25,000
<b>500 - Capital Outlay Total</b>	<b>62,650</b>	<b>23,330</b>	<b>373,289</b>	<b>3,020,000</b>	<b>525,000</b>
<b>600 - Other Objects</b>					
640 - Dues and Fees	2,709	1,512	2,901	-	-
690 - Grant Indirect Charges	1,958	4,031	1,693	-	-
<b>600 - Other Objects Total</b>	<b>4,667</b>	<b>5,542</b>	<b>4,594</b>	<b>-</b>	<b>-</b>
<b>Requirements Total</b>	<b>1,134,117</b>	<b>1,271,444</b>	<b>1,647,594</b>	<b>4,786,982</b>	<b>1,459,124</b>

## Requirements by Function - Designated Revenue Fund (298)

amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 - Instruction</b>					
1111 - Elementary, K-5	151,667	175,173	104,619	200,000	199,870
1121 - Middle/Junior High Programs	27,921	16,541	29,654	35,000	35,000
1122 - Middle/Junior High School Extracurricular	113,458	86,492	-	120,000	120,000
1131 - High School Programs	250,334	220,637	180,154	331,666	159,046
1140 - Pre-kindergarten Programs	-	1,513	1,090	13,608	-
1220 - Restrictive Programs for Students with Disabilities	1,484	414	1,021	1,000	-
1250 - Less Restrictive Programs for Students with Disabilities	99,689	164,366	125,252	142,189	140,654
1280 - Alternative Education	28,784	34,197	23,705	31,152	29,740
1299 - Other Programs	30,080	9,458	14,958	20,910	19,740
<b>1000 - Instruction Total</b>	<b>703,417</b>	<b>708,792</b>	<b>480,453</b>	<b>895,525</b>	<b>704,050</b>
<b>2000 - Support Services</b>					
2110 - Attendance and Social Work Services	-	26,372	57,088	61,880	5,000
2120 - Guidance Services	94,066	147,633	45,470	50,000	-
2140 - Psychological Services	-	-	364,094	346,288	-
2150 - Speech Pathology and Audiology Services	-	-	2,843	-	-
2210 - Improvement of Instruction Services	11,784	5,233	30,136	64,274	-
2220 - Educational Media Services	13,211	1,330	13,140	25,000	25,000
2240 - Instructional Staff Development	79,163	146,859	165,290	128,105	71,058
2310 - Board of Education Services	3,040	-	-	-	-
2410 - Office of the Principal Services	778	1,190	86	7,000	5,000
2520 - Fiscal Services	49,314	12,893	27,148	70,000	-
2540 - Operation and Maintenance of Plant Services	77,006	10,411	10,972	25,000	25,000
2550 - Student Transportation Services	12,489	140,906	-	-	-
2570 - Internal Services	1,560	-	-	-	-
2640 - Staff Services	2,333	7,115	7,387	3,000	56,117
2660 - Technology Services	4	83	-	-	-
2690 - Other Support Services-Central	1,958	4,031	1,693	-	-
<b>2000 - Support Services Total</b>	<b>346,705</b>	<b>504,055</b>	<b>725,346</b>	<b>780,547</b>	<b>187,175</b>
<b>3000 - Enterprise and Community Services</b>					
3300 - Community Services	83,995	58,597	85,079	110,910	67,899
<b>3000 - Enterprise and Community Services Total</b>	<b>83,995</b>	<b>58,597</b>	<b>85,079</b>	<b>110,910</b>	<b>67,899</b>
<b>4000 - Facilities Acquisition and Construction</b>					
4150 - Building Acquisition, Construction, and Improvements	-	-	356,615	3,000,000	500,000
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>-</b>	<b>-</b>	<b>356,615</b>	<b>3,000,000</b>	<b>500,000</b>
<b>Requirements Total</b>	<b>1,134,117</b>	<b>1,271,444</b>	<b>1,647,493</b>	<b>4,786,982</b>	<b>1,459,124</b>

Reporting Details - Designated Revenue Fund (298)  
by reporting function and object; amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1800 - Community Services Activities	40,392	47,911	6,605	-	-
1910 - Rentals	24,971	35,967	8,530	-	-
1920 - Contributions and Donations From Private Sources	3,829	2,889	2,171	-	-
1990 - Miscellaneous	1,131,689	1,001,089	1,124,065	960,000	750,000
<b>1000 - Revenue from Local Sources Total</b>	<b>1,200,881</b>	<b>1,087,855</b>	<b>1,141,371</b>	<b>960,000</b>	<b>750,000</b>
<b>2000 - Revenue from Intermediate Sources</b>					
2200 - Restricted Revenue	142,716	259,421	177,099	3,200,000	250,000
<b>2000 - Revenue from Intermediate Sources Total</b>	<b>142,716</b>	<b>259,421</b>	<b>177,099</b>	<b>3,200,000</b>	<b>250,000</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	631,372	840,852	916,684	626,982	459,124
<b>5000 - Other Sources Total</b>	<b>631,372</b>	<b>840,852</b>	<b>916,684</b>	<b>626,982</b>	<b>459,124</b>
<b>Total Resources</b>	<b>1,974,969</b>	<b>2,188,128</b>	<b>2,235,154</b>	<b>4,786,982</b>	<b>1,459,124</b>
<b>Requirements</b>					
<b>1000 - Instruction</b>					
<b>1111 - Elementary, K-5</b>					
112 - Classified Salaries	2,179	12,000	-	-	-
121 - Substitutes-Licensed	178	-	-	-	-
130 - Additional Salary	2,417	4,000	6,750	-	7,500
210 - Public Employees Retirement System	970	2,580	1,024	-	1,774
220 - Social Security Administration	365	1,224	516	-	574
230 - Other Required Payroll Costs	22	70	28	-	22
240 - Contractual Employee Benefits	1,508	1,921	-	-	-
310 - Instructional, Professional and Technical Services	220	4,731	1,313	-	-
320 - Property Services	-	48	300	-	-
340 - Travel	32,079	27,773	9,979	50,000	50,000
350 - Communication	137	5,053	2,814	50,000	10,000
380 - Non-instructional Professional and Technical Services	350	2,055	1,145	-	-
390 - Other General Professional and Technological Services	-	18,280	1,864	-	10,000
410 - Consumable Supplies and Materials	64,361	59,919	57,866	100,000	100,000
420 - Textbooks	10,151	-	800	-	-
430 - Library Books	-	-	259	-	-
440 - Periodicals	-	121	158	-	-
470 - Computer Software	736	6,510	17,980	-	20,000
480 - Computer Hardware	34,194	28,380	1,824	-	-
640 - Dues and Fees	1,799	508	-	-	-
<b>1111 - Elementary, K-5 Total</b>	<b>151,667</b>	<b>175,173</b>	<b>104,619</b>	<b>200,000</b>	<b>199,870</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>1121 - Middle/Junior High Programs</b>					
340 - Travel	4,884	955	-	5,000	-
350 - Communication	3,995	2,911	2,420	-	-
390 - Other General Professional and Technological Services	-	335	466	-	-
410 - Consumable Supplies and Materials	8,828	6,201	24,884	30,000	35,000
470 - Computer Software	2,100	59	59	-	-
480 - Computer Hardware	8,114	6,080	1,824	-	-
<b>1121 - Middle/Junior High Programs Total</b>	<b>27,921</b>	<b>16,541</b>	<b>29,654</b>	<b>35,000</b>	<b>35,000</b>
<b>1122 - Middle/Junior High School Extracurricular</b>					
130 - Additional Salary	-	1,800	-	-	-
220 - Social Security Administration	-	138	-	-	-
230 - Other Required Payroll Costs	-	8	-	-	-
340 - Travel	97,646	77,928	-	100,000	100,000
350 - Communication	25	-	-	-	-
410 - Consumable Supplies and Materials	15,787	6,618	-	20,000	20,000
<b>1122 - Middle/Junior High School Extracurricular Total</b>	<b>113,458</b>	<b>86,492</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>
<b>1131 - High School Programs</b>					
111 - Licensed Salaries	37,185	37,929	39,558	39,993	-
112 - Classified Salaries	1,856	-	2,304	7,101	18,104
121 - Substitutes-Licensed	4,984	674	-	-	-
122 - Substitutes-Classified	363	-	-	-	-
130 - Additional Salary	12,434	15,571	13,681	10,000	-
210 - Public Employees Retirement System	11,902	11,517	14,488	14,717	4,494
220 - Social Security Administration	4,255	3,794	3,917	4,367	1,384
230 - Other Required Payroll Costs	297	219	235	298	64
240 - Contractual Employee Benefits	7,146	7,146	9,382	7,410	-
320 - Property Services	-	360	195	-	-
340 - Travel	27,762	52,707	11,607	30,000	50,000
350 - Communication	11,348	947	97	20,000	-
380 - Non-instructional Professional and Technical Services	900	-	-	-	-
390 - Other General Professional and Technological Services	-	8,835	1,759	-	-
410 - Consumable Supplies and Materials	66,440	45,476	60,844	127,780	50,000
420 - Textbooks	1,491	11	486	-	-
430 - Library Books	305	-	-	-	-
460 - Non-consumable Items	15,908	3,672	8,844	10,000	10,000
470 - Computer Software	4,840	-	352	20,000	-
480 - Computer Hardware	20,791	13,549	1,824	20,000	-
540 - Depreciable Equipment	19,218	17,480	10,583	20,000	25,000
640 - Dues and Fees	910	750	-	-	-
<b>1131 - High School Programs Total</b>	<b>250,334</b>	<b>220,637</b>	<b>180,154</b>	<b>331,666</b>	<b>159,046</b>
<b>1140 - Pre-kindergarten Programs</b>					
111 - Licensed Salaries	-	-	985	12,391	-
220 - Social Security Administration	-	-	75	948	-
230 - Other Required Payroll Costs	-	-	4	39	-
240 - Contractual Employee Benefits	-	-	25	-	-
410 - Consumable Supplies and Materials	-	1,513	-	230	-
<b>1140 - Pre-kindergarten Programs Total</b>	<b>-</b>	<b>1,513</b>	<b>1,090</b>	<b>13,608</b>	<b>-</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>1220 - Restrictive Programs for Students with Disabilities</b>					
121 - Substitutes-Licensed	1,249	-	-	-	-
220 - Social Security Administration	96	-	-	-	-
230 - Other Required Payroll Costs	6	-	-	-	-
390 - Other General Professional and Technological Services	-	414	-	-	-
410 - Consumable Supplies and Materials	133	-	1,021	1,000	-
<b>1220 - Restrictive Programs for Students with Disabilities Total</b>	<b>1,484</b>	<b>414</b>	<b>1,021</b>	<b>1,000</b>	<b>-</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>					
111 - Licensed Salaries	61,180	70,507	66,258	79,986	81,507
112 - Classified Salaries	2,453	26,661	-	-	-
130 - Additional Salary	1,184	5,366	4,449	1,588	1,603
210 - Public Employees Retirement System	15,612	23,461	21,403	24,692	20,628
220 - Social Security Administration	4,917	7,760	5,359	6,240	6,358
230 - Other Required Payroll Costs	302	420	293	254	258
240 - Contractual Employee Benefits	13,904	29,037	13,066	14,820	15,300
390 - Other General Professional and Technological Services	-	-	486	-	-
410 - Consumable Supplies and Materials	137	1,155	11,348	14,609	15,000
470 - Computer Software	-	-	2,590	-	-
<b>1250 - Less Restrictive Programs for Students with Disabilities Total</b>	<b>99,689</b>	<b>164,366</b>	<b>125,252</b>	<b>142,189</b>	<b>140,654</b>
<b>1280 - Alternative Education</b>					
121 - Substitutes-Licensed	2,587	-	-	-	-
122 - Substitutes-Classified	160	-	8,716	-	-
130 - Additional Salary	17,052	19,246	1,531	8,000	15,000
210 - Public Employees Retirement System	2,712	2,886	349	2,422	3,548
220 - Social Security Administration	1,399	1,185	475	612	1,148
230 - Other Required Payroll Costs	85	110	48	118	44
320 - Property Services	-	111	-	-	-
340 - Travel	1,765	2,309	675	5,000	-
350 - Communication	-	392	-	-	-
390 - Other General Professional and Technological Services	-	1,844	300	-	-
410 - Consumable Supplies and Materials	3,024	6,058	4,519	15,000	10,000
420 - Textbooks	-	57	-	-	-
470 - Computer Software	-	-	1,000	-	-
540 - Depreciable Equipment	-	-	6,091	-	-
<b>1280 - Alternative Education Total</b>	<b>28,784</b>	<b>34,197</b>	<b>23,705</b>	<b>31,152</b>	<b>29,740</b>
<b>1299 - Other Programs</b>					
130 - Additional Salary	23,299	7,359	11,106	15,000	15,000
210 - Public Employees Retirement System	4,931	1,524	2,978	4,541	3,548
220 - Social Security Administration	1,739	545	827	1,148	1,148
230 - Other Required Payroll Costs	110	30	47	221	44
<b>1299 - Other Programs Total</b>	<b>30,080</b>	<b>9,458</b>	<b>14,958</b>	<b>20,910</b>	<b>19,740</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>1400 - Summer School Programs</b>					
340 - Travel	-	-	102	-	-
<b>1400 - Summer School Programs Total</b>	-	-	<b>102</b>	-	-
<b>1000 - Instruction Total</b>	<b>703,417</b>	<b>708,792</b>	<b>480,555</b>	<b>895,525</b>	<b>704,050</b>
<b>2000 - Support Services</b>					
<b>2110 - Attendance and Social Work</b>					
112 - Classified Salaries	-	16,161	29,857	30,870	-
130 - Additional Salary	-	63	1,470	-	-
210 - Public Employees Retirement System	-	-	7,775	7,662	-
220 - Social Security Administration	-	1,241	2,397	2,362	-
230 - Other Required Payroll Costs	-	70	138	106	-
240 - Contractual Employee Benefits	-	8,680	15,155	14,880	-
350 - Communication	-	157	296	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	6,000	5,000
<b>2110 - Attendance and Social Work Total</b>	-	<b>26,372</b>	<b>57,088</b>	<b>61,880</b>	<b>5,000</b>
<b>2120 - Guidance Services</b>					
111 - Licensed Salaries	-	16,849	-	-	-
114 - Manager-Confidential	-	7,789	-	-	-
130 - Additional Salary	1,294	1,484	1,624	-	-
210 - Public Employees Retirement System	316	1,826	455	-	-
220 - Social Security Administration	98	1,970	124	-	-
230 - Other Required Payroll Costs	6	103	7	-	-
240 - Contractual Employee Benefits	-	5,740	-	-	-
320 - Property Services	-	-	1,914	-	-
350 - Communication	-	267	263	-	-
380 - Non-instructional Professional and Technical Services	92,208	108,504	35,055	50,000	-
410 - Consumable Supplies and Materials	142	2,950	4,118	-	-
470 - Computer Software	-	-	1,910	-	-
640 - Dues and Fees	-	150	-	-	-
<b>2120 - Guidance Services Total</b>	<b>94,066</b>	<b>147,633</b>	<b>45,470</b>	<b>50,000</b>	-
<b>2140 - Psychological Services</b>					
111 - Licensed Salaries	-	-	122,191	141,348	-
112 - Classified Salaries	-	-	60,624	32,068	-
114 - Manager-Confidential	-	-	47,511	47,511	-
130 - Additional Salary	-	-	594	-	-
210 - Public Employees Retirement System	-	-	52,413	54,834	-
220 - Social Security Administration	-	-	17,306	16,902	-
230 - Other Required Payroll Costs	-	-	985	705	-
240 - Contractual Employee Benefits	-	-	61,424	52,920	-
350 - Communication	-	-	940	-	-
410 - Consumable Supplies and Materials	-	-	106	-	-
<b>2140 - Psychological Services Total</b>	-	-	<b>364,094</b>	<b>346,288</b>	-
<b>2150 - Speech Pathology and Audiology Services</b>					
640 - Dues and Fees	-	-	2,843	-	-
<b>2150 - Speech Pathology and Audiology Services Total</b>	-	-	<b>2,843</b>	-	-

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>2210 - Improvement of Instruction Services</b>					
112 - Classified Salaries	-	-	-	36,442	-
130 - Additional Salary	-	16	1,530	750	-
210 - Public Employees Retirement System	-	2	329	9,232	-
220 - Social Security Administration	-	1	106	2,845	-
230 - Other Required Payroll Costs	-	0	7	125	-
240 - Contractual Employee Benefits	-	-	-	14,880	-
390 - Other General Professional and Technological Services	-	-	23,764	-	-
410 - Consumable Supplies and Materials	11,784	5,214	4,400	-	-
<b>2210 - Improvement of Instruction Services Total</b>	<b>11,784</b>	<b>5,233</b>	<b>30,136</b>	<b>64,274</b>	<b>-</b>
<b>2220 - Educational Media Services</b>					
112 - Classified Salaries	5,260	-	-	-	-
210 - Public Employees Retirement System	998	-	-	-	-
220 - Social Security Administration	341	-	-	-	-
230 - Other Required Payroll Costs	28	-	-	-	-
240 - Contractual Employee Benefits	3,719	-	-	-	-
340 - Travel	-	-	279	-	-
410 - Consumable Supplies and Materials	1,847	451	5,399	-	-
430 - Library Books	1,017	878	7,462	25,000	25,000
<b>2220 - Educational Media Services Total</b>	<b>13,211</b>	<b>1,330</b>	<b>13,140</b>	<b>25,000</b>	<b>25,000</b>
<b>2240 - Instructional Staff Development</b>					
111 - Licensed Salaries	2,312	6,171	-	-	-
121 - Substitutes-Licensed	21,655	-	-	-	-
122 - Substitutes-Classified	2,269	-	-	-	-
130 - Additional Salary	11,913	33,393	21,730	36,000	35,000
210 - Public Employees Retirement System	3,501	5,825	3,717	10,897	8,278
220 - Social Security Administration	2,881	2,978	1,634	2,754	2,678
230 - Other Required Payroll Costs	195	170	109	529	102
310 - Instructional, Professional and Technical Services	11,228	8,072	16,000	15,000	15,000
320 - Property Services	2,350	3,105	2,810	-	-
340 - Travel	12,213	40,065	39,816	6,000	5,000
390 - Other General Professional and Technological Services	-	42,907	61,620	40,000	-
410 - Consumable Supplies and Materials	8,644	4,175	17,854	16,925	5,000
<b>2240 - Instructional Staff Development Total</b>	<b>79,163</b>	<b>146,859</b>	<b>165,290</b>	<b>128,105</b>	<b>71,058</b>
<b>2310 - Board of Education Services</b>					
340 - Travel	2,500	-	-	-	-
410 - Consumable Supplies and Materials	540	-	-	-	-
<b>2310 - Board of Education Services Total</b>	<b>3,040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2410 - Office of the Principal Services</b>					
350 - Communication	-	-	23	-	-
410 - Consumable Supplies and Materials	778	1,190	63	7,000	5,000
<b>2410 - Office of the Principal Services Total</b>	<b>778</b>	<b>1,190</b>	<b>86</b>	<b>7,000</b>	<b>5,000</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>2520 - Fiscal Services</b>					
320 - Property Services	14,601	12,893	13,513	25,000	-
410 - Consumable Supplies and Materials	14,373	-	6,260	20,000	-
480 - Computer Hardware	20,340	-	7,375	25,000	-
<b>2520 - Fiscal Services Total</b>	<b>49,314</b>	<b>12,893</b>	<b>27,148</b>	<b>70,000</b>	<b>-</b>
<b>2540 - Operation and Maintenance of Plant Services</b>					
122 - Substitutes-Classified	276	-	-	-	-
130 - Additional Salary	33	-	-	-	-
210 - Public Employees Retirement System	8	-	-	-	-
220 - Social Security Administration	24	-	-	-	-
230 - Other Required Payroll Costs	8	-	-	-	-
320 - Property Services	29,891	2,682	1,468	25,000	25,000
380 - Non-instructional Professional and Technical Services	150	-	-	-	-
410 - Consumable Supplies and Materials	9,314	1,879	9,504	-	-
540 - Depreciable Equipment	37,302	5,850	-	-	-
<b>2540 - Operation and Maintenance of Plant Services Total</b>	<b>77,006</b>	<b>10,411</b>	<b>10,972</b>	<b>25,000</b>	<b>25,000</b>
<b>2550 - Student Transportation Services</b>					
330 - Student Transportation Services	12,489	140,906	-	-	-
<b>2550 - Student Transportation Services Total</b>	<b>12,489</b>	<b>140,906</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2570 - Internal Services</b>					
320 - Property Services	870	-	-	-	-
350 - Communication	401	-	-	-	-
380 - Non-instructional Professional and Technical Services	289	-	-	-	-
<b>2570 - Internal Services Total</b>	<b>1,560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2640 - Staff Services</b>					
111 - Licensed Salaries	-	-	-	-	32,736
210 - Public Employees Retirement System	-	-	-	-	8,124
220 - Social Security Administration	-	-	-	-	2,504
230 - Other Required Payroll Costs	-	-	-	-	103
240 - Contractual Employee Benefits	-	-	-	-	7,650
350 - Communication	-	-	427	-	-
380 - Non-instructional Professional and Technical Services	1,783	1,758	2,065	-	-
390 - Other General Professional and Technological Services	-	4,048	-	-	-
410 - Consumable Supplies and Materials	550	1,309	4,895	3,000	5,000
<b>2640 - Staff Services Total</b>	<b>2,333</b>	<b>7,115</b>	<b>7,387</b>	<b>3,000</b>	<b>56,117</b>
<b>2660 - Technology Services</b>					
410 - Consumable Supplies and Materials	4	83	-	-	-
<b>2660 - Technology Services Total</b>	<b>4</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>2690 - Other Support Services-Central</b>					
690 - Grant Indirect Charges	1,958	4,031	1,693	-	-
<b>2690 - Other Support Services-Central Total</b>	<b>1,958</b>	<b>4,031</b>	<b>1,693</b>	<b>-</b>	<b>-</b>
<b>2000 - Support Services Total</b>	<b>346,705</b>	<b>504,055</b>	<b>725,346</b>	<b>780,547</b>	<b>187,175</b>
<b>3000 - Enterprise and Community Services</b>					
<b>3300 - Community Services</b>					
130 - Additional Salary	33,954	28,337	19,918	15,000	25,000
210 - Public Employees Retirement System	1,366	1,380	1,148	4,541	5,913
220 - Social Security Administration	2,080	1,792	1,192	1,148	1,913
230 - Other Required Payroll Costs	172	126	93	221	73
310 - Instructional, Professional and Technical Services	3,900	164	-	35,000	-
320 - Property Services	4,365	13,118	1,167	-	-
350 - Communication	5,107	1,838	4,791	5,000	5,000
380 - Non-instructional Professional and Technical Services	2,467	862	1,387	-	-
410 - Consumable Supplies and Materials	24,160	10,876	45,707	50,000	25,000
460 - Non-consumable Items	-	-	4,370	-	-
480 - Computer Hardware	294	-	5,247	-	5,000
540 - Depreciable Equipment	6,130	-	-	-	-
640 - Dues and Fees	-	104	58	-	-
<b>3300 - Community Services Total</b>	<b>83,995</b>	<b>58,597</b>	<b>85,079</b>	<b>110,910</b>	<b>67,899</b>
<b>3000 - Enterprise and Community Services Total</b>	<b>83,995</b>	<b>58,597</b>	<b>85,079</b>	<b>110,910</b>	<b>67,899</b>
<b>4000 - Facilities Acquisition and Construction</b>					
<b>4150 - Building Acquisition, Construction, and Improvements</b>					
520 - Buildings Acquisition	-	-	356,615	3,000,000	500,000
<b>4150 - Building Acquisition, Construction, and Improvements Total</b>	<b>-</b>	<b>-</b>	<b>356,615</b>	<b>3,000,000</b>	<b>500,000</b>
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>-</b>	<b>-</b>	<b>356,615</b>	<b>3,000,000</b>	<b>500,000</b>
<b>Current Requirements Total</b>	<b>1,134,117</b>	<b>1,271,444</b>	<b>1,647,594</b>	<b>4,786,982</b>	<b>1,459,124</b>
<b>Ending Fund Balance</b>	<b>840,852</b>	<b>916,684</b>	<b>587,559</b>	<b>-</b>	<b>-</b>

# Food Service Fund (299)

## **Food Service Fund**

All schools in Corvallis serve hot and nutritious breakfasts and lunches to students that meet requirements established by the U.S. Department of Agriculture, recognizing the direct link between good nutrition and an increased likelihood of student success. The Food Service Fund gets its revenue from cash sales and from state and federal subsidies based on the number of meals served.

In alignment with Oregon Department of Education standards, this fund was renumbered as 299 from 203 effective 2020-21.

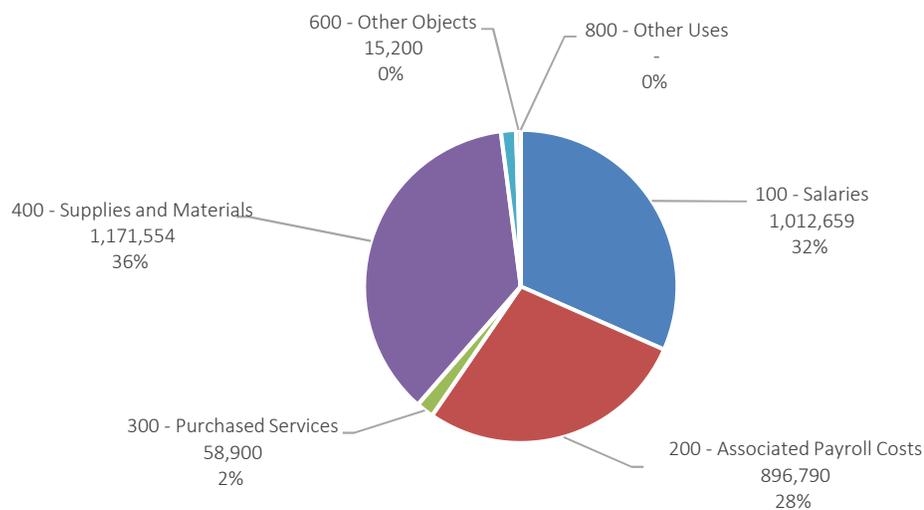
## Resources and Requirements by Major Object - Food Service Fund (299\*)

amounts in dollars

\* fund renumbered from 203 effective 2020-21

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	1,345,241	1,323,472	941,487	1,365,500	1,316,000
3000 - Revenue from State Sources	32,008	50,997	34,173	48,550	86,000
4000 - Revenue from Federal Sources	1,651,079	1,657,440	1,592,293	1,875,500	1,803,103
5000 - Other Sources	226,898	356,261	417,930	-	-
<b>Resources Total</b>	<b>3,255,225</b>	<b>3,388,170</b>	<b>2,985,883</b>	<b>3,289,550</b>	<b>3,205,103</b>
<b>Requirements</b>					
100 - Salaries	955,254	982,781	975,805	1,043,469	1,012,659
200 - Associated Payroll Costs	780,187	764,324	802,550	923,987	896,790
300 - Purchased Services	54,337	54,148	51,595	60,350	58,900
400 - Supplies and Materials	1,095,477	1,154,530	947,226	1,021,929	1,171,554
500 - Capital Outlay	-	-	55,083	50,000	50,000
600 - Other Objects	13,707	14,457	13,496	15,200	15,200
800 - Other Uses	-	-	-	174,615	-
<b>Requirements Total</b>	<b>2,898,963</b>	<b>2,970,240</b>	<b>2,845,755</b>	<b>3,289,550</b>	<b>3,205,103</b>
<b>Fund Ending Balance</b>	<b>356,261</b>	<b>417,930</b>	<b>140,128</b>	<b>-</b>	<b>-</b>

### REQUIREMENTS BY MAJOR OBJECT - FOOD SERVICE FUND (299) 2020-21 PROPOSED



Resources and Requirements Forecast by Major Object - Food Service Fund (299\*)  
 amounts in dollars

\* fund renumbered from 203 effective 2020-21

	2020-21				
	Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	1,365,500	1,316,000	1,350,000	1,350,000	1,350,000
3000 - Revenue from State Sources	48,550	86,000	89,000	93,000	97,000
4000 - Revenue from Federal Sources	1,875,500	1,803,103	1,875,000	1,950,000	2,028,000
5000 - Other Sources	-	-	-	20,000	28,000
<b>Resources Total</b>	<b>3,289,550</b>	<b>3,205,103</b>	<b>3,314,000</b>	<b>3,413,000</b>	<b>3,503,000</b>
<b>Requirements</b>					
100 - Salaries	1,043,469	1,012,659	1,048,000	1,085,000	1,123,000
200 - Associated Payroll Costs	923,987	896,790	924,000	952,000	981,000
300 - Purchased Services	60,350	58,900	60,000	61,000	62,000
400 - Supplies and Materials	1,021,929	1,171,554	1,195,000	1,219,000	1,243,000
500 - Capital Outlay	50,000	50,000	51,000	52,000	53,000
600 - Other Objects	15,200	15,200	16,000	16,000	16,000
800 - Other Uses	174,615	-	20,000	28,000	25,000
<b>Requirements Total</b>	<b>3,289,550</b>	<b>3,205,103</b>	<b>3,314,000</b>	<b>3,413,000</b>	<b>3,503,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Assumptions:

Resources:

- 3000 - Revenue from State Sources increase 4.0% each year.
- 4000 - Revenue from Federal Sources increase 4.0% each year.

