

6:30 PM

Thursday, June 10, 2021

**AGENDA**  
Business Meeting of the  
**BOARD OF DIRECTORS**  
Corvallis School District 509J

Meeting Details: Thursday, June 10, 2021, 6:30 PM in the District Office Board Room,  
1555 SW 35th Street, Corvallis, OR 97333.

**SOCIAL DISTANCING IS ESSENTIAL IN REDUCING THE SPREAD OF THE COVID-19 PANDEMIC.**

Oregon law allows public meetings to be held entirely online; therefore, we will NOT have seating available at the meeting site. If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel: <https://www.youtube.com/channel/UC9Jtpte5dmilZI9kySBJbVQ?> A recording of the meeting will also be posted to that channel.

- I. **CALL TO ORDER AND ROLL CALL (6:30 p.m.)\***
- II. **PLEDGE OF ALLEGIANCE**
- III. **BOARD MEMBER REPORTS**

## Remarks Read Aloud by Sami Al-Abdrabbuh During June 10, 2021 Meeting

Tonight marks the end of my four-year term and the last for this school Board in its current composition. The past 18 months is a period that I am confident will be remembered as a defining and turning moment in our lifetime serving the school district. I hope to remember about this phase that we as a community persevered to support students with their basic needs, mental and physical health support, care and connection, and academic growth during a once in a truly unprecedented pandemic.

### **Leading during the Year of the Pandemic**

This Board has committed to supporting and advocating for the multi-tier mental health services provided in Corvallis schools in the past two years. Furthermore, this past year we were committed to producing an educational equity policy that aims to reverse the systemic injustices rooted in racism.

This Board supported a dedicated team of administrators, educators, and schools staff to be a lifeline for children and their families. The school district distributed nearly half a million meals to children in our community and neighboring communities. In addition, the district provided internet connection and devices to connect every child with their educators and with each other during the most isolating days of our lifetime. Corvallis students are graduating at the highest rate this district has ever witnessed. The investments in Equitable Systems continue to provide the resources to the students who need it the most; such investments lead to higher graduation rates and even more Freshmen students on track to graduate. In addition, the district is investing in a growing number of Career and Technical Education opportunities that will prepare our students to succeed in a rapidly changing world.

The rapid changes associated with this pandemic redefined the relationships between many school boards and public education institutions on one end and students, parents, and the community on the other. This Board proved to be a dedicated steward to keeping students, educators, and families safe, cared for, and connected. Many of the changes were operational and such responsibilities were on the shoulders of our Superintendent and his staff. They had to observe rapidly changing conditions and State mandates and make decisions accordingly. The success of this district can be attributed first and foremost to the perseverance of our students, their families, teachers, staff, and the support of the community. Such success was possible because of the Board's steadiness in supporting stability and predictability. This Board successfully articulated its values in prioritizing health and safety while being determined to stay on track with our goals. This Board has shown a commitment to leadership that focuses on student success as a whole person. Our decision-making process continues to put the student first.

### **Four years**

In the past four years, The school district adopted curricula that support and respect students' identities. In addition, we engaged in a learning process that includes student voice, community input, and in-depth conversations with building administrators. This learning process helped this district to commit to achieving its School Board Goals 2018-2023. As this year marks the mid-point of the timeline set by these goals, the impact of these goals are witnessed in every aspect of the district's operation. The Board developed these goals in collaboration with staff, continued to fine-tune them as necessary, and understands how to effectively achieve these goals through a collaborative and shared governance model. During this election campaign, voters and the community-at-large have shown support to these goals and recognition that equity should continue to be the lens to achieving them. I believe we are headed in the right direction and have a community that supports us in this long and necessary journey.

The school Board has invested in a strong partnership and alignment with the Corvallis Public Schools Foundation, which has been a vital partner in helping to bring resources and opportunities to support our students and teachers. I am excited to co-moderate this summer a session at the OSBA summer conference with the CPSF Executive Director Liv Gifford on how partnering with public schools foundations can help school boards and districts address inequities.

Our board members are involved with other key stakeholders, liaising at Superintendent Committees and Task Forces, PTAs, and other agencies. We are serving on Linn Benton Lincoln Education Service District Budget Committee, OSBA Legislative Policy Committee, Oregon School Board Members of Color Caucus, and OSBA's Board of Directors. Members of this Board have been actively involved in the legislative process and are out there every time there was an opportunity for legislation that addresses the needs of Corvallis students.

In the past four years, the school board concluded the Long Range Facilities planning process by introducing an ambitious yet strongly needed bond measure to the voters in May 2018. The passage of the \$200M bond with more than two-thirds of the voters has shown the strong trust and support of the community in its public schools. In addition, the district continues to be on track to fulfill the Bond Promise in every school and provide more value to the voters by pursuing matching funds and receiving bond sale premiums and favorable interests that could not be possible without the strong financial rating and responsible fiscal management.

Every member of this school Board has brought a unique perspective and value to our students. The Board brought its commitment to equity, sustainability, anti-racism, academic opportunities, and justice. We actualized these commitments in the form of clear goals, transformational policies, and strategic investments.

The Board invested in mental health support systems that are saving lives, approved a flagship policy regarding non-discrimination based on gender identity that protects transgender and non-binary students from discrimination and empowers them to find safety and be successful in school. The school Board invested in systemic approaches in teaching sustainability and operating sustainably. As a Board, we have expressed our commitment and care for classified staff, teachers, non-represented administrators, and the Superintendent by committing to provide living and competitive wages for all employees.

The Board centered equity and anti-racism as actions that are translated into strategically investing in: recruiting and retaining educators of color, providing diverse career and technical education pathways for all students, celebrating student identities, including resolutions the Indigenous Peoples' Day and Black History Month, advocating for healthcare access for all people, re-affirming the commitment to students right to education regardless of their documentation status, and advocating for curricula that celebrate students identity. In addition, the Board is embarking on a journey of learning and honoring our students by renaming school buildings to names that will inspire, honor, and reflect the values of all students. The criteria and process adopted by this Board regarding renaming schools are paving the way for generations of children who will find themselves and their values reflected in their school's namesake.

The strength and accomplishments of this Board did not come from the diversity of its membership alone. They come from the voices of students, parents, district staff, and community members from all walks of life. There are more than seven individuals behind every transformational policy the Board has passed, every strategic investment it made, creative and inclusive building design, and everything else the Board has voted on. The need for more vital

community involvement in the School Board's work remains a priority for the Board in the coming year. It will be the center of its professional development.

As we conclude this critical period for this Board, the road ahead is exciting. While we are witnessing the glimmer of hope concerning the ongoing public health crisis, the effects on students accessing their basic needs and education remain predetermined based on their identities due to the systemic injustices in our communities and institutions. Success in responding to disasters frequently is qualified with the concept of resilience which is defined as the system's return to the original state. This pandemic proved that resilience alone might not be ideal or beneficial. Corvallis students and their educators learned so much navigating the challenges that passed. The 'new normal' will be different than where we were before March 11th, 2020. As we move forward, we must reflect on student growth and learning gained during this period and build on it. We understand that some systems and measurement tools of the past are no longer viable. The economic uncertainties and the social injustices make it more critical than ever for this Board of education to continue leading with compassion and commitment to lift every voice and prepare every student to persevere, thrive, and be empowered to build a better future.

I look forward to continuing this important work with you.

Sincerely,  
Sami Al-Abdrabbuh, PhD  
Chair | Corvallis Board of Education  
President | Oregon School Board Members of Color Caucus  
[sami@corvallis.k12.or.us](mailto:sami@corvallis.k12.or.us) | c. [541-283-6611](tel:541-283-6611)

#### **IV. SUPERINTENDENT'S REPORT**



## **Superintendent's Update**

Shared with the Corvallis School Board during the June 10, 2021 meeting.

### **Recognizing our Partnership with Families and the Community**

As an educational system, the trust of our community is one of our greatest treasures and something that we do not take for granted. As we close out this year of a constantly shifting landscape, I'd like to take a moment to thank our families for their perseverance and commitment and for advocating for the needs of their children. I'd like to thank our dozens of community members that have continued to help us conduct the business of committees related to the bond program, school renaming, and other important work, and finally, to our staff, who showed up day after day to what seemed to be daily changes to work plans and schedules to the requirements of the pandemic. No one has experienced the pandemic in exactly the same way but we all have had ups and downs and a weary fatigue is giving way to hopefulness for a new normal.

### **Recognizing Outstanding Staff**

One of the highlights of the last weeks of this school year was being a part of the Golden Apple Presentations, coordinated by the Corvallis Public Schools Foundation. With appreciation to the Foundation for coordinating the surprise presentations at four of our schools this spring, I am pleased to announce this year's recipients:

1. Maria Adams, Kindergarten teacher at Wildcat Elementary. Maria makes Zoom fun and engaging for kindergartners and parents alike. She is tireless in her efforts, and when problems arise she "researches the problems, finds a solution, and helps the families."
2. Isley Gonzalez-Dumble, PE/Health teacher and SAFE Advisor at Cheldelin Middle School. Isley is a trusted mentor to all students, but especially students of color and students that are a part of the LGBTQ+ community. She is an inspiration to staff and students alike.
3. Matt King, Teacher at Corvallis High School. Not only is Matt an educator who has deep connection with his students in the classroom (or Zoom room), but he is tireless in his advocacy for students who have experienced trauma or struggle. His work centers the needs of vulnerable students and their families.
4. Angela So, Educational Assistant at Crescent Valley High School. Angela takes the time to reach out to her students to make sure their needs are being met on an emotional and physical level. She is dedicated to making sure students understand the material not just to pass a test, but to have the knowledge for a lifetime.

[Watch a short video celebrating these educators](#)

### **Recognizing Our Students**

High School graduation is one of the most inspiring activities that we have to celebrate students who have completed the work needed to receive a high school diploma. The stories are as diverse as our student's graduation cap decor. It is truly one of the best things about being a superintendent, to be a part of that moment when a high school graduate receives their diploma and moves the tassel on their cap. Graduates from College Hill include 35 students who earned their diploma and nine who completed their GED. Corvallis High had a total of 273 graduates, and Crescent Valley had a total of 210 graduates. We are also proud of the 53 students who earned a Seal of Biliteracy in addition to their high school diploma. Students earned a seal in Italian, Mandarin, Portuguese, and Spanish.

Special recognition goes to Kevin Dai, from Crescent Valley High School. Kevin is a 2021 U.S. Presidential Scholar and was honored at an outdoor gathering at Crescent Valley last month. He is one of only 161 American high school seniors to receive this award, two from each state. To earn this award, students have demonstrated outstanding academic achievement, artistic excellence, technical expertise, leadership, citizenship, service, and contribution to school and Community. At the CV event, Principal Aaron McKee, and Writing Center Jill Sisson spoke about Kevin's positive impact and leadership in the school community and his volunteer work as a writing mentor. In Ms. Sisson's words, Kevin is a person of keen intellect, a hard worker, and someone with a great heart. Congratulations to Kevin Dai!

### **Supporting Our Students Mental Health and Wellness**

At the May 26 Sources Showcase, CHS students Benny Storniolo and Ruby Krebs were recognized as Peer Leader Award Winners, College Hill principal Eric Wright was recognized as an Adult Advisor Award Winner, and College Hill and Corvallis High were recognized as Team Initiative Award Winners. The showcase celebrated students, young people and adults across the state who are working to create belonging and connection in their schools and communities, either through Sources of Strength programming or other youth-led suicide prevention and mental health promotion efforts.

Through their efforts, Benny, Ruby, Eric, and College Hill and CHS staff advisors have demonstrated the power that tapping into strengths can have on individuals and entire communities. Even through the challenges that this past year presented, these individuals met the moment in unique and powerful ways and we are grateful for the message of hope, help and strength that Sources of Strength provides in our school communities.

### **Recognizing Outgoing School Board Member Jay Conroy**

This meeting marks the end of Jay Conroy's service on the Corvallis School Board. We appreciate the experience that Jay has brought to the work of the school board. As a former educator and high school principal, and through his work with new teachers and his longtime community involvement, Jay has provided an important perspective during his four year term.

V. **PUBLIC COMMENT (7:00 p.m.\*)**

*Please contact [parker.schulze@corvallis.k12.or.us](mailto:parker.schulze@corvallis.k12.or.us) by noon on the day of the Board Meeting to schedule public comment. Please include your name, address, the phone number you would like to call in from, and the topic you would like to speak about.*





## PROVIDING INPUT TO THE SCHOOL BOARD AT VIRTUAL MEETINGS DURING THE PANDEMIC

(Revised 09-09-21)

The Corvallis School Board values the opinions and input of students, staff, parents, and community members. Comments may be provided during certain meetings, via telephone, and via written correspondence, as outlined below.

### Public Comment at School Board Meetings

This option is available when *Public Comment* is an item on the agenda. At this time, Board meetings are held virtually and there will be no in-person public comment. To offer comments via telephone during designated meetings:

- A. Email Board Secretary Kim Nelson at [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us) by noon on the day of the meeting.
- B. Provide your name, home address, and the telephone number you will be calling in on.
- C. You will be provided a telephone number and meeting access code.
- D. At the time designated on the agenda, call the number provided and enter any required access codes.
- E. You will be “in the waiting room” until it is your turn to provide comments; at that time, you will be admitted to the virtual meeting.
- F. When you provide public comment, your name, address, and comments are matters of public record; however, students and staff do not need to provide their addresses.
- G. Keep your comments within the specified time allotted, usually three minutes, to allow time for others to comment. Please be respectful of those who wish to comment after you.
- H. Direct your comments to the School Board. The Board Chair will refer questions or requests for action to staff for response at a later date.
- I. If you read from a prepared statement, you may choose to email your written comments to Kim Nelson at [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us) to post online with the informational packet of the meeting and to file with the official minutes of the meeting. It is not required, however.
- J. Speakers may offer objective criticism of District operations and programs but the Board will not hear complaints concerning individual District personnel.
  - Complaints shall be handled following the steps outlined in Board Policy KL and Administrative Regulation KL-AR, copies of which are available at <http://policy.osba.org/corvall/kl/index.asp>.
  - Complaints regarding budget, programs, or other District issues also should be handled by first following the steps outlined in policy KL.
- K. Undue interruption or other interference with the orderly conduct of Board business cannot be allowed.
  - Defamatory or abusive remarks are always out of order.
  - The Board Chair may terminate a speaker’s privilege of address if, after being called to order, the speaker persists in improper conduct or remarks.

### Written Correspondence

Letters, emails, and other written materials submitted to the School Board are considered public record. They may be submitted via U.S. mail to: Corvallis School Board, 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. Emails sent to: [schoolboard@corvallis.k12.or.us](mailto:schoolboard@corvallis.k12.or.us), will reach all Board members as a group as well as the following District staff: Superintendent, Assistant Superintendent, Human Resources Director, Finance and Operations Director, Communications Coordinator, and Executive Assistant to the Superintendent and Board of Directors (also known as Board Secretary).