Requirements:

- 100 - Salaries increase 3.5% each year.
- 200 - Associated Payroll Costs increase 3.0% each year.
- 300 - Purchased Services increase 2.0% each year.
- 400 - Supplies and Materials increase 2.0% each year.
- 500 - Capital Outlay increase 2.0% each year.
- 600 - Other Objects increase 2.0% each year.
- 800 - Other Uses increase each year to reflect projected operating surplus.

## Resources by Source (Reporting Object) - Food Service Fund (299\*)

amounts in dollars

\* fund renumbered from 203 effective 2020-21

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1500 - Earnings on Investments	7,553	12,027	11,639	5,000	3,500
1600 - Food Service	1,315,083	1,300,642	901,919	1,338,000	1,302,000
1920 - Contributions and Donations From Private Sources	-	-	(7,108)	-	-
1990 - Miscellaneous	22,604	10,803	35,037	22,500	10,500
<b>1000 - Revenue from Local Sources Total</b>	<b>1,345,241</b>	<b>1,323,472</b>	<b>941,487</b>	<b>1,365,500</b>	<b>1,316,000</b>
<b>3000 - Revenue from State Sources</b>					
3102 - State School Fund-School Lunch Match	15,456	15,905	15,779	16,300	15,900
3299 - Other Restricted Grants-In-Aid	16,552	35,093	18,395	32,250	70,100
<b>3000 - Revenue from State Sources Total</b>	<b>32,008</b>	<b>50,997</b>	<b>34,173</b>	<b>48,550</b>	<b>86,000</b>
<b>4000 - Revenue from Federal Sources</b>					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,536,734	1,535,206	1,455,999	-	-
4500 - Restricted Revenue From the Federal Government Through the State	-	-	-	1,755,500	1,666,808
4900 - Revenue for/on Behalf of the District	114,345	122,234	136,294	120,000	136,295
<b>4000 - Revenue from Federal Sources Total</b>	<b>1,651,079</b>	<b>1,657,440</b>	<b>1,592,293</b>	<b>1,875,500</b>	<b>1,803,103</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	226,898	356,261	417,930	-	-
<b>5000 - Other Sources Total</b>	<b>226,898</b>	<b>356,261</b>	<b>417,930</b>	<b>-</b>	<b>-</b>
<b>Resources Total</b>	<b>3,255,225</b>	<b>3,388,170</b>	<b>2,985,883</b>	<b>3,289,550</b>	<b>3,205,103</b>

## Requirements by Object - Food Service Fund (299\*)

amounts in dollars

\* fund renumbered from 203 effective 2020-21

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
112 - Classified Salaries	698,339	700,121	709,795	815,255	782,327
114 - Manager-Confidential	131,135	133,758	141,214	141,214	143,332
122 - Substitutes-Classified	71,737	36,709	28,927	25,000	25,000
130 - Additional Salary	54,043	112,193	95,869	62,000	62,000
<b>100 - Salaries Total</b>	<b>955,254</b>	<b>982,781</b>	<b>975,805</b>	<b>1,043,469</b>	<b>1,012,659</b>
<b>200 - Associated Payroll Costs</b>					
210 - Public Employees Retirement System	185,447	176,360	222,940	272,405	258,130
220 - Social Security Administration	68,530	70,797	72,966	79,827	77,467
230 - Other Required Payroll Costs	26,009	19,091	20,822	21,818	19,358
240 - Contractual Employee Benefits	500,201	498,076	485,822	549,937	541,835
<b>200 - Associated Payroll Costs Total</b>	<b>780,187</b>	<b>764,324</b>	<b>802,550</b>	<b>923,987</b>	<b>896,790</b>
<b>300 - Purchased Services</b>					
320 - Property Services	43,975	50,329	49,714	55,000	55,000
340 - Travel	5,969	2,761	1,708	4,500	3,500
350 - Communication	4,394	1,059	173	850	400
<b>300 - Purchased Services Total</b>	<b>54,337</b>	<b>54,148</b>	<b>51,595</b>	<b>60,350</b>	<b>58,900</b>
<b>400 - Supplies and Materials</b>					
410 - Consumable Supplies and Materials	74,935	93,442	77,517	87,000	88,200
450 - Food	1,002,985	1,041,000	849,917	892,929	1,058,354
460 - Non-consumable Items	1,096	3,999	-	22,000	5,000
470 - Computer Software	16,460	16,089	19,546	20,000	20,000
480 - Computer Hardware	-	-	245	-	-
<b>400 - Supplies and Materials Total</b>	<b>1,095,477</b>	<b>1,154,530</b>	<b>947,226</b>	<b>1,021,929</b>	<b>1,171,554</b>
<b>500 - Capital Outlay</b>					
540 - Depreciable Equipment	-	-	55,083	50,000	50,000
<b>500 - Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>55,083</b>	<b>50,000</b>	<b>50,000</b>
<b>600 - Other Objects</b>					
640 - Dues and Fees	13,638	805	1,071	1,200	1,200
670 - Taxes and Licenses	69	13,652	12,425	14,000	14,000
<b>600 - Other Objects Total</b>	<b>13,707</b>	<b>14,457</b>	<b>13,496</b>	<b>15,200</b>	<b>15,200</b>
<b>800 - Other Uses</b>					
810 - Planned Reserve	-	-	-	174,615	-
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>174,615</b>	<b>-</b>
<b>Requirements Total</b>	<b>2,898,963</b>	<b>2,970,240</b>	<b>2,845,755</b>	<b>3,289,550</b>	<b>3,205,103</b>

## Requirements by Function - Food Service Fund (299\*)

amounts in dollars

\* fund renumbered from 203 effective 2020-21

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>3000 - Enterprise and Community Services</b>					
3100 - Food Services	2,898,963	2,970,240	2,845,755	3,114,935	3,205,103
<b>3000 - Enterprise and Community Services Total</b>	<b>2,898,963</b>	<b>2,970,240</b>	<b>2,845,755</b>	<b>3,114,935</b>	<b>3,205,103</b>
<b>6000 - Contingencies &amp; Reserves</b>					
6000 - Contingencies	-	-	-	174,615	-
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>174,615</b>	<b>-</b>
<b>Requirements Total</b>	<b>2,898,963</b>	<b>2,970,240</b>	<b>2,845,755</b>	<b>3,289,550</b>	<b>3,205,103</b>

## Reporting Details - Food Service Fund (299\*)

by reporting function and object; amounts in dollars

\* fund renumbered from 203 effective 2020-21

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1500 - Earnings on Investments	7,553	12,027	11,639	5,000	3,500
1600 - Food Service	1,315,083	1,300,642	901,919	1,338,000	1,302,000
1920 - Contributions and Donations From Private Sources	-	-	(7,108)	-	-
1990 - Miscellaneous	22,604	10,803	35,037	22,500	10,500
<b>1000 - Revenue from Local Sources Total</b>	<b>1,345,241</b>	<b>1,323,472</b>	<b>941,487</b>	<b>1,365,500</b>	<b>1,316,000</b>
<b>3000 - Revenue from State Sources</b>					
3102 - State School Fund-School Lunch Match	15,456	15,905	15,779	16,300	15,900
3299 - Other Restricted Grants-In-Aid	16,552	35,093	18,395	32,250	70,100
<b>3000 - Revenue from State Sources Total</b>	<b>32,008</b>	<b>50,997</b>	<b>34,173</b>	<b>48,550</b>	<b>86,000</b>
<b>4000 - Revenue from Federal Sources</b>					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,536,734	1,535,206	1,455,999	-	-
4500 - Restricted Revenue From the Federal Government Through the State	-	-	-	1,755,500	1,666,808
4900 - Revenue for/on Behalf of the District	114,345	122,234	136,294	120,000	136,295
<b>4000 - Revenue from Federal Sources Total</b>	<b>1,651,079</b>	<b>1,657,440</b>	<b>1,592,293</b>	<b>1,875,500</b>	<b>1,803,103</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	226,898	356,261	417,930	-	-
<b>5000 - Other Sources Total</b>	<b>226,898</b>	<b>356,261</b>	<b>417,930</b>	<b>-</b>	<b>-</b>
<b>Resources Total</b>	<b>3,255,225</b>	<b>3,388,170</b>	<b>2,985,883</b>	<b>3,289,550</b>	<b>3,205,103</b>
<b>Requirements</b>					
<b>3000 - Enterprise and Community Services</b>					
<b>3100 - Food Services</b>					
112 - Classified Salaries	698,339	700,121	709,795	815,255	782,327
114 - Manager-Confidential	131,135	133,758	141,214	141,214	143,332
122 - Substitutes-Classified	71,737	36,709	28,927	25,000	25,000
130 - Additional Salary	54,043	112,193	95,869	62,000	62,000
210 - Public Employees Retirement System	185,447	176,360	222,940	272,405	258,130
220 - Social Security Administration	68,530	70,797	72,966	79,827	77,467
230 - Other Required Payroll Costs	26,009	19,091	20,822	21,818	19,358
240 - Contractual Employee Benefits	500,201	498,076	485,822	549,937	541,835
320 - Property Services	43,975	50,329	49,714	55,000	55,000
340 - Travel	5,969	2,761	1,708	4,500	3,500
350 - Communication	4,394	1,059	173	850	400
410 - Consumable Supplies and Materials	74,935	93,442	77,517	87,000	88,200
450 - Food	1,002,985	1,041,000	849,917	892,929	1,058,354
460 - Non-consumable Items	1,096	3,999	-	22,000	5,000
470 - Computer Software	16,460	16,089	19,546	20,000	20,000

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
480 - Computer Hardware	-	-	245	-	-
540 - Depreciable Equipment	-	-	55,083	50,000	50,000
640 - Dues and Fees	13,638	805	1,071	1,200	1,200
670 - Taxes and Licenses	69	13,652	12,425	14,000	14,000
<b>3100 - Food Services Total</b>	<b>2,898,963</b>	<b>2,970,240</b>	<b>2,845,755</b>	<b>3,114,935</b>	<b>3,205,103</b>
<b>Current Requirements Total</b>	<b>2,898,963</b>	<b>2,970,240</b>	<b>2,845,755</b>	<b>3,114,935</b>	<b>3,205,103</b>
<b>Contingencies and Unappropriated Ending Fund Balance</b>					
<b>6000 - Contingencies</b>					
810 - Planned Reserve	-	-	-	174,615	-
<b>6000 - Contingencies Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>174,615</b>	<b>-</b>
<b>Requirements Total</b>	<b>2,898,963</b>	<b>2,970,240</b>	<b>2,845,755</b>	<b>3,289,550</b>	<b>3,205,103</b>
<b>Ending Fund Balance</b>	<b>356,261</b>	<b>417,930</b>	<b>140,128</b>	<b>-</b>	<b>-</b>



**Corvallis**  
SCHOOL DISTRICT

# Early Retirement Fund (299x)

## **Early Retirement Fund**

The district previously offered early retirement incentive benefits to eligible employees established through collective bargaining agreements. The program for administrative and classified employees ended in 2008, and the program for licensed employees ended on June 30, 2017.

2021-22 is the last budget year the Early Retirement Fund will be historically represented in the district's budget documents. Fund number 299 has been reallocated to represent the Food Service Fund in alignment with Oregon Department of Education standards.

Resources and Requirements by Major Object - Early Retirement Fund (x299\*)  
 amounts in dollars

\* Fund number 299 was assigned to Food Service Fund (formerly 203) effective 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
5000 - Other Sources	103,299	-	-	-	-
<b>Resources Total</b>	<b>103,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>					
700 - Transfers	103,299	-	-	-	-
<b>Requirements Total</b>	<b>103,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Resources and Requirements Forecast by Major Object  
 - Early Retirement Fund (x299\*)

amounts in dollars

\* Fund number 299 was assigned to Food Service Fund (formerly 203) effective 2020-21

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
5000 - Other Sources	-	-	-	-	-
<b>Resources Total</b>	-	-	-	-	-
<b>Requirements</b>					
700 - Transfers	-	-	-	-	-
<b>Requirements Total</b>	-	-	-	-	-
<b>Fund Ending Balance</b>	-	-	-	-	-

Resources by Source (Reporting Object) - Early Retirement Fund (x299\*)  
 amounts in dollars

\* Fund number 299 was assigned to Food Service Fund (formerly 203) effective 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	103,299	-	-	-	-
<b>5000 - Other Sources Total</b>	<b>103,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resources Total</b>	<b>103,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Requirements by Object - Early Retirement Fund (x299\*)

amounts in dollars

\* Fund number 299 was assigned to Food Service Fund (formerly 203) effective 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Requirements</b>					
<b>700 - Transfers</b>					
710 - Fund Modifications	103,299	-	-	-	-
<b>700 - Transfers Total</b>	<b>103,299</b>	-	-	-	-
<b>Requirements Total</b>	<b>103,299</b>	-	-	-	-

## Requirements by Function - Early Retirement Fund (x299\*)

amounts in dollars

\* Fund number 299 was assigned to Food Service Fund (formerly 203) effective 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Requirements</b>					
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
5200 - Transfers of Funds	103,299	-	-	-	-
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>103,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Requirements Total</b>	<b>103,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Reporting Details - Early Retirement Fund (x299\*)

by reporting function and object; amounts in dollars

\* Fund number 299 was assigned to Food Service Fund (formerly 203) effective 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	103,299	-	-	-	- <sup>1</sup>
<b>5000 - Other Sources Total</b>	<b>103,299</b>	-	-	-	-
<b>Resources Total</b>	<b>103,299</b>	-	-	-	-
<b>Requirements</b>					
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
<b>5200 - Transfers of Funds</b>					
710 - Fund Modifications	103,299	-	-	-	- <sup>1</sup>
<b>5200 - Transfers of Funds Total</b>	<b>103,299</b>	-	-	-	-
<b>Requirements Total</b>	<b>103,299</b>	-	-	-	-
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **Debt Service Fund (300)**

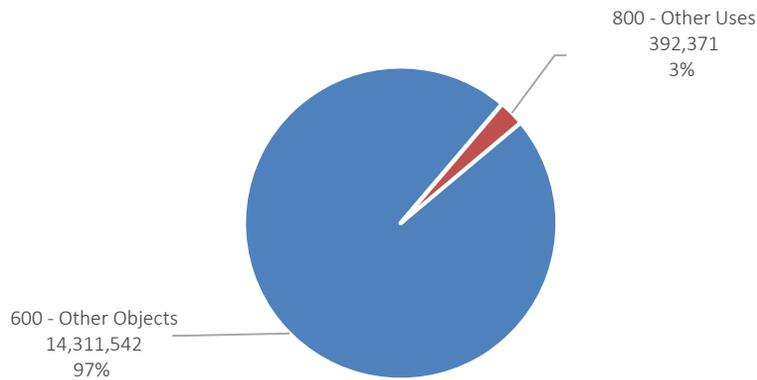
## **Debt Service Fund**

Debt Service Funds are used to account for the servicing of general obligation long-term debt. This fund is used for the collection of property taxes for voter-approved construction bond levies to pay the associated scheduled debt service. This fund includes debt service related to the \$200 million bond measure approved by voters May, 2018 to provide funds for repairs, construction, and improvements over a projected 20-year period.

Resources and Requirements by Major Object - Debt Service Fund (300)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	6,641,158	12,943,176	12,751,881	12,727,619	14,233,330
5000 - Other Sources	486,720	439,878	988,248	821,261	470,583
<b>Resources Total</b>	<b>7,127,878</b>	<b>13,383,053</b>	<b>13,740,129</b>	<b>13,548,880</b>	<b>14,703,913</b>
<b>Requirements</b>					
600 - Other Objects	6,688,000	12,394,805	12,858,250	13,224,750	14,311,542
800 - Other Uses	-	-	-	324,130	392,371
<b>Requirements Total</b>	<b>6,688,000</b>	<b>12,394,805</b>	<b>12,858,250</b>	<b>13,548,880</b>	<b>14,703,913</b>
<b>Fund Ending Balance</b>	<b>439,878</b>	<b>988,248</b>	<b>881,879</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS BY MAJOR OBJECT - DEBT SERVICE FUND (300)  
2021-22 PROPOSED**



Resources and Requirements Forecast by Major Object - Debt Service Fund (300)  
amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	12,727,619	14,233,330	14,731,000	15,247,000	15,781,000
5000 - Other Sources	821,261	470,583	392,371	379,733	362,095
<b>Resources Total</b>	<b>13,548,880</b>	<b>14,703,913</b>	<b>15,123,371</b>	<b>15,626,733</b>	<b>16,143,095</b>
<b>Requirements</b>					
600 - Other Objects	13,224,750	14,311,542	14,743,638	15,264,638	15,726,388
800 - Other Uses	324,130	392,371	379,733	362,095	416,707
<b>Requirements Total</b>	<b>13,548,880</b>	<b>14,703,913</b>	<b>15,123,371</b>	<b>15,626,733</b>	<b>16,143,095</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Assumptions:

Resources:

1000 - Revenue from Local Sources increase 3.5% each year.

5000 - Resources from Other Sources increase based on budgeted reserves (800 - Other Uses) in prior year.

Requirements:

600 - Other Objects increase each year based on projected debt service.

800 - Other Uses increase reflect projected resources less projected debt service.

Resources by Source (Reporting Object) - Debt Service Fund (300)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1110 - Ad Valorem Taxes Levied by District	6,558,117	12,748,272	12,587,381	12,677,619	14,183,330
1500 - Earnings on Investments	83,041	194,904	164,500	50,000	50,000
<b>1000 - Revenue from Local Sources Total</b>	<b>6,641,158</b>	<b>12,943,176</b>	<b>12,751,881</b>	<b>12,727,619</b>	<b>14,233,330</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	486,720	439,878	988,248	821,261	470,583
<b>5000 - Other Sources Total</b>	<b>486,720</b>	<b>439,878</b>	<b>988,248</b>	<b>821,261</b>	<b>470,583</b>
<b>Resources Total</b>	<b>7,127,878</b>	<b>13,383,053</b>	<b>13,740,129</b>	<b>13,548,880</b>	<b>14,703,913</b>

Requirements by Object - Debt Service Fund (300)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>600 - Other Objects</b>					
610 - Redemption of Principal	5,755,000	6,670,000	6,695,000	5,040,000	3,860,000
621 - Regular Interest	933,000	5,724,805	6,163,250	8,184,750	10,451,542
<b>600 - Other Objects Total</b>	<b>6,688,000</b>	<b>12,394,805</b>	<b>12,858,250</b>	<b>13,224,750</b>	<b>14,311,542</b>
<b>800 - Other Uses</b>					
810 - Planned Reserve	-	-	-	324,130	392,371
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>324,130</b>	<b>392,371</b>
<b>Requirements Total</b>	<b>6,688,000</b>	<b>12,394,805</b>	<b>12,858,250</b>	<b>13,548,880</b>	<b>14,703,913</b>

Requirements by Function - Debt Service Fund (300)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Requirements</b>					
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
5100 - Debt Service	6,688,000	12,394,805	12,858,250	13,224,750	14,311,542
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>6,688,000</b>	<b>12,394,805</b>	<b>12,858,250</b>	<b>13,224,750</b>	<b>14,311,542</b>
<b>6000 - Contingencies &amp; Reserves</b>					
6000 - Contingencies	-	-	-	324,130	392,371
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>324,130</b>	<b>392,371</b>
<b>Requirements Total</b>	<b>6,688,000</b>	<b>12,394,805</b>	<b>12,858,250</b>	<b>13,548,880</b>	<b>14,703,913</b>

Reporting Details - Debt Service Fund (300)  
by reporting function and object; amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1110 - Ad Valorem Taxes Levied by District	6,558,117	12,748,272	12,587,381	12,677,619	14,183,330
1500 - Earnings on Investments	83,041	194,904	164,500	50,000	50,000
<b>1000 - Revenue from Local Sources Total</b>	<b>6,641,158</b>	<b>12,943,176</b>	<b>12,751,881</b>	<b>12,727,619</b>	<b>14,233,330</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	486,720	439,878	988,248	821,261	470,583
<b>5000 - Other Sources Total</b>	<b>486,720</b>	<b>439,878</b>	<b>988,248</b>	<b>821,261</b>	<b>470,583</b>
<b>Resources Total</b>	<b>7,127,878</b>	<b>13,383,053</b>	<b>13,740,129</b>	<b>13,548,880</b>	<b>14,703,913</b>
<b>Requirements</b>					
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
<b>5100 - Debt Service</b>					
610 - Redemption of Principal	5,755,000	6,670,000	6,695,000	5,040,000	3,860,000
621 - Regular Interest	933,000	5,724,805	6,163,250	8,184,750	10,451,542
<b>5100 - Debt Service Total</b>	<b>6,688,000</b>	<b>12,394,805</b>	<b>12,858,250</b>	<b>13,224,750</b>	<b>14,311,542</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>6,688,000</b>	<b>12,394,805</b>	<b>12,858,250</b>	<b>13,224,750</b>	<b>14,311,542</b>
<b>6000 - Contingencies &amp; Reserves</b>					
810 - Planned Reserve	-	-	-	324,130	392,371
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>324,130</b>	<b>392,371</b>
<b>Requirements Total</b>	<b>6,688,000</b>	<b>12,394,805</b>	<b>12,858,250</b>	<b>13,548,880</b>	<b>14,703,913</b>
<b>Ending Fund Balance</b>	<b>439,878</b>	<b>988,248</b>	<b>881,879</b>	<b>-</b>	<b>-</b>

## DEBT OBLIGATIONS

The bulk of the district’s debt service consists of General Obligation (GO) bonds paid with revenues generated through voter approved tax measures. On March 15, 2007, the district issued \$55.8 million in general obligation bonds to refund outstanding series 1999 and 2003 general obligation bonds. The final debt service payment for the Series 2007 refunding bonds is due June 30, 2020. On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. The issue was the first series of bonds issued under an authorization of \$199,916,925 approved by district voters on May 15, 2018; the remainder of the bonds were issued on December 15, 2020. Payments on the general obligation bonds are made by the Debt Service Fund (300) from property taxes levied and earnings on investments. Debt service payments for GO bonds are budgeted at \$14,311,541 in 2021-22.

### GENERAL OBLIGATION BONDS

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 1999	Construction of aquatic facilities	6/1/1999	6/1/1999	\$ 8,240,000	\$ -
Series 2003	Replace Corvallis High and other capital projects	2/15/2003	6/1/2013	86,400,000	-
Series 2007	Advance refund Series 1999 and 2003 bonds	3/15/2007	6/15/2020	55,800,000	-
Series 2018	Finance capital projects (school facilities)	7/18/2018	6/15/2038	159,999,046	158,655,000
Series 2020	Finance capital projects (school facilities)	12/15/2020	6/15/2038	39,915,000	39,915,000
Total General Obligation Bonds					<u>\$198,570,000</u>

State statutes limit the amount of general obligation debt the district may issue based on a formula for determining the percentage of the real market value of all taxable properties within the district. The district’s general obligation bond debt capacity is 7.95% of real market value or \$909,449,835, which is significantly in excess of the district’s outstanding general obligation debt.

### LEGAL GENERAL OBLIGATION DEBT CAPACITY

Real Market Value (2020-21)	\$ 11,439,620,565
<b>Debt Capacity</b>	
General Obligation Debt Capacity (7.95% of Real Market Value)	\$ 909,449,835
Less: Outstanding Debt Subject to Limit	<u>(198,570,000)</u>
Remaining General Obligation Debt Capacity	\$ 710,879,835
Percent of Capacity Issued	21.8%

The second largest portion of the district’s debt service consists of Pension Obligation (PO) bonds paid with revenues generated through charges made against district salaries in all funds. The district has issued limited tax pension obligation bonds twice – first on October 2, 2002, in the amount of \$24,299,733, and then again on June 21, 2005, in the amount of \$4,620,000. These bonds were issued to finance the district’s unfunded actuarially accrued liability (UAL) with PERS. Debt service payments for PO bonds are budgeted at \$2,746,833 in 2020-21. The net impact is a reduction in the funding available in all funds; however, the district would have to pay a significantly higher employer contribution rate against salaries in lieu of participating in the pension obligation bond issues.



**Corvallis**  
SCHOOL DISTRICT

# **PERS Bond Debt Fund (301)**

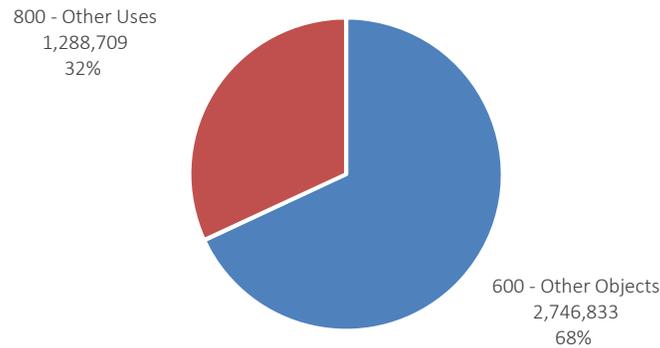
## **PERS Bond Debt Fund**

The PERS Bond Debt Service Fund is used to repay the debt service resulting from the issuance of bonds in 2002 to reduce the district's PERS unfunded liability to aid in reducing long term costs. Revenue is provided by assessing a percentage against employee salaries from all district funds. In 2017-18, a \$3 million lump sum payment was made in an effort to mitigate impacts due to anticipated increases to PERS rates.

Resources and Requirements by Major Object - PERS Bond Debt Service Fund (301)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	2,048,966	2,162,272	2,395,773	2,304,305	2,490,000
5000 - Other Sources	3,336,524	213,657	89,096	-	1,545,542
<b>Resources Total</b>	<b>5,385,490</b>	<b>2,375,929</b>	<b>2,484,869</b>	<b>2,304,305</b>	<b>4,035,542</b>
<b>Requirements</b>					
600 - Other Objects	5,171,833	2,286,833	2,406,508	956,383	2,746,833
800 - Other Uses	-	-	-	1,347,922	1,288,709
<b>Requirements Total</b>	<b>5,171,833</b>	<b>2,286,833</b>	<b>2,406,508</b>	<b>2,304,305</b>	<b>4,035,542</b>
<b>Fund Ending Balance</b>	<b>213,657</b>	<b>89,096</b>	<b>78,361</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS BY MAJOR OBJECT - PERS BOND DEBT SERVICE FUND (301)  
2021-22 PROPOSED**



Resources and Requirements Forecast by Major Object  
 - PERS Bond Debt Service Fund (301)  
 amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	2,304,305	2,490,000	2,577,000	2,667,000	2,760,000
5000 - Other Sources	-	1,545,542	1,288,709	979,434	619,076
<b>Resources Total</b>	<b>2,304,305</b>	<b>4,035,542</b>	<b>3,865,709</b>	<b>3,646,434</b>	<b>3,379,076</b>
<b>Requirements</b>					
600 - Other Objects	956,383	2,746,833	2,886,275	3,027,358	3,173,043
800 - Other Uses	1,347,922	1,288,709	979,434	619,076	206,033
<b>Requirements Total</b>	<b>2,304,305</b>	<b>4,035,542</b>	<b>3,865,709</b>	<b>3,646,434</b>	<b>3,379,076</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Assumptions:

Resources:

1000 - Revenue from Local Sources increase 3.5% each year.

5000 - Resources from Other Sources increase based on budgeted reserves (800 - Other Uses) in prior year.

Requirements:

600 - Other Objects increase each year based on projected debt service.

800 - Other Uses increase reflect projected resources less projected debt service.

Resources by Source (Reporting Object) - PERS Bond Debt Service Fund (301)  
 amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1500 - Earnings on Investments	49,526	48,637	42,967	30,000	15,000
1970 - Services Provided Other Funds	1,999,440	2,113,634	2,352,806	2,274,305	2,475,000
<b>1000 - Revenue from Local Sources Total</b>	<b>2,048,966</b>	<b>2,162,272</b>	<b>2,395,773</b>	<b>2,304,305</b>	<b>2,490,000</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	3,336,524	213,657	89,096	-	1,545,542
<b>5000 - Other Sources Total</b>	<b>3,336,524</b>	<b>213,657</b>	<b>89,096</b>	<b>-</b>	<b>1,545,542</b>
<b>Resources Total</b>	<b>5,385,490</b>	<b>2,375,929</b>	<b>2,484,869</b>	<b>2,304,305</b>	<b>4,035,542</b>

## Requirements by Object - PERS Bond Debt Service Fund (301)

amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>600 - Other Objects</b>					
610 - Redemption of Principal	504,378	511,665	517,135	-	1,835,000
621 - Regular Interest	1,667,455	1,775,168	1,889,373	956,383	911,833
680 - PERS UAL Lump Sum Payment to PERS	3,000,000	-	-	-	-
<b>600 - Other Objects Total</b>	<b>5,171,833</b>	<b>2,286,833</b>	<b>2,406,508</b>	<b>956,383</b>	<b>2,746,833</b>
<b>800 - Other Uses</b>					
810 - Planned Reserve	-	-	-	1,347,922	1,288,709
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,347,922</b>	<b>1,288,709</b>
<b>Requirements Total</b>	<b>5,171,833</b>	<b>2,286,833</b>	<b>2,406,508</b>	<b>2,304,305</b>	<b>4,035,542</b>

Requirements by Function - PERS Bond Debt Service Fund (301)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Requirements</b>					
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
5100 - Debt Service	2,171,833	2,286,833	2,406,508	956,383	2,746,833
5400 - PERS UAL Lump Sum Payment to PERS	3,000,000	-	-	-	-
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>5,171,833</b>	<b>2,286,833</b>	<b>2,406,508</b>	<b>956,383</b>	<b>2,746,833</b>
<b>6000 - Contingencies &amp; Reserves</b>					
6000 - Contingencies	-	-	-	1,347,922	1,288,709
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,347,922</b>	<b>1,288,709</b>
<b>Requirements Total</b>	<b>5,171,833</b>	<b>2,286,833</b>	<b>2,406,508</b>	<b>2,304,305</b>	<b>4,035,542</b>

Reporting Details - PERS Bond Debt Service Fund (301)  
by reporting function and object; amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1500 - Earnings on Investments	49,526	48,637	42,967	30,000	15,000
1970 - Services Provided Other Funds	1,999,440	2,113,634	2,352,806	2,274,305	2,475,000
<b>1000 - Revenue from Local Sources Total</b>	<b>2,048,966</b>	<b>2,162,272</b>	<b>2,395,773</b>	<b>2,304,305</b>	<b>2,490,000</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	3,336,524	213,657	89,096	-	1,545,542
<b>5000 - Other Sources Total</b>	<b>3,336,524</b>	<b>213,657</b>	<b>89,096</b>	<b>-</b>	<b>1,545,542</b>
<b>Resources Total</b>	<b>5,385,490</b>	<b>2,375,929</b>	<b>2,484,869</b>	<b>2,304,305</b>	<b>4,035,542</b>
<b>Requirements</b>					
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
<b>5100 - Debt Service</b>					
610 - Redemption of Principal	504,378	511,665	517,135	-	1,835,000
621 - Regular Interest	1,667,455	1,775,168	1,889,373	956,383	911,833
<b>5100 - Debt Service Total</b>	<b>2,171,833</b>	<b>2,286,833</b>	<b>2,406,508</b>	<b>956,383</b>	<b>2,746,833</b>
<b>5400 - PERS UAL Lump Sum Payment to PERS</b>					
680 - PERS UAL Lump Sum Payment to PERS	3,000,000	-	-	-	-
<b>5400 - PERS UAL Lump Sum Payment to PERS Total</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>	<b>5,171,833</b>	<b>2,286,833</b>	<b>2,406,508</b>	<b>956,383</b>	<b>2,746,833</b>
<b>6000 - Contingencies &amp; Reserves</b>					
810 - Planned Reserve	-	-	-	1,347,922	1,288,709
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,347,922</b>	<b>1,288,709</b>
<b>Requirements Total</b>	<b>5,171,833</b>	<b>2,286,833</b>	<b>2,406,508</b>	<b>2,304,305</b>	<b>4,035,542</b>
<b>Ending Fund Balance</b>	<b>213,657</b>	<b>89,096</b>	<b>78,361</b>	<b>-</b>	<b>-</b>

# Capital Projects Fund (400)

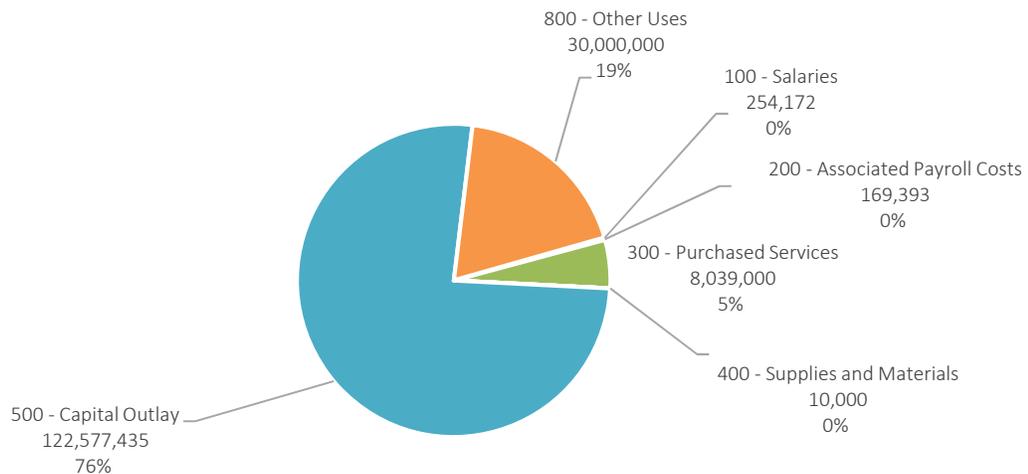
## **Capital Projects Fund**

The Capital Projects Fund (400) accounts for activities related to the acquisition, construction, and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds. On May 15, 2018, Corvallis voters approved a \$200 million bond measure to provide funds for repairs, construction, and improvements over a projected 20-year period.

Resources and Requirements by Major Object - Capital Projects Funds (400)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	-	5,258,879	4,277,725	1,000,000	1,050,000
5000 - Other Sources	-	188,698,545	187,262,946	189,917,879	160,000,000
<b>Resources Total</b>	<b>-</b>	<b>193,957,424</b>	<b>191,540,671</b>	<b>190,917,879</b>	<b>161,050,000</b>
<b>Requirements</b>					
100 - Salaries	-	144,201	229,715	218,272	254,172
200 - Associated Payroll Costs	-	61,864	104,837	134,538	169,393
300 - Purchased Services	-	5,491,732	7,940,755	10,614,000	8,039,000
400 - Supplies and Materials	-	7,558	5,699	10,000	10,000
500 - Capital Outlay	-	989,122	17,934,215	149,941,069	122,577,435
800 - Other Uses	-	-	-	30,000,000	30,000,000
<b>Requirements Total</b>	<b>-</b>	<b>6,694,478</b>	<b>26,215,221</b>	<b>190,917,879</b>	<b>161,050,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>187,262,946</b>	<b>165,325,450</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS BY MAJOR OBJECT - CAPITAL PROJECTS FUNDS (400)  
2021-22 PROPOSED**



Resources and Requirements Forecast by Major Object  
 - Capital Projects Funds (400)  
 amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	1,000,000	1,050,000	735,000	150,000	-
5000 - Other Sources	189,917,879	160,000,000	112,000,000	20,888,000	-
<b>Resources Total</b>	<b>190,917,879</b>	<b>161,050,000</b>	<b>112,735,000</b>	<b>21,038,000</b>	<b>-</b>
<b>Requirements</b>					
100 - Salaries	218,272	254,172	263,000	271,000	-
200 - Associated Payroll Costs	134,538	169,393	174,000	179,000	-
300 - Purchased Services	10,614,000	8,039,000	5,600,000	3,000,000	-
400 - Supplies and Materials	10,000	10,000	10,000	10,000	-
500 - Capital Outlay	149,941,069	122,577,435	85,800,000	17,578,000	-
800 - Other Uses	30,000,000	30,000,000	20,888,000	-	-
<b>Requirements Total</b>	<b>190,917,879</b>	<b>161,050,000</b>	<b>112,735,000</b>	<b>21,038,000</b>	<b>-</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Assumptions:

Resources:

- 1000 - Revenue from Local Sources decreases each year due to spending down of bond proceeds.
- 5000 - Resources from Other Sources decreases each year due to spending down of bond proceeds (beginning fund balance).

Requirements:

- 100 - Salaries increase 3.5% each year.
- 200 - Associated Payroll Costs increase 3.0% each year.
- 300 - Purchased Services decrease each year due to spending down of bond proceeds (completion of capital improvements).
- 500 - Capital Outlay decreases each year due to spending down of bond proceeds (completion of capital improvements).
- 800 - Other Uses decrease each year due to spending down of bond proceeds.

Resources by Source (Reporting Object) - Capital Projects Funds (400)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1500 - Earnings on Investments	-	5,258,879	4,196,903	1,000,000	1,050,000
1990 - Miscellaneous	-	-	80,822	-	-
<b>1000 - Revenue from Local Sources Total</b>	<b>-</b>	<b>5,258,879</b>	<b>4,277,725</b>	<b>1,000,000</b>	<b>1,050,000</b>
<b>5000 - Other Sources</b>					
5100 - Long Term Debt Financing Sources	-	188,698,545	-	39,917,879	-
5400 - Resources - Beginning Fund Balance	-	-	187,262,946	150,000,000	160,000,000
<b>5000 - Other Sources Total</b>	<b>-</b>	<b>188,698,545</b>	<b>187,262,946</b>	<b>189,917,879</b>	<b>160,000,000</b>
<b>Resources Total</b>	<b>-</b>	<b>193,957,424</b>	<b>191,540,671</b>	<b>190,917,879</b>	<b>161,050,000</b>

Requirements by Object - Capital Projects Funds (400)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
112 - Classified Salaries	-	92,262	92,011	125,606	163,296
114 - Manager-Confidential	-	46,628	80,666	80,666	81,876
121 - Substitutes-Licensed	-	308	-	-	-
130 - Additional Salary	-	5,003	57,038	12,000	9,000
<b>100 - Salaries Total</b>	<b>-</b>	<b>144,201</b>	<b>229,715</b>	<b>218,272</b>	<b>254,172</b>
<b>200 - Associated Payroll Costs</b>					
210 - Public Employees Retirement System	-	17,268	49,256	61,644	68,040
220 - Social Security Administration	-	10,122	16,294	16,698	19,442
230 - Other Required Payroll Costs	-	2,044	2,929	2,676	2,846
240 - Contractual Employee Benefits	-	32,430	36,358	53,520	79,065
<b>200 - Associated Payroll Costs Total</b>	<b>-</b>	<b>61,864</b>	<b>104,837</b>	<b>134,538</b>	<b>169,393</b>
<b>300 - Purchased Services</b>					
320 - Property Services	-	17,553	2,014	-	2,500
340 - Travel	-	38	1,395	-	2,500
350 - Communication	-	3,737	845	5,000	6,000
380 - Non-instructional Professional and Technical Services	-	5,468,744	7,935,631	10,609,000	8,028,000
390 - Other General Professional and Technological Services	-	1,659	868	-	-
<b>300 - Purchased Services Total</b>	<b>-</b>	<b>5,491,732</b>	<b>7,940,755</b>	<b>10,614,000</b>	<b>8,039,000</b>
<b>400 - Supplies and Materials</b>					
410 - Consumable Supplies and Materials	-	7,558	5,699	10,000	10,000
<b>400 - Supplies and Materials Total</b>	<b>-</b>	<b>7,558</b>	<b>5,699</b>	<b>10,000</b>	<b>10,000</b>
<b>500 - Capital Outlay</b>					
520 - Buildings Acquisition	-	359,779	13,775,742	149,941,069	122,577,435
530 - Improvements Other Than Buildings	-	629,344	4,158,473	-	-
<b>500 - Capital Outlay Total</b>	<b>-</b>	<b>989,122</b>	<b>17,934,215</b>	<b>149,941,069</b>	<b>122,577,435</b>
<b>800 - Other Uses</b>					
810 - Planned Reserve	-	-	-	30,000,000	30,000,000
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000,000</b>	<b>30,000,000</b>
<b>Requirements Total</b>	<b>-</b>	<b>6,694,478</b>	<b>26,215,221</b>	<b>190,917,879</b>	<b>161,050,000</b>

Requirements by Function - Capital Projects Funds (400)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>2000 - Support Services</b>					
2520 - Fiscal Services	-	963,969	6,250	580,000	-
2630 - Information Services	-	3,427	-	2,500	5,000
<b>2000 - Support Services Total</b>	<b>-</b>	<b>967,396</b>	<b>6,250</b>	<b>582,500</b>	<b>5,000</b>
<b>4000 - Facilities Acquisition and Construction</b>					
4110 - Service Area Direction	-	1,641,648	1,633,573	5,369,310	2,442,565
4150 - Building Acquisition, Construction, and Improvements	-	4,085,434	24,575,398	154,966,069	128,602,435
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>-</b>	<b>5,727,082</b>	<b>26,208,971</b>	<b>160,335,379</b>	<b>131,045,000</b>
<b>6000 - Contingencies &amp; Reserves</b>					
6000 - Contingencies	-	-	-	30,000,000	30,000,000
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000,000</b>	<b>30,000,000</b>
<b>Requirements Total</b>	<b>-</b>	<b>6,694,478</b>	<b>26,215,221</b>	<b>190,917,879</b>	<b>161,050,000</b>

Reporting Details - Capital Projects Funds (400)  
by reporting function and object; amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1500 - Earnings on Investments	-	5,258,879	4,196,903	1,050,000	1,000,000
1990 - Miscellaneous	-	-	80,822	-	-
<b>1000 - Revenue from Local Sources Total</b>	<b>-</b>	<b>5,258,879</b>	<b>4,277,725</b>	<b>1,050,000</b>	<b>1,000,000</b>
<b>5000 - Other Sources</b>					
5100 - Long Term Debt Financing Sources	-	188,698,545	-	-	39,917,879
5400 - Resources - Beginning Fund Balance	-	-	187,262,946	160,000,000	150,000,000
<b>5000 - Other Sources Total</b>	<b>-</b>	<b>188,698,545</b>	<b>187,262,946</b>	<b>160,000,000</b>	<b>189,917,879</b>
<b>Resources Total</b>	<b>-</b>	<b>193,957,424</b>	<b>191,540,671</b>	<b>161,050,000</b>	<b>190,917,879</b>
<b>Requirements</b>					
<b>2000 - Support Services</b>					
<b>2520 - Fiscal Services</b>					
380 - Non-instructional Professional and Technical Services	-	963,969	6,250	580,000	-
<b>2520 - Fiscal Services Total</b>	<b>-</b>	<b>963,969</b>	<b>6,250</b>	<b>580,000</b>	<b>-</b>
<b>2630 - Information Services</b>					
350 - Communication	-	1,100	-	-	-
380 - Non-instructional Professional and Technical Services	-	2,327	-	2,500	5,000
<b>2630 - Information Services Total</b>	<b>-</b>	<b>3,427</b>	<b>-</b>	<b>2,500</b>	<b>5,000</b>
<b>2000 - Support Services Total</b>	<b>-</b>	<b>967,396</b>	<b>6,250</b>	<b>582,500</b>	<b>5,000</b>
<b>4000 - Facilities Acquisition and Construction</b>					
<b>4110 - Service Area Direction</b>					
112 - Classified Salaries	-	92,262	92,011	125,606	163,296
114 - Manager-Confidential	-	46,628	80,666	80,666	81,876
121 - Substitutes-Licensed	-	308	-	-	-
130 - Additional Salary	-	5,003	57,038	12,000	9,000
210 - Public Employees Retirement System	-	17,268	49,256	61,644	68,040
220 - Social Security Administration	-	10,122	16,294	16,698	19,442
230 - Other Required Payroll Costs	-	2,044	2,929	2,676	2,846
240 - Contractual Employee Benefits	-	32,430	36,358	53,520	79,065
320 - Property Services	-	17,553	2,014	-	2,500
340 - Travel	-	38	1,395	-	2,500
350 - Communication	-	-	427	-	1,000
380 - Non-instructional Professional and Technical Services	-	1,408,774	1,288,618	5,006,500	2,003,000
390 - Other General Professional and Technological Services	-	1,659	868	-	-
410 - Consumable Supplies and Materials	-	7,558	5,699	10,000	10,000
<b>4110 - Service Area Direction Total</b>	<b>-</b>	<b>1,641,648</b>	<b>1,633,573</b>	<b>5,369,310</b>	<b>2,442,565</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>4150 - Building Acquisition, Construction, and Improvements</b>					
350 - Communication	-	2,637	419	5,000	5,000
380 - Non-instructional Professional and Technical Services	-	3,093,674	6,640,764	5,020,000	6,020,000
520 - Buildings Acquisition	-	359,779	13,775,742	149,941,069	122,577,435
530 - Improvements Other Than Buildings	-	629,344	4,158,473	-	-
<b>4150 - Building Acquisition, Construction, and Improvements Total</b>	<b>-</b>	<b>4,085,434</b>	<b>24,575,398</b>	<b>154,966,069</b>	<b>128,602,435</b>
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>-</b>	<b>5,727,082</b>	<b>26,208,971</b>	<b>160,335,379</b>	<b>131,045,000</b>
<b>Current Requirements Total</b>	<b>-</b>	<b>6,694,478</b>	<b>26,215,221</b>	<b>160,917,879</b>	<b>131,050,000</b>
<b>6000 - Contingencies &amp; Reserves</b>					
<b>6000 - Contingencies</b>					
810 - Planned Reserve	-	-	-	30,000,000	30,000,000
<b>6000 - Contingencies Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000,000</b>	<b>30,000,000</b>
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000,000</b>	<b>30,000,000</b>
<b>Requirements Total</b>	<b>-</b>	<b>6,694,478</b>	<b>26,215,221</b>	<b>190,917,879</b>	<b>161,050,000</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>187,262,946</b>	<b>165,325,450</b>	<b>(29,867,879)</b>	<b>29,867,879</b>

## CAPITAL PROJECTS

Budgeted capital expenditures include the acquisition of fixed assets or additions to fixed assets such as expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

In January 2017, the Facilities Planning Committee began work to develop a long range facilities master plan recommendation. The scope of work included the assessment and analysis of student demographics, facilities assessments, school capacity analysis, school site size characteristics, special program considerations, replacement vs. renovation guidelines, alternatives to new construction, ancillary facility needs, and financing tools for capital improvements. The committee's final plan included projects totaling \$214 million. The superintendent's recommendation to the school board was a modified version of the committee's plan totaling \$206 million, which was adopted by the school board on January 11, 2018.

After adoption of the plan, the school board voted to place a \$199,916,925 bond measure on the May 15, 2018 ballot to fund the majority of projects identified in the plan. Voters approved the measure and on July 18, 2018, the district issued \$160 million in general obligation bonds to finance the capital improvement projects. The issue was the first series of bonds issued under the authorization approved by voters; the remainder of the bonds were issued on December 15, 2020. Bond proceeds will provide funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs.

### APPROVED BOND PROJECTS MEASURE 2-113 - MAY 15, 2018

	Renovations and Repairs	Replacement	Educational Program Improvements	Total
Adams Elementary	\$ 3,719,786	\$ -	\$ 8,445,455	\$ 12,165,241
Garfield Elementary	6,302,205	-	15,133,599	21,435,804
Hoover Elementary	-	37,084,000	-	37,084,000
Jefferson Elementary	3,515,324	-	9,413,235	12,928,559
Lincoln Elementary	-	36,917,098	-	36,917,098
Mt. View Elementary	3,631,692	-	5,710,019	9,341,711
Wilson Elementary	3,944,641	-	8,444,235	12,388,876
Franklin K-8 School	6,949,647	-	2,385,375	9,335,022
Cheldelin Middle School	9,314,929	-	1,445,033	10,759,962
Linus Pauling Middle School	400,000	-	-	400,000
Corvallis High School	6,084,841	-	2,290,565	8,375,406
Crescent Valley High School	13,182,770	-	3,842,677	17,025,447
Harding Center	8,817,262	-	2,942,537	11,759,799
<b>TOTAL</b>	<b>\$ 65,863,097</b>	<b>\$ 74,001,098</b>	<b>\$ 60,052,730</b>	<b>\$ 199,916,925</b>

The Capital Projects Fund (400) accounts for activities related to the acquisition, construction and equipping of school facilities. Principal revenue sources are proceeds from the sale of bonds (including bond premium) and interest earnings. In 2021-22, capital outlay is the largest component of the district's total expenditure budget with \$127.4 million or 39% of all funds.

# Insurance Fund (601)

## **Insurance Fund**

The Insurance Fund combines the risk management and employee benefits programs in the district. Property and liability premiums are funded by the General Fund. Health benefit premiums are charged as a benefit expenditure on a per-covered-employee basis to other funds. The offset is revenue to the Insurance Fund, out of which the insurance premiums are paid to the insurance carriers. The remaining fund balance is available to cover deductibles on district plans.

### *ACCRUED OBLIGATION FOR OTHER POST-EMPLOYMENT BENEFITS (OPEB)*

The district currently operates a single-employer retiree benefits plan that provides access to post-employment health benefits to eligible employees and their spouses. Benefits and eligibility for members are established through collective bargaining agreements.

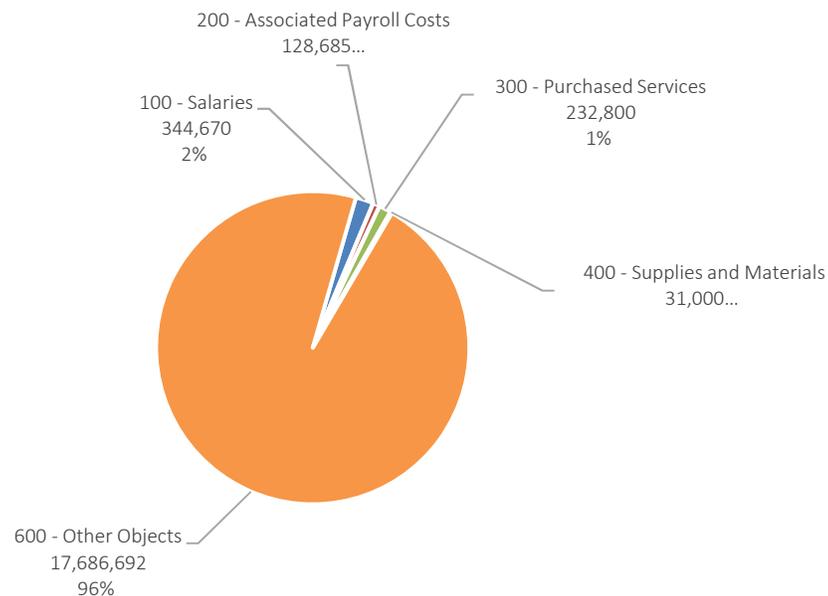
The district's post-retirement health insurance program was established in accordance with Oregon Revised Statute 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree health insurance premiums, represents the district's implicit employer contribution. The plan is currently unfunded in accordance with GASB Statement No. 75.

As of June 30, 2020, 919 active participants and 56 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2020 was \$5,450,900.

Resources and Requirements by Major Object - Insurance Fund (601)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
1000 - Revenue from Local Sources	13,034,257	13,837,863	15,037,834	13,983,494	14,755,000
5000 - Other Sources	5,491,155	6,046,380	6,635,130	5,700,000	7,550,000
<b>Resources Total</b>	<b>18,525,412</b>	<b>19,884,243</b>	<b>21,672,964</b>	<b>19,683,494</b>	<b>22,305,000</b>
<b>Requirements</b>					
100 - Salaries	234,100	254,756	264,928	303,926	344,670
200 - Associated Payroll Costs	101,249	123,995	150,380	102,061	128,685
300 - Purchased Services	198,610	214,854	217,804	281,277	232,800
400 - Supplies and Materials	16,899	18,433	19,055	25,198	31,000
500 - Capital Outlay	9,996	-	-	-	-
600 - Other Objects	11,918,178	12,637,076	13,535,528	15,771,032	17,686,692
800 - Other Uses	-	-	-	3,200,000	3,881,153
<b>Requirements Total</b>	<b>12,479,032</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>19,683,494</b>	<b>22,305,000</b>
<b>Fund Ending Balance</b>	<b>6,046,380</b>	<b>6,635,130</b>	<b>7,485,268</b>	-	-

**REQUIREMENTS BY MAJOR OBJECT - INSURANCE FUND (601)  
2021-22 PROPOSED**



Resources and Requirements Forecast by Major Object - Insurance Fund (601)  
amounts in dollars

	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
1000 - Revenue from Local Sources	13,983,494	14,755,000	14,976,000	15,201,000	15,429,000
5000 - Other Sources	5,700,000	7,550,000	7,000,000	6,500,000	6,000,000
<b>Resources Total</b>	<b>19,683,494</b>	<b>22,305,000</b>	<b>21,976,000</b>	<b>21,701,000</b>	<b>21,429,000</b>
<b>Requirements</b>					
100 - Salaries	303,926	344,670	357,000	369,000	382,000
200 - Associated Payroll Costs	102,061	128,685	133,000	137,000	141,000
300 - Purchased Services	281,277	232,800	237,000	242,000	247,000
400 - Supplies and Materials	25,198	31,000	32,000	33,000	34,000
500 - Capital Outlay	-	-	-	-	-
600 - Other Objects	15,771,032	17,686,692	18,040,000	18,401,000	18,769,000
800 - Other Uses	3,200,000	3,881,153	3,177,000	2,519,000	1,856,000
<b>Requirements Total</b>	<b>19,683,494</b>	<b>22,305,000</b>	<b>21,976,000</b>	<b>21,701,000</b>	<b>21,429,000</b>
<b>Fund Ending Balance</b>	-	-	-	-	-

Assumptions:

Resources:

1000 - Revenue from Local Sources increase 1.5% each year.

Requirements:

100 - Salaries increase 3.5% each year.

200 - Associated Payroll Costs increase 3.0% each year.

300 - Purchased Services increase 2.0% each year.

400 - Supplies and Materials increase 2.0% each year.

600 - Other Objects increase 2.0% each year.

800 - Other Uses decrease each year to reflect projected operating deficit.

Resources by Source (Reporting Object) - Insurance Fund (601)  
amounts in dollars

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1970 - Services Provided Other Funds	13,032,011	13,829,739	15,016,055	13,981,994	14,750,000
1990 - Miscellaneous	2,246	8,124	21,779	1,500	5,000
<b>1000 - Revenue from Local Sources Total</b>	<b>13,034,257</b>	<b>13,837,863</b>	<b>15,037,834</b>	<b>13,983,494</b>	<b>14,755,000</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	5,491,155	6,046,380	6,635,130	5,700,000	7,550,000
<b>5000 - Other Sources Total</b>	<b>5,491,155</b>	<b>6,046,380</b>	<b>6,635,130</b>	<b>5,700,000</b>	<b>7,550,000</b>
<b>Resources Total</b>	<b>18,525,412</b>	<b>19,884,243</b>	<b>21,672,964</b>	<b>19,683,494</b>	<b>22,305,000</b>

Requirements by Object - Insurance Fund (601)  
amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
112 - Classified Salaries	24,586	45,277	81,596	58,230	60,845
113 - Administrators	30,668	31,281	16,513	16,513	16,760
114 - Manager-Confidential	22,260	23,103	19,153	19,183	69,065
130 - Additional Salary	156,586	155,094	147,667	210,000	198,000
<b>100 - Salaries Total</b>	<b>234,100</b>	<b>254,756</b>	<b>264,928</b>	<b>303,926</b>	<b>344,670</b>
<b>200 - Associated Payroll Costs</b>					
210 - Public Employees Retirement System	47,786	53,876	72,260	43,567	51,814
220 - Social Security Administration	17,698	19,253	20,059	11,011	14,893
230 - Other Required Payroll Costs	1,123	1,034	1,130	1,040	616
240 - Contractual Employee Benefits	34,642	49,832	56,931	46,443	61,362
<b>200 - Associated Payroll Costs Total</b>	<b>101,249</b>	<b>123,995</b>	<b>150,380</b>	<b>102,061</b>	<b>128,685</b>
<b>300 - Purchased Services</b>					
320 - Property Services	582	-	-	1,000	1,000
340 - Travel	517	971	613	4,500	6,500
350 - Communication	76	288	932	4,500	2,800
380 - Non-instructional Professional and Technical Services	197,435	209,343	213,522	263,777	215,000
390 - Other General Professional and Technological Services	-	4,252	2,738	7,500	7,500
<b>300 - Purchased Services Total</b>	<b>198,610</b>	<b>214,854</b>	<b>217,804</b>	<b>281,277</b>	<b>232,800</b>
<b>400 - Supplies and Materials</b>					
410 - Consumable Supplies and Materials	13,287	10,233	13,892	17,698	17,500
460 - Non-consumable Items	2,032	6,348	-	3,500	6,500
470 - Computer Software	1,580	1,852	3,937	2,000	2,000
480 - Computer Hardware	-	-	1,226	2,000	5,000
<b>400 - Supplies and Materials Total</b>	<b>16,899</b>	<b>18,433</b>	<b>19,055</b>	<b>25,198</b>	<b>31,000</b>
<b>500 - Capital Outlay</b>					
540 - Depreciable Equipment	9,996	-	-	-	-
<b>500 - Capital Outlay Total</b>	<b>9,996</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>600 - Other Objects</b>					
640 - Dues and Fees	-	195	100	500	500
650 - Insurance and Judgments	11,918,178	12,636,881	13,535,428	15,770,532	17,686,192
<b>600 - Other Objects Total</b>	<b>11,918,178</b>	<b>12,637,076</b>	<b>13,535,528</b>	<b>15,771,032</b>	<b>17,686,692</b>
<b>800 - Other Uses</b>					
810 - Planned Reserve	-	-	-	3,200,000	3,881,153
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,200,000</b>	<b>3,881,153</b>
<b>Requirements Total</b>	<b>12,479,032</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>19,683,494</b>	<b>22,305,000</b>

## Requirements by Function - Insurance Fund (601)

amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>2000 - Support Services</b>					
2510 - Direction of Business Support Services	-	-	37,953	37,903	121,750
2520 - Fiscal Services	12,479,032	13,249,114	14,149,742	16,445,591	18,302,097
<b>2000 - Support Services Total</b>	<b>12,479,032</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>16,483,494</b>	<b>18,423,847</b>
<b>6000 - Contingencies and Reserves</b>					
6000 - Contingencies	-	-	-	3,200,000	3,881,153
<b>6000 - Contingencies and Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,200,000</b>	<b>3,881,153</b>
<b>Requirements Total</b>	<b>12,479,032</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>19,683,494</b>	<b>22,305,000</b>