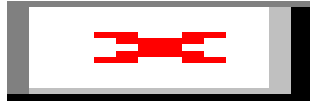
### Telephone Calls

Vincent Adams	541-240-4055	Terese Jones	541-230-1673
Sami Al-AbdRabbuh	541-283-6611	Shauna Tominey	541-829-3411
Tina Baker	541-223-1997	Luhui Whitebear	541-632-3568
Sarah Finger McDonald	541-908-3756		

**VI. PUBLIC HEARING ON THE 2021-22 DISTRICT BUDGET**

*Please contact [parker.schulze@corvallis.k12.or.us](mailto:parker.schulze@corvallis.k12.or.us) by noon on the day of the Board Meeting to schedule public comment. Please include your name, address, the phone number you would like to call in from, and the topic you would like to speak about.*

**VII. RESOLUTION NO. 21-0601: ADOPT 2021-22 BUDGET, MAKE APPROPRIATIONS, IMPOSE PROPERTY TAXES, AND CATEGORIZE TAXES**



Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Finance and Operations Director  
Meeting Date: June 10, 2021

**Resolution No. 21-0601: Adopt 2021-22 Budget,  
Make Appropriations, Impose Property Taxes,  
and Categorize Taxes**

**ACTION REQUESTED**

Background

Oregon Revised Statute 294.456 prescribes that the governing body shall enact resolutions to adopt the budget, to make the appropriations, to determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor, and to itemize and categorize the ad valorem property tax amount or rate as required under ORS 310.060. The format and wording is based on recommendations from the Oregon Department of Revenue. The Board is required by law to adopt a balanced budget before July 1, 2021, the start of the new fiscal year.

The Board annually levies a permanent tax rate for general operating purposes of the school district. The tax rate for the General Fund is a permanent rate computed by the Oregon Department of Revenue expressed in dollars per thousand of assessed value. No action of the School Board can increase this limit. This tax rate is \$4.4614 per \$1,000 of assessed value and was approved by the Budget Committee.

The Board 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. The 2021-22 proposed budget was developed based on a local option levy tax rate of \$1.50 per \$1,000 of assessed value, which was approved by the Budget Committee.

Approval of a general obligation bond by voters also carries with it authority to levy taxes to pay the bond principal and interest. The amount levied for bonded debt is intended to meet the estimated principal and interest payments due in 2021-22 and includes an estimate of taxes not to be received due to the discount and uncollectible amounts. The 2021-22 levy for bonded debt approved by the Budget Committee was \$14,598,585.

ACTION REQUESTED:

Adopt the attached resolution to adopt the budget, make appropriations, impose property taxes, and categorize taxes for the 2021-22 fiscal year.

ATTACHED:

Resolution No. 21-0601

MOTION REQUESTED:

“I move that Resolution No. 20-0601 be adopted to adopt the budget, make appropriations, impose property taxes, and categorize taxes for the 2021-22 fiscal year.”

Corvallis School District 509J  
Resolution No. 21-0601

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Corvallis School District 509J hereby adopts the budget for fiscal year 2021-2022 in the total of **\$330,446,650**. This budget is now on file at the District Administration Office at 1555 SW 35<sup>th</sup> St, Corvallis, OR 97333.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are hereby appropriated:

<p><b>100 - General Fund</b></p> <p>1000 - Instruction \$ 48,311,745</p> <p>2000 - Support Services 36,872,291</p> <p>3000 - Enterprise and Community Services 515,637</p> <p>5100 - Debt Service 762,867</p> <p>6000 - Contingency 6,172,095</p> <p style="text-align: right;"><b>Total</b></p>	<p><b>298 - Designated Revenue Fund</b></p> <p>1000 - Instruction \$ 704,050</p> <p>2000 - Support Services 187,175</p> <p>3000 - Enterprise and Community Services 67,899</p> <p>4000 - Facilities Acquisition and Construction 500,000</p> <p style="text-align: right;"><b>Total</b></p>
<p style="text-align: right;"><b>\$ 92,634,635</b></p>	<p style="text-align: right;"><b>\$ 1,459,124</b></p>
<p><b>204 - District Donation Fund</b></p> <p>1000 - Instruction \$ 430,000</p> <p>2000 - Support Services 50,000</p> <p>3000 - Enterprise and Community Services 120,000</p> <p style="text-align: right;"><b>Total</b></p>	<p><b>299 - Food Service Fund</b></p> <p>3000 - Enterprise and Community Services \$ 3,205,103</p> <p style="text-align: right;"><b>Total</b></p>
<p style="text-align: right;"><b>\$ 600,000</b></p>	<p style="text-align: right;"><b>\$ 3,205,103</b></p>
<p><b>208 - Designated Facilities Fund</b></p> <p>4000 - Facilities Acquisition and Construction 2,815,000</p> <p style="text-align: right;"><b>Total</b></p>	<p><b>300 - Debt Service Fund</b></p> <p>5100 - Debt Service \$ 14,311,542</p> <p>6000 - Contingency 392,371</p> <p style="text-align: right;"><b>Total</b></p>
<p style="text-align: right;"><b>\$ 2,815,000</b></p>	<p style="text-align: right;"><b>\$ 14,703,913</b></p>
<p><b>296 - Grants Fund</b></p> <p>1000 - Instruction \$ 11,937,874</p> <p>2000 - Support Services 10,304,275</p> <p>3000 - Enterprise and Community Services 627,851</p> <p>4000 - Facilities Acquisition and Construction 1,000,000</p> <p style="text-align: right;"><b>Total</b></p>	<p><b>301 - PERS Bond Debt Service Fund</b></p> <p>5100 - Debt Service \$ 2,746,833</p> <p>6000 - Contingency 1,288,709</p> <p style="text-align: right;"><b>Total</b></p>
<p style="text-align: right;"><b>\$ 23,870,000</b></p>	<p style="text-align: right;"><b>\$ 4,035,542</b></p>
<p><b>297 - Student Body Fund</b></p> <p>1000 - Instruction \$ 1,232,853</p> <p>2000 - Support Services 150,000</p> <p style="text-align: right;"><b>Total</b></p>	<p><b>400 - Capital Projects Fund</b></p> <p>2000 - Support Services \$ 5,000</p> <p>4000 - Facilities Acquisition and Construction 131,045,000</p> <p>6000 - Contingency 30,000,000</p> <p style="text-align: right;"><b>Total</b></p>
<p style="text-align: right;"><b>\$ 1,382,853</b></p>	<p style="text-align: right;"><b>\$ 161,050,000</b></p>
<p><b>601 - Insurance Fund</b></p> <p>2000 - Support Services \$ 18,423,847</p> <p>6000 - Contingency 3,881,153</p> <p style="text-align: right;"><b>Total</b></p>	<p style="text-align: right;"><b>\$ 22,305,000</b></p>
	<p style="text-align: right;"><b>\$ 22,305,000</b></p>
	<p style="text-align: right;"><b>\$ 328,061,170</b></p>
	<p style="text-align: right;"><b>\$ 2,385,480</b></p>
	<p style="text-align: right;"><b>\$ 330,446,650</b></p>

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2021-22 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$4.4614 per \$1,000 of assessed value for permanent rate tax;
- (2) At the rate of \$1.5000 per \$1,000 of assessed value for local option tax;
- (3) In the amount of \$14,598,585 for debt service for general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED, that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Education Limitation**

Permanent Rate Tax.....\$4.4614/\$1,000  
Local Option Tax.....\$1.5000/\$1,000

**Excluded from Limitation**

General Obligation Debt Service.....\$14,598,585

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 10<sup>th</sup> day of June, 2021.

ATTEST:

\_\_\_\_\_  
Sami Al-AbdRabbuh, Board Chair

\_\_\_\_\_  
Olivia Meyers Buch, Deputy Clerk

# 2021-22 APPROVED 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 APPROVED 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 6-30-2023

## 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

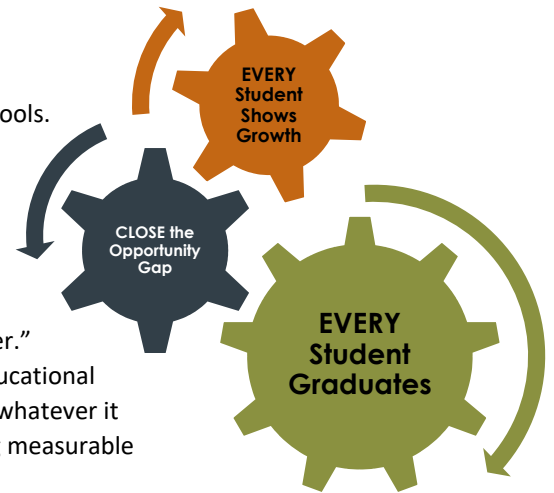
## SCHOOL LEADERSHIP

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, gender identity, gender expression, or sexual orientation) should not predict or predetermine success in school.

### Goal 2 Equitable Systems

Student identity (race, culture, socioeconomic status, language, ability, gender, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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 School Board appoints Budget Officer	2 School Board appoints Budget Committee members	3 Staff develops enrollment and revenue forecasts	4 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
<b>March-April 2021</b>	<b>April 29, 2021</b>	<b>May 20, 2021</b>	<b>May 27, 2021</b>
5 District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget	6 Budget Committee Pre-Meeting: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook	7 Budget Committee Meeting: receive superintendent’s budget message, take public comment, review proposed budget	8 Budget Committee Meeting: review proposed budget; approve budget and tax levies
<b>June 10, 2021</b>	<b>July 15, 2021</b>		
9 School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes	10 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.		

## 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

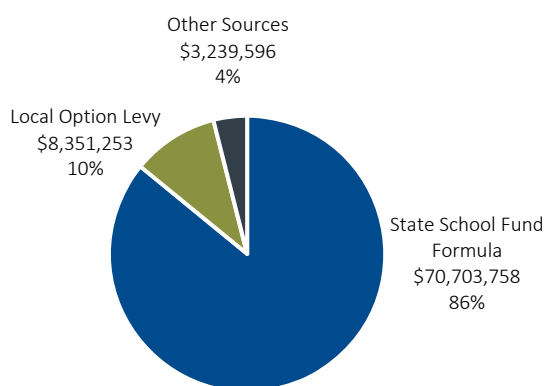


revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes). The proposed budget assumes a State School Fund appropriation of \$9.1 billion, with 49% allocated in 2021-22 (the first year of the biennium.) This is the level of funding 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.

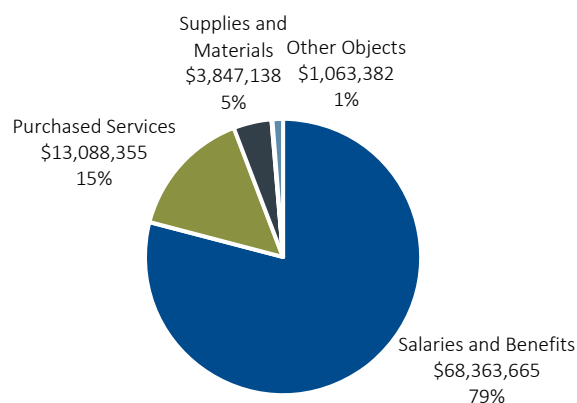
### SUMMARY OF CURRENT RESOURCES

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 \$161.1 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.

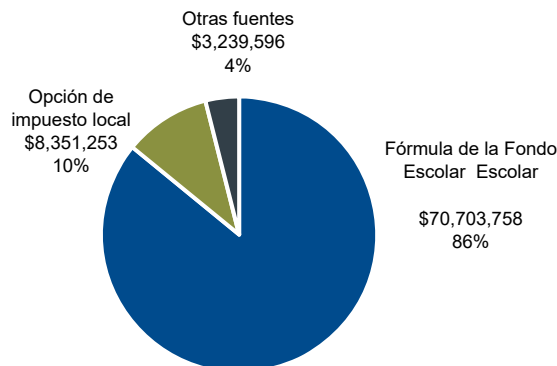
### PRESUPUESTO DE LOS FONDOS GENERALES

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.

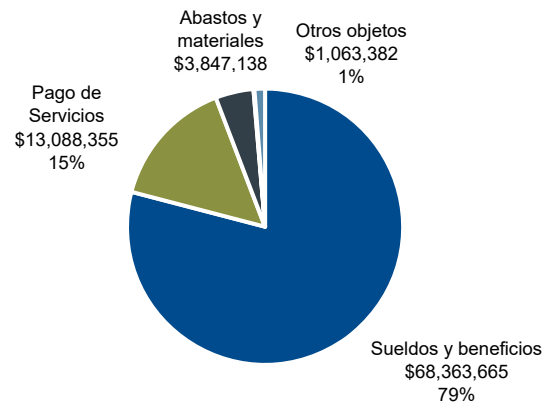
#### RESUMEN DE LOS RECURSOS ACTUALES

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 \$161.1 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,



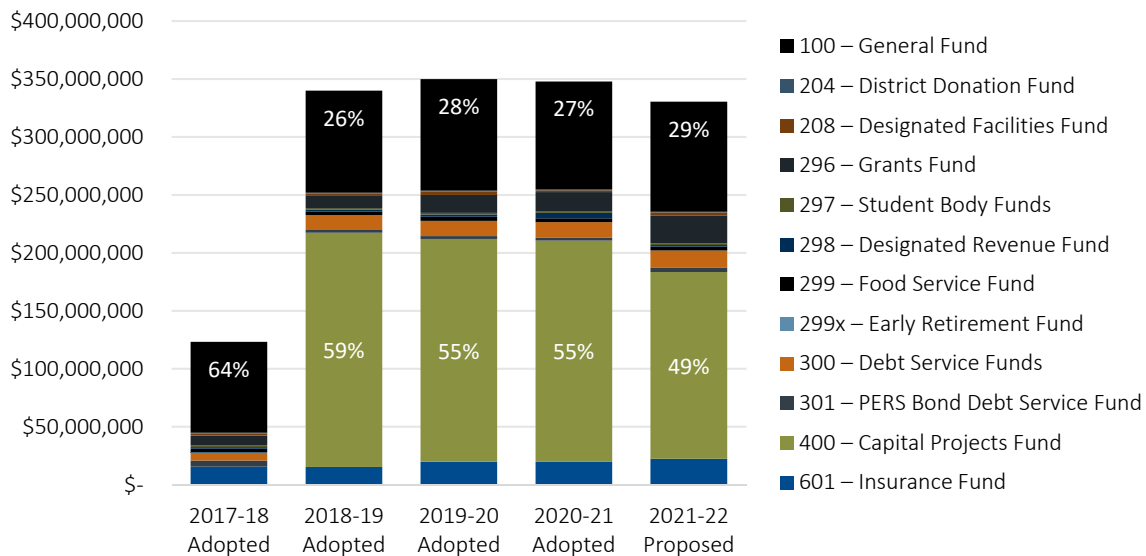
Ryan Noss  
Superintendente



## 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

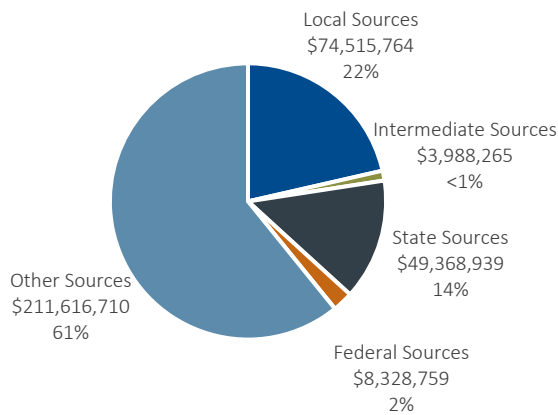
	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget
100 – General Fund	\$ 83,378,311	\$ 91,655,491	\$ 96,240,541	\$ 93,222,422	\$ 95,020,115
204 – District Donation Fund	388,810	429,577	600,000	607,727	600,000
208 – Designated Facilities 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.