Reporting Details - Insurance Fund (601)  
by reporting function and object; amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Revenue from Local Sources</b>					
1970 - Services Provided Other Funds	13,032,011	13,829,739	15,016,055	13,981,994	14,750,000
1990 - Miscellaneous	2,246	8,124	21,779	1,500	5,000
<b>1000 - Revenue from Local Sources Total</b>	<b>13,034,257</b>	<b>13,837,863</b>	<b>15,037,834</b>	<b>13,983,494</b>	<b>14,755,000</b>
<b>5000 - Other Sources</b>					
5400 - Resources - Beginning Fund Balance	5,491,155	6,046,380	6,635,130	5,700,000	7,550,000
<b>5000 - Other Sources Total</b>	<b>5,491,155</b>	<b>6,046,380</b>	<b>6,635,130</b>	<b>5,700,000</b>	<b>7,550,000</b>
<b>Resources Total</b>	<b>18,525,412</b>	<b>19,884,243</b>	<b>21,672,964</b>	<b>19,683,494</b>	<b>22,305,000</b>
<b>Requirements</b>					
<b>2000 - Support Services</b>					
<b>2510 - Direction of Business Support Services</b>					
113 - Administrators	-	-	16,513	16,513	16,760
114 - Manager-Confidential	-	-	7,649	7,679	57,674
210 - Public Employees Retirement System	-	-	7,364	7,322	22,532
220 - Social Security Administration	-	-	1,835	1,850	5,694
230 - Other Required Payroll Costs	-	-	100	76	241
240 - Contractual Employee Benefits	-	-	4,493	4,463	18,849
<b>2510 - Direction of Business Support Services Total</b>	<b>-</b>	<b>-</b>	<b>37,953</b>	<b>37,903</b>	<b>121,750</b>
<b>2520 - Fiscal Services</b>					
112 - Classified Salaries	24,586	45,277	81,596	58,230	60,845
113 - Administrators	30,668	31,281	-	-	-
114 - Manager-Confidential	22,260	23,103	11,504	11,504	11,391
130 - Additional Salary	156,586	155,094	147,667	210,000	198,000
210 - Public Employees Retirement System	47,786	53,876	64,896	36,245	29,282
220 - Social Security Administration	17,698	19,253	18,224	9,161	9,199
230 - Other Required Payroll Costs	1,123	1,034	1,030	964	375
240 - Contractual Employee Benefits	34,642	49,832	52,438	41,980	42,513
320 - Property Services	582	-	-	1,000	1,000
340 - Travel	517	971	613	4,500	6,500
350 - Communication	76	288	932	4,500	2,800
380 - Non-instructional Professional and Technical Services	197,435	209,343	213,522	263,777	215,000
390 - Other General Professional and Technological Services	-	4,252	2,738	7,500	7,500
410 - Consumable Supplies and Materials	13,287	10,233	13,892	17,698	17,500
460 - Non-consumable Items	2,032	6,348	-	3,500	6,500
470 - Computer Software	1,580	1,852	3,937	2,000	2,000
480 - Computer Hardware	-	-	1,226	2,000	5,000
540 - Depreciable Equipment	9,996	-	-	-	-
640 - Dues and Fees	-	195	100	500	500
650 - Insurance and Judgments	11,918,178	12,636,881	13,535,428	15,770,532	17,686,192
<b>2520 - Fiscal Services Total</b>	<b>12,479,032</b>	<b>13,249,114</b>	<b>14,149,742</b>	<b>16,445,591</b>	<b>18,302,097</b>
<b>2000 - Support Services Total</b>	<b>12,479,032</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>16,483,494</b>	<b>18,423,847</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed
<b>6000 - Contingencies &amp; Reserves</b>					
<b>6000 - Contingencies</b>					
810 - Planned Reserve	-	-	-	3,200,000	3,881,153
<b>6000 - Contingencies Total</b>	-	-	-	<b>3,200,000</b>	<b>3,881,153</b>
<b>6000 - Contingencies &amp; Reserves Total</b>	-	-	-	<b>3,200,000</b>	<b>3,881,153</b>
<b>Requirements Total</b>	<b>12,479,032</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>19,683,494</b>	<b>22,305,000</b>
<b>Ending Fund Balance</b>	<b>6,046,380</b>	<b>6,635,130</b>	<b>7,485,268</b>	-	-



**Corvallis**  
SCHOOL DISTRICT

# Informational Section

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ARTIST: Sam Zeck, grade 12, Crescent Valley High School



**Corvallis**  
SCHOOL DISTRICT

# Corvallis School District 509J

## 2021-22 Budget

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### ASSESSED VALUES AND PROPERTY TAXES

In November 1990, Oregon voters approved Measure 5, limiting total taxes on each property in the state to 1.5% of the property’s real market value and shifting responsibility for funding public education to the state from the local level. Measure 5 split taxes into “education” and “non-education” groups, and phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of real market value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of real market value in 1995-96.

Measure 5 put into place the concept of “compression.” When property taxes levied on a parcel of property exceeded the \$5 education limit, the rates are “compressed” to not exceed the maximum.

In 1997, Oregon voters approved Measure 50, which changed the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district’s permanent rate was set at \$4.4614 per \$1,000 of assessed value. Property tax collections are based on expected assessed and real market values and estimated collection rates.

### ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value	
2017-18 Actual	\$6,306,809,269	\$231,311,181	3.81%
2018-19 Actual	\$6,595,000,408	\$288,191,139	4.57%
2019-20 Actual	\$6,984,828,681	\$389,828,273	5.91%
2020-21 Actual	\$7,220,540,323	\$235,711,642	3.37%
2021-22 Projected	\$7,455,207,883	\$234,667,560	3.25%
2022-23 Projected	\$7,697,502,140	\$242,294,256	3.25%
2023-24 Projected	\$7,947,670,959	\$250,168,820	3.25%
2024-25 Projected	\$8,205,970,265	\$258,299,306	3.25%

*Source: Benton and Linn County Assessors*

### PROPERTY TAX RATES (LEVIES) AND COLLECTIONS

The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district’s permanent rate is \$4.4614 per \$1,000 of assessed value. The district also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax for purposes specified in ballot measure 2-104 as approved by voters on November 8, 2016. In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments.

Projections include a 3.25% increase in assessed values and a collection rate of 96%.

## PERMANENT (OPERATING) LEVY

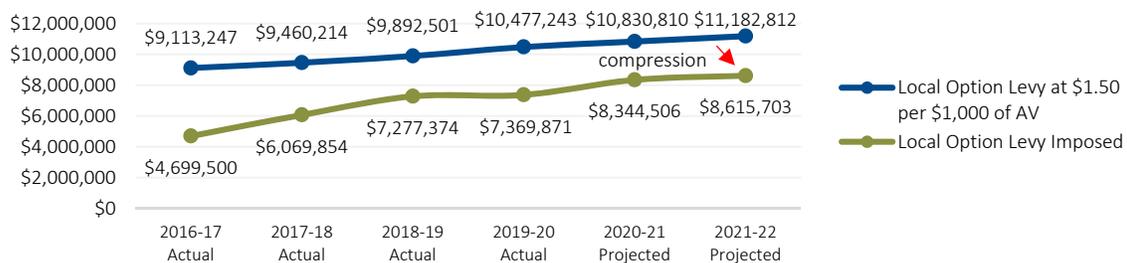
Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Urban Renewal	Taxes Imposed	Collection Rate	Total Collections
2017-18 Actual	\$6,306,809,269	\$4.4614	\$28,137,199	(\$161,820)	-	\$27,975,379	95.90%	\$26,827,745
2018-19 Actual	\$6,595,000,408	\$4.4614	\$29,422,935	(\$188,885)	-	\$29,234,050	96.15%	\$28,107,849
2019-20 Actual	\$6,984,828,681	\$4.4614	\$31,162,115	(\$221,336)	-	\$30,940,779	96.14%	\$29,747,659
2020-21 Projected	\$7,220,540,323	\$4.4614	\$32,213,719	(\$214,685)	(\$49,897)	\$31,949,137	96.00%	\$30,671,171
2021-22 Projected	\$7,455,207,883	\$4.4614	\$33,260,664	(\$221,662)	(\$51,519)	\$32,987,483	96.00%	\$31,667,984
2022-23 Projected	\$7,697,502,140	\$4.4614	\$34,341,636	(\$228,866)	(\$53,193)	\$34,059,577	96.00%	\$32,697,194
2023-24 Projected	\$7,947,670,959	\$4.4614	\$35,457,739	(\$236,304)	(\$54,922)	\$35,166,513	96.00%	\$33,759,853
2024-25 Projected	\$8,205,970,265	\$4.4614	\$36,610,116	(\$243,984)	(\$56,707)	\$36,309,425	96.00%	\$34,857,048

## LOCAL OPTION LEVY

School districts in Oregon can request voter approval for local property tax levies to support operations and/or capital needs. In November 2016, voters renewed a five-year local option levy, originally approved in 2006 and renewed in 2010, at a rate of \$1.50 per \$1,000 of assessed value. The stability of local option tax collections is largely dependent on the real market value of each assessed property increasing by at least the same rate as the assessed value.

Local option capacity represents the “tax gap” between the Measure 5 tax limit based on real market value and the Measure 50 tax rate based on assessed value. When the gap between real market value and assessed value is not sufficient to generate the full tax rate, a property is said to be “in compression” and the taxes paid are only a part of the tax rate imposed. If the assessed value and real market value is the same for a particular property, no taxes are due. On the other hand, if the assessed value is below the real market value, taxes are due up to the full rate. Because the local option tax is calculated for each property separately, it is difficult to predict the effect of compression on actual tax collections.

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
2017-18 Actual	\$6,306,809,269	\$1.5000	\$9,460,214	(\$3,390,360)	\$6,069,854	96.09%	\$5,832,531
2018-19 Actual	\$6,595,000,408	\$1.5000	\$9,892,501	(\$2,615,127)	\$7,277,373	96.21%	\$7,001,620
2019-20 Actual	\$6,984,828,681	\$1.5000	\$10,477,243	(\$3,107,372)	\$7,369,871	96.20%	\$7,090,116
2020-21 Projected	\$7,220,540,323	\$1.5000	\$10,830,810	(\$2,486,304)	\$8,344,506	96.00%	\$8,010,726
2021-22 Projected	\$7,455,207,883	\$1.5000	\$11,182,812	(\$2,567,109)	\$8,615,703	96.00%	\$8,271,074
2022-23 Projected	\$7,697,502,140	\$1.5000	\$11,546,253	(\$2,650,540)	\$8,895,713	96.00%	\$8,539,884
2023-24 Projected	\$7,947,670,959	\$1.5000	\$11,921,506	(\$2,736,683)	\$9,184,824	96.00%	\$8,817,431
2024-25 Projected	\$8,205,970,265	\$1.5000	\$12,308,955	(\$2,825,625)	\$9,483,330	96.00%	\$9,103,997



The district uses revenue from the local option levy to fund teachers at all schools to sustain class sizes; instructional coaches to improve teaching and learning; music, physical education and art instruction for elementary students; vocational and technical education opportunities; counseling for students; and support for high school athletics and activities.

### LOCAL OPTION LEVY SPENDING

The majority of taxes received from the local option levy (about 50%) funds about 70 full-time staff positions, or about 9% of the district’s total staff. As a result of the local option levy, class sizes have been stabilized or reduced, students have more access to counseling and social work services, and all elementary students receive PE, music and art instruction. Local option funds also help support the district’s teacher mentoring program, high school athletics and activities, and expanded vocational and technical education programs at secondary schools.

	FTE	2021-22 Proposed
Classroom Teachers to Sustain Class Sizes	41.58	4,317,349
Instructional Coaches to Improve Teaching and Learning	8.25	920,579
Music, PE and Art Instruction for Elementary Students	8.05	799,013
Vocational and Technical Education Opportunities	2.33	268,595
Counseling for Students	9.25	1,012,861
Support for High School Athletics and Activities	3.60	1,032,856
<b>District Total</b>	<b>73.06</b>	<b>\$8,351,253</b>

### BOND LEVY

Tax levies of bonded debt fall outside of the limits of Measure 5. In November 2002, voters approved an \$86 million bond measure to provide funds for repairs, construction and improvements over a projected 20-year period. On May 15, 2018, voters approved a \$199.9 million bond measure to provide funds to improve safety and security, replace and expand schools, and address overcrowding over a projected 20-year period.

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Taxes Imposed	Collection Rate	Total Collections
2017-18 Actual	\$6,306,809,269	\$1.0617	\$6,696,033	\$6,696,033	95.88%	\$6,420,491
2018-19 Actual	\$6,595,000,408	\$1.9519	\$12,873,050	\$12,873,050	96.70%	\$12,447,690
2019-20 Actual	\$6,984,828,681	\$1.8562	\$12,965,181	\$12,965,181	96.14%	\$12,464,470
2020-21 Projected	\$7,220,540,323	\$1.8114	\$13,079,018	\$13,079,018	96.00%	\$12,555,857
2021-22 Projected	\$7,455,207,883	\$1.9582	\$14,598,585	\$14,598,585	96.00%	\$14,014,642
2022-23 Projected	\$7,697,502,140	\$1.9500	\$15,010,129	\$15,010,129	96.00%	\$14,409,724
2023-24 Projected	\$7,947,670,959	\$1.9500	\$15,497,958	\$15,497,958	96.00%	\$14,878,040
2024-25 Projected	\$8,205,970,265	\$1.9500	\$16,001,642	\$16,001,642	96.00%	\$15,361,576

## OUTSTANDING BONDS

### GENERAL OBLIGATION BONDS

On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. That issue was the first series of bonds issued under an authorization of \$199,916,925 approved by district voters on May 15, 2018; the remainder of the bonds were issued on December 15, 2020. Payments on the general obligation bonds are made by the Debt Service Fund (300) from property taxes levied and earnings on investments.

#### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2018		Series 2020		Total
	Principal	Interest	Principal	Interest	
2021-22	3,490,000	7,932,750	370,000	2,518,791	14,311,541
2022-23	4,070,000	7,758,250	1,210,000	1,705,388	14,743,638
2023-24	4,625,000	7,554,750	1,440,000	1,644,888	15,264,638
2024-25	5,220,000	7,323,500	1,610,000	1,572,888	15,726,388
2025-26	5,860,000	7,062,500	1,755,000	1,518,550	16,196,050
2026-27	6,540,000	6,769,500	1,940,000	1,430,800	16,680,300
2027-28	7,230,000	6,442,500	2,135,000	1,333,800	17,141,300
2028-29	7,970,000	6,081,000	2,335,000	1,227,050	17,613,050
2029-30	8,755,000	5,682,500	2,550,000	1,110,300	18,097,800
2030-31	9,590,000	5,244,750	2,775,000	982,800	18,592,550
2031-32	10,475,000	4,765,250	2,995,000	871,800	19,107,050
2032-33	11,420,000	4,241,500	3,220,000	752,000	19,633,500
2033-34	12,420,000	3,670,500	3,460,000	623,200	20,173,700
2034-35	13,485,000	3,049,500	3,705,000	484,800	20,724,300
2035-36	14,610,000	2,375,250	3,975,000	336,600	21,296,850
2036-37	15,810,000	1,644,750	4,250,000	177,600	21,882,350
2037-38	17,085,000	854,250	190,000	7,600	18,136,850
<b>Total</b>	<b>158,655,000</b>	<b>88,453,000</b>	<b>39,915,000</b>	<b>18,298,854</b>	<b>305,321,854</b>

### PENSION OBLIGATION BONDS

The district issued limited tax pension obligation bonds on October 2, 2002 in the amount of \$24,299,733 to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the PERS Bond Debt Service Fund (301) from charges made against salaries in all funds.

#### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
2021-22	1,835,000	911,833	2,746,833
2022-23	2,075,000	811,275	2,886,275
2023-24	2,330,000	697,358	3,027,358
2024-25	2,605,000	568,043	3,173,043
2025-26	2,900,000	423,465	3,323,465
2026-27	3,225,000	262,515	3,487,515
2027-28	1,505,000	83,528	1,588,528
<b>Total</b>	<b>16,475,000</b>	<b>3,758,016</b>	<b>20,233,016</b>

**TOTAL PROPERTY TAX RATES**  
(\$ per \$1,000 of AV)



**TOTAL PROPERTY TAX LEVIES**  
(in millions)



**EFFECT ON THE AVERAGE TAXPAYER**

Fiscal Year	Average Assessed Value	Permanent Rate	Local Option Rate	Bond Rate	Total Tax Rate	Total Cost
2017-18 Actual	\$241,000	\$4.46	\$1.50	\$1.06	\$7.02	\$1,693
2018-19 Actual	\$248,000	\$4.46	\$1.50	\$1.95	\$7.91	\$1,963
2019-20 Projected	\$255,000	\$4.46	\$1.50	\$1.86	\$7.82	\$1,993
2020-21 Projected	\$263,000	\$4.46	\$1.50	\$1.81	\$7.77	\$2,044
2021-22 Projected	\$271,000	\$4.46	\$1.50	\$1.96	\$7.92	\$2,146
2022-23 Projected	\$279,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,207
2023-24 Projected	\$287,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,271
2024-25 Projected	\$296,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,342

# STATE SCHOOL FUND ESTIMATE

STATE SCHOOL FUND GRANT  
2021-2022

As of 2/26/2021

Benton County, Corvallis SD 509J

District ID: 1901

2021-2022 Extended ADMw				
Corvallis SD 509J: District total extended ADMw for funding calculations				
	2021-2022		2020-2021	
ADMr:	6,593.00 X 1.00 =	6,593.00	6,267.75 X 1.00 =	6,267.75
Students in ESL programs:	463.00 X 0.50 =	231.50	498.43 X 0.50 =	249.22
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
678 IEP Students capped at 11% of District ADMr:	678.00 X 1.00 =	678.00	649.00 X 1.00 =	649.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	770.88 X 0.25 =	192.72	732.82 X 0.25 =	183.21
Students in Foster Care and Neglected/Delinquent:	42.00 X 0.25 =	10.50	42.00 X 0.25 =	10.50
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	8.21 X -0.25 =	-2.05
	<b>2021-2022 ADMw</b>	<b>7,705.72</b>	<b>2020-2021 ADMw</b>	<b>7,357.62</b>
	<b>Corvallis SD 509J Extended ADMw</b>		<b>7,715.49</b>	
Inavale Community Partners dba Muddy Creek Charter School : Charter ADMw for information only				
	2021-2022		2020-2021	
ADMr:	0.00 X 1.00 =	0.00	116.41 X 1.00 =	116.41
Students in ESL programs:	0.00 X 0.50 =	0.00	0.86 X 0.50 =	0.43
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	13.65 X 0.25 =	3.41
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:	9.77 X 1.00 =	9.77	9.77 X 1.00 =	9.77
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
	<b>2021-2022 ADMw</b>	<b>9.77</b>	<b>2020-2021 ADMw</b>	<b>130.02</b>
	<b>Corvallis SD 509J Extended ADMw</b>		<b>7,715.49</b>	

		Total	District	Charter
ADMr <sup>1</sup>	6,593 x 1.00 =	6,593.00	6,463.00	130.00
Students in ESL Programs <sup>1</sup>	463.00 x 0.50 =	231.50	231.50	0.00
Students in Pregnant and Parenting Programs <sup>1</sup>	0.00 x 1.00 =	0.00	0.00	0.00
Students with IEP <sup>1</sup>	678 x 1.00 =	678.00	678.00	0.00
Students in Poverty <sup>2</sup>	770.88 x 0.25 =	192.72	188.92	3.80
Students in Foster Care <sup>2</sup>	42 x 0.25 =	10.50	10.50	0.00
Remote Elementary School Correction <sup>2</sup>	9.77 x 1.00 =	9.77	0.00	9.77
Post Graduate Scholars <sup>2</sup>	0.00 x -0.25 =	0.00	0.00	0.00
<b>ADMw</b>		<b>7,715.49</b>	<b>7,571.92</b>	<b>143.57</b>
2020-21 ADMw (projected)		7,524.15		
<b>Extended ADMw</b>		<b>7,715.49</b>		

<sup>1</sup> Projected by Corvallis School District

<sup>2</sup> Projected by Oregon Department of Education

STATE SCHOOL FUND GRANT

2021-2022

Based on \$9.1 Billion Budget with a 49/51 split as of 3/1/2021

<b>Benton County, Corvallis SD 509J - 1901</b>		
<b>2021-2022 Local Revenue</b>		
Property Taxes and in-lieu of property taxes from local sources =	\$31,979,837.00	
Federal Forest Fees =	\$0.00	
Common School Fund =	\$692,537.65	
County School Fund =	\$260,000.00	
State Managed Timber =	\$0.00	
ESD Equalization =	\$0.00	
In-Lieu of Property Taxes(non-local sources) =	\$0.00	
Revenue Adjustments =	\$0.00	
<b>Sum of Local Revenue =</b>	<b>\$32,932,374.65</b>	
<b>2021-2022 Experience Adjustment</b>		
District Average Teacher Experience =	12.15	
State Average Teacher Experience =	12.18	
Experience Adjustment (Difference in District and State Teacher Experience) =	0.05	
<b>2021-2022 Transportation Grant</b>		
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-Reimbursable =		N/A
Net Eligible Trans Expenditures =	\$6,060,000.00	
Transportation per ADMr Rank		70%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant	\$4,242,000.00	
<b>2021-2022 Extended ADMw</b>		
2021-2022 ADMw	7,715.49	
2020-2021 ADMw	7,487.64	
Extended ADMw	7,715.49	
<b>2021-2022 General Purpose Grant</b>		
Multiply the Teacher Experience Adjustment of 0.05 by \$25 then add \$4500 to the result = \$4,501.25		
Then multiply \$4,501.25 by the Extended ADMw 7715.49 and then by the funding ratio 1.912633780323 = \$66,424,526.76		
<b>2021-2022 Total Formula Revenue</b>		
Add the General Purpose Grant \$66,424,526.76 to the Transportation Grant \$4,242,000.00 = \$70,666,526.76		
<b>2021-2022 State School Fund Grant</b>		
Subtract the Local Revenue \$32,932,374.65 from the Total Formula Revenue \$70,666,526.76 = \$37,734,152.11		
<b>2021-2022 Rates per ADMw</b>		
General Purpose Grant per Extended ADMw =	\$8,609	Total Formula Revenue per Extended ADMw = \$9,159
Charter Schools Rate( ORS 338.155 ) =	\$8,609	
<b>Payments</b>		
SSF Total Paid To Date		SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date		Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date		Facility Grant Estimated Remaining Balance Due
		High Cost Disability Estimated Remaining Balance Due

The 2021-22 proposed budget for state school fund formula revenue is based on the following calculations:

**2021-2022 General Purpose Grant**  
 $(7,715.49 \times (\$4,500 + (\$25 \times 0.05))) \times 1.91353016812 = \$66,455,658$

General Purpose Grant per Extended ADMw = \$8,613  
 Total Formula Revenue per Extended ADMw = \$9,164  
 Charter Schools Rate = \$8,613

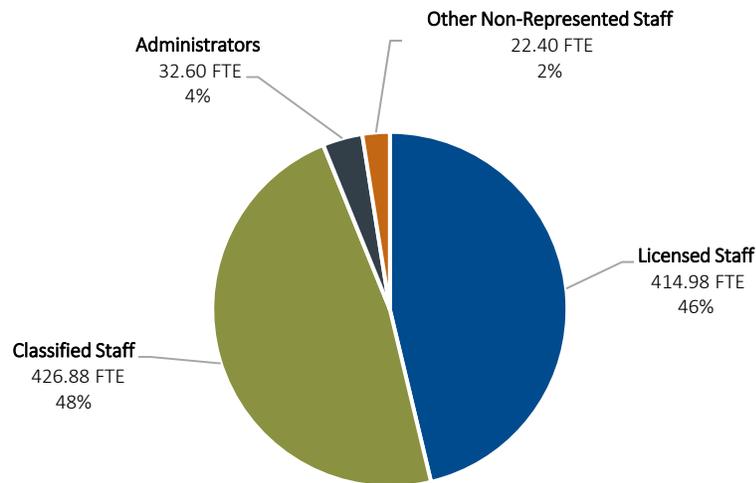
**2021-2022 Total Formula Revenue**  
 $66,455,658 + \$4,248,100 = \$70,703,758$

**2021-2022 State School Fund Grant**  
 $\$70,703,758 - \$32,934,316 = \$37,769,442$

## STAFFING (FTE) ALLOCATIONS

### ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 - Licensed Staff	372.19	389.93	398.08	398.00	414.98
112 - Classified Staff	333.99	358.73	383.82	385.00	426.88
113 - Administrators	27.26	27.69	30.60	30.60	32.60
114 - Other Non-Represented Staff	19.31	20.38	22.29	21.60	22.40
<b>TOTAL FTE</b>	<b>752.75</b>	<b>796.73</b>	<b>834.79</b>	<b>835.20</b>	<b>896.86</b>



### ALLOCATIONS (FTE) BY FUND

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 - General Fund	671.15	705.92	745.79	729.53	728.73
296 - Grants Fund	42.40	48.28	43.88	55.59	124.74
297 - Student Body Funds	0.22	-	.22	-	-
298 - Designated Revenue Fund	2.07	3.67	7.24	7.58	2.25
299 - Food Service Fund	35.75	34.93	33.33	37.87	34.28
400 - Capital Projects Fund	-	2.13	2.16	3.25	4.69
601 - Insurance Fund	1.16	1.82	2.17	1.38	2.17
<b>TOTAL FTE</b>	<b>752.75</b>	<b>796.73</b>	<b>834.79</b>	<b>835.20</b>	<b>896.86</b>

## ALLOCATIONS (FTE) BY FUNCTION

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed
1111 - Elementary, K-5	165.89	164.99	159.62	157.93	176.61
1121 - Middle/Junior High Programs	72.12	75.70	77.79	76.64	77.79
1131 - High School Programs	92.52	97.46	96.49	96.28	92.70
1132 - High School Extracurricular	3.84	3.60	2.82	2.60	2.60
1140 - Pre-Kindergarten Programs	-	-	0.20	0.20	1.00
1220 - Restrictive Programs for Students with Disabilities	43.93	54.51	65.42	64.12	57.79
1250 - Less Restrictive Programs for Students with Disabilities	78.28	80.26	82.91	82.36	100.26
1272 - Title IA/D	11.22	11.72	11.56	10.26	10.26
1280 - Alternative Education	9.53	11.95	8.37	7.21	7.71
1291 - English Language Learner Programs	18.31	18.06	17.14	18.94	18.82
1292 – Teen Parent Programs	-	0.25	0.25	0.25	0.25
<b>1000 - Instruction Total</b>	<b>495.64</b>	<b>518.50</b>	<b>522.57</b>	<b>516.79</b>	<b>545.78</b>
2110 - Attendance and Social Work Services	25.30	31.38	33.16	34.06	36.16
2120 - Guidance Services	23.32	27.25	28.38	25.85	27.94
2130 - Health Services	3.94	5.81	10.03	10.36	13.26
2140 - Psychological Services			8.84	7.00	17.00
2150 - Speech Pathology and Audiology Services	6.90	8.10	7.90	8.30	8.80
2160 - Other Student Treatment Services	1.54	0.54	0.54	0.54	0.64
2190 - Service Direction, Student Support Services	5.29	5.88	6.59	6.50	7.50
2210 - Improvement of Instruction Services	16.19	16.48	12.84	13.65	18.50
2220 - Educational Media Services	10.45	10.65	13.76	12.75	13.16
2230 - Assessment and Testing	6.03	5.95	7.27	7.31	7.38
2240 - Instructional Staff Development	0.04	0.20	-	-	-
2320 - Executive Administration Services	2.00	2.00	2.20	2.00	2.00
2410 - Office of the Principal Services	40.59	42.73	45.76	46.91	47.09
2490 - Other Support Services-School Administration	1.62	2.00	2.83	3.33	8.80
2510 - Direction of Business Support Services	1.35	1.35	2.00	2.00	2.80
2520 - Fiscal Services	6.66	7.32	6.67	6.00	6.00
2540 - Operation and Maintenance of Plant Services	44.05	46.00	52.38	53.50	56.50
2550 - Student Transportation Services	3.24	3.81	2.63	2.22	2.53
2570 - Internal Services	1.00	1.00	1.00	1.00	1.00
2630 - Information Services	1.94	3.25	3.00	4.00	3.00
2640 - Staff Services	3.82	4.00	5.00	4.00	5.50
2660 - Technology Services	10.62	10.26	18.37	21.25	21.50
2680 - Interpretation and Translation Services	1.68	1.71	2.47	2.69	3.19
<b>2000 - Support Services Total</b>	<b>217.57</b>	<b>237.67</b>	<b>273.62</b>	<b>275.21</b>	<b>310.24</b>
3100 - Food Services	35.90	35.24	33.74	37.88	34.28
3300 - Community Services	3.64	3.21	2.70	2.08	1.88
<b>3000 - Enterprise and Community Services Total</b>	<b>39.54</b>	<b>38.45</b>	<b>36.44</b>	<b>39.95</b>	<b>36.16</b>
4110 – Service Area Direction	-	2.13	2.16	3.25	4.69
<b>4000 – Facilities Acquisition and Construction</b>	<b>-</b>	<b>2.13</b>	<b>2.16</b>	<b>3.25</b>	<b>4.69</b>
<b>TOTAL FTE</b>	<b>752.75</b>	<b>796.73</b>	<b>834.79</b>	<b>835.20</b>	<b>896.86</b>

SCHOOL STAFFING (FTE) ALLOCATIONS

School	Grade Span	Projected Enrollment	Elementary Enrichment FTE <sup>1</sup>			Basic School Support FTE										Total FTE Allocations						
			Classroom FTE	Student:Teacher Ratio	Total	Direct Instruction	Art	Music	PE	School Administration <sup>2</sup>	Counseling & Social Work <sup>3</sup>	Instructional Support <sup>4</sup>	Administrative Support <sup>5</sup>	Student Support <sup>6</sup>	Assessment		Library	Technology	Athletics	Total		
K-5 Adams		415	17.00	24	2.50	17.00	1.00	1.00	0.50	2.50	1.00	1.00	0.50	0.50	2.00	4.19	0.25	0.81	0.50	-	10.25	29.75
K-5 Franklin K-5		158	6.00	26	1.00	6.00	0.40	0.40	0.20	1.00	0.50	0.50	0.13	0.13	1.00	1.63	0.13	0.41	0.25	-	4.54	11.54
K-5 Garfield		427	18.00	24	2.50	18.00	1.00	1.00	0.50	2.50	1.00	1.00	0.50	0.50	2.13	4.31	0.81	0.81	0.50	-	11.56	32.06
K-5 Husky		341	14.00	24	2.00	14.00	0.80	0.80	0.40	2.00	1.00	1.00	0.50	0.50	1.88	3.81	0.25	0.81	0.50	-	9.75	25.75
K-5 Jaguar		322	13.00	25	1.80	13.00	0.70	0.70	0.40	1.80	1.00	1.00	0.50	0.50	1.88	3.81	0.25	0.81	0.50	-	9.75	24.55
K-5 Lincoln		367	15.00	24	2.00	15.00	0.80	0.80	0.40	2.00	1.00	1.00	1.00	1.00	2.00	3.94	0.81	0.81	0.50	-	11.06	28.06
K-5 Mountain View		277	12.00	23	1.80	12.00	0.70	0.70	0.40	1.80	1.00	1.00	0.50	0.50	1.88	3.81	0.25	0.81	0.50	-	10.25	24.05
K-5 Wildcat		418	17.00	25	2.50	17.00	1.00	1.00	0.50	2.50	1.00	1.50	0.50	0.50	2.00	4.19	0.25	0.81	0.50	-	10.75	30.25
<b>Total Elementary</b>		<b>2,725</b>	<b>112.00</b>	<b>24</b>	<b>16.10</b>	<b>112.00</b>	<b>6.40</b>	<b>6.40</b>	<b>3.30</b>	<b>16.10</b>	<b>7.50</b>	<b>8.50</b>	<b>4.63</b>	<b>4.63</b>	<b>14.77</b>	<b>29.69</b>	<b>3.00</b>	<b>6.09</b>	<b>3.75</b>	<b>-</b>	<b>77.92</b>	<b>206.02</b>
6-8 Cheladin		566	23.67	28	-	23.67	-	-	-	-	2.00	1.50	0.67	0.67	3.00	4.81	0.50	1.00	1.00	-	14.48	38.15
6-8 Franklin 6-8		152	7.33	24	-	7.33	-	-	-	-	0.50	0.50	0.13	0.13	1.00	1.63	0.13	0.41	0.25	-	4.53	11.86
6-8 Linus Pauling		820	34.17	28	-	34.17	-	-	-	-	4.00	2.00	1.00	1.00	4.25	6.81	0.81	1.00	1.00	-	20.87	55.04
<b>Total Middle School</b>		<b>1,538</b>	<b>65.17</b>	<b>28</b>	<b>-</b>	<b>65.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.50</b>	<b>4.00</b>	<b>1.80</b>	<b>1.80</b>	<b>8.25</b>	<b>13.25</b>	<b>1.44</b>	<b>2.41</b>	<b>2.25</b>	<b>-</b>	<b>39.88</b>	<b>105.05</b>
9-12 Convallis		1,148	45.67	29	-	45.67	-	-	-	-	4.00	6.44	3.00	3.00	3.88	6.44	0.75	1.00	1.12	2.10	28.73	74.40
9-12 Crescent Valley		862	34.26	29	-	34.26	-	-	-	-	3.50	5.44	2.67	2.67	3.88	5.94	0.75	1.00	1.13	1.50	25.81	60.07
9-12 Alternative Pathways		125	5.25	24	-	5.25	-	-	-	-	1.00	1.50	0.17	0.17	1.88	3.31	-	-	-	-	7.86	13.11
<b>Total High School</b>		<b>2,135</b>	<b>85.18</b>	<b>29</b>	<b>-</b>	<b>85.18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8.50</b>	<b>13.38</b>	<b>5.84</b>	<b>5.84</b>	<b>9.64</b>	<b>15.69</b>	<b>1.50</b>	<b>2.00</b>	<b>2.25</b>	<b>3.60</b>	<b>62.40</b>	<b>147.58</b>
<b>GRAND TOTAL</b>		<b>6,398</b>	<b>262.35</b>	<b>24</b>	<b>16.10</b>	<b>262.35</b>	<b>6.40</b>	<b>6.40</b>	<b>3.30</b>	<b>16.10</b>	<b>22.50</b>	<b>25.88</b>	<b>12.26</b>	<b>12.26</b>	<b>32.66</b>	<b>58.62</b>	<b>5.94</b>	<b>10.50</b>	<b>8.25</b>	<b>3.60</b>	<b>180.21</b>	<b>458.66</b>

<sup>1</sup> Grades K-6 Enrichment is based on number of classrooms. Each classroom is allocated 80 minutes per class, per week for PE/music and 40 minutes per class, per week for art.

<sup>2</sup> School Administration includes Principals, Assistant Principals and TOSAs (Dean of Students).

<sup>3</sup> Counseling & Social Work includes Counselors/Social Workers, Student and Family Advocates, Career Center Specialists, and Counseling Support.

<sup>4</sup> Instructional support includes RTI Specialists and TOSAs (Instructional Coaches, Equity Coaches, DLI Coordinator, AVID Coordinator).

<sup>5</sup> Administrative support includes Administrative Assistants, Registrars, and Fiscal Clerks.

<sup>6</sup> Student support includes Student/Campus Behavior Support, Educational Assistants and Health Services Assistants.

# SALARY AND BENEFIT COSTS

## SALARY SCHEDULES

### 2020-21 ADMINISTRATOR/NON-REPRESENTED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE) (PROPOSED BUDGET ASSUMES 1.50% COST OF LIVING ADJUSTMENT)

Position	Contract Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistant Superintendent	260	129,642	132,234	134,880	137,576	140,327	143,835
Director/Finance & Operations	260	119,066	121,447	123,875	126,353	128,879	132,101
Director/Human Resources	260	119,066	121,447	123,875	126,353	128,879	132,101
Director/Teaching & Learning	260	119,066	121,447	123,875	126,353	128,879	132,101
Principal/High School	230	119,126	122,093	125,136	128,256	131,455	134,741
Principal/Middle School	230	111,052	113,818	116,653	119,559	122,543	125,607
Principal/Elementary	230	106,503	109,154	111,874	114,661	117,521	120,459
Coordinator/Teaching & Learning	230	106,503	109,154	111,874	114,661	117,521	120,459
Coord/Alternative Pathways	230	106,503	109,154	111,874	114,661	117,521	120,459
Asst Principal/High School	230	103,543	106,123	108,768	111,475	114,257	117,113
Asst Coord/Teaching & Learning	230	98,769	101,228	103,749	106,333	108,986	111,711
Asst Principal/Middle School	230	98,769	101,228	103,749	106,333	108,986	111,711
Director/Facilities & Transportation	260	94,001	96,735	99,467	102,200	104,932	107,555
Director/Technology	260	94,001	96,735	99,467	102,200	104,932	107,555
Manager/Mental Health	260	83,986	86,086	88,238	90,444	92,705	95,023
Manager/Business Services	260	81,340	83,374	85,458	87,594	89,784	92,029
Manager/Food Services	260	78,642	80,596	82,602	84,657	86,771	88,940
Manager/Custodial Operations	260	73,979	75,817	77,703	79,635	81,625	83,666
Financial Analyst	260	66,959	68,623	70,329	72,076	73,877	75,724
Supervisor/Maintenance	260	65,677	67,308	68,980	70,696	72,462	74,274
Exec Asst to Superintendent & Board	260	65,677	67,308	68,980	70,696	72,462	74,274
Manager of District Theaters	260	65,677	67,308	68,980	70,696	72,462	74,274
Communications Coordinator	260	65,677	67,308	68,980	70,696	72,462	74,274
Instructional Services Support	260	63,957	65,556	67,193	68,874	70,596	72,361
Therapist/Physical	190	63,621	65,203	66,823	68,484	70,185	71,940
Sustainability Specialist	260	56,557	57,960	59,400	60,884	62,399	63,959
Administrative Specialist	260	54,320	55,669	57,050	58,467	59,931	61,429
Business Services Specialist	260	54,320	55,669	57,050	58,467	59,931	61,429
Human Resource Specialist	260	54,320	55,669	57,050	58,467	59,931	61,429
Payroll Lead Specialist 2	260	54,320	55,669	57,050	58,467	59,931	61,429
Coord/Transportation	260	54,320	55,669	57,050	58,467	59,931	61,429
Athletic Trainer (grandfathered)	210	-	-	-	-	54,028	55,379
Supervisor/Food Services	260	46,231	47,377	48,550	49,755	50,999	52,274
Specialist/Family Outreach Advocate	190	40,371	41,379	42,414	43,474	44,561	45,675
Athletic Trainer	210	38,209	39,167	40,144	41,147	42,177	43,231

### 2020-21 LICENSED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE) (PROPOSED BUDGET ASSUMES 1.50% COST OF LIVING ADJUSTMENT)

Step	BA	BA+60	MA	MA+45/PhD
1	41,790	43,309		
2	43,378	44,898		
3	45,026	46,545	46,545	47,131
4	46,738	48,256	48,256	48,842
5	48,515	50,032	50,032	50,617
6	50,358	51,878	51,878	52,461
7	52,270	53,789	53,789	54,374
8	54,257	55,777	55,777	56,361
9	56,320	57,840	57,840	58,423
10	58,459	59,978	59,978	60,562
11	60,680	62,199	62,199	62,784
12	62,985	64,505	64,505	65,091
13	65,379	66,900	66,900	67,483
14	67,864	69,383	69,383	69,969
15	70,442	71,961	71,961	72,546
16	73,119	74,639	74,639	75,223
17	75,900	77,417	77,417	78,002
18	78,782	80,303	80,303	80,885

## CLASSIFIED JOB FAMILIES AND SALARY RANGE

Classification Family	Salary Range	Classification Family	Salary Range	Classification Family	Salary Range
<b>Food Service</b>		<b>Instructional Assistants</b>		<b>Technology</b>	
Food Service Assistant	4	Child Care Provider	3	Technology/Computer Lab Assistant 1 (bldg)	10
Food Service Specialist	5	Educational Assistant 2	9	Technology/Computer Lab Assistant 2 (bldg)	11
Lead Baker	7	Educational Assistant 3	11	Information Services Training and Support	12
Kitchen Manager	9	Educational Assistant Life Skills	12	Information Services Technical Support 1	14
Catering Manager	9	School-to-Career Transition Specialist	12	Information Services Technical Support 2	18
Central Kitchen Manager	12			Information Services Technical Support 3	23
Food Service Foreman	17				
<b>Clerical</b>		<b>Assessment</b>		<b>Library</b>	
Secretary	6	Assessment Technician	11	Library Media Assistant 1	7
Administrative Assistant 1	7	District Assessment and Data Specialist	14	Instructional Media Center Assistant 1 (CIMC)	7
Health Service Assistant	9			Library Media Technician	10
Administrative Assistant 1 – Office (attendance)	9	<b>Student Behavior</b>		Instructional Media Center Assistant 2 (CIMC)	10
Administrative Assistant 2	10	Student Behavior Assistant	9		
Registrar 1	12	Student Behavior Support 1	10	<b>Stand Alone Positions</b>	
Career Center Specialist	12	Student Behavior Support 2	12	Public Access Partnership Support	12
Administrative Assistant 2/Office Manager	13	Campus Behavior Support	13	Special Education Autism Assistant	13
Administrative Assistant 3	13	Student Behavior Support 3 - grandfathered	16	Special Education Behavior Assistant	13
Registrar 2	13			Bilingual Student and Family Advocate 1	15
Administrative Assistant 3/Office Manager	14	<b>Maintenance</b>		Bilingual Student and Family Advocate 2	17
		Maintenance 1	7	Speech Language Pathologist Assistant	19
		Lead Maintenance	8	Braille; Translator	19
		Warehouse Delivery	10	Electrician Specialist	23
		Campus Steward 1	12		
		Campus Steward 2	13		
		Maintenance 2	13		
		Campus Steward 3	14		
		Maintenance 3	17		
		Maintenance 4	18		
		Maintenance Foreman	19		
<b>Business</b>					
Fiscal Clerk 1	8				
Fiscal Clerk 2	11				
Fiscal Clerk 2/Office Manager	13				
Accounting Specialist - Accounts Payable	14				
Payroll / Benefit Specialist	18				
Staff Accountant	19				

### 2020-21 CLASSIFIED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER HOUR) (PROPOSED BUDGET ASSUMES 1.50% COST OF LIVING ADJUSTMENT)

Range <sup>1</sup>	Step 1	Step 1.5	Step 2	Step 2.5	Step 3	Step 3.5	Step 4	Step 4.5	Step 5	Step 5.5	Step 6	Step 7 <sup>2</sup>	Step 8 <sup>2</sup>	Step 9 <sup>2</sup>	Step 10 <sup>2</sup>	Step 11 <sup>2</sup>	Step 12 <sup>2</sup>	Step 13 <sup>2</sup>	Step 14 <sup>2</sup>	Step 15 <sup>2</sup>
4	12.85	13.12	13.42	13.71	14.01	14.33	14.66	14.98	15.30	15.65	16.01	16.30	16.59	16.89	17.14	17.36	17.60	17.85	18.08	18.34
4B <sup>1</sup>	13.21	13.48	13.78	14.07	14.37	14.69	15.02	15.33	15.66	16.01	16.37	16.66	16.95	17.25	17.50	17.72	17.96	18.20	18.44	18.70
5	13.42	13.71	14.01	14.33	14.66	14.98	15.30	15.65	16.01	16.37	16.75	17.05	17.35	17.67	17.91	18.16	18.40	18.66	18.91	19.17
5B <sup>1</sup>	13.78	14.07	14.37	14.69	15.02	15.33	15.66	16.01	16.37	16.73	17.11	17.40	17.71	18.03	18.27	18.52	18.76	19.01	19.27	19.53
6	14.00	14.32	14.65	14.97	15.29	15.64	16.00	16.36	16.74	17.12	17.50	17.82	18.15	18.47	18.74	18.98	19.26	19.52	19.79	20.06
7	14.63	14.95	15.28	15.63	15.99	16.34	16.71	17.09	17.47	17.88	18.29	18.62	18.96	19.31	19.58	19.84	20.13	20.40	20.68	20.96
7B <sup>2</sup>	14.99	15.31	15.64	15.99	16.35	16.70	17.07	17.45	17.82	18.23	18.64	18.98	19.32	19.67	19.94	20.20	20.49	20.76	21.04	21.32
8	15.28	15.63	15.99	16.34	16.71	17.09	17.47	17.88	18.29	18.72	19.15	19.50	19.85	20.22	20.50	20.79	21.08	21.36	21.68	21.97
9	15.98	16.33	16.70	17.08	17.46	17.87	18.28	18.71	19.14	19.58	20.03	20.40	20.78	21.18	21.45	21.76	22.07	22.37	22.68	22.99
10	16.70	17.08	17.46	17.87	18.28	18.71	19.14	19.58	20.03	20.50	20.97	21.36	21.77	22.17	22.48	22.80	23.11	23.43	23.78	24.11
11	17.45	17.86	18.27	18.70	19.13	19.56	20.02	20.49	20.96	21.45	21.96	22.37	22.79	23.21	23.51	23.86	24.20	24.54	24.89	25.23
12	18.26	18.69	19.12	19.55	20.01	20.48	20.95	21.44	21.95	22.45	22.97	23.41	23.85	24.30	24.63	24.98	25.35	25.69	26.07	26.43
13	19.10	19.52	19.97	20.42	20.89	21.37	21.87	22.39	22.91	23.44	23.99	24.44	24.90	25.37	25.71	26.09	26.46	26.82	27.20	27.60
14	19.97	20.42	20.89	21.37	21.87	22.39	22.91	23.44	23.99	24.55	25.12	25.59	26.08	26.57	26.95	27.31	27.71	28.11	28.52	28.88
15	20.89	21.37	21.87	22.39	22.91	23.44	23.99	24.55	25.12	25.71	26.31	26.80	27.31	27.82	28.22	28.63	29.05	29.43	29.86	30.29
16	21.85	22.37	22.89	23.42	23.96	24.53	25.10	25.69	26.29	26.93	27.56	28.09	28.62	29.16	29.58	29.98	30.40	30.84	31.29	31.74
17	22.87	23.40	23.94	24.50	25.08	25.67	26.26	26.91	27.54	28.18	28.83	29.38	29.93	30.50	30.93	31.39	31.84	32.30	32.75	33.21
18	23.93	24.49	25.07	25.66	26.25	26.90	27.53	28.17	28.82	29.51	30.22	30.79	31.38	31.98	32.44	32.90	33.37	33.85	34.34	34.82
19	25.06	25.65	26.24	26.88	27.52	28.16	28.81	29.49	30.21	30.90	31.64	32.25	32.86	33.49	33.97	34.46	34.94	35.44	35.96	36.47
20	26.23	26.87	27.51	28.15	28.80	29.48	30.20	30.89	31.63	32.39	33.15	33.78	34.45	35.10	35.60	36.11	36.63	37.15	37.68	38.22
21	27.48	28.13	28.78	29.45	30.18	30.87	31.61	32.37	33.13	33.94	34.74	35.41	36.09	36.77	37.30	37.83	38.40	38.95	39.50	40.07
22	28.77	29.44	30.17	30.86	31.60	32.36	33.12	33.92	34.72	35.57	36.41	37.11	37.81	38.54	39.09	39.67	40.23	40.81	41.40	41.99
23	30.15	30.84	31.57	32.34	33.10	33.89	34.70	35.55	36.38	37.25	38.14	38.88	39.62	40.37	40.95	41.55	42.15	42.75	43.38	44.00

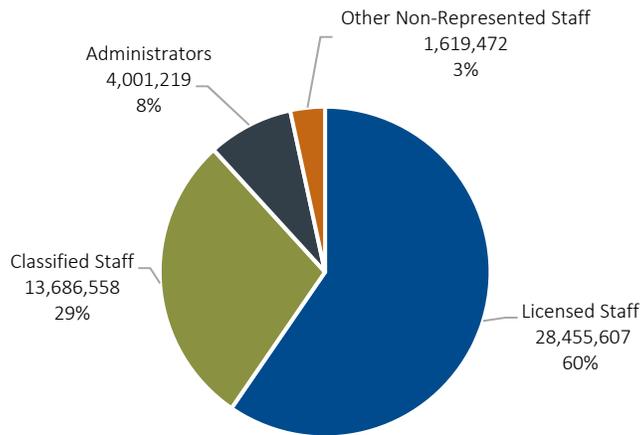
Notes:

<sup>1</sup> Baking (B) positions receive \$0.35 shift differential and Lifeskills (S) positions receive 5% shift differential per Article 10.13.

<sup>2</sup> Longevity increases (Steps 6-15) effective every three years.

## SALARY COSTS BY OBJECT

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 - Licensed Staff	\$22,516,138	\$24,287,659	\$25,936,258	26,612,637	28,455,607
112 - Classified Staff	9,423,183	10,216,367	11,872,939	12,015,196	13,686,558
113 - Administrators	3,066,764	3,194,648	3,662,633	3,676,415	4,001,219
114 - Other Non-Represented Staff	1,263,766	1,355,971	1,571,789	1,526,425	1,619,472
116 - Supplemental Retirement Stipends	-	-	-	433,000	400,000
121 - Substitutes – Licensed	923,703	64,470	20,996	10,000	5,000
122 - Substitutes – Classified	327,706	67,559	68,540	50,800	39,500
130 - Additional Salary	1,909,127	2,233,054	2,434,159	2,372,784	4,174,633
<b>TOTAL SALARY COST</b>	<b>\$39,430,387</b>	<b>\$41,419,728</b>	<b>\$45,567,314</b>	<b>\$46,697,257</b>	<b>\$52,381,989</b>
<i>Change from Prior Year</i>	<i>2.5%</i>	<i>5.0%</i>	<i>10.0%</i>	<i>2.5%</i>	<i>12.2%</i>



## BENEFIT COSTS BY OBJECT

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed
210 - Public Employees Retirement System	\$7,675,604	\$8,124,520	\$11,474,413	\$12,213,829	12,980,114
220 - Social Security Administration	2,933,289	3,072,969	3,408,399	3,561,458	3,995,558
230 - Other Required Payroll Costs	297,400	225,686	267,195	288,075	261,121
240 - Contractual Employee Benefits	10,639,747	11,308,016	12,673,403	12,731,857	14,167,638
<b>TOTAL BENEFIT COST</b>	<b>\$21,546,040</b>	<b>\$22,731,191</b>	<b>\$27,823,410</b>	<b>\$28,795,219</b>	<b>\$31,404,431</b>
<i>Change from Prior Year</i>	<i>4.6%</i>	<i>5.5%</i>	<i>22.4%</i>	<i>3.5%</i>	<i>9.1%</i>
Benefit Cost as % of Salaries and Benefits	35%	35%	38%	38%	37%

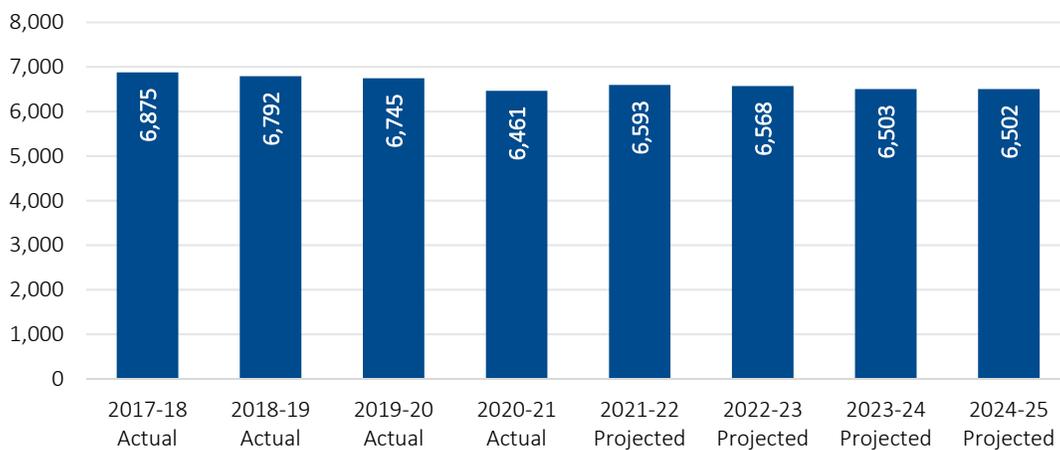
## STUDENT ENROLLMENT

The District develops annual enrollment projections using two types of information – cohort survival rates and birth rates. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will move up to the next grade or school level. Cohort survival in a given area is affected by in- and out-migration of families in response to economic climate, the type of housing available (i.e., single family units vs. multiple family units), and general mobility of the population. Because there are no previous years' "cohorts" to compare classes with, kindergarten projections are generated using birth rates and the district's "capture" rates of eligible births in Corvallis and Benton County.

Year	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	Change from Prior Year	
2017-18 Actual	473	532	502	503	532	547	487	494	497	565	535	568	640	<b>6,875</b>	161	2.4%
2018-19 Actual	437	490	549	498	505	535	550	481	495	526	552	534	640	<b>6,792</b>	-83	-1.2%
2019-20 Actual	437	447	519	562	503	503	524	555	495	538	529	552	581	<b>6,745</b>	-47	-0.7%
2020-21 Actual	401	429	423	465	546	501	479	522	529	526	532	515	593	<b>6,461</b>	-284	-4.2%
2021-22 Projected	468	425	454	444	502	562	508	497	533	593	489	539	579	<b>6,593</b>	132	2.0%
2022-23 Projected	423	480	444	457	447	501	555	507	505	575	588	488	598	<b>6,568</b>	-25	-0.4%
2023-24 Projected	412	433	501	447	460	446	492	554	515	545	570	587	541	<b>6,503</b>	-65	-1.0%
2024-25 Projected	410	422	452	504	450	459	435	491	563	556	540	569	651	<b>6,502</b>	-1	0.0%

District enrollment has decreased since 2017-18, when the district had 6,875 students enrolled, to 2020-21, when the district had 6,461 students enrolled. Enrollment in 2020-21 declined by 284 students due to the COVID-19 pandemic. The projection for 2021-22 assumes that approximately 50% of the students who delayed enrollment or chose other education options in 2020-21 will re-enroll in the district. After 2021-22, student enrollment is expected to decline by about 91 students or 1.4% over the next few years.

The following chart presents student enrollment for the three previous years and the current year based on actual enrollment as of October 1, and projected enrollment for the next four years. The district's budgeted resources and requirements are based on the number of projected students. A major component of the district's State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled.

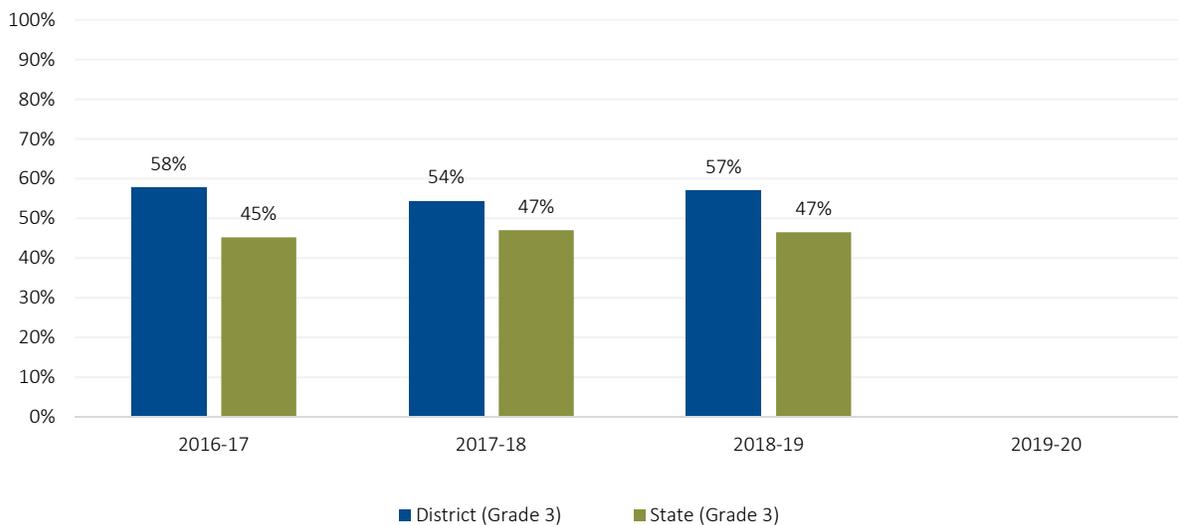


## STUDENT ACHIEVEMENT DATA

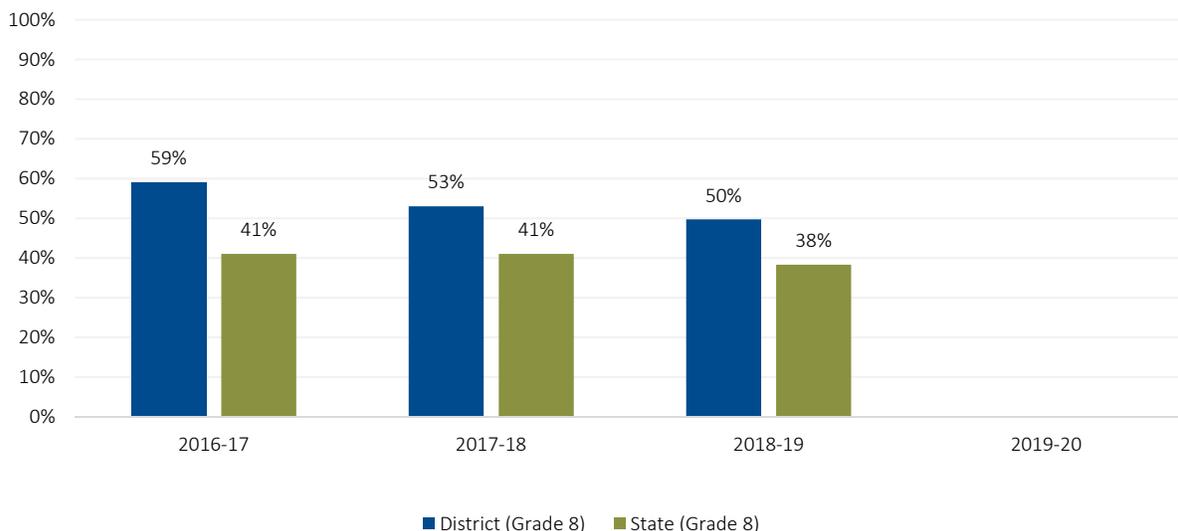
In order to determine whether or not students are making progress toward college or career readiness, the district assesses learning achievement across grade levels. Achievement data provides the starting point for determining the current state of student performance in quantifiable terms, which can be used to identify a desired future level of performance, and to analyze the gap between the two. Achievement data also forms the basis for tracking progress relative to district goals and evaluating whether the district has accomplished its objectives.