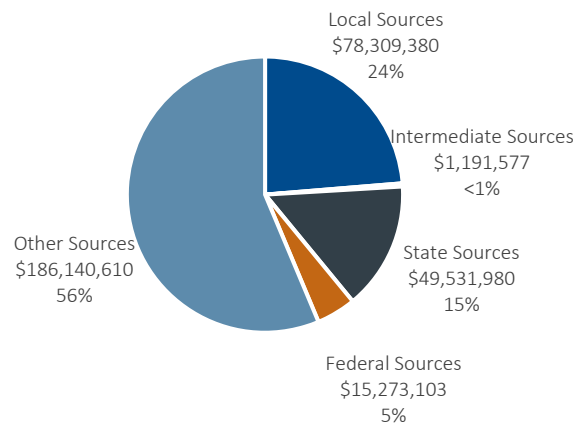
SUMMARY OF RESOURCES

2020-21 Budget (all funds)



SUMMARY OF RESOURCES

2021-22 Budget (all funds)

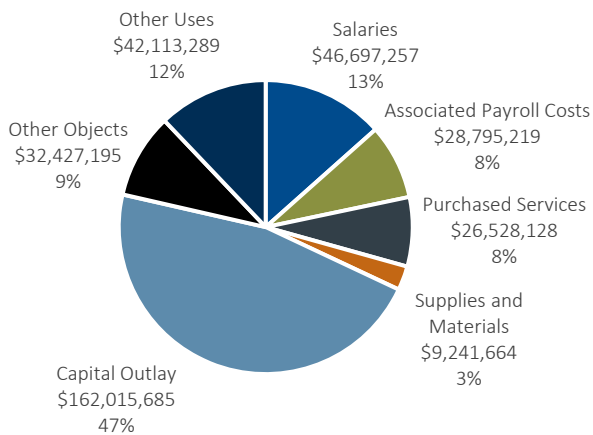


## REQUIREMENTS

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.

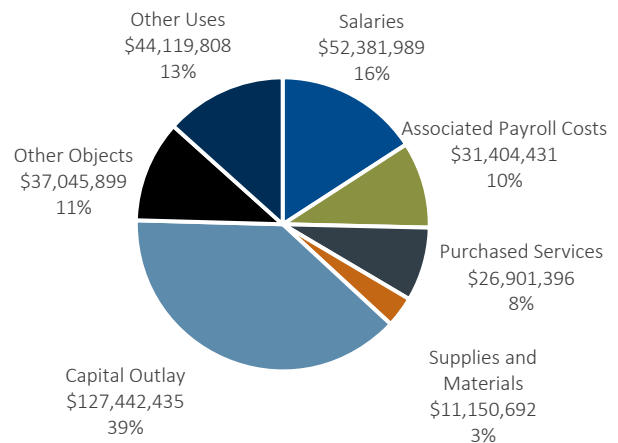
SUMMARY OF REQUIREMENTS

2020-21 Budget (all funds)



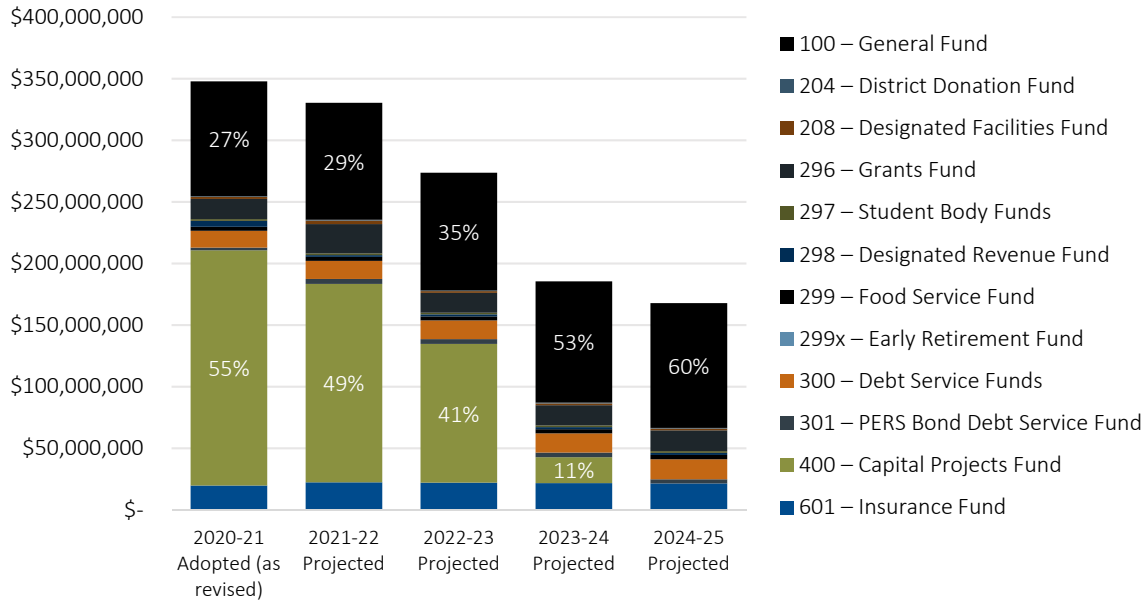
SUMMARY OF REQUIREMENTS

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.

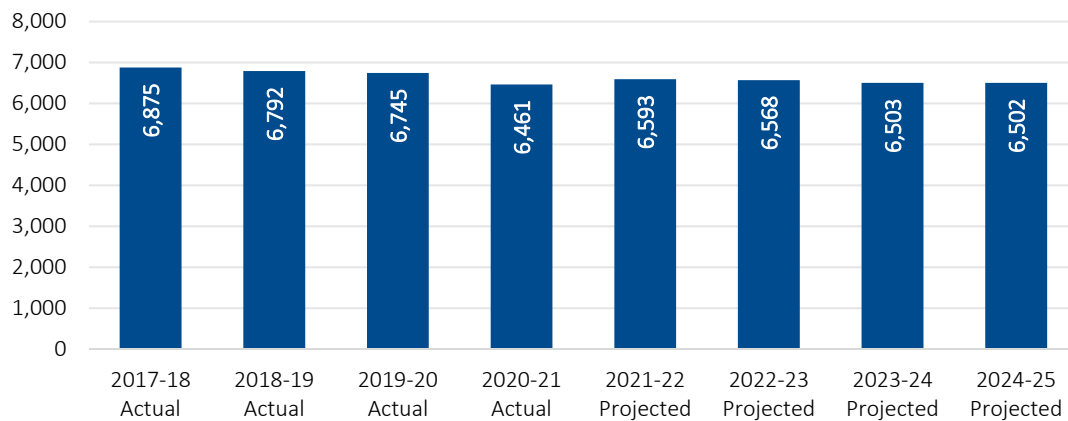


### BUDGET FORECAST BY FUND

	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.

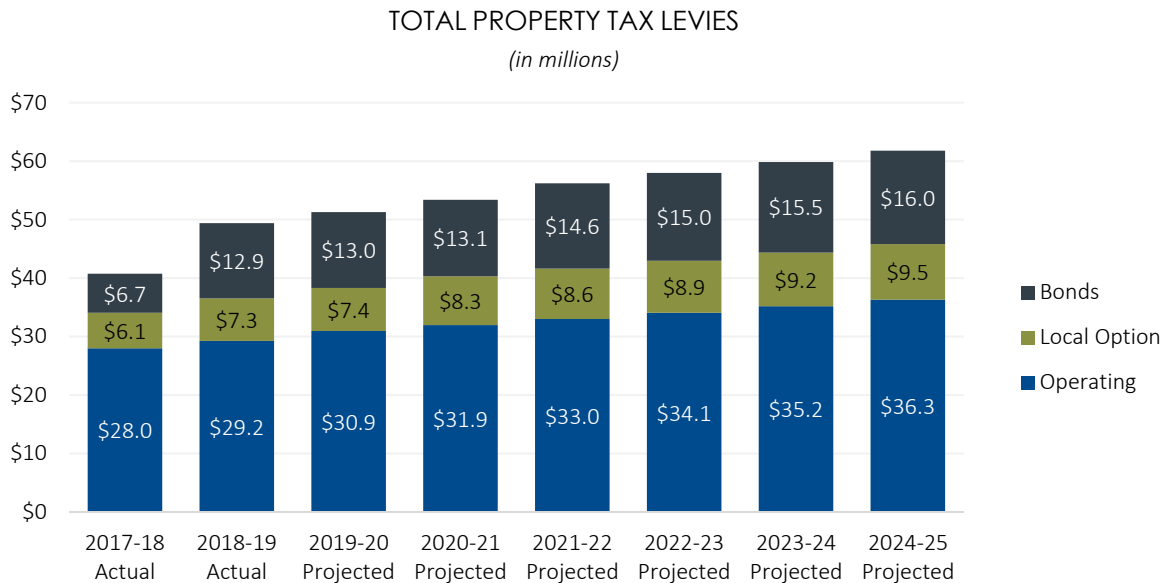
### ASSESSED VALUES OF TAXABLE PROPERTY

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.

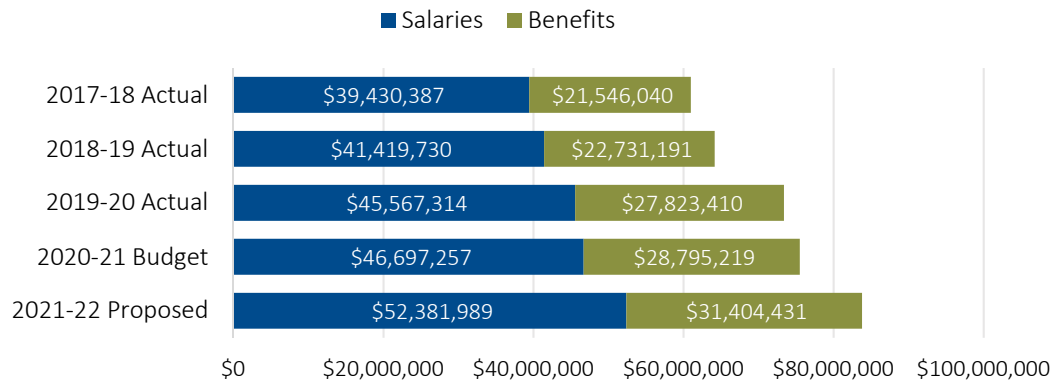
### ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	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.

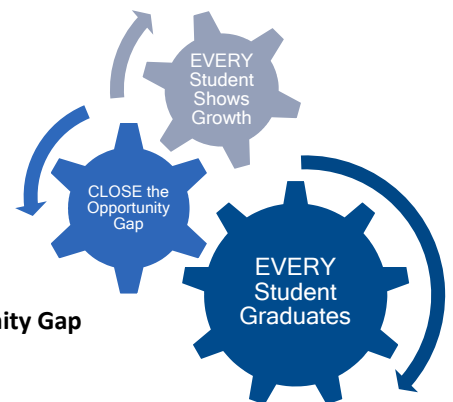
Oregon statute provides state funding for charter schools that flows through the district for schools that local boards of education have granted a charter. The district has one charter school, Muddy Creek Charter School, serving approximately 125 students in grades K-5. The charter school contract expires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