Due to the COVID-19 pandemic, statewide assessments requirements were largely waived for the 2019-20 school year so there is not any more recent data available to report.

**GRADE 3 ENGLISH LANGUAGE ARTS PROFICIENCY**  
*Percentage of students who met state grade-level expectations*



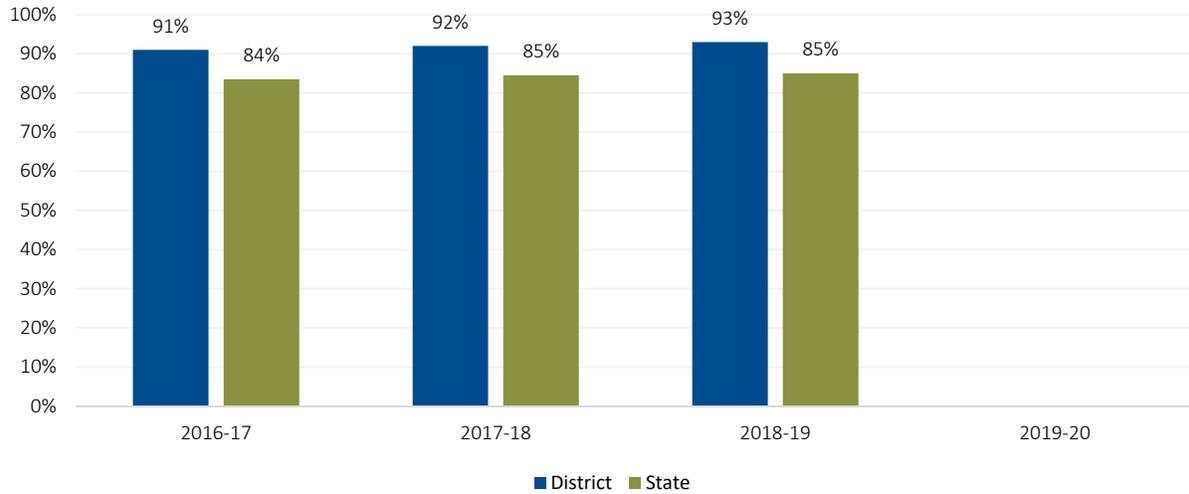
**GRADE 8 MATHEMATICS PROFICIENCY**  
*Percentage of students who met state grade-level expectations*



## GRADE 9 ON-TRACK TO GRADUATE

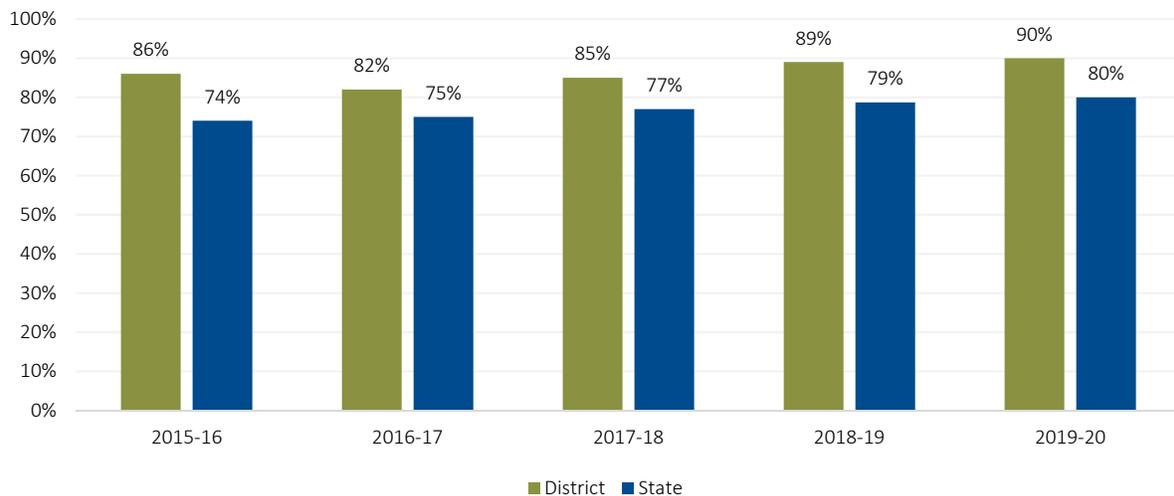
The grade 9 on-track to graduate statistic is an indicator of whether students have earned 25% of the credits needed to graduate by the time they finish their first year of high school. Students who are not on-track to graduate at the end of their 9<sup>th</sup> grade year are more likely to drop out compared to those who are on-track. The district's overall grade 9 on-track to graduate rate for 2019-20 was 93%, an increase from the 2018-19 rate of 93%, and 8% higher than the state average rate of 85%.

Due to the COVID-19 pandemic, the most recent data for the grade 9 on track statistic is not available for the 2019-20 school year.



## GRADUATION RATE

The four-year cohort graduation rate follows students from the beginning of their first year in high school to the end of their fourth year in high school in order to determine the percentage of those students who graduate within four years. The district's overall four-year cohort graduation rate for 2019-20 was 90%, an increase from the 2018-19 rate of 89%, and 10% higher than the state average rate of 80%. In terms of the number of students, 484 out of 538 students graduated with their four-year cohort in 2020 compared to 522 out of 587 students in 2019.

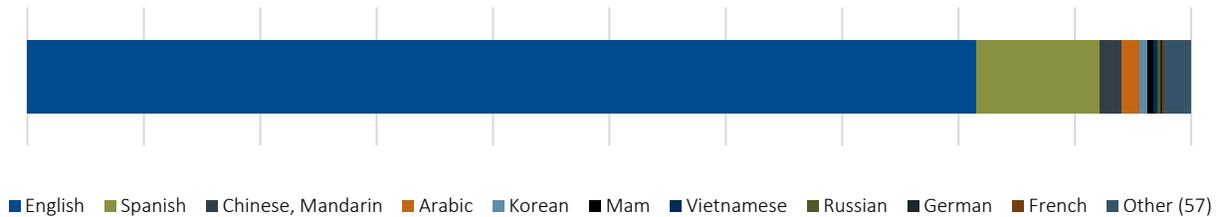


## STUDENT DEMOGRAPHICS

### STUDENT DIVERSITY

In 2020-21, 1,193 students, or 18% of students enrolled, self-reported a language of origin other than English. A total of 55 unique languages were reported. Chinese is the second most popular non-English language of origin after Spanish. Arabic, Korean, and Mam round out the top five.

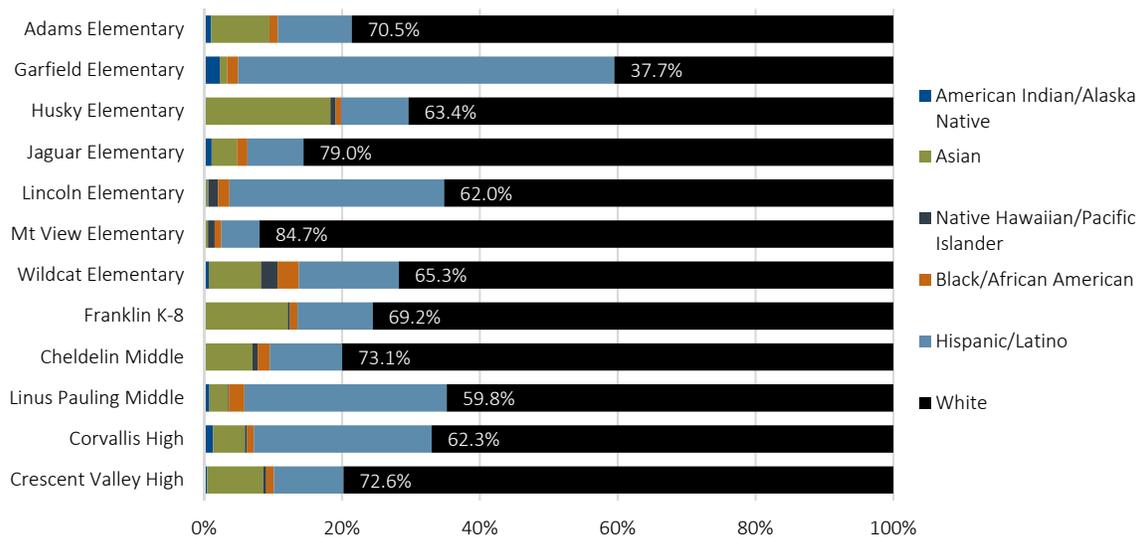
**LANGUAGE OF ORIGIN OF ALL STUDENTS ENROLLED**



Statistical data regarding student race and ethnicity is compiled based on information provided by parents during the registration process. In situations where data is not provided by parents, school staff make educated guesses in accordance with state requirements.

Race/Ethnicity as Reported	2017-18 District	2018-19 District	2019-20 District	2020-21 District	2020-21 State
American Indian/Alaska Native	0.8%	0.8%	0.8%	0.7%	1.2%
Asian	6.2%	6.2%	5.7%	5.5%	4.0%
Native Hawaiian/Pacific Islander	0.5%	0.5%	0.5%	0.5%	0.8%
Black/African American	1.3%	1.3%	1.2%	1.2%	2.3%
Hispanic/Latino	16.6%	16.6%	17.2%	17.5%	24.4%
White	67.1%	66.9%	66.7%	66.4%	60.4%
Multiracial	7.5%	7.8%	7.8%	8.1%	6.9%

**RACE/ETHNICITY OF STUDENTS ENROLLED BY SCHOOL**

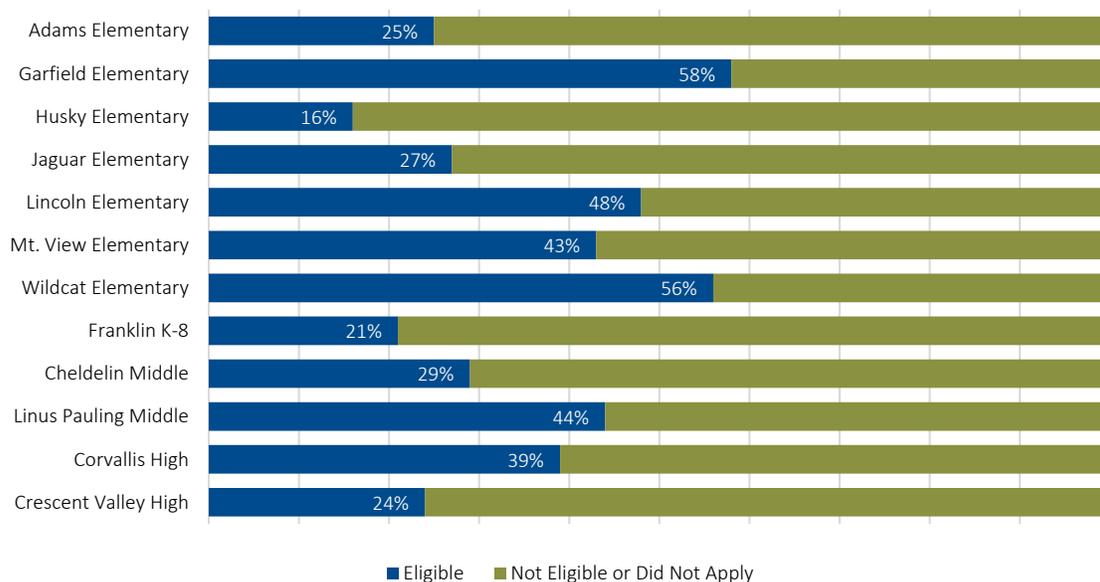


## STUDENTS NAVIGATING POVERTY

One of the key indicators of economic disadvantage is participation in the Free and Reduced-Priced Meal Program. A federally-funded program to ensure children from households that meet federal income guidelines have access to nutritious meals while at school, this program is completely confidential. Children from households that receive Food Stamps or Temporary Assistance to Needy Families (TANF) benefits are eligible for free meals. Additionally, all foster children are approved for free meals. Children from households that meet federal income guidelines are determined eligible for either free or reduced-priced meals. Thanks to the Oregon State Legislature, effective 2015-16, students who qualify for reduced-priced meals also receive breakfast and lunch for free.

In 2019-20, over one-third of students in the district (36%) were eligible for participation in the Free and Reduced-Priced Meal Program. District-wide, the percentage of students eligible has not changed significantly over the last few years, but some considerable changes at individual schools has occurred. Eligibility is not reported for 2020-21 as the district operated meal programs under federal waivers that qualified all students for free meals.

School	2017-18	2018-19	2019-20	2020-21	3 Year Change
Adams Elementary	27%	28%	25%		-2%
Garfield Elementary	60%	59%	58%		-2%
Husky Elementary	20%	15%	16%		-4%
Jaguar Elementary	28%	29%	27%		-1%
Lincoln Elementary	55%	51%	48%		-7%
Mt. View Elementary	40%	44%	43%		3%
Wildcat Elementary	51%	53%	56%		5%
Franklin K-8	19%	17%	21%		2%
Cheldelin Middle	31%	32%	29%		-2%
Linus Pauling Middle	46%	49%	44%		-2%
Corvallis High	36%	35%	39%		3%
Crescent Valley High	25%	25%	24%		-1%
<b>District Average</b>	<b>35%</b>	<b>37%</b>	<b>36%</b>		<b>1%</b>
<b>State Average</b>	<b>49%</b>	<b>49%</b>	<b>48%</b>		



# SCHOOL DISCRETIONARY ALLOCATIONS

Grade Span School	Students					Basic School Support			Principal's Discretion			Total All Allocations	
	Projected Enrollment	Navigating Poverty <sup>1</sup>	With a Disability <sup>2</sup>	Emerging Bilingual <sup>3</sup>	Opportunity for Growth <sup>4</sup>	Weighted Student Count	\$ per Weight	\$ per Student	Allocation	\$ per Weight	\$ per Student		School Allocation (weighted)
K-5 Adams	415	26	11	11	46	509	50	61	25,450	150	184	76,350	101,800
K-5 Franklin K-5	158	8	3	4	12	186	50	59	9,300	150	177	27,900	37,200
K-5 Garfield	427	62	9	43	64	605	50	71	30,250	150	213	90,750	121,000
K-5 Husky	341	14	5	13	22	394	50	58	19,700	150	173	59,100	78,800
K-5 Jaguar	322	22	17	5	28	394	50	61	19,700	150	184	59,100	78,800
K-5 Lincoln	367	44	6	17	54	488	50	66	24,400	150	199	73,200	97,600
K-5 Mountain View	277	30	8	1	38	353	50	64	17,650	150	191	52,950	70,600
K-5 Wildcat	418	58	9	12	49	546	50	65	27,300	150	196	81,900	109,200
<b>Total Elementary</b>	<b>2,725</b>	<b>264</b>	<b>68</b>	<b>106</b>	<b>313</b>	<b>3,475</b>	<b>50</b>	<b>64</b>	<b>173,750</b>	<b>150</b>	<b>191</b>	<b>521,250</b>	<b>695,000</b>
6-8 Cheldelin	566	42	13	11	51	682	55	74	42,160	275	331	187,550	229,710
6-8 Franklin 6-8	152	8	3	3	12	178	55	64	9,790	275	322	48,950	58,740
6-8 Linus Pauling	820	91	27	45	101	1,084	55	78	64,270	275	364	298,100	362,370
<b>Total Middle School</b>	<b>1,538</b>	<b>141</b>	<b>42</b>	<b>58</b>	<b>165</b>	<b>1,944</b>	<b>55</b>	<b>76</b>	<b>116,220</b>	<b>275</b>	<b>348</b>	<b>534,600</b>	<b>650,820</b>
9-12 Corvallis	1,148	113	26	51	52	1,390	65	83	95,000	275	333	382,250	477,250
9-12 Crescent Valley	862	52	22	15	41	991	65	80	69,065	275	316	272,525	341,590
9-12 Alternative Pathways	125	10	3	4	6	148	60	71	8,880	275	326	40,700	49,580
<b>Total High School</b>	<b>2,135</b>	<b>175</b>	<b>50</b>	<b>70</b>	<b>98</b>	<b>2,529</b>	<b>65</b>	<b>81</b>	<b>172,945</b>	<b>275</b>	<b>326</b>	<b>695,475</b>	<b>868,420</b>
<b>GRAND TOTAL</b>	<b>6,398</b>					<b>7,948</b>			<b>462,915</b>			<b>1,751,325</b>	<b>2,214,240</b>

<sup>1</sup> Students who are eligible and participating in the national school lunch program (free or reduced). One student = 0.25 weight.

<sup>2</sup> Students who have an Individual Education Plan (IEP). One student = 0.25 weight.

<sup>3</sup> Students who receive specialized or modified instruction in both the English language and in their academic courses. One student = 0.25 weight.

<sup>4</sup> Students who did not meet academic benchmarks in the previous year. Grades K-8 one student = 0.25 weight; Grades 9-12 one student = 0.50 weight.

## ESSA SCHOOL LEVEL REPORTING

A requirement of the Every Student Succeeds Act (ESSA) is to report per-pupil spending by school, not just by district. The school-by-school information must include a demographic breakdown of student enrollment by racial, ethnic, and other designations such as special education and English-language learner; the socioeconomic picture of each school's enrollment based on student poverty levels; money spent on staff versus other expenses, and what proportion of that spending comes from federal and state and local sources.

### 2021-22 SCHOOL LEVEL REPORTING (ALL FUNDS)

	ADAMS ELEMENTARY	GARFIELD ELEMENTARY <i>DLI, Title I</i>	HUSKY ELEMENTARY	JAGUAR ELEMENTARY <i>Life Skills</i>	LINCOLN ELEMENTARY <i>DLI, Title I</i>
<b>STUDENT ENROLLMENT</b>	<b>415</b>	<b>427</b>	<b>341</b>	<b>322</b>	<b>367</b>
<b>STUDENT DEMOGRAPHICS</b>					
Race/Ethnicity					
American Indian/Alaskan Native	1%	2%	0%	1%	0%
Asian	8%	1%	17%	3%	0%
Black/African American	1%	2%	1%	1%	2%
Hispanic/Latino	10%	51%	9%	8%	30%
Multiracial	10%	7%	10%	8%	5%
Native Hawaiian/Pacific Islander	0%	0%	1%	0%	1%
White	71%	38%	63%	79%	62%
Students with Disabilities	11%	9%	7%	21%	8%
Ever English Learners	11%	43%	11%	6%	21%
Students Navigating Poverty	28%	59%	15%	28%	51%
<b>SCHOOL PERFORMANCE MEASURES</b>					
English Language Arts Proficiency	58%	42%	76%	68%	47%
Mathematics Proficiency	54%	39%	73%	62%	35%
Grade 9 On Track to Graduate					
Grade 12 On Time Graduation					
<b>SCHOOL STAFFING</b>					
111 Licensed Staff	24.68	29.00	20.00	22.60	23.80
112 Classified Staff	16.88	24.22	13.91	24.59	17.75
113 Administrators	1.00	1.00	1.00	1.00	1.00
114 Other Non-Represented Staff	-	-	-	-	-
<b>Total</b>	<b>42.56</b>	<b>54.22</b>	<b>34.91</b>	<b>48.19</b>	<b>42.55</b>
<b>SCHOOL SPENDING</b>					
100 Salaries	2,297,158	2,819,691	1,863,951	2,492,506	2,271,928
200 Associated Payroll Costs	1,405,787	1,790,917	1,165,833	1,597,419	1,413,833
300 Purchased Services	82,900	63,220	95,700	53,600	74,650
400 Supplies and Materials	45,491	81,823	32,428	48,501	60,122
500 Capital Outlay	-	-	-	-	-
600 Other Objects	-	-	-	-	-
<b>Total</b>	<b>\$3,831,336</b>	<b>\$4,755,651</b>	<b>\$3,157,912</b>	<b>\$4,192,026</b>	<b>\$3,820,533</b>
<b>STUDENT:STAFF RATIO</b>	<b>9.8</b>	<b>7.9</b>	<b>9.8</b>	<b>6.7</b>	<b>8.6</b>
<b>STUDENT:LICENSED STAFF RATIO</b>	<b>16.8</b>	<b>14.7</b>	<b>17.1</b>	<b>14.2</b>	<b>15.4</b>
<b>SCHOOL SPENDING PER STUDENT</b>					
State and Local Funds	9,118	10,263	9,187	12,649	9,885
Federal Funds	114	875	74	370	525
<b>Total</b>	<b>\$9,232</b>	<b>\$11,137</b>	<b>\$9,261</b>	<b>\$13,019</b>	<b>\$10,410</b>

MT VIEW ELEMENTARY <i>Title I, SEG</i>	WILDCAT ELEMENTARY <i>Title I</i>	FRANKLIN K-8 SCHOOL	CHELDELIN MIDDLE SCHOOL <i>AVID</i>	LINUS PAULING MIDDLE SCHOOL <i>Life Skills, DLI, AVID</i>	CORVALLIS HIGH SCHOOL <i>Life Skills, DLI, AVID</i>	CRESCENT VALLEY HIGH SCHOOL <i>WINGS, AVID</i>
<b>277</b>	<b>418</b>	<b>310</b>	<b>566</b>	<b>820</b>	<b>1,232</b>	<b>948</b>
0%	1%	0%	0%	1%	1%	0%
1%	7%	11%	6%	3%	4%	7%
1%	3%	1%	2%	2%	1%	1%
5%	13%	10%	10%	27%	24%	9%
8%	9%	8%	9%	8%	7%	9%
1%	2%	0%	1%	0%	0%	0%
85%	65%	69%	73%	60%	62%	73%
11%	10%	6%	10%	14%	10%	11%
2%	11%	13%	8%	22%	20%	7%
42%	52%	17%	32%	48%	35%	26%
52%	57%	73%	69%	59%		
38%	49%	65%	59%	42%		
					93%	>95%
					89%	89%
18.30	24.30	17.41	30.67	48.83	68.68	51.16
16.72	22.25	13.34	24.88	39.47	55.27	44.96
1.00	1.00	1.00	2.00	3.00	4.60	4.40
-	-	-	-	-	0.60	-
<b>36.02</b>	<b>47.55</b>	<b>31.75</b>	<b>57.55</b>	<b>91.30</b>	<b>129.16</b>	<b>100.51</b>
1,905,200	2,399,577	1,739,468	3,090,216	4,771,298	7,508,518	5,883,070
1,201,103	1,524,434	1,082,250	1,915,160	3,031,516	4,485,587	3,502,926
53,000	78,550	66,674	138,250	215,120	441,040	488,474
47,018	78,476	84,183	120,947	106,779	133,529	230,537
-	-	-	-	-	10,000	-
-	-	-	150	45	1,200	3,700
<b>\$3,206,321</b>	<b>\$4,081,037</b>	<b>\$2,972,575</b>	<b>\$5,264,723</b>	<b>\$8,124,758</b>	<b>\$12,579,874</b>	<b>\$10,108,707</b>
<b>7.7</b>	<b>8.8</b>	<b>9.8</b>	<b>9.8</b>	<b>9.0</b>	<b>9.5</b>	<b>9.4</b>
<b>15.1</b>	<b>17.2</b>	<b>17.8</b>	<b>18.5</b>	<b>16.8</b>	<b>17.9</b>	<b>18.5</b>
10,957	9,078	9,509	9,201	9,737	9,931	10,385
619	685	80	100	171	280	278
<b>\$11,575</b>	<b>\$9,763</b>	<b>\$9,589</b>	<b>\$9,302</b>	<b>\$9,908</b>	<b>\$10,211</b>	<b>\$10,663</b>



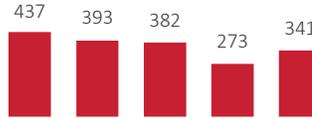




**HUSKY ELEMENTARY**  
 Grades: K-5  
 School Principal: Tracey Fischer

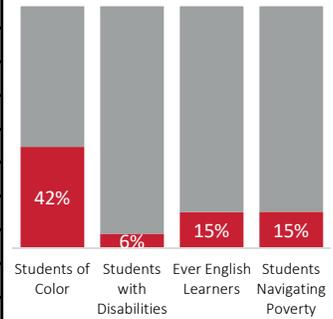
**SCHOOL ENROLLMENT**

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
437	393	382	273	341



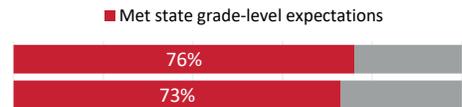
**SCHOOL DEMOGRAPHICS**

	2017-18	2018-19	2019-20	2020-21
American Indian/Alaskan Native	< 1%	0%	0%	0%
Asian	18%	20%	21%	21%
Black/African American	2%	1%	<1%	<1%
Hispanic/Latino	8%	9%	10%	10%
Multiracial	8%	9%	9%	9%
Native Hawaiian/Pacific Islander	1%	1%	1%	1%
White	62%	61%	58%	58%
Students with Disabilities	6%	6%	6%	6%
Ever English Learners	14%	12%	15%	15%
Students Navigating Poverty	19%	14%	15%	15%



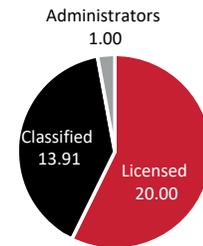
**SCHOOL PERFORMANCE MEASURES**

	2017-18	2018-19	2019-20
English Language Arts Proficiency	76%	76%	-
Mathematics Proficiency	78%	73%	-



**SCHOOL STAFFING**

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	20.02	22.10	21.15	18.50	20.00
112 – Classified Staff	6.98	12.18	14.01	12.53	13.91
113 – Administrators	1.01	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>28.01</b>	<b>35.28</b>	<b>36.16</b>	<b>32.03</b>	<b>34.91</b>



**PER STUDENT** 15.6 11.1 10.6 8.5 9.8

**SCHOOL SPENDING**

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,507,292	\$ 1,722,876	\$ 1,863,590	\$ 1,681,244	\$ 1,863,951
200 – Associated Payroll Costs	\$ 775,584	\$ 949,129	\$ 1,162,349	\$ 1,045,833	\$ 1,165,833
300 – Purchased Services	\$ 34,258	\$ 188,696	\$ 153,809	\$ 87,534	\$ 95,700
400 – Supplies and Materials	\$ 72,145	\$ 77,621	\$ 69,293	\$ 23,698	\$ 32,428
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ -	\$ -	\$ 40	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,389,279</b>	<b>\$ 2,938,322</b>	<b>\$ 3,249,081</b>	<b>\$ 2,838,309</b>	<b>\$ 3,157,912</b>



**PER STUDENT** \$5,467 \$7,477 \$8,505 \$10,397 \$9,261

\*Beginning in 2018-19, the district implemented classification of district-level staffing and spending to schools if identifiable under the Every Student Succeeds Act (ESSA), so levels will appear higher than in previous years. Examples include programs for students with disabilities (functions 1220/1250), English second language programs (function 1291), school custodians (function 2542), and food service programs (function 3100).













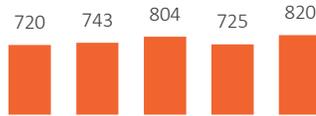


## LINUS PAULING MIDDLE SCHOOL

Grades: 6-8  
 School Principal: Alicia Ward-Satay  
 School Programs: Life Skills, DLI, AVID

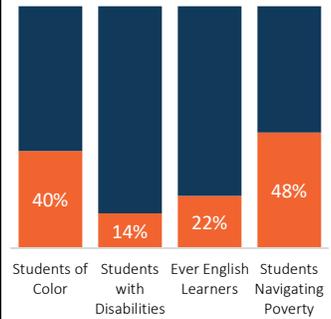
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
720	743	804	725	820



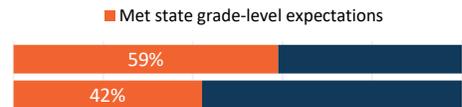
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%
	Asian	3%	3%	3%
	Black/African American	1%	2%	1%
	Hispanic/Latino	27%	27%	24%
	Multiracial	6%	6%	7%
	Native Hawaiian/Pacific Islander	< 1%	<1%	<1%
	White	63%	61%	63%
Students with Disabilities	14%	14%	13%	
Ever English Learners	21%	22%	22%	
Students Navigating Poverty	43%	43%	48%	



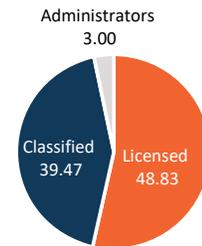
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	54%	59%	-
Mathematics Proficiency	46%	42%	-



### SCHOOL STAFFING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	33.64	41.90	44.98	45.75	48.83
112 – Classified Staff	13.69	39.40	39.03	39.00	39.47
113 – Administrators	2.00	3.00	3.00	3.00	3.00
<b>TOTAL</b>	<b>49.33</b>	<b>84.30</b>	<b>87.01</b>	<b>87.75</b>	<b>91.30</b>



**PER STUDENT** 14.6 8.8 9.2 8.3 9.0

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 2,674,129	\$ 3,889,468	\$ 4,279,217	\$ 4,381,375	\$ 4,771,298
200 – Associated Payroll Costs	\$ 1,432,992	\$ 2,221,627	\$ 2,710,101	\$ 2,820,487	\$ 3,031,516
300 – Purchased Services	\$ 40,932	\$ 407,701	\$ 300,453	\$ 208,800	\$ 215,120
400 – Supplies and Materials	\$ 161,749	\$ 164,894	\$ 153,487	\$ 81,514	\$ 106,779
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ -	\$ 4,049	\$ 4,380	\$ -	\$ 45
<b>TOTAL</b>	<b>\$ 4,309,803</b>	<b>\$ 6,687,739</b>	<b>\$ 7,447,638</b>	<b>\$ 7,492,176</b>	<b>\$ 8,124,758</b>



**PER STUDENT** \$5,986 \$9,001 \$9,263 \$10,334 \$9,908

\*Beginning in 2018-19, the district implemented classification of district-level staffing and spending to schools if identifiable under the Every Student Succeeds Act (ESSA), so levels will appear higher than in previous years. Examples include programs for students with disabilities (functions 1220/1250), English second language programs (function 1291), school custodians (function 2542), and food service programs (function 3100).