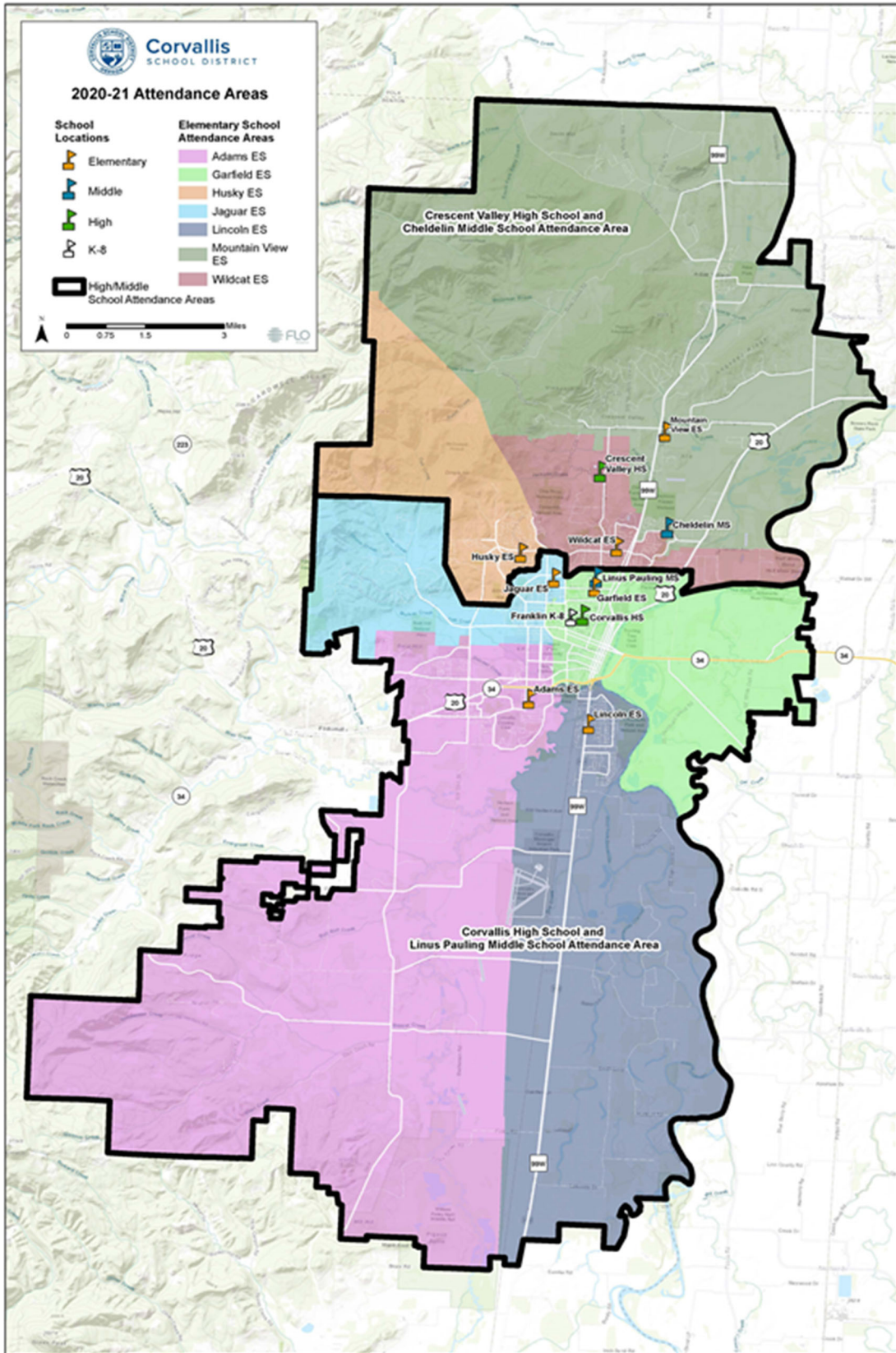
### DISTRICT VISION

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**

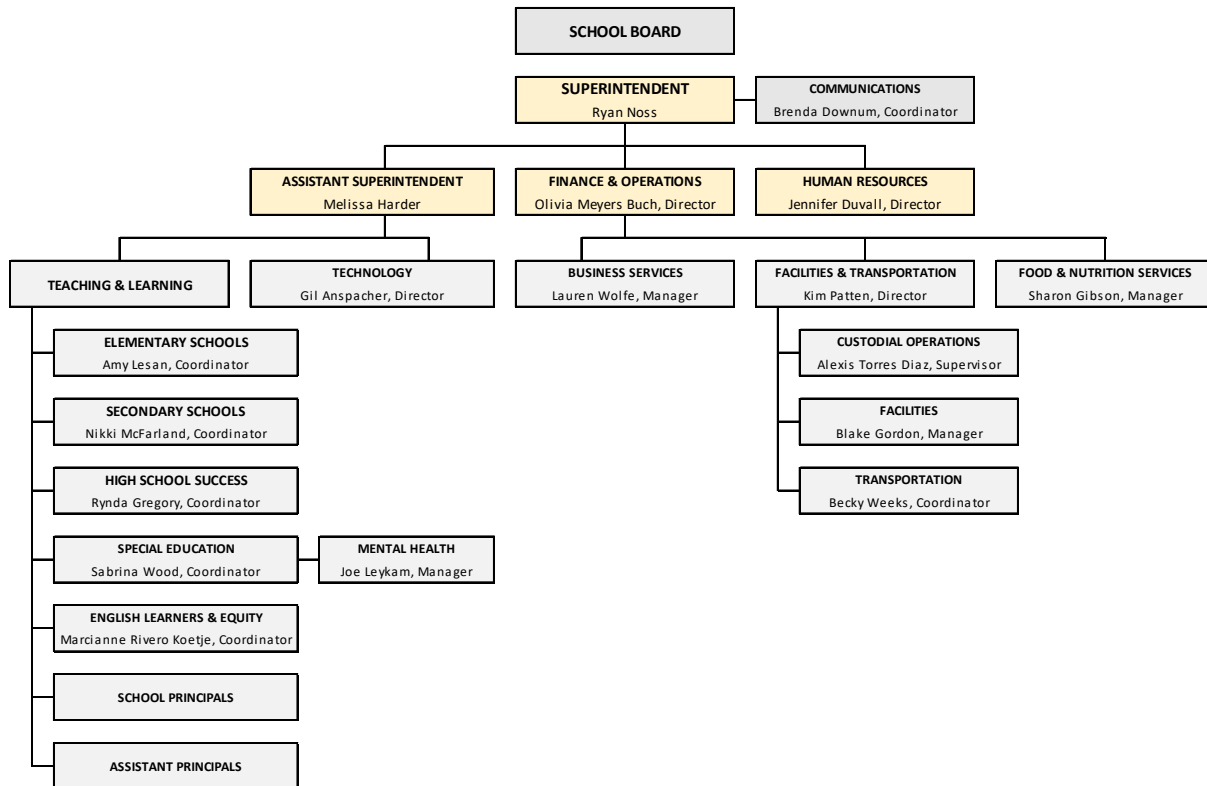


# DISTRICT MAP



## 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, 2023

## 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, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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 and support school staff and administrative empowerment in leadership in our schools.
5. 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, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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.

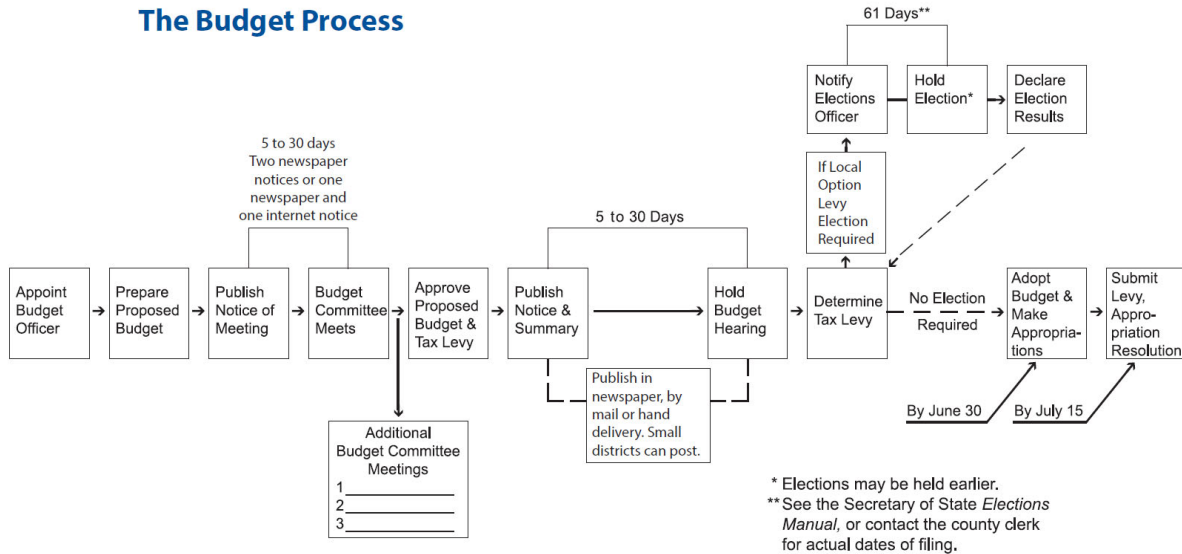
OBJECT TYPE	OBJECT DESCRIPTION
100 Salaries	Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON 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 Bremser	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

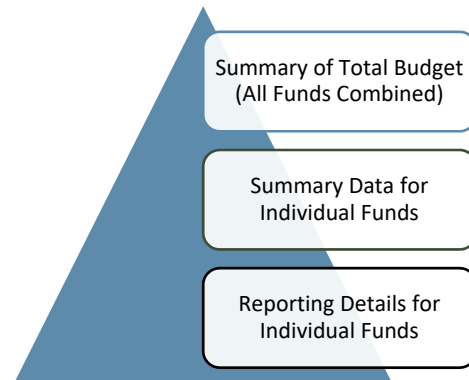
# Corvallis School District 509J

## 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

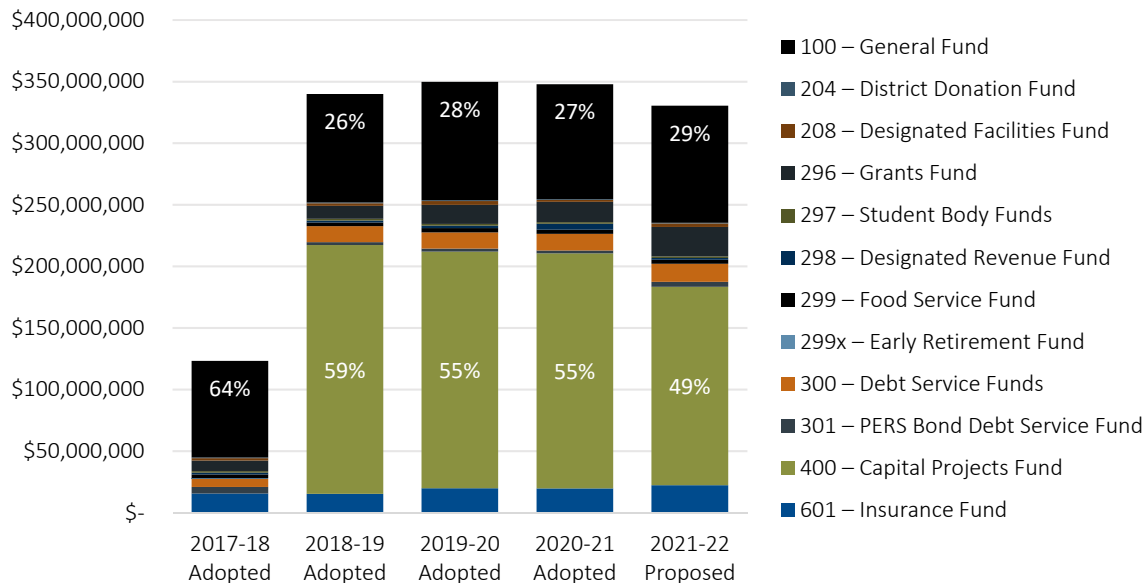
The 2021-22 proposed budget for all funds is \$330,446,650, a decrease of \$17,371,787 or 5.0%, from the 2020-21 budget. The district’s budget increased significantly in 2018-19 to recognize the issuance of voter approved general obligation bonds to fund capital improvement projects, and will decrease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

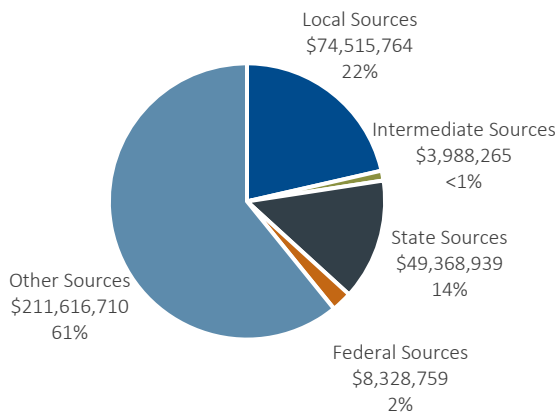
	2020-21 Adopted (as Revised)	2021-22 Proposed	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b>Resources</b>					
100 - General Fund	93,222,422	95,020,115	95,511,000	98,501,000	101,240,000
204 - District Donation Fund	607,727	600,000	600,000	600,000	600,000
208 - Designated Facilities Fund	1,605,000	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.

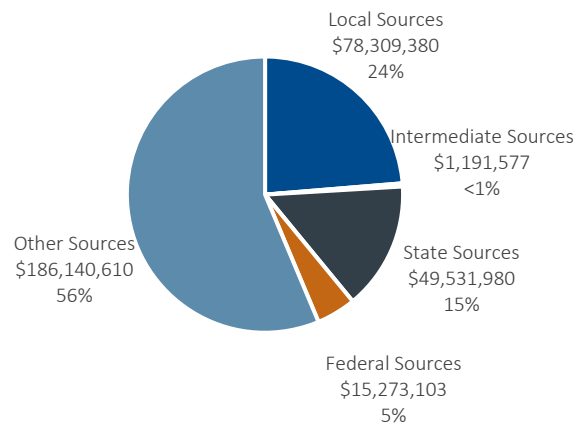
### SUMMARY OF RESOURCES

2020-21 Budget (all funds)



### SUMMARY OF RESOURCES

2021-22 Budget (all funds)

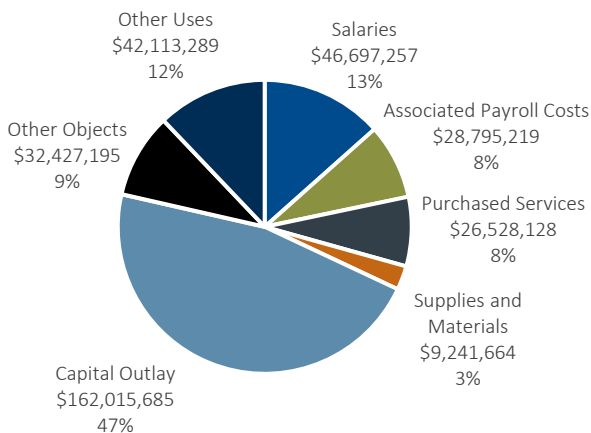


## REQUIREMENTS

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.