## GLOSSARY OF TERMS

### ACCOUNTING SYSTEM

The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, or organizational components. The account codes used by the District are mandated by the State.

### ACCRUAL BASIS

The method of accounting recognizing transactions when they occur, regardless of the timing of the related cash flows. (ORS 294.311[1])

### ADOPTED BUDGET

Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

### AD VALOREM TAX

A property tax computed as a percentage of the value of taxable property. See "Assessed Value."

### APPROPRIATION

A legal authorization for spending a specific amount of money for a specific purpose, during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. (ORS 294.311[3])

### APPROVED BUDGET

The budget that has been approved by the budget committee.

### ASSESSED VALUE

The value set on real and personal property as a basis for levying taxes.

### BASIS OF ACCOUNTING

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

### 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.

### BENCHMARKS

Checkpoints that describe the progress toward the standards in each subject area. Student progress is assessed at 3rd through 8th grades, and in high school.

### BOND

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

### BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

### BUDGET COMMITTEE

A statutorily (ORS 294.414) defined committee composed of the school board and an equal number of citizen members appointed by the board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the school board for adoption.

### BUDGETARY CONTROL

The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

### CAPITAL OUTLAY

Expenditures that result in the acquisition of or addition to fixed assets. (ORS 294.352[6])

### CAPITAL PROJECTS FUND

A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction. (OAR 150-294.352[1])

### CASH BASIS

A basis of accounting under which transactions are recognized only when cash changes hands. (ORS 294.311[7])

#### CLASSIFIED EMPLOYEES

Support Staff, including instructional assistants, clerical staff, custodians, maintenance, and food service workers. Represented by OSEA.

#### CONTINGENCY

A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

#### CURRENT RESOURCES

Resources that are available to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

#### DEBT SERVICE

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

#### DEFICIT

The excess of a fund's liabilities over its assets. Oregon school districts may not budget deficits in any fund.

#### EMPLOYEE BENEFITS

Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are: Group health insurance; Retirement benefits (PERS); Social security (FICA); Workers' compensation; and Unemployment Insurance.

#### ENCUMBRANCE

An obligation chargeable to an appropriation and for which part of the appropriation is reserved. (ORS 294.311[10])

#### 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 of Oregon's districts are treated more or less 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.

#### EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays.

#### FISCAL YEAR

A 12-month period, July 1 through June 30, for the annual operating budget. At the end of the period, a government determines its financial position and the results of its operations. (ORS 294.311[13])

#### FIXED ASSETS

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, equipment, and improvements other than to buildings.

#### FUNCTION

Expenditure classification according to the principal purposes for which expenditures are made.

#### FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

#### FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

#### GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in other funds. (OAR 150-294.352[1])

#### GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit. (ORS 294.311[15])

#### INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one specific service.

#### INTERNAL SERVICE FUND

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. (ORS 294.470)

#### LEVY

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

#### LIABILITIES

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

#### LICENSED EMPLOYEES

Includes teachers, specialists, counselors, nurses, and dean of students. Represented by CEA.

#### LOCAL OPTION TAX

Voter approved taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

#### MEASURE 5 LIMITS

The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

#### MODIFIED ACCRUAL BASIS

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

#### OBJECT

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies.

#### OPERATING BUDGET

The operating budget includes plans for current expenditures and the proposed means of financing them. The annual 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 required by law.

#### PERMANENT RATE LIMIT

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

#### PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

#### PROPOSED BUDGET

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

#### PURCHASE ORDER

A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

#### RAINY DAY RESERVE

Amount budgeted in the General Fund in the Contingencies function for use in any year by an affirmative vote of a majority of the Board. Access to the reserve is triggered when the State School Fund, based on per ADMw estimates from the state for K-12 education fails to increase above prior school years or when the Board declares a financial emergency.

#### RESOLUTION

A formal order of a governing body.

#### REQUIREMENT

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

#### RESERVE FUND

An account established to accumulate money from one fiscal year to another for a specific purpose. (ORS 280.100)

#### RESOURCES

Estimated beginning funds on hand plus anticipated receipts.

#### REVENUES

Monies received or anticipated by a local government from either tax or non-tax sources.

#### SMARTER BALANCED

Student testing/assessments implemented in 2014-15.

#### SPECIAL REVENUE FUND

A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

#### STAFFING RATIO

The licensed staffing ratio is the ratio of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as music, media and physical education (PE) are included in the staffing ratio.

#### STANDARDS

The learning/performance goals in each subject area that all students will be working toward.

#### STATE SCHOOL FUND FORMULA

The source of the major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund Formula is distributed to school districts according to a legislature-adopted formula.

#### SUPPLEMENTAL BUDGET

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

#### TITLE I

Supplemental federal funds for high poverty schools

#### TRANSFERS

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

#### UNAPPROPRIATED ENDING FUND BALANCE

Amount budgeted to carry over to 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. (ORS 294.371)

## ACRONYMS

### ADMr/ADMw

Average daily membership, resident (ADMr) is the year-to-date average of daily student enrollment. For State funding formula purposes, it is weighted for special education, English Language Learners, poverty according to the most recent census data, and teen parent programs (ADMw).

### AP

Advanced Placement

### ASBO MBA

Association of School Business Officials International  
Meritorious Budget Award

### AV

Assessed Value

### AVID

Advancement via Individual Determination (college and career readiness program)

### BOC

Bond Oversight Committee

### CBA

Collective Bargaining Agreement

### CEA

Corvallis Education Association (local licensed employees' union)

### CET

Construction Excise Tax

### CIMC

Curriculum Instructional Material Center

### COLA

Cost of Living Adjustment

### CPS

Collaborative Problem Solving

### CRT

Culturally Relevant Teaching

### CTE

Career and Technical Education

### DAC

Design Advisory Committee

### DELT

District Equity Leadership Team

### DELTA

District Equity Leadership Team Advisory

### DLI

Dual Language Immersion

### DO

District Office

### EA

Educational Assistant

### ELA

English Language Arts

### ELD/ELL/ESL

English Language Development (ELD), English Language Learners (ELL), or English-as-a-Second Language (ESL)

### ESD

Education Service District

### ESEA

Elementary and Secondary Education Act

### ESSA

Every Student Succeeds Act

### ESSER

Elementary and Secondary School Emergency Relief

### FTE

Full-Time Equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day, five days per week.

### GAAP

Generally Accepted Accounting Principles

**GASB**  
Government Accounting Standards Board

**GFOA**  
Government Finance Officers Association

**GLAD**  
Guided Language Acquisition Design

**IDEA**  
Individuals with Disabilities Education Act

**IEP**  
Individual education programs (IEPs) developed for students requiring special education and related services.

**IV**  
Infinite Visions. This is the District's financial, payroll, and HR software.

**LBL ESD**  
Linn Benton Lincoln Educational Service District

**LRC**  
Learning Resource Center

**MTSS**  
Multi-Tiered System of Support

**NCLB**  
No Child Left Behind

**OM**  
Office Manager. This is a designation held by the head school secretaries and other administrative staff.

**OAKS**  
Oregon Assessment of Knowledge and Skills

**OAR**  
Oregon Administrative Rule

**ODE**  
Oregon Department of Education

**OEA**  
Oregon Education Association (state licensed employees' union)

**OPSRP**  
Oregon Public Service Retirement Plan: the retirement plan for employees hired on or after August 29, 2003.

**ORS**  
Oregon Revised Statute

**OSAA**  
Oregon School Activities Association

**OSBA**  
Oregon School Board Association

**OSEA**  
Oregon Schools Employee Association (classified employees' union)

**PBIS**  
Positive Behavioral Interventions and Support

**PERS**  
Public Employees Retirement System

**PLC**  
Professional Learning Community

**PTO/PTA**  
Parent Teacher Organization/Parent Teacher Association

**RFP**  
Request for Proposals

**RMV**  
Real Market Value

**RTI**  
Response to Intervention. Model of differentiation to increase effectiveness of instruction provided to students.

**SBAC**  
Smarter Balanced, a K-12 summative state reading, language arts, and math assessment.

**SEL**  
Social and Emotional Learning

**SIA**  
Student Investment Account

SIOP  
Sheltered Instruction Observation Protocol

SIP  
School Improvement Plan

SIPPS  
Systematic Instruction in Phonological Awareness,  
Phonics, and Sight Words

SLP  
Speech Language Pathology

SPED  
Special Education

SSA  
Student Success Act

SSF  
State School Fund

SST  
Student Support Team

STA  
Student Transportation of America (contracted  
student transportation provider)

STAR  
K-12 reading and math assessment program

STEM  
Science, Technology, Engineering, & Math

STEAM  
Science, Technology, Engineering, Art, & Math

TAG  
Talented and gifted students identified through  
national standardized testing and/or other  
information.

TOSA  
Teacher on Special Assignment

UAL  
Unfunded Actuarial Liability

# Notes



ARTIST: Maggie Kemp, grade 10, Crescent Valley High School



**Corvallis**  
SCHOOL DISTRICT



**Corvallis**  
SCHOOL DISTRICT



## notice of nondiscrimination

The Corvallis School District does not discriminate on the basis of age, citizenship, color, disability, gender expression, gender identity, national origin, parental or marital status, race, religion, sex, or sexual orientation in its programs and activities, and provides equal access to designated youth groups. The following person has been designated to handle inquiries regarding discrimination: Jennifer Duvall, Human Resources Director and Title IX Coordinator, [jennifer.duvall@corvallis.k12.or.us](mailto:jennifer.duvall@corvallis.k12.or.us), 541-757-5840, 1555 SW 35th Street, Corvallis, OR 97333.

El Distrito Escolar de Corvallis no discrimina en base a la edad, nacionalidad, color, discapacidad, expresión de género, identidad de género, origen nacional, situación de los padres o de su estado civil, raza, religión, sexo u orientación sexual en sus programas y actividades, y proporciona igualdad de acceso a los grupos de jóvenes designados. La siguiente persona ha sido designada para atender las consultas acerca de la discriminación: Jennifer Duvall, Director de Recursos Humanos y Coordinadora de Título IX, [jennifer.duvall@corvallis.k12.or.us](mailto:jennifer.duvall@corvallis.k12.or.us), 541-757-5840, 1555 SW 35th Street, Corvallis, OR 97333.

IV. BUDGET OFFICER HIGHLIGHTS OF THE 2021-22  
PROPOSED BUDGET



**BUDGET COMMITTEE MEETING**  
May 20, 2021





# SUPERINTENDENT'S BUDGET MESSAGE



Grady Holaday

# BUDGET SUMMARY

total budget

general fund budget

general fund operating resources

general fund operating requirements

reserves

**\$330,446,650**

total budget

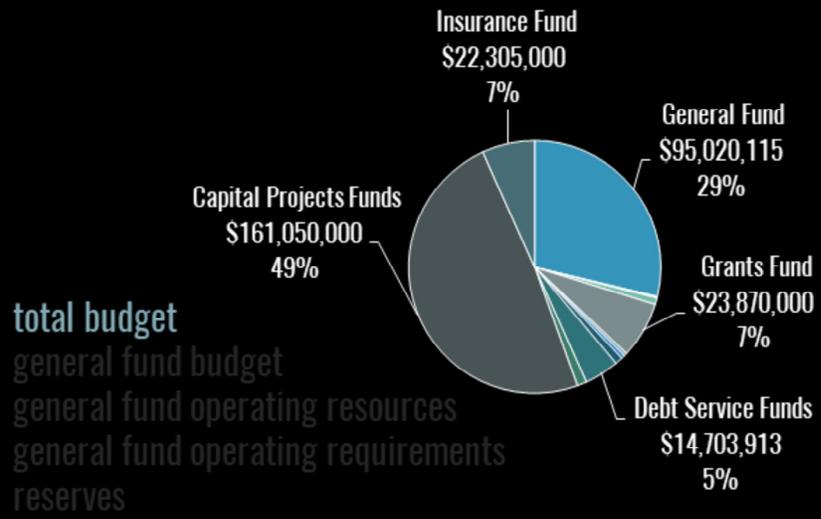
general fund budget

general fund operating resources

general fund operating requirements

reserves

see pages 15, 46-47



see pages 15, 46-47

**-5.0%**

total budget

general fund budget

general fund operating resources

general fund operating requirements

reserves

see pages 15, 46-47

# \$95,020,115

total budget

general fund budget

general fund operating resources

general fund operating requirements

reserves

see pages 15, 77

**\$82,294,607**

total budget

general fund budget

**general fund operating resources**

general fund operating requirements

reserves

see page 7

\$81,374,838

**+2.2%**

total budget

general fund budget

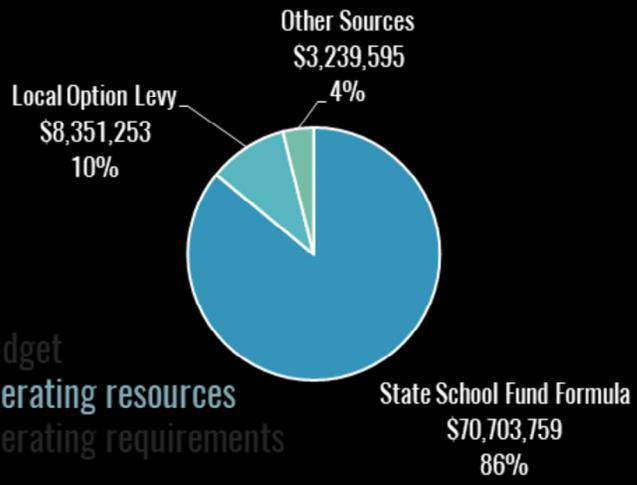
**general fund operating resources**

general fund operating requirements

reserves

see page 7

total budget  
general fund budget  
**general fund operating resources**  
general fund operating requirements  
reserves



see page 7

**\$86,462,540**

total budget

general fund budget

general fund operating resources

general fund operating requirements

reserves

see page 7

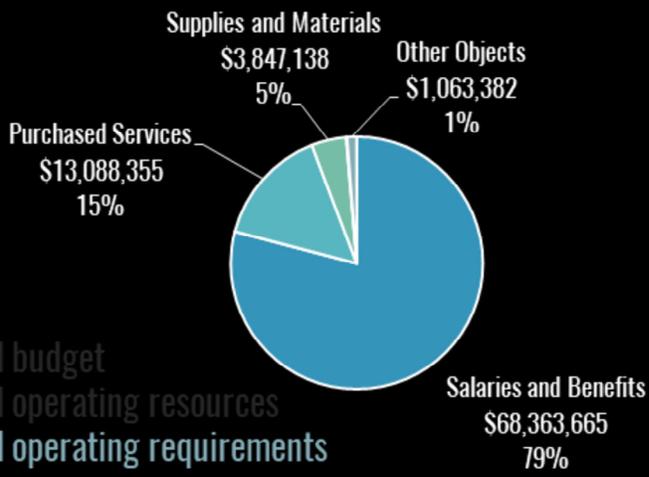
\$85,091,121

**+0.4%**

total budget  
general fund budget  
general fund operating resources  
general fund operating requirements  
reserves

see page 7

total budget  
general fund budget  
general fund operating resources  
**general fund operating requirements**  
reserves



see page 7

# 100%

total budget  
general fund budget  
general fund operating resources  
general fund operating requirements  
reserves

see pages 7, 68

# GENERAL FUND RESERVES

— Required by Board Policy



# LOCAL OPTION LEVY

tax rate  
expires  
total budget  
general fund budget

see pages 7, 43, 58-59, 222-223

**\$1.50**

tax rate

expires

total budget

general fund budget

see pages 7, 43, 58-59, 222-223

6-30-2022

tax rate

expires

total budget

general fund budget

see page 7

**\$8,351,253**

tax rate

expires

**total budget**

general fund budget

see pages 58-59, 222-223

10%

tax rate  
expires  
total budget  
general fund budget

see page 58

# GRANT RESOURCES

non-general fund state funds

Student  
Investment  
Account

High School  
Success

see pages 8, 43, 59

# ONE-TIME RESOURCES

non-general fund state and federal funds



see pages 8-9, 59, 138-139





# SUPERINTENDENT'S BUDGET MESSAGE





# BUDGET HIGHLIGHTS



# GOALS & STRATEGIES

plan for supporting equitable learning recovery  
budget alignment with board goals

see pages 23, 26-32

Student Achievement

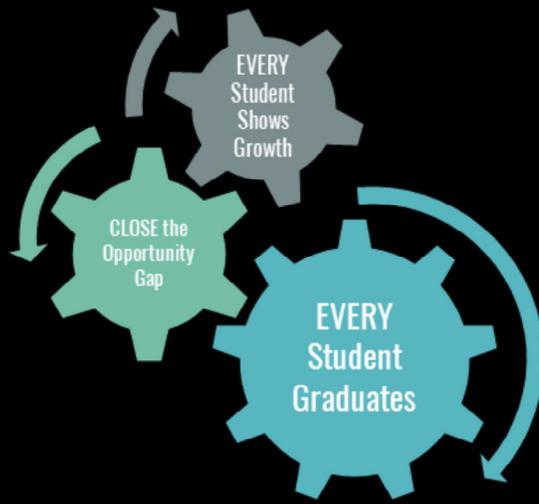
Equitable Systems

Real-World Learning

Health & Wellness

Long Range Facility  
Planning

Response to COVID-19



see pages 23, 26-27

# PLAN FOR SUPPORTING EQUITABLE LEARNING RECOVERY

## THE CHALLENGES WE ARE FACING

Unfinished Instruction	Social Isolation and Trauma	Systematic Racism and Inequity	Fiscal Uncertainty
			

## THE ACTIONS WE ARE TAKING

1	Adapting Learning	2	Serving the Whole Child	3	Reorienting Resources
	Measure and address unfinished instruction		Prioritize mental health		Reorganize staff and schedules
	Prioritize students with the most opportunity for growth		Strengthen social emotional learning		Rethink professional learning
	Enhance instruction and blending learning		Provide other wrap around services		Invest in technology infrastructure and facilities

see pages 27-28

1	Adapting Learning	Action	FTE	Cost	Funding Source	Board Goals
	Measure and address unfinished instruction	Expand multi-tiered systems of support in elementary schools focused on reading assessment and intervention	2.17	\$240,000	ESSER Fund Grants	1
	Measure and address unfinished instruction	Provide dedicated instructional support in all kindergarten classrooms to help students build foundational skills to become proficient readers by third grade	20.25	\$975,000	ESSER Fund Grants	1
	Measure and address unfinished instruction	Provide a summer school program for high school students to acquire academic credits needed to stay on track for graduation	-	\$1,040,000	Summer Academic Support Grants	1
	Measure and address unfinished instruction	Provide academic learning and readiness supports for students in grades K-8	-	\$450,000	Summer Academic Support Grants	1

see page 29

1	Adapting Learning	Action	FTE	Cost	Funding Source	Board Goals
	Prioritize students with the most opportunity for growth	Improve systems to monitor student performance and progress to inform equity-based decision making and continuous improvement planning	2.00	\$265,000	SIA Grant	1, 2
	Prioritize students with the most opportunity for growth	Provide professional learning and collaboration time for school-based data teams focused on math	-	\$45,000	Title II-A Grant	1, 2
	Prioritize students with the most opportunity for growth	Provide additional support in summer programming for students with disabilities and emerging bilinguals	-	\$200,000	Summer Academic Support Grants	1, 2
	Prioritize students with the most opportunity for growth	Improve systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time	2.00	\$175,000	High School Success Grant	1, 2

see page 29

1	Adapting Learning	Action	FTE	Cost	Funding Source	Board Goals
	Enhance instruction and blending learning	Maintain the Corvallis Online option for students who would like to continue in a digital learning style	5.00	\$625,000	ESSER Fund Grants	1, 2
	Enhance instruction and blending learning	Expand career and technical education programs with the addition of a construction program of study	1.00	\$90,000	High School Success Grant	1, 3
	Enhance instruction and blending learning	Expand school-based coaching to drive impactful technology use in classrooms	1.00	\$127,000	Local Option Levy	3

see page 29

2	Serving the Whole Child	Action	FTE	Cost	Funding Source	Board Goals
	Prioritize mental health	Expand mental health programming to serve students in grades 6-12	6.50	\$540,000	SIA Grant, ESSER Fund Grants	4
	Prioritize mental health	Add Sources of Strength course for high school students to promote connections between peers and caring adults	0.33	\$25,000	High School Success Grant	4
	Strengthen social emotional learning	Provide more opportunities for middle school students to participate in extracurricular activities	-	\$135,000	SIA Grant	2, 4
	Strengthen social emotional learning	Increase coordination and participation of Students Advocating for Equity (SAFE) programs	-	\$5,000	SIA Grant, CPSF	2

see page 30

2	Serving the Whole Child	Action	FTE	Cost	Funding Source	Board Goals
	Provide other wrap around supports	Increase staffing to connect families with resources within the community, and ensure that all students have access to full educational opportunities	2.00	\$115,000	ESSER Fund Grants	4
	Provide other wrap around supports	Increase nursing services to support school-based health and wellness practices	2.00	\$185,000	SIA Grant	4
	Provide other wrap around supports	Create capacity to provide clinical coordination of substance misuse/abuse services and build a substance abuse/misuse program	1.00	\$92,000	Title I-D Grant	4
	Provide other wrap around supports	Provide enrichment activities for students in grades K-8 through collaboration with Corvallis Parks and Recreation programs	-	\$450,000	Summer Academic Support Grants	4
	Provide other wrap around supports	Provide child care services for students in grades K-5 that participate in summer academic and enrichment programs through collaboration with the Boys & Girls Club of Corvallis	-	\$400,000	Summer Academic Support Grants	4

see page 30

3	Reorienting Resources	Action	FTE	Cost	Funding Source	Board Goals
	Reorganize staff and schedules	Adjust special education staffing ratios to improve inclusionary practices	10.62	\$500,000	SIA Grant, IDEA Grant	1, 2
	Reorganize staff and schedules	Reserve funds for class size reduction in case enrollment is higher than projected	5.62	\$435,000	General Fund, ESSER Fund Grants	6
	Rethink professional learning	Expand school-based racial equity coaching to disrupt systems and structures that have historically marginalized students	0.83	\$160,000	General Fund, High School Success Grant, CPSF	2
	Rethink professional learning	Develop leadership pathways for staff of color	-	\$40,000	SIA Grant, CPSF	2

see page 31

3	Reorienting Resources	Action	FTE	Cost	Funding Source	Board Goals
	Invest in technology infrastructure and facilities	Increase staffing and supplies to sanitize and clean facilities to minimize the spread of infectious diseases	3.00	\$571,000	ESSER Fund Grants	4, 6
	Invest in technology infrastructure and facilities	Purchase educational technology that aids in regular, substantive interactions between students and teachers	-	\$150,000	ESSER Fund Grants	2, 3, 6
	Invest in technology infrastructure and facilities	Improve school facilities to reduce risk of virus transmission and exposure to environmental health hazards	-	\$450,000	ESSER Fund Grants	4, 6

see page 31

1	Adapting Learning	FTE	Cost
	Measure and address unfinished instruction	22.42	\$2,705,000
	Prioritize students with the most opportunity for growth	4.00	685,000
	Enhance instruction and blending learning	7.00	842,000
	TOTAL	33.42	\$4,232,000
2	Serving the Whole Child	FTE	Cost
	Prioritize mental health	6.83	\$565,000
	Strengthen social emotional learning	-	140,000
	Provide other wrap around supports	5.00	1,242,000
	TOTAL	11.83	\$1,947,000
3	Reorienting Resources	FTE	Cost
	Reorganize staff and schedules	16.24	\$935,000
	Rethink professional learning	0.83	200,000
	Invest in technology infrastructure and facilities	3.00	1,171,000
	TOTAL	20.07	\$2,306,000
	<b>GRAND TOTAL</b>	<b>65.32</b>	<b>\$8,485,000</b>

see page 32

# KEY ASSUMPTIONS

student enrollment  
assessed values  
state school fund  
salaries

see pages 56-59, 66-68

**+2.0%**

student enrollment  
assessed values  
state school fund  
salaries

see pages 18, 56, 234

**+3.25%**

student enrollment  
assessed values  
state school fund  
salaries

see pages 18, 56-57, 221-222

# \$9.1 billion

student enrollment  
assessed values  
state school fund  
salaries

see pages 6-7, 56-58, 227

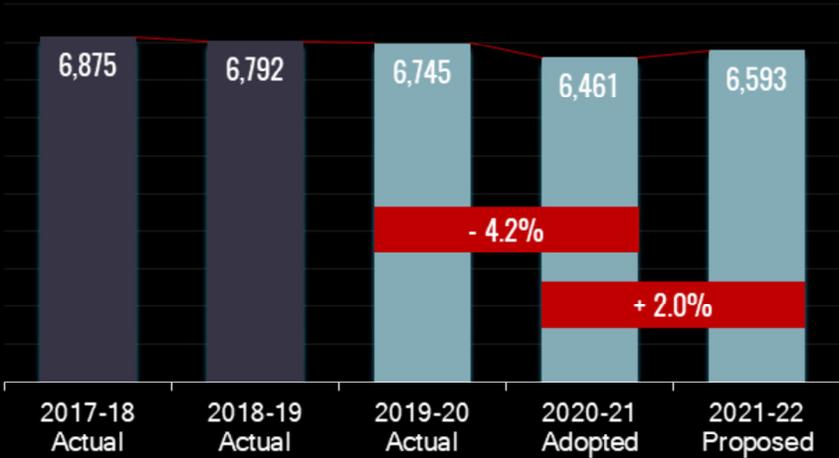
# steps + 1.50% COLA

student enrollment  
assessed values  
state school fund  
salaries

see pages 19, 66, 231-233

# STUDENT ENROLLMENT

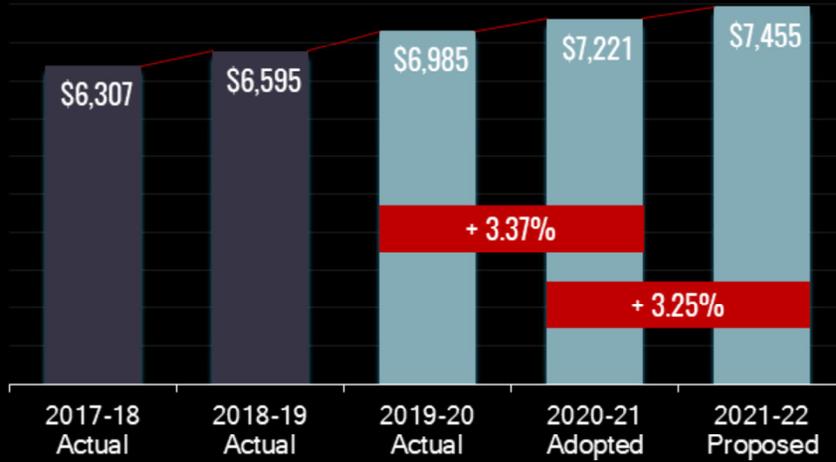
*includes Muddy Creek and YES House*



see pages 18, 56, 226, 234

# ASSESSED VALUES

*in millions*



see pages 18, 56-57, 221-222

# STATE SCHOOL FUND

*in millions*

{ \$9.1 Billion  
49% in Year 1 }



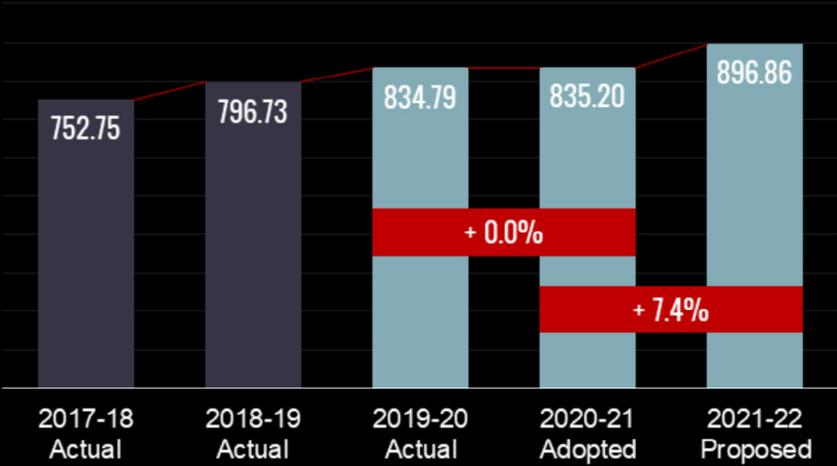
# STATE SCHOOL FUND SCENARIOS

(in millions)