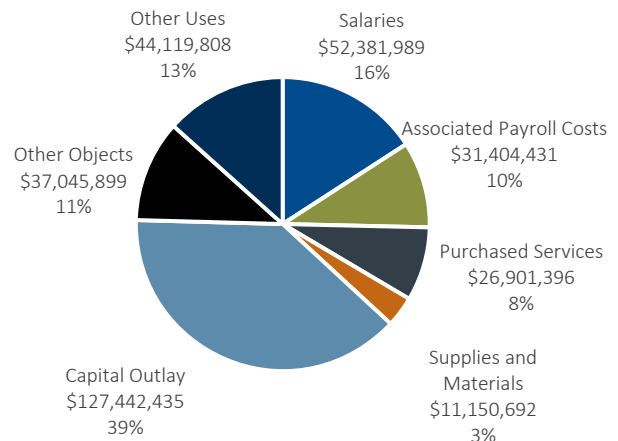
### SUMMARY OF REQUIREMENTS

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	2021-22	2022-23	2023-24	2024-25
	Adopted (as Revised)	Proposed	Forecast	Forecast	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	Salaries	FTE	Salaries	FTE	Salaries	FTE	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)

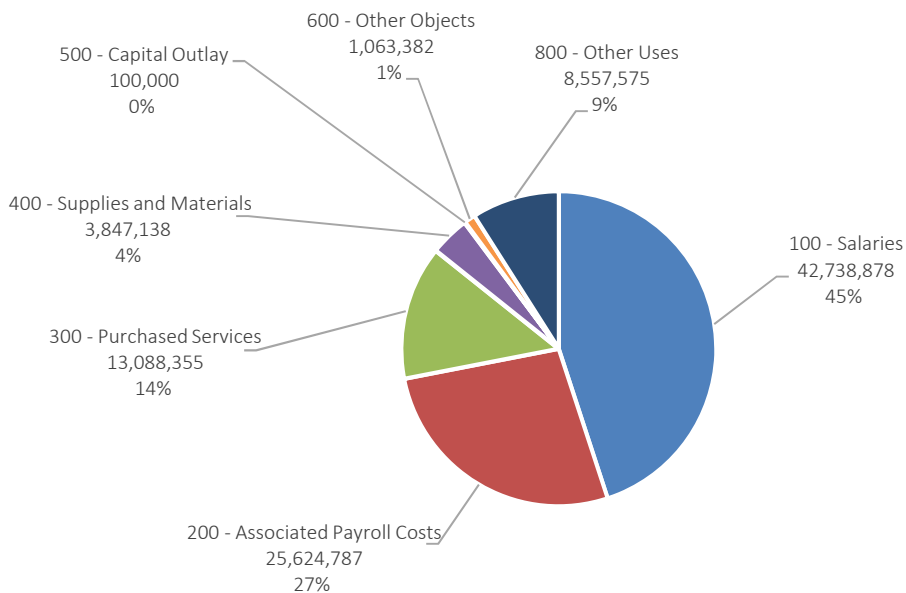
## **General Fund (100)**

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**

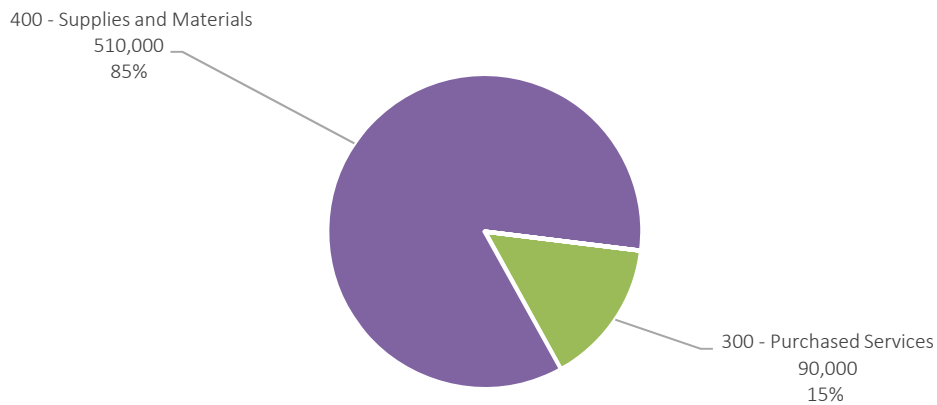
The Corvallis Public Schools Foundation is a separately governed 501(c)(3) non-profit corporation that collects donations into the Foundation Agency Fund (702), held by the Corvallis School District on behalf of the Foundation. As the Foundation determines what grants and gifts are appropriate, it makes 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 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>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	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	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**

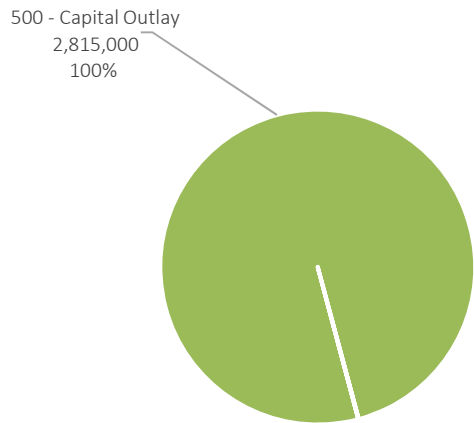
The school board authorized district staff to enter into agreements with Benton County and the City of Corvallis to collect a construction excise tax, effective September 1, 2009. Revenue from the tax is used to pay for projects such as improvements needed to maintain the safety and comfort of existing 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	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	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.

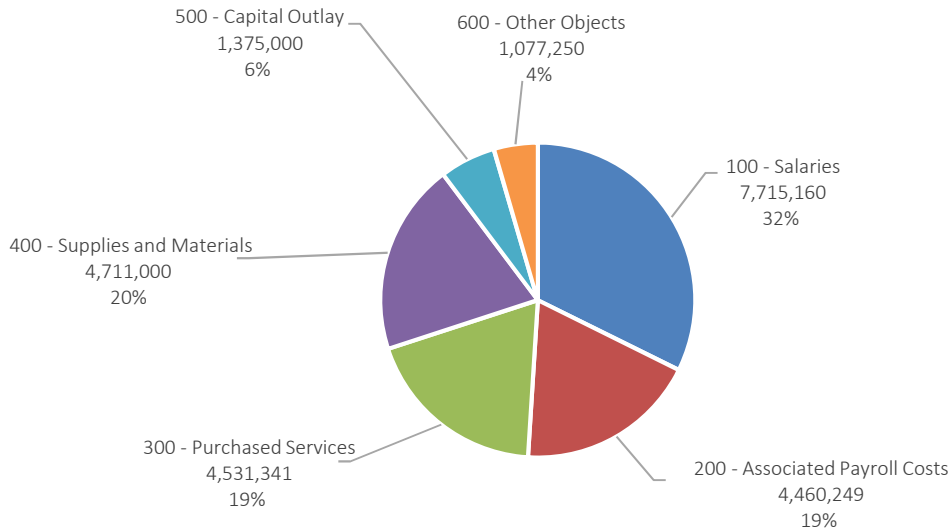
New grant resources related to the federal Elementary and Secondary School Emergency Relief (ESSER) Fund, as well as state funds to support Summer Academic Support are also captured here.



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	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	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)**

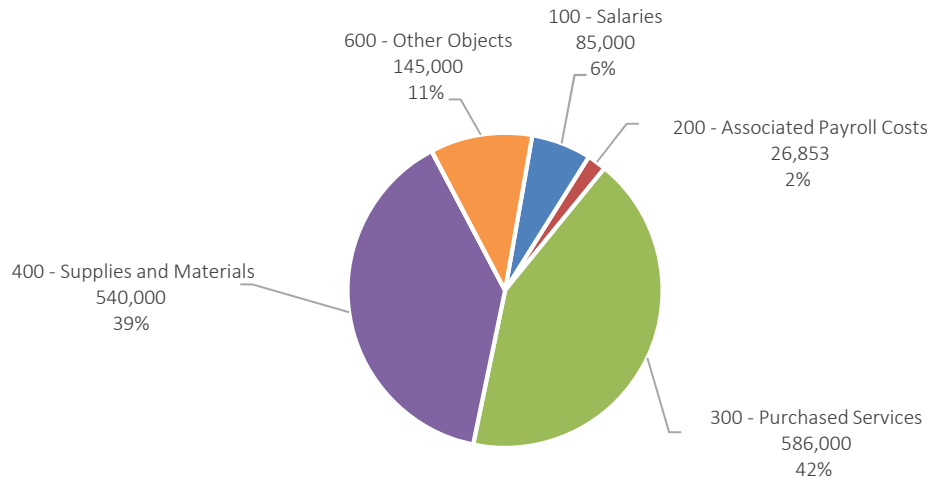
## **Student Body Fund**

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)**

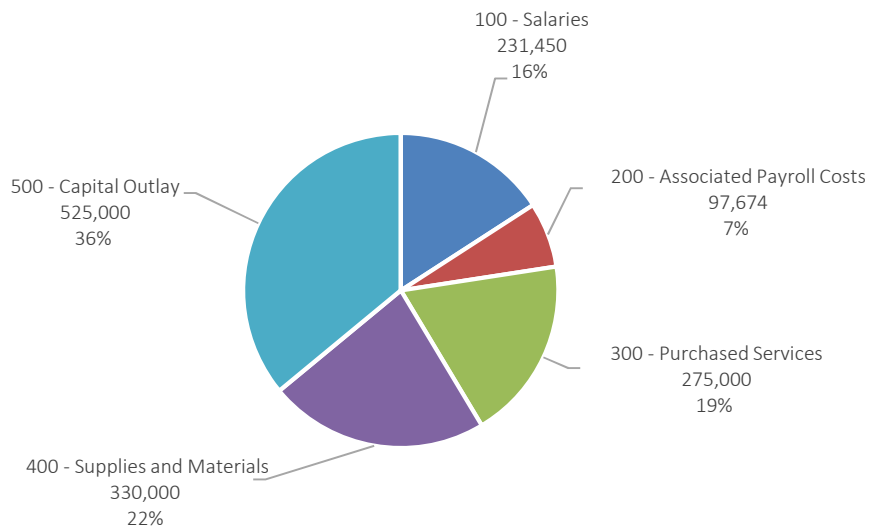
## **Designated Revenue Fund**

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	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	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.

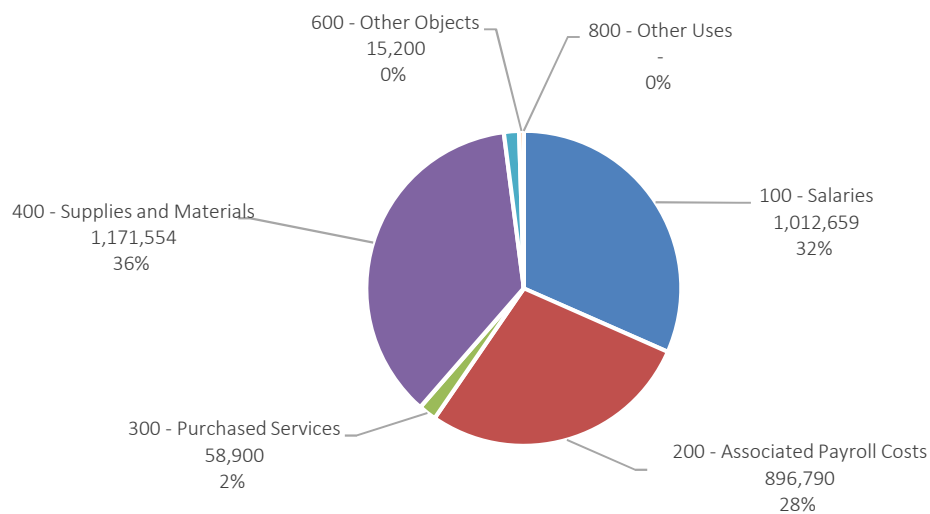
## Resources and Requirements by Major Object - Food Service Fund (299\*)

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	2021-22	2022-23	2023-24	2024-25
	Adopted (as Revised)	Proposed	Forecast	Forecast	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>Requirements</b>					
700 - Transfers	103,299	-	-	-	-
<b>Requirements Total</b>	<b>103,299</b>	-	-	-	-
<b>Fund Ending Balance</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)**

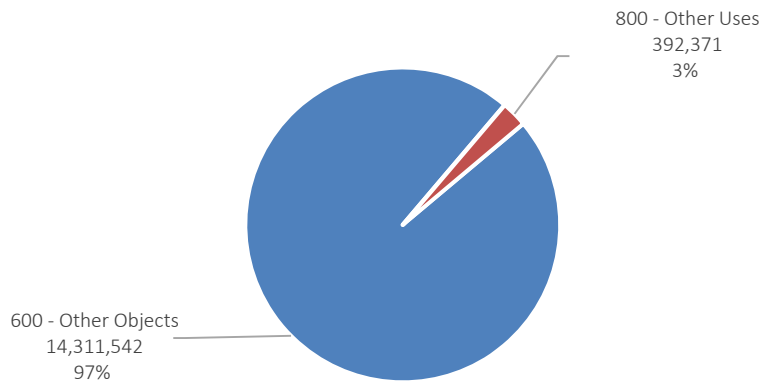
## **Debt Service Fund**

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 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 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 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>					
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**

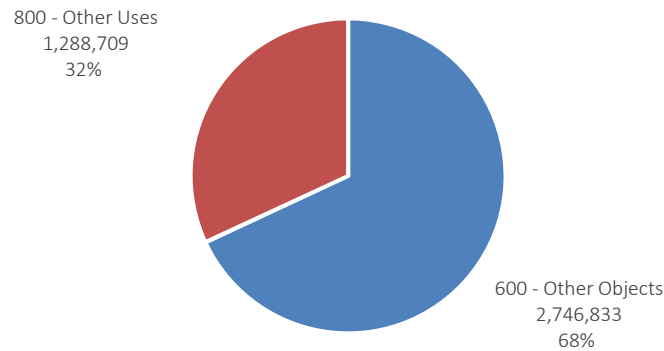
The PERS Bond Debt Service Fund is used to repay the debt service resulting from the issuance of bonds in 2002 to reduce the district's PERS unfunded liability to aid in reducing long term costs. Revenue is provided by assessing a percentage against employee salaries from all district funds. In 2017-18, 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**

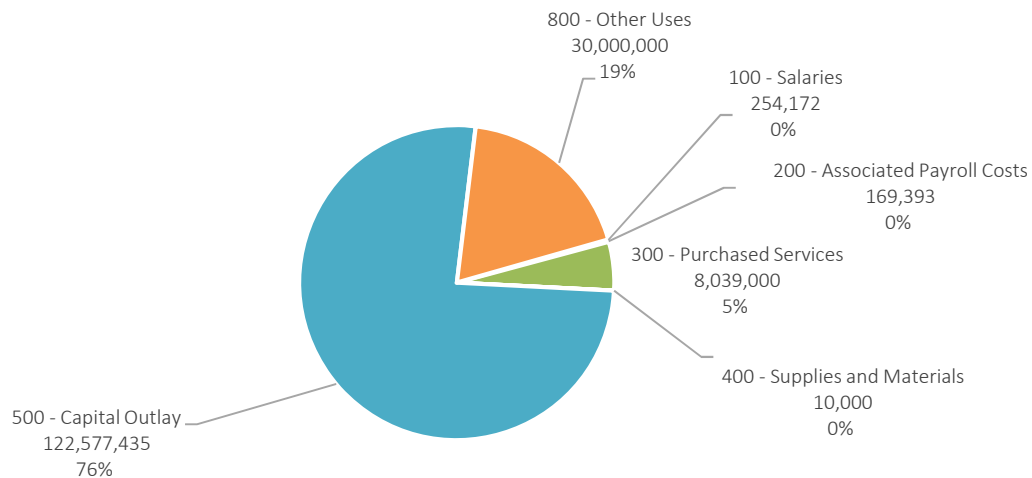
The Capital Projects Fund (400) accounts for activities related to the acquisition, construction, and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds. On May 15, 2018, Corvallis voters approved a \$200 million bond measure to provide funds for repairs, construction,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



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

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	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.

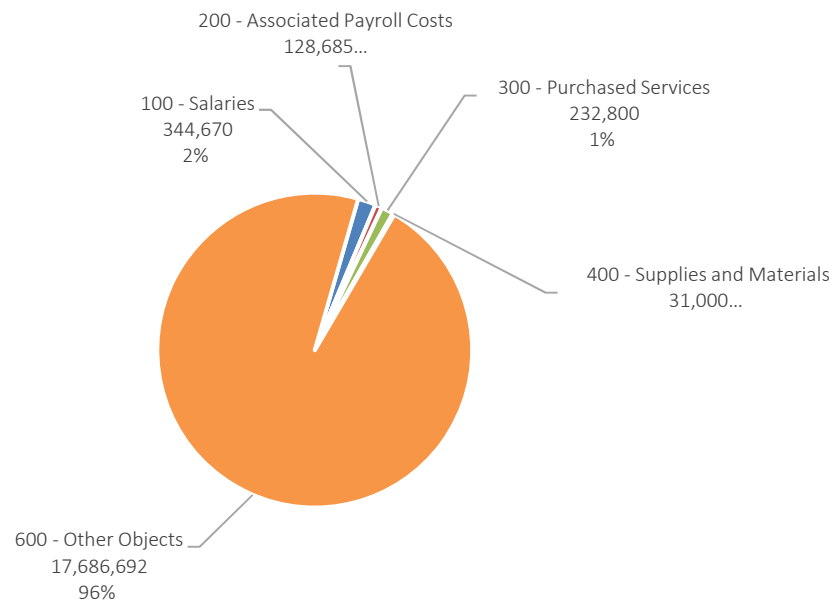
The district's post-retirement health insurance program was established in accordance with Oregon Revised Statute 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference 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>	<b>-</b>	<b>-</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

### 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

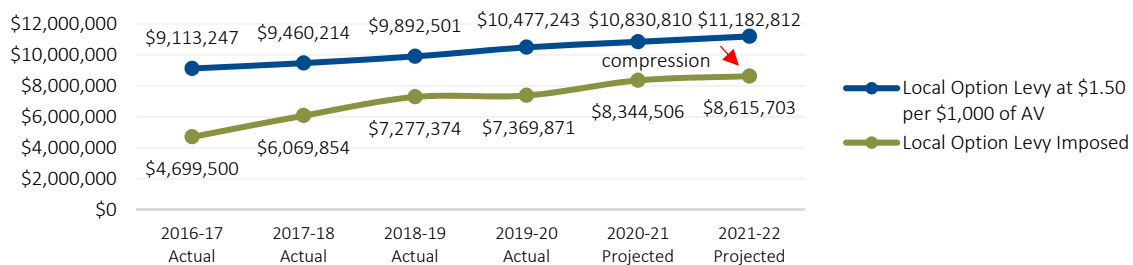
Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Urban Renewal	Taxes Imposed	Collection Rate	Total Collections
2017-18 Actual	\$6,306,809,269	\$4.4614	\$28,137,199	(\$161,820)	-	\$27,975,379	95.90%	\$26,827,745
2018-19 Actual	\$6,595,000,408	\$4.4614	\$29,422,935	(\$188,885)	-	\$29,234,050	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

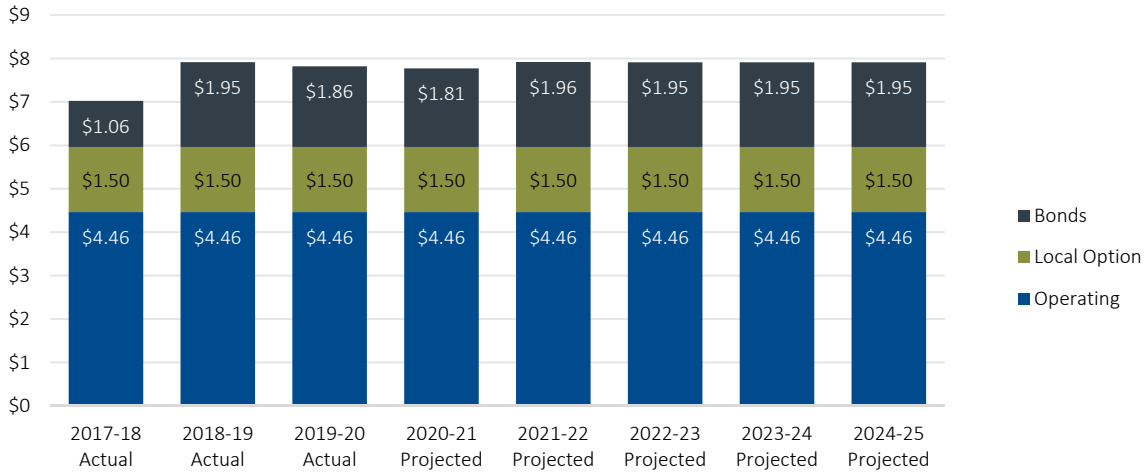
The district issued limited tax pension obligation bonds on October 2, 2002 in the amount of \$24,299,733 to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the PERS Bond Debt Service Fund (301) from charges made against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

#### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

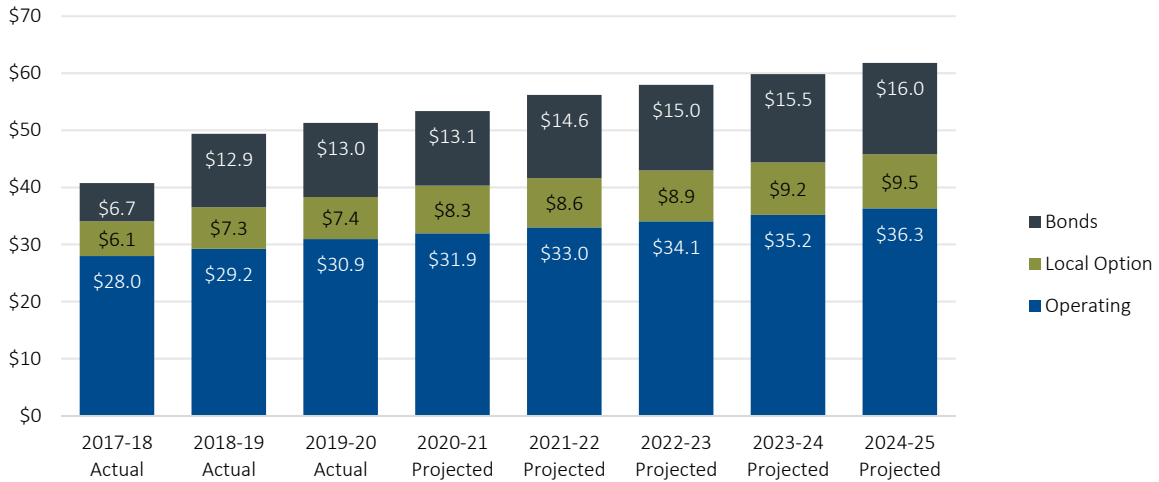
Fiscal Year	Series 2002		Total
	Principal	Interest	
2021-22	1,835,000	911,833	2,746,833
2022-23	2,075,000	811,275	2,886,275
2023-24	2,330,000	697,358	3,027,358
2024-25	2,605,000	568,043	3,173,043
2025-26	2,900,000	423,465	3,323,465
2026-27	3,225,000	262,515	3,487,515
2027-28	1,505,000	83,528	1,588,528
<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>																																																			
<p><b>2021-2022 Local Revenue</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Property Taxes and in-lieu of property taxes from local sources =</td> <td style="text-align: right;">\$31,979,837.00</td> </tr> <tr> <td>Federal Forest Fees =</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>Common School Fund =</td> <td style="text-align: right;">\$692,537.65</td> </tr> <tr> <td>County School Fund =</td> <td style="text-align: right;">\$260,000.00</td> </tr> <tr> <td>State Managed Timber =</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>ESD Equalization =</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>In-Lieu of Property Taxes(non-local sources) =</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>Revenue Adjustments =</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td><b>Sum of Local Revenue =</b></td> <td style="text-align: right;"><b>\$32,932,374.65</b></td> </tr> </table> <p><b>2021-2022 Experience Adjustment</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>District Average Teacher Experience =</td> <td style="text-align: right;">12.15</td> </tr> <tr> <td>State Average Teacher Experience =</td> <td style="text-align: right;">12.18</td> </tr> <tr> <td>Experience Adjustment (Difference in District and State Teacher Experience) =</td> <td style="text-align: right;">0.05</td> </tr> </table>	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>	District Average Teacher Experience =	12.15	State Average Teacher Experience =	12.18	Experience Adjustment (Difference in District and State Teacher Experience) =	0.05	<p><b>2021-2022 Transportation Grant</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Salaries =</td> <td style="text-align: right;">N/A</td> </tr> <tr> <td>Payroll =</td> <td style="text-align: right;">N/A</td> </tr> <tr> <td>Purchased Services =</td> <td style="text-align: right;">N/A</td> </tr> <tr> <td>Supplies =</td> <td style="text-align: right;">N/A</td> </tr> <tr> <td>Other =</td> <td style="text-align: right;">N/A</td> </tr> <tr> <td>Garage Depreciation =</td> <td style="text-align: right;">N/A</td> </tr> <tr> <td>Bus Depreciation =</td> <td style="text-align: right;">N/A</td> </tr> <tr> <td>Fees Collected =</td> <td style="text-align: right;">N/A</td> </tr> <tr> <td>Non-Reimbursable =</td> <td style="text-align: right;">N/A</td> </tr> <tr> <td>Net Eligible Trans Expenditures =</td> <td style="text-align: right;">\$6,060,000.00</td> </tr> <tr> <td>Transportation per ADMr Rank</td> <td style="text-align: right;">70%</td> </tr> <tr> <td>Transportation Reimbursement Rate</td> <td style="text-align: right;">70.00%</td> </tr> <tr> <td>70.00% of the Net Eligible Transportation Expenditures =</td> <td style="text-align: right;">the Transportation Grant \$4,242,000.00</td> </tr> </table>	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
Property Taxes and in-lieu of property taxes from local sources =	\$31,979,837.00																																																		
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<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

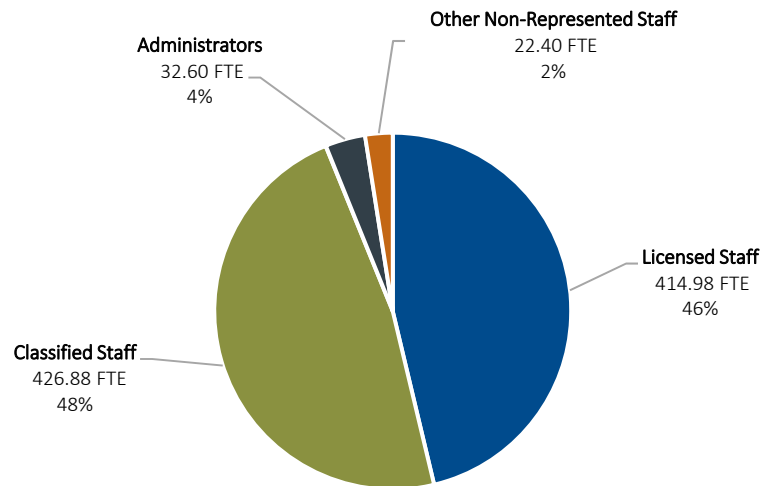
**2021-2022 Total Formula Revenue**  
 $66,455,658 + \$4,248,100 = \$70,703,758$

**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	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				
Grade Span																							
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	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	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	0.13	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	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	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	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	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	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>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	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	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	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>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	3.88	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	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	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>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>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>Assessment</b>		<b>Library</b>	
<b>Clerical</b>		Assessment Technician	11	Library Media Assistant 1	7
Secretary	6	District Assessment and Data Specialist	14	Instructional Media Center Assistant 1 (CIMC)	7
Administrative Assistant 1	7			Library Media Technician	10
Health Service Assistant	9	<b>Student Behavior</b>		Instructional Media Center Assistant 2 (CIMC)	10
Administrative Assistant 1 – Office (attendance)	9	Student Behavior Assistant	9		
Administrative Assistant 2	10	Student Behavior Support 1	10	<b>Stand Alone Positions</b>	
Registrar 1	12	Student Behavior Support 2	12	Public Access Partnership Support	12
Career Center Specialist	12	Campus Behavior Support	13	Special Education Autism Assistant	13
Administrative Assistant 2/Office Manager	13	Student Behavior Support 3 - grandfathered	16	Special Education Behavior Assistant	13
Administrative Assistant 3	13			Bilingual Student and Family Advocate 1	15
Registrar 2	13	<b>Maintenance</b>		Bilingual Student and Family Advocate 2	17
Administrative Assistant 3/Office Manager	14	Maintenance 1	7	Speech Language Pathologist Assistant	19
		Lead Maintenance	8	Brailist; Translator	19
<b>Business</b>		Warehouse Delivery	10	Electrician Specialist	23
Fiscal Clerk 1	8	Campus Steward 1	12		
Fiscal Clerk 2	11	Campus Steward 2	13		
Fiscal Clerk 2/Office Manager	13	Maintenance 2	13		
Accounting Specialist - Accounts Payable	14	Campus Steward 3	14		
Payroll / Benefit Specialist	18	Maintenance 3	17		
Staff Accountant	19	Maintenance 4	18		
		Maintenance Foreman	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:

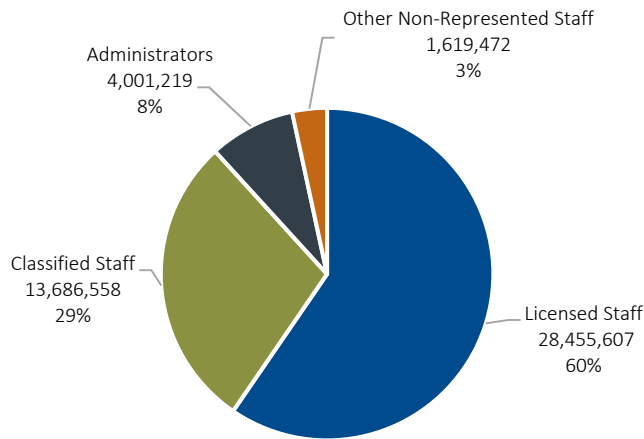
<sup>1</sup> Baking (B) positions receive \$0.35 shift differential and Lifeskills (S) positions receive 5% shift differential per Article 10.13.

<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%
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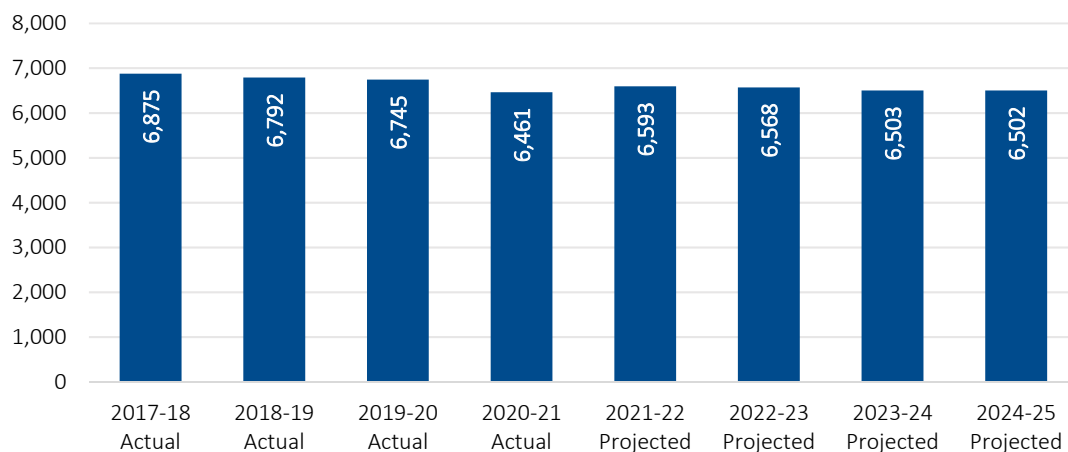
## STUDENT ENROLLMENT

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.