	S9.1 Billion		S9.3 billion		S9.6 billion	
	2021-22 Proposed	2022-23 Projected	2021-22 Proposed	2022-23 Projected	2021-22 Proposed	2022-23 Projected
Beginning Fund Balance	\$12.73	\$10.29	\$12.73	\$11.31	\$12.73	\$12.86
Operating Resources	82.29	85.22	83.32	86.29	84.86	87.90
Operating Requirements	86.46	88.40	86.46	88.40	86.46	88.40
Projected Underspending	(1.73)	(1.77)	(1.73)	(1.77)	(1.73)	(1.77)
Total Expenditures	84.73	86.63	84.73	86.63	84.73	86.63
Annual Operating Surplus (Deficit)	(2.44)	(1.41)	(1.41)	(0.34)	0.13	1.27
Corrective Action Required	-	(1.77)	-	-	-	-
Ending Fund Balance	\$10.29	\$10.65	\$11.31	\$10.98	\$12.86	\$14.12
% of Total Revenues	12.5%	12.5%	13.6%	12.7%	15.1%	16.1%

# STAFFING (FTE)

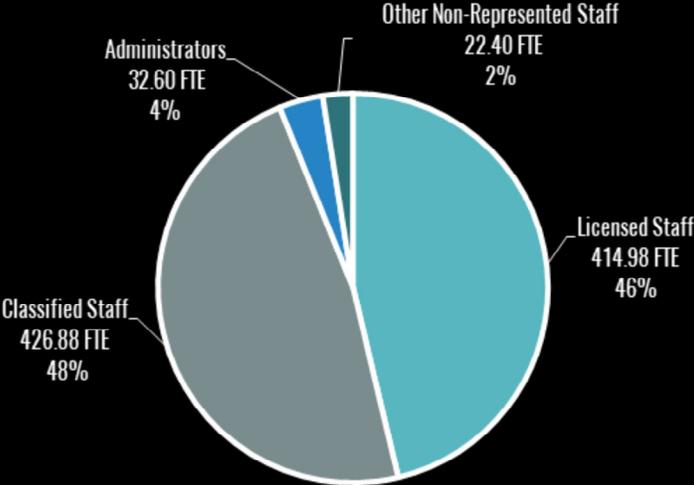
full-time equivalent



see pages 19, 66, 228-229

# STAFFING (FTE)

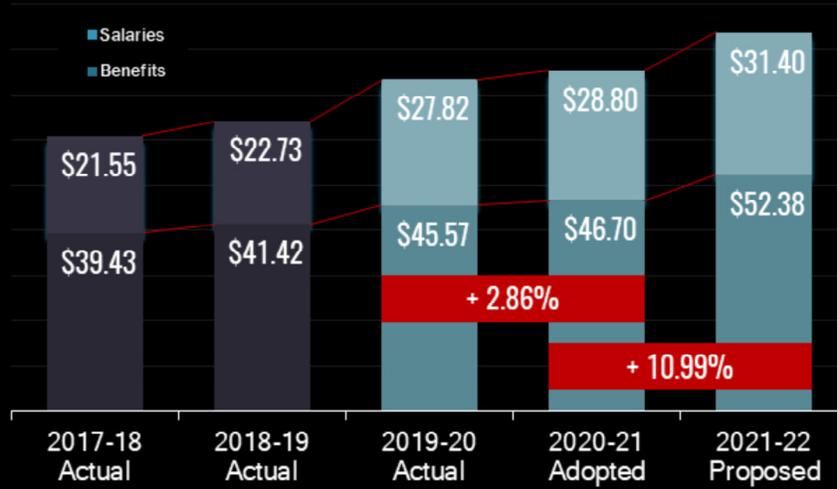
full-time equivalent



see pages 19, 66, 228-229

# SALARIES AND BENEFITS

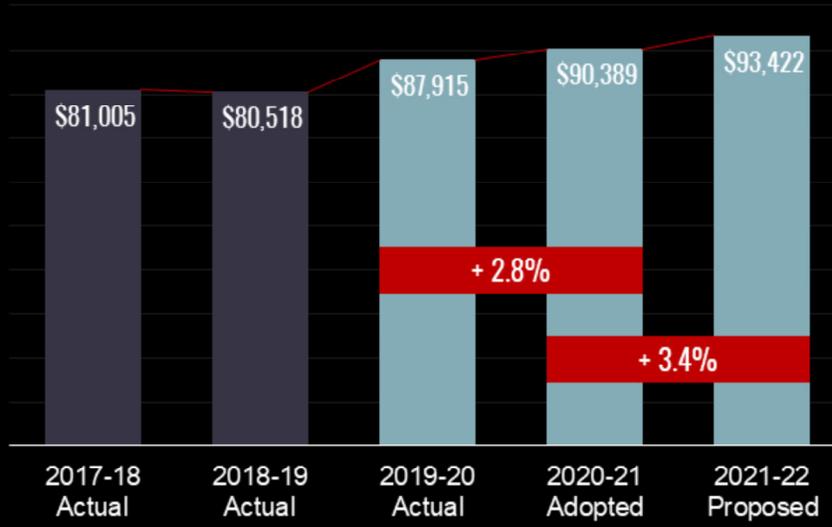
*in millions*



see pages 19-20, 66-67, 231-233

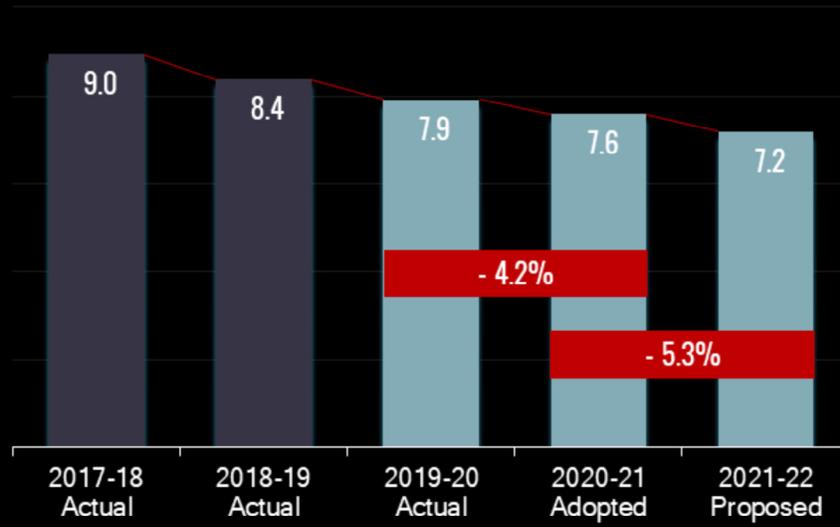
# COST PER FTE

*full-time equivalent*



# STUDENT : STAFF RATIO

enrollment excludes Muddy Creek and YES House



# SCHOOL RESOURCES

classroom FTE  
elementary enrichment FTE  
basic school support FTE  
discretionary allocations (\$)

see pages 230, 239

- Note that Special Ed and ELL resources are still managed centrally. Note difference between how FTE allocations and dollar allocations are managed.
- Note that allocations are based on assumptions made during budget process. Actual results can drive changes in allocations. **The budget is just a plan and for 2021-22 will be considered the starting point.**

# SCHOOL RESOURCES

classroom FTE

projected enrollment ÷ target class size = classroom FTE

elementary schools: 24

see page 230

Classroom FTE allocations are calculated based on projected enrollment and the target class size by level (elementary, middle, high).

# SCHOOL RESOURCES

classroom FTE

(projected enrollment x number of sections scheduled) ÷  
(target class size x number of sections taught by 1.00 FTE)

middle schools: 28

high schools: 29

see page 230

Classroom FTE allocations are calculated based on projected enrollment and the target class size by level (elementary, middle, high).

# SCHOOL RESOURCES

## elementary enrichment FTE

two sessions of PE per class per week  
two sessions of music per class per week  
one session of art per class per week

see page 230

Elementary Enrichment FTE is allocated based on number of classrooms. Each classroom is allocated 40 minutes of instruction time plus 24 minutes of planning/prep/transition time per class session. Two sessions each week for PE, two sessions each week for music and one session each week for art.

This allocation is always rounded **up** to nearest 0.10 FTE.

# SCHOOL RESOURCES

basic school support FTE

school administration  
counseling & social work  
instructional support  
administrative support  
student support  
assessment, library, technology

see page 230

Includes staffing allocations for several categories: School Administration, Counseling & Social Work, Instructional Support, Administrative Support, **Student Support**, Assessment, Library, Technology.

Allocations are reviewed each year incorporating feedback from principals and exec team. I will be soliciting your feedback on these allocations soon.

# SCHOOL RESOURCES

discretionary allocations

weighted enrollment

students navigating poverty

students with disabilities

emerging bilingual students

students showing opportunity for growth

see page 239

We use four categories for weighting student enrollment – students navigating poverty, students with disabilities, emerging bilingual students, and students showing opportunity for growth (Level 1 or 2). Each category is a 0.25 weight added to the student count.

# SCHOOL RESOURCES

discretionary allocations

weighted enrollment x \$ per student

basic school support: \$50-65 per student

principal's discretionary: \$150-275 per student

see page 239

Basic School Support base allocation is \$50 per student – this is for things like office supplies, classroom supplies, library books, music/art/PE supplies  
Principal's Discretionary base allocation is \$150 per student – this is for whatever you want

Student with no weights = \$200

Student with all categories = \$400

# SCHOOL RESOURCES

classroom FTE: 262.35 FTE

elementary enrichment FTE: 16.10 FTE

basic school support FTE: 180.21 FTE

discretionary allocations (\$): \$2,214,240

see pages 230, 239

- Note that Special Ed and ELL resources are still managed centrally. Note difference between how FTE allocations and dollar allocations are managed.
- Note that allocations are based on assumptions made during budget process. Actual results can drive changes in allocations. **The budget is just a plan and for 2021-22 will be considered the starting point.**

V. PUBLIC COMMENT

VI. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS  
FOR MORE INFORMATION

VII. ADOPT MINUTES - JUNE 2, 2020

**MINUTES**  
Meeting of the  
**BUDGET COMMITTEE**  
Corvallis School District 509J

**I. CALL TO ORDER AND ROLL CALL**

The meeting was called to order on Tuesday, June 2, 2020, at 7:05 p.m. in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333, and live streamed on the district’s [YouTube](#) channel. The secretary recorded those present as listed below.

<p><u>COMMITTEE MEMBERS PRESENT</u> Sami Al-AbdRabbuh Vincent Adams LeeAnn Baker, Chair Tina Baker Katherine Bremser Jay Conroy Bill Dougherty Andrew Freborg Sarah Finger McDonald Margit Foss Terese Jones Peter Sabee-Paulson, Vice Chair Luhui Whitebear</p>	<p><u>COMMITTEE MEMBERS ABSENT</u> Joshua Clark</p> <p><u>DISTRICT STAFF PRESENT</u> Ryan Noss, Superintendent Olivia Meyers Buch, Finance &amp; Operations Director Melissa Harder, Assistant Superintendent</p>
--	---

A quorum was present and due notice had been published.

**II. FOLLOW UP TO QUESTIONS**

Committee Chair Baker opened the meeting with a call for questions or requests for additional information based on the information submitted to the committee after the May 14, 2020 meeting. Hearing no questions or requests from the committee, Chair Baker opened the meeting to public testimony.

**III. PUBLIC AND STAFF COMMENT**

Committee Chair Baker opened public comment and read the rules for comment. A summary of those providing comments to the Committee follows.

**Clarice Amorim Freitas, 728 Montgomery St SE, Albany, OR 97321**

- Ms. Amorim-Freitas spoke as an individual who has many connections to the Corvallis community and in support of those who have children in Corvallis schools. She spoke to the prevalence of violence against Black and Brown youth in our society, much of which occurs within schools. She asked that the Committee allocate as much funding as possible to the development and implementation of a strong Bias Response Initiative in Corvallis. She urged the district to support this initiative not only with words but also with funding and resources.

**Jonthan Stoll, 3713 NW Camas Pl. Corvallis, OR 97330**

- Mr. Stoll provided written comment to the Committee and also phoned into the meeting to present his comments verbally. He urged the committee to support the Bias Response Initiative in addition to the work the district has already undertaken. He shared concern that bias incidents are not adequately recognized, investigated, and documented by district staff. He advocated for the district to put systems in place to gather data related to racial bias. While encouraged by recent conversations with district leadership, he feels that more action is required.

**Angel Harris, [address unavailable], Corvallis, OR 97330**

- Ms. Harris shared written testimony with the Committee requesting that the district join with the Corvallis City Council in allocating funds toward a Bias Response Initiative. She shared her experience as a Black woman, a mother of three school aged children, a member of the District Equity Leadership Team Advisory group, and as President of the Corvallis-Albany NAACP. She urged the district to continue work dedicated to ensuring Black kids can attend schools where they feel called in and not called out. It is her belief that the Bias Response Initiative is the action through which Corvallis can become a safe, secure, and welcoming community for everyone.

**Dazie Carnes, 2125 NW Evergreen St. Corvallis, OR 97330**

- Ms. Carnes shared written testimony with the Committee in favor of allocating \$50,000 to the intergovernmental Bias Response Initiative. She shared that oppressive incidents of racial, linguistic, religious, gender, and ability bias occur in our schools, stating that the school response is inadequate and parents need an entity that is devoted specifically and exclusively to meeting equity needs. She acknowledged that educators know that the best path toward the liberation of people of color is in our classrooms and emphasized that the Bias Response Initiative would provide a personnel resource to help them with these difficult and painful issues.

**Fay Stetz-Waters, [address unavailable], Corvallis, OR 97333**

- Ms. Stetz-Waters provided written testimony to the Committee as a person of color, a cis-gendered woman, a lesbian, a lawyer, a beneficiary of a rich and robust public-school education, and as the Director of Civil Rights in the Office of the Attorney General for the Oregon Department of Justice. She referenced the 2019 passing of Senate Bill 577,

overwhelmingly supported to address and combat a current reality that hate and bias are alive and well and are adversely affecting every aspect of our community, including education. She shared her knowledge of reports from parents across Oregon who have reported verbal attacks, name calling, segregation from others and exclusion from the classroom. Frequently, she is called upon to support those who have been traumatized by offensive hate speech. She reminded the Committee that bias incidents do not have to be an illegal act for us to respond with empathy and compassion. She is hopeful that this will be the first of many affirmative steps made to improve conditions for children so that they may thrive in a safe educational environment free of hate and bias.

**Stacey Torres**, *[address unavailable], Corvallis, OR 97333*

- Ms. Torres provided written comment to the Committee as a long-time Corvallis resident and district parent, active with the Lincoln elementary School PTA and as a member of Corvallis' King Legacy Advisory Board. She encouraged the Committee to support the Bias Response Initiative as a means to show active commitment to quality, justice, and anti-bias in our community and better meet the needs of children, families, and adults.

**Scott Newsham**, *3050 NW Fillmore Ave, Corvallis, OR 97330*

- Mr. Newsham shared two pieces of written testimony to the Committee. Both submissions were publically posted to BoardBook, at his request, with materials related to this meeting.

#### **IV. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION**

##### **Unappropriated Ending Fund Balance; Contingencies, Rainy Day Fund Balances**

Mr. Conroy referred to testimony provided to the Committee by Mr. Newsham, specifically related to his statement that a 3.5% unappropriated ending fund balance and expected ending fund balance of 1.5% are combined to equal the 5.0% required by policy. Mr. Conroy asked if this was a process that we've followed historically, and, if so, is it in alignment with district policy and with state law. He further asked for clarification regarding practices surrounding reserves in general, and also specific to anticipated increases in PERS costs.

Ms. Meyers Buch confirmed that yes, this is a practice that we've done in the past. She believes it is in alignment with our policy in that our goal is to end up with an ending fund balance that is at least 5% of our operating budget. She also shared that there is no state-level requirement regarding the level of ending fund balance; this is a local policy.

Ms. Meyers Buch further explained that policy requires three types of reserve funds: a rainy day fund (5.0% of operating revenue), operating contingency (2.5% of operating revenue), and an unappropriated ending fund balance (also 5.0% of operating revenue). The policy states that as a whole, at the end of the fiscal year, our ending fund balance should be at least 12.5% of our operating revenue.

In regards to PERS, Ms. Meyers Buch noted that we saw an increase to PERS employer contribution rates on January 1, 2019. We knew this was coming and had set aside funds to alleviate the impact of that increase. PERS rates change once every two years; rates will not be changing for the 2020-21 fiscal year. Anticipated 2021-23 PERS changes will be based on returns from calendar year 2019 and have been further impacted by recent legislative action. While we recognize that future impacts related to PERS continue to be an important factor, in the short term context of the 2020-21 budget, we don't feel it's prudent to set aside further funds towards that purpose at this time.

### **Bias Response Initiative**

Mr. Al-AbdRabbuh expressed his appreciation for testimony regarding the Bias Response Initiative. He acknowledged the need to address this topic as a community in a mindful way. He noted that our schools are not immune to the need to systematically address racial bias. He expressed his support for future interagency agreement, mindful that staff will need to be included in those conversations to ensure that changes are made throughout our systems. He highlighted current spending plans in the 2020-21 proposed budget that are in support of this idea in alignment of the Board's goal to "increase equity in opportunities and outcomes through the use of culturally relevant practices" as well as the goals of the Regional Equity Network, through which he serves as district representative. He would like the Board to continue this conversation in future meetings.

Mr. Sabee-Paulson asked if staff would be considering the ask from community testimony and making a recommendation to the School Board. Superintendent Noss noted that he appreciated the way Mr. Al-AbdRabbuh followed up with the testimony. This is definitely an area of emphasis for the School Board and this work will continue.

Mr. Conroy echoed his belief that the School Board has acted in support of this initiative and will continue to do so in the future. He agreed that more data specific to incident reporting is needed to support long-term analysis of our mitigation efforts.

Ms. Whitebear acknowledged that work has begun in this area, but that the School Board still has much to do. She expressed her desire to direct funding to support initiatives like this – if not this year, then in the future.

### **Budget Preparation, Timeline, and Process**

Ms. Foss inquired about what she perceives as two parallel budget processes – this proposed budget, and what we anticipate to be our real budget when more realistic revenue numbers are available. Will there be an opportunity for citizens to offer input to the district at that time?

Ms. Meyers Buch replied that the budget committee's support of the budget as proposed would signify that the allocations proposed are in alignment with the district's goals, initiatives, and instructional priorities. In terms of a timeline, we don't really know when we will have a firm number from the state. The May forecast indicated that while impacts to revenues are expected to be significant, they may not be as dramatic as we'd predicted previously. We are

also beginning to think about how long this situation may last and we expect that there will be additional changes after a legislative session. We still have a long way to go. We are already putting plans in place – we are looking at departmental reductions, have implemented a hiring freeze, are offering retirement incentives, and are continuing to look at our spending practices. Allowing time for careful review of these factors, it will likely be August before we have a better picture. Actual formal budget adjustments will likely occur within our regular cycle in the fall, with a supplemental budget, if required, likely going before the board in December. Appropriations made through adoption of this budget will allow us to operate until more is known.

Superintendent Noss added that there are several times throughout the year when the School Board may be asked to make adjustments to appropriations or alter the budget in some way. All of these actions require public discussion and would therefore offer the opportunity for community comment and input when the subject is discussed by the School Board.

### **Additional Revenue and Expenditure Estimates**

Mr. Sabee-Paulson asked for additional revenue and expenditure estimates that may have become available after the Proposed Budget was published. Ms. Meyers Buch noted preliminary indicators of an additional reduction in state school fund revenue for the district of approximately \$5.2 million based on the most recent State-level economic forecast. Possible decreased expenditures resulting from a hiring freeze, early retirements, departmental reductions, and other opportunities for saving.

Ms. Meyers Buch emphasized that we do not have enough information at this time to fully project potential impacts to our revenues. Therefore, the proposed budget under consideration tonight was built assuming no change to level of revenue promised by the state in their adopted 2019-21 biannual budget.

### **Cut Decisions – Priorities and Methodologies**

Mr. Sabee-Paulson asked for clarity regarding the priorities that will underpin potential decisions to make cuts – are we to assume the School Board priorities as stated in the document will drive these decisions, or have we shifted to the goals mentioned by Superintendent Noss: protecting staff and maintaining school days?

Ms. Meyers Buch noted that this is the heart of the strategic budgeting initiative – balancing priorities and measuring the efficacy of programs is work that is continual.

Mr. Conroy asked if the proposed “hiring freeze” means that teachers who may be opting for early retirement won’t be replaced? Are we staying consistent with our values (of high quality instruction and attention to class size) or are we shuffling chairs? Superintendent Noss acknowledged that there may be shifts and opportunities for staff to be reassigned, but that there may also be important positions that will need to be filled. While the term “hiring freeze” sounds zero sum, there are important and/or difficult positions to fill that we are actively recruiting for and will continue to fill.

Ms. Foss cautioned that messaging should be consistent – students at the center has been a School Board mantra; discussion that implies we are now more staff-centric can appear in conflict. Superintendent Noss acknowledged this possibility and emphasized that he is promoting a “strong” workforce – a workforce that leads to greater student achievement.

### **Rapid Response Teams**

Ms. Baker asked Superintendent Noss to explain the district’s response to COVID-19, including the implementation of rapid response teams.

Superintendent Noss explained that these cross-disciplinary groups are aimed at efficient response to the emerging crisis of the pandemic. Main areas of emphasis include: health and safety, budget and finance, educational delivery, workforce, equity, summer programming, operations and transportation/logistics, and social/emotional mental health.

### **Solicitation of Public Comment**

Ms. Whitebear expressed her concerns regarding the accessibility of information available as to how individuals could provide comment.

Mr. Conroy suggested the School Board could look at more ways in which public participation could be solicited by the Board earlier in the budget process. Mr. Adams agreed and committed to such action in the fall.

### **Delay Approval Process**

Mr. Sabee-Paulson expressed his desire for a “contingent” approval or some other way of delaying the formal approval of the proposed budget. He did not feel as though there is enough information known now about the reality of the district’s fiscal position to make an informed decision that is in alignment with our stated policies regarding budget adoption.

Ms. Meyers Buch noted that the opportunity for a “contingent” approval does not exist in statute. By law, the School Board must adopt a budget prior to June 30. Without action from the Budget Committee, the School Board would be unable to meet its obligations under the law.

She noted that the assumptions utilized in the proposed budget are the best and most accurate assumptions available at this time and are in alignment with Board policy and budget parameters.

## **V. APPROVAL OF 2020-21 BUDGET, TAX RATE, AND TAX AMOUNT**

Chair Baker invited further discussion; seeing none, she invited motions to approve the budget

### **MOTION:**

**Ms. Bremser moved that the Corvallis School District budget for 2020-21, in the aggregate amount of \$351,877,616 for all funds, be approved. Ms. Jones seconded.**

Chair Baker invited discussion of the motion.

Mr. Al-AbdRabbuh read from a prepared statement expressing his support for the budget as proposed. He noted that it is in alignment with board goals and represents “necessity” for our students, not “wants.”

Mr. Conroy also expressed his support for the budget, noting that this year – more so than others – this is a trust vote.

Ms. Finger McDonald noted that this is a trust vote – it is a little scarier with so many unknowns. However, she does feel that the budget aligns very well with the values of the School Board.

Ms. Foss agreed that it is a difficult decision, but that she is ultimately in favor of the budget as presented.

Mr. Sabee-Paulson noted that he will oppose this approval – he trusts the staff, board, and district, but he believes in process and policy and is looking for more transparency.

Ms. Bremser expressed her appreciation for the thoughtfulness of the committee and the process. She expressed her belief that the proposed budget is consistent with board policy, strategic financial plans, and stated board goals. She believes that it is based on conservative knowledge and the best information available at this time. In many ways, this is a “status quo” budget and a good starting place from which we can base more conversations when more information is known. She also expressed appreciation for the acknowledgement from staff that the pandemic may impact more than just this next fiscal year – a conservative approach to the utilization of reserves in anticipation of future needs is important.

Ms. Whitebear and Ms. Jones also expressed their support for the budget and expressed their feeling that approving a budget without cuts is, in itself, advocacy for state level funding.

Chair Baker then called for a vote, and the Committee Secretary tallied votes as follows:

**VOTE:**

**Committee Chair Baker called for a vote on Ms. Bremser’s motion. Motion passed twelve (12) to (1), with Mr. Sabee-Paulson in opposition.**

**MOTION:**

**Ms. Freborg moved that the permanent tax rate of \$4.4614 per \$1,000 of assessed value be levied for operating purposes, that a local option tax rate of \$1.5000 per \$1,000 of assessed value be levied in support of the General Fund, and that a tax amount of \$13,079,018 be levied for the service of bonded debt obligations. Mr. Conroy seconded.**

Chair Baker then called for a vote, and the Committee Secretary tallied votes as follows:

**VOTE:**

**There was no discussion and the motion passed with twelve (12) in favor, with one (1), Mr. Sabee-Paulson abstaining.**

**VI. ADOPT MINUTES – MAY 14, 2020**

**MOTION:**

**Ms. Finger McDonald moved that the minutes from May 14, 2020 be approved as presented. Mr. Al-AbdRabbuh seconded this motion. There were no individuals opposed and the motion carried.**

**VII. ADJOURNMENT**

There being no further business before the Committee, Chair Baker formally adjourned the meeting at 9:24 p.m.

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TBD, Committee Chair

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Olivia Meyers Buch, Budget Officer

*Prepared By: Jennifer Schroeder, S:\DO\Business\2019-20 Budget Work\Budget Committee\2019-MAY 02 Minutes.docx*

VIII.       **ADOPT MINUTES - APRIL 29, 2021**

**MINUTES**  
Meeting of the  
**BUDGET COMMITTEE**  
Corvallis School District 509J

**I. CALL TO ORDER AND ROLL CALL**

The meeting was called to order by School Board Chair Al-AbdRabbuh on Thursday, April 29, 2021 at 6:30 p.m. in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333, and live streamed on the district’s [YouTube](#) channel. The secretary recorded those present as listed below.

<p><u>COMMITTEE MEMBERS PRESENT</u></p> <p>Sami Al-AbdRabbuh Vincent Adams Tina Baker Katherine Bremser Joshua Clark Jay Conroy Bill Dougherty Andrew Freborg Margit Foss Terese Jones Sravya Tadepalli Luhui Whitebear</p>	<p><u>COMMITTEE MEMBERS ABSENT</u></p> <p>Sarah Finger McDonald</p> <p><u>DISTRICT STAFF PRESENT</u></p> <p>Ryan Noss, Superintendent Olivia Meyers Buch, Finance &amp; Operations Director Melissa Harder, Assistant Superintendent</p>
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A quorum was present and due notice had been published.

**II. INTRODUCTIONS**

Superintendent Noss asked each committee member to introduce themselves.

**III. REVIEW AGENDA AND MEETING NORMS**

Superintendent Noss presented information to the group regarding the purpose of this orientation meeting and meeting norms.

**IV. BUDGET COMMITTEE ROLES AND RESPONSIBILITIES**

Ms. Meyers Buch presented orientation materials regarding the role of the committee and its responsibilities. Her presentation slides are attached to these minutes.

**V. 2021-22 BUDGET OUTLOOK**

Ms. Meyers Buch presented information regarding general economic projections and our current year budget update. Her presentation slides are attached to these minutes.

**VI. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION**

Mr. Freborg asked what the primary driver of expenditures exceeding revenue in recent year. Ms. Meyers Buch noted that in the current year, the largest driver is that our current staffing levels were not adjusted in response to a loss of enrollment. In “normal” years, if we are serving fewer students, we would adjust staff accordingly. This will need to be addressed in the future.

Mr. Clark asked what kinds of assumptions were being made in connection to the pandemic. Ms. Meyers Buch noted that we are using one-time revenues from the state and federal government to support the unique costs associated with the pandemic. General fund, however, is pretty much business as usual.

Mr. Al-AbdRabbuh asked about the impact of pending legislation that would increase the weighting for students living in poverty. Ms. Meyers Buch noted that this wouldn’t necessarily impact us – we would only see an increase if the overall allocation increased.

Mr. Al-AbdRabbuh asked about the investments in technology and, specifically in connection with the Corvallis Online program. Ms. Meyers Buch indicated that we used some of our ESSER I funds for the curriculum and as well as training for staff. The majority of this year’s technology investments went into online curriculum.

Ms. Tadeballi asked what kinds of costs connected to COVID-19 might continue in the future. Ms. Meyers Buch indicated that while the initial set up for additional cleaning and supplies will likely wane, we have added additional custodial and operational supports. These may last for a while, depending on how long the need will continue for enhanced cleaning and physical distancing protocols.

Mr. Clark asked how the furnishing of new buildings will be funded – is this general fund or somewhere else? Ms. Meyers Buch explained that the furnishings related to new school buildings is accounted for in our bond proceeds.

Mr. Conroy asked if Ms. Meyers Buch could provide a brief one-page information sheet related to the new federal funding sources.

Ms. Tadeballi asked for a brief overview of how budgets are rolled up into the district level budget. Ms. Meyers Buch explained that departments are asked to build a budget each year from a “zero base” and schools are provided with various allocations for staffing and other services based on anticipated enrollment, and a discretionary fund.

Mr. Dougherty asked if the district had considered refinancing our tax-exempt bonds. Ms. Meyers Buch said that as of now, we have not. She will gather more information.

**VII. ADJOURNMENT**

Ms. Meyers Buch reminded the group of the first official meeting, scheduled for May 20, 2021.

There being no further business before the Committee, Superintendent Noss formally adjourned the meeting at 7:40 p.m.

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TBD, Committee Chair

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Olivia Meyers Buch, Budget Officer

*Prepared By: Jennifer Schroeder, S:\DO\Business\2019-20 Budget Work\Budget Committee\2019-MAY 02 Minutes.docx*

IX. ADJOURNMENT (9:00 p.m.\*)