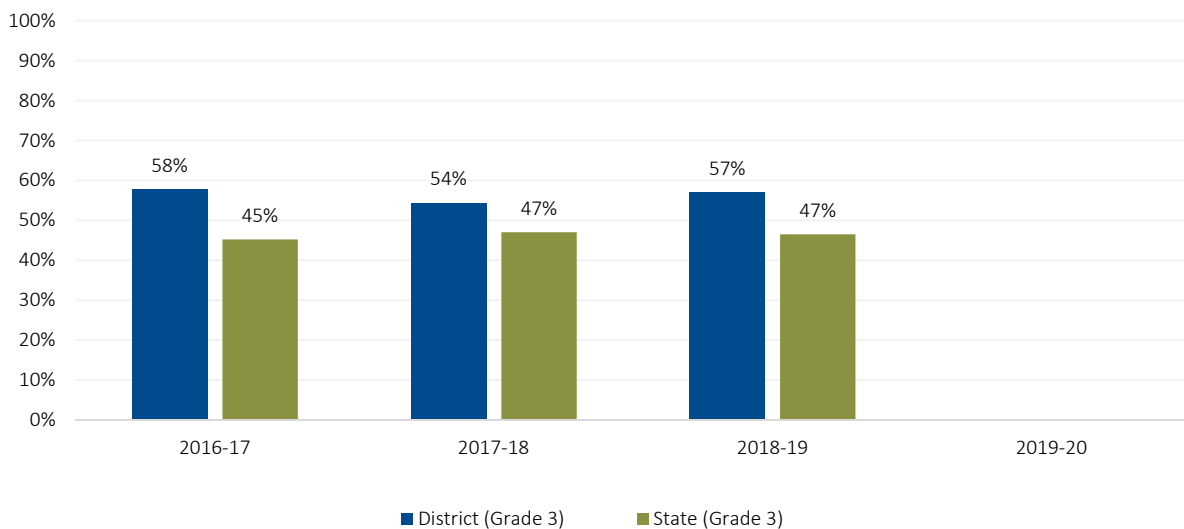


## STUDENT ACHIEVEMENT DATA

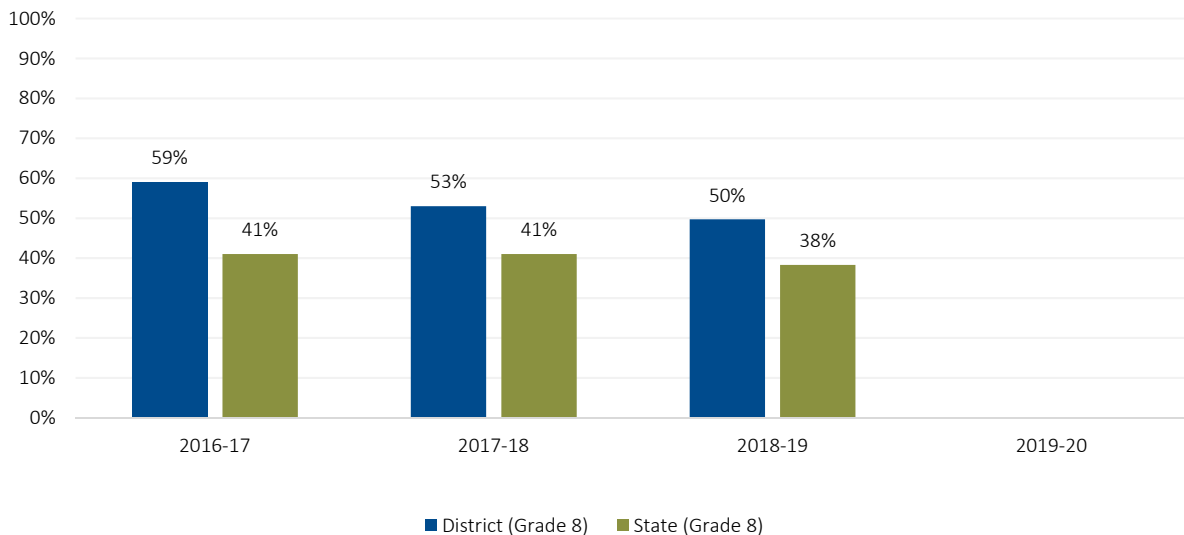
In order to determine whether or not students are making progress toward college or career readiness, the district assesses learning achievement across grade levels. Achievement data provides the starting point for determining the current state of student performance in quantifiable terms, which can 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*



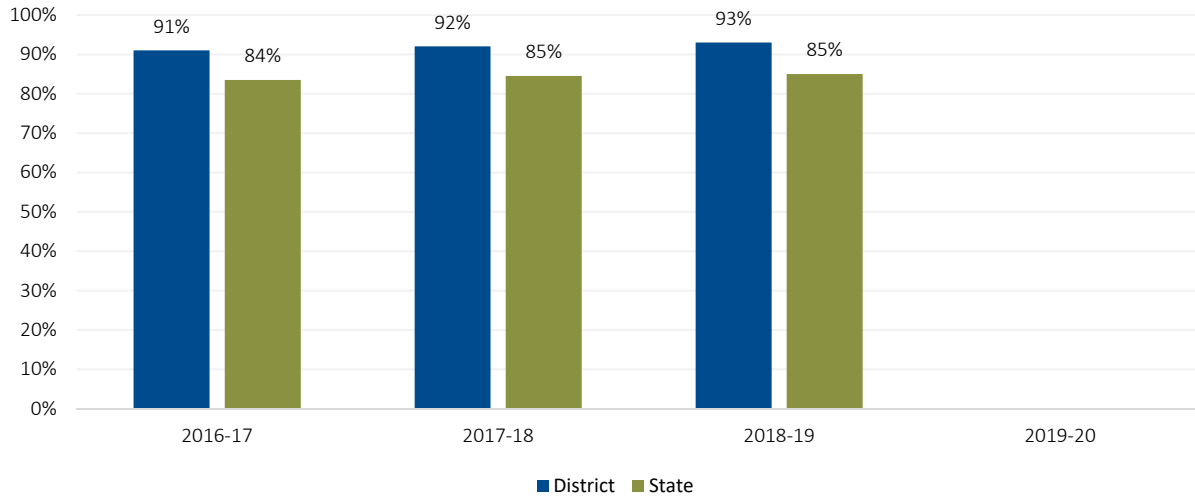
**GRADE 8 MATHEMATICS PROFICIENCY**  
*Percentage of students who met state grade-level expectations*



## GRADE 9 ON-TRACK TO GRADUATE

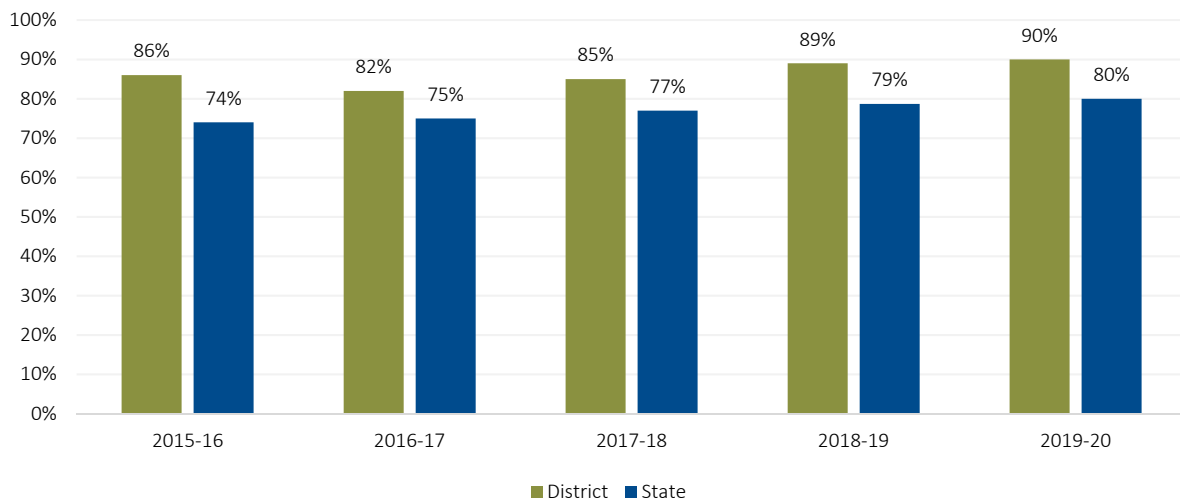
The grade 9 on-track to graduate statistic is an indicator of whether students have earned 25% of the credits needed to graduate by the time they finish their first year of high school. Students who are not on-track to graduate at the end of their 9<sup>th</sup> grade year are more likely to drop out 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.

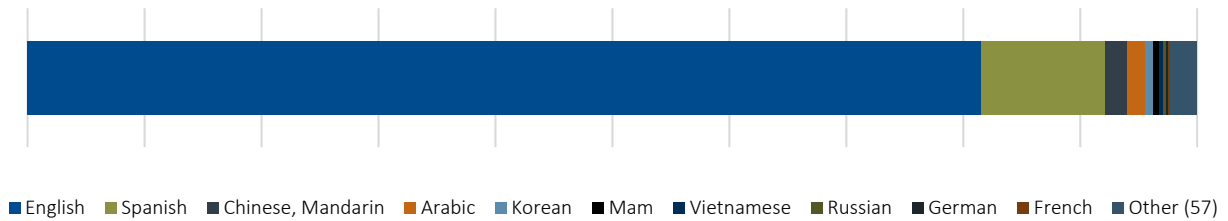


## STUDENT DEMOGRAPHICS

### 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.

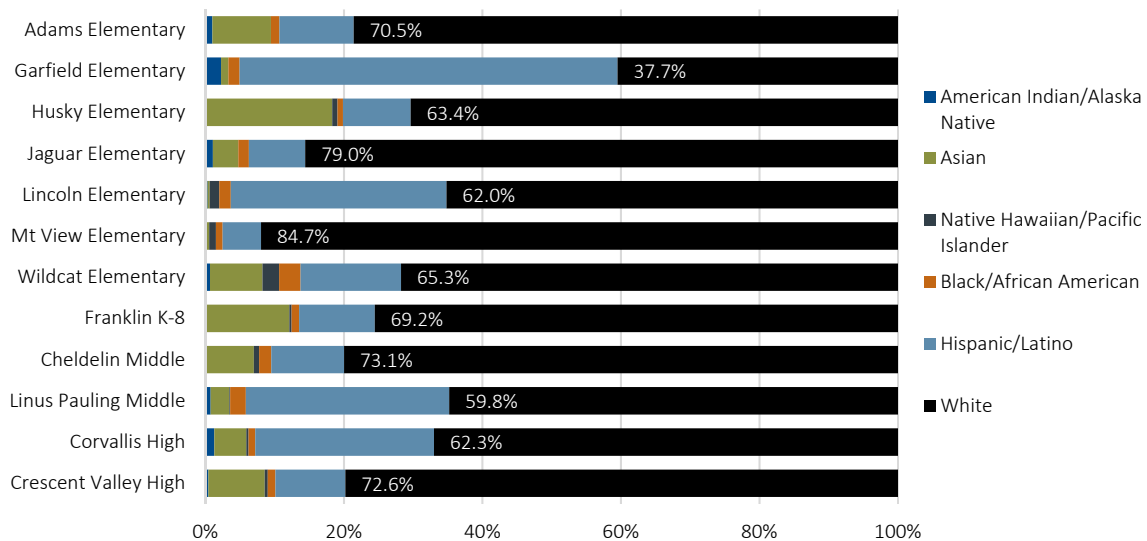
**LANGUAGE OF ORIGIN OF ALL STUDENTS ENROLLED**



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**

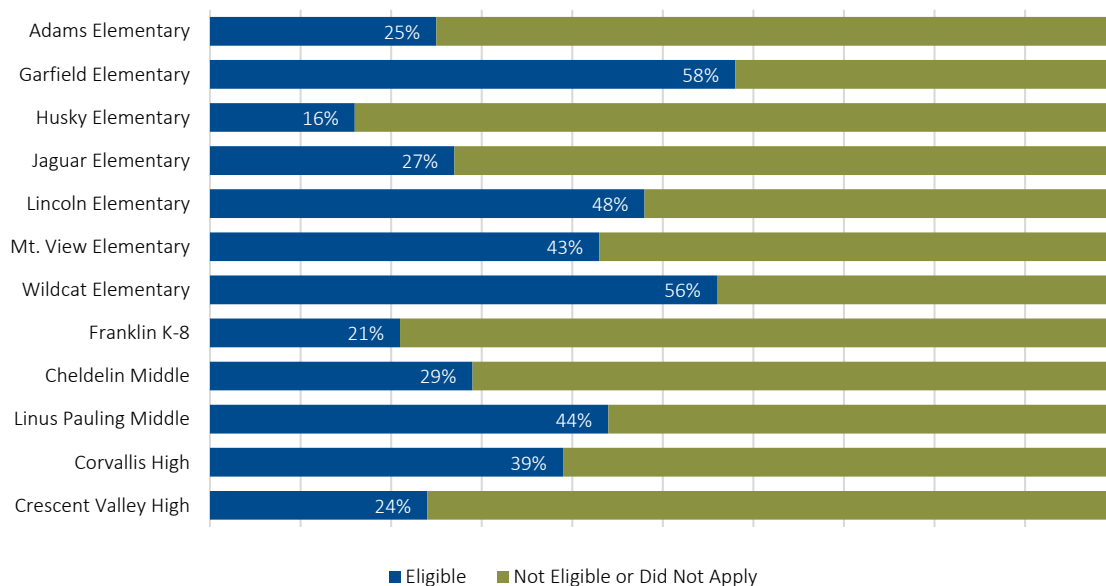


## STUDENTS NAVIGATING POVERTY

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>

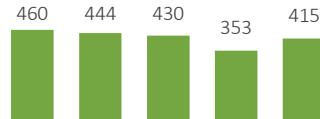


# ADAMS ELEMENTARY

Grades: K-5  
 School Principal: Peter Henning

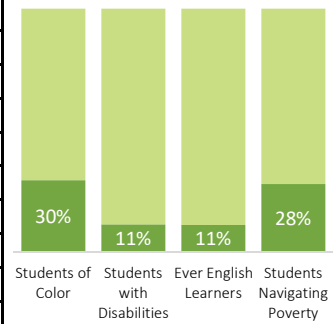
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
460	444	430	353	415



### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21	
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	<1%	1%
	Asian	7%	7%	7%	8%
	Black/African American	2%	1%	1%	1%
	Hispanic/Latino	8%	9%	9%	10%
	Multiracial	10%	10%	10%	10%
	Native Hawaiian/Pacific Islander	< 1%	0%	0%	0%
	White	72%	72%	72%	71%
Students with Disabilities	10%	9%	10%	11%	
Ever English Learners	10%	10%	11%	11%	
Students Navigating Poverty	26%	27%	28%	28%	



### SCHOOL PERFORMANCE MEASURES

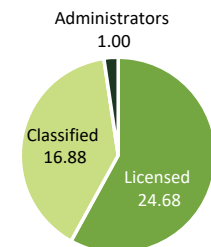
	2017-18	2018-19	2019-20
English Language Arts Proficiency	66%	58%	-
Mathematics Proficiency	56%	54%	-

Met state grade-level expectations



### SCHOOL STAFFING

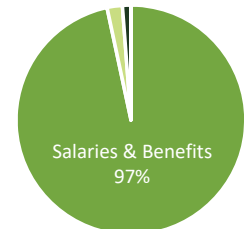
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	20.50	22.41	26.31	23.35	24.68
112 – Classified Staff	7.52	17.30	18.57	17.47	16.88
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>29.02</b>	<b>40.71</b>	<b>45.88</b>	<b>41.82</b>	<b>42.56</b>



PER STUDENT 15.9 10.9 9.4 8.4 9.8

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,648,159	\$ 2,015,685	\$ 2,365,976	\$ 2,164,514	\$ 2,297,158
200 – Associated Payroll Costs	\$ 897,352	\$ 1,086,244	\$ 1,458,199	\$ 1,370,723	\$ 1,405,787
300 – Purchased Services	\$ 19,864	\$ 154,939	\$ 146,253	\$ 74,100	\$ 82,900
400 – Supplies and Materials	\$ 33,070	\$ 50,974	\$ 83,568	\$ 32,552	\$ 45,491
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ 1,613	\$ 663	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,600,057</b>	<b>\$ 3,308,505</b>	<b>\$ 4,053,996</b>	<b>\$ 3,641,889</b>	<b>\$ 3,831,336</b>



PER STUDENT \$5,652 \$7,452 \$9,428 \$10,317 \$9,232

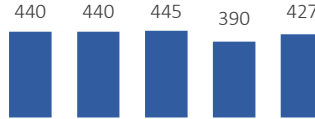
\*Beginning in 2018-19, the district implemented classification of district-level staffing and spending to schools if identifiable under the Every Student Succeeds Act (ESSA), so levels will appear higher than in previous years. Examples include programs for students with disabilities (functions 1220/1250),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



**GARFIELD ELEMENTARY**  
 Grades: K-5  
 School Principal: Leigh Santy  
 School Programs: DLI, Title I

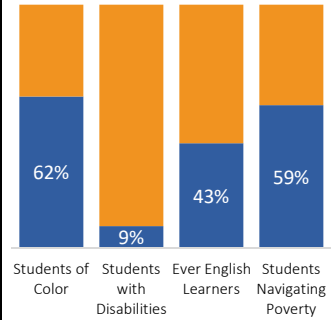
**SCHOOL ENROLLMENT**

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
440	440	445	390	427



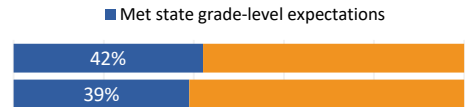
**SCHOOL DEMOGRAPHICS**

		2017-18	2018-19	2019-20	2020-21
Race/Ethnicity	American Indian/Alaskan Native	1%	3%	2%	2%
	Asian	2%	3%	2%	1%
	Black/African American	1%	1%	2%	2%
	Hispanic/Latino	48%	44%	47%	51%
	Multiracial	5%	6%	7%	7%
	Native Hawaiian/Pacific Islander	0%	<1%	0%	0%
	White	42%	43%	41%	38%
Students with Disabilities		8%	9%	9%	9%
Ever English Learners		41%	40%	40%	43%
Students Navigating Poverty		60%	57%	59%	59%



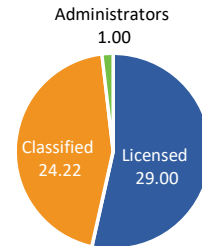
**SCHOOL PERFORMANCE MEASURES**

	2017-18	2018-19	2019-20
English Language Arts Proficiency	42%	42%	-
Mathematics Proficiency	45%	39%	-



**SCHOOL STAFFING**

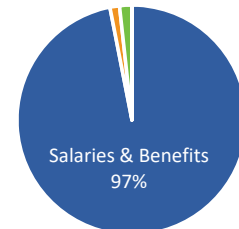
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	23.90	28.25	28.24	28.50	29.00
112 – Classified Staff	11.27	22.37	22.09	22.97	24.22
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>36.17</b>	<b>51.62</b>	<b>51.33</b>	<b>52.47</b>	<b>54.22</b>



<b>PER STUDENT</b>	<b>12.2</b>	<b>8.5</b>	<b>8.7</b>	<b>7.4</b>	<b>7.9</b>
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**SCHOOL SPENDING**

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,926,340	\$ 2,396,887	\$ 2,562,468	\$ 2,635,958	\$ 2,819,691
200 – Associated Payroll Costs	\$ 1,049,929	\$ 1,413,635	\$ 1,624,295	\$ 1,689,739	\$ 1,790,917
300 – Purchased Services	\$ 19,374	\$ 146,102	\$ 131,666	\$ 68,300	\$ 63,220
400 – Supplies and Materials	\$ 49,955	\$ 66,813	\$ 65,139	\$ 41,836	\$ 81,823
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ 358	\$ 79	\$ 79	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,045,955</b>	<b>\$ 4,023,516</b>	<b>\$ 4,383,647</b>	<b>\$ 4,435,833</b>	<b>\$ 4,755,651</b>



<b>PER STUDENT</b>	<b>\$6,923</b>	<b>\$9,144</b>	<b>\$9,851</b>	<b>\$11,374</b>	<b>\$11,137</b>
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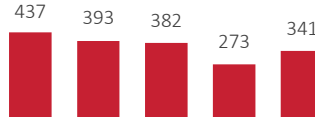
\*Beginning in 2018-19, the district implemented classification of district-level staffing and spending to schools if identifiable under the Every Student Succeeds Act (ESSA), so levels will appear higher than in previous years. Examples include programs for students with disabilities (functions 1220/1250), English second language programs (function 1291), school custodians (function 2542), and food service programs (function 3100).



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

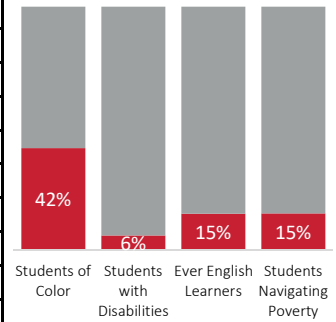
**SCHOOL ENROLLMENT**

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



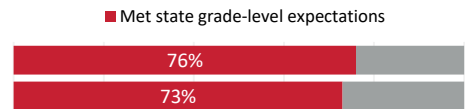
**SCHOOL DEMOGRAPHICS**

	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%



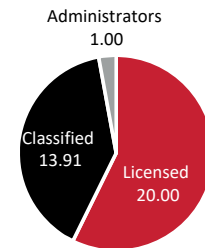
**SCHOOL PERFORMANCE MEASURES**

	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).

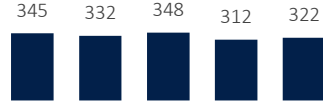


# JAGUAR ELEMENTARY

Grades: K-5  
 School Principal: Beth Martin  
 School Programs: Life Skills

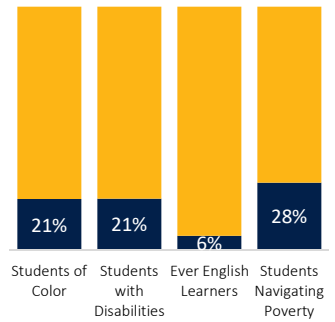
## SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
345	332	348	312	322



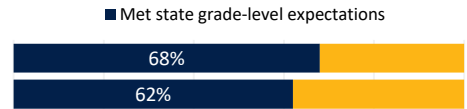
## SCHOOL DEMOGRAPHICS

		2017-18	2018-19	2019-20	2020-21
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	1%	1%
	Asian	3%	5%	3%	3%
	Black/African American	1%	1%	2%	1%
	Hispanic/Latino	5%	6%	7%	8%
	Multiracial	7%	6%	9%	8%
	Native Hawaiian/Pacific Islander	0%	0%	0%	0%
	White	84%	82%	78%	79%
Students with Disabilities	17%	19%	21%	21%	
Ever English Learners	5%	7%	6%	6%	
Students Navigating Poverty	23%	23%	28%	28%	



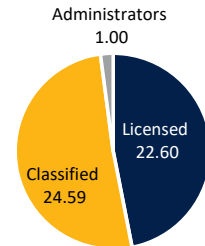
## SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	65%	68%	-
Mathematics Proficiency	61%	62%	-



## SCHOOL STAFFING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	17.05	20.53	23.35	22.95	22.60
112 – Classified Staff	6.96	22.44	25.71	25.50	24.59
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>25.01</b>	<b>43.97</b>	<b>50.06</b>	<b>49.45</b>	<b>48.19</b>



PER STUDENT 13.8 7.6 7.0 6.3 6.7

## SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,357,241	\$ 2,081,485	\$ 2,453,873	\$ 2,424,582	\$ 2,492,506
200 – Associated Payroll Costs	\$ 730,523	\$ 1,242,684	\$ 1,609,156	\$ 1,596,691	\$ 1,597,419
300 – Purchased Services	\$ 20,184	\$ 115,082	\$ 95,441	\$ 54,367	\$ 53,600
400 – Supplies and Materials	\$ 31,819	\$ 52,619	\$ 42,811	\$ 18,964	\$ 48,501
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ 304	\$ 165	\$ 48	\$ 50	\$ -
<b>TOTAL</b>	<b>\$ 2,140,071</b>	<b>\$ 3,492,035</b>	<b>\$ 4,201,329</b>	<b>\$ 4,094,654</b>	<b>\$ 4,192,026</b>



PER STUDENT \$6,203 \$10,518 \$12,073 \$13,124 \$13,019

\*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).

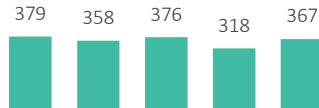


## LINCOLN ELEMENTARY

Grades: K-5  
 School Principal: Aaron Hale  
 School Programs: DLI, Title I

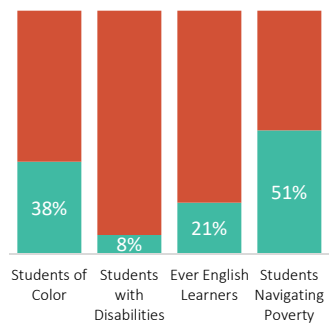
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
379	358	376	318	367



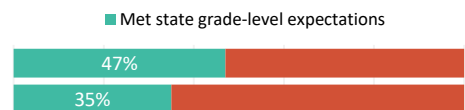
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21
<b>Race/Ethnicity</b>				
American Indian/Alaskan Native	1%	1%	1%	0%
Asian	<1%	<1%	<1%	0%
Black/African American	2%	1%	1%	2%
Hispanic/Latino	34%	30%	29%	30%
Multiracial	5%	7%	7%	5%
Native Hawaiian/Pacific Islander	1%	<1%	<1%	1%
White	58%	61%	61%	62%
Students with Disabilities	10%	8%	6%	8%
Ever English Learners	22%	18%	19%	21%
Students Navigating Poverty	53%	46%	51%	51%



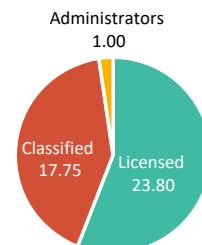
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	42%	47%	-
Mathematics Proficiency	37%	35%	-



### SCHOOL STAFFING

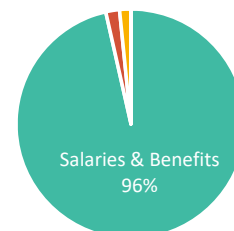
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	22.45	23.80	24.80	25.00	23.80
112 – Classified Staff	7.54	14.99	15.39	15.34	17.75
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>30.99</b>	<b>39.79</b>	<b>41.19</b>	<b>41.34</b>	<b>42.55</b>



**PER STUDENT** 12.2 9.0 9.1 7.7 8.6

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,634,445	\$ 1,918,667	\$ 2,145,240	\$ 2,183,138	\$ 2,271,928
200 – Associated Payroll Costs	\$ 889,203	\$ 1,092,071	\$ 1,351,149	\$ 1,356,577	\$ 1,413,833
300 – Purchased Services	\$ 24,607	\$ 163,534	\$ 118,979	\$ 72,918	\$ 74,650
400 – Supplies and Materials	\$ 52,999	\$ 56,600	\$ 47,864	\$ 30,066	\$ 60,122
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,601,254</b>	<b>\$ 3,230,872</b>	<b>\$ 3,663,232</b>	<b>\$ 3,642,699</b>	<b>\$ 3,820,533</b>



**PER STUDENT** \$6,863 \$9,025 \$9,743 \$11,455 \$10,410

\*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).

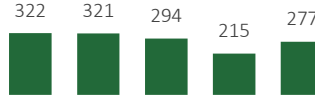


# MOUNTAIN VIEW ELEMENTARY

Grades: K-5  
 School Principal: Byron Bethards  
 School Programs: Title I, SEL

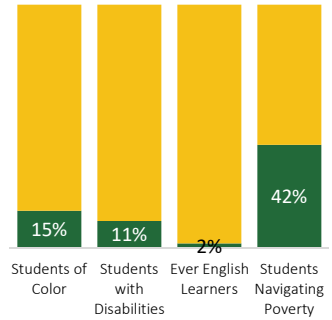
## SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
322	321	294	215	277



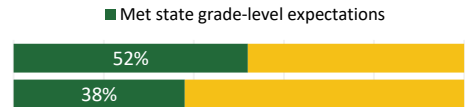
## SCHOOL DEMOGRAPHICS

		2017-18	2018-19	2019-20	2020-21
Race/Ethnicity	American Indian/Alaskan Native	0%	<1%	<1%	0%
	Asian	2%	2%	<1%	1%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	6%	8%	6%	5%
	Multiracial	8%	10%	9%	8%
	Native Hawaiian/Pacific Islander	1%	1%	2%	1%
	White	83%	79%	82%	85%
Students with Disabilities	9%	8%	11%	11%	
Ever English Learners	< 5%	<10	1%	2%	
Students Navigating Poverty	36%	39%	42%	42%	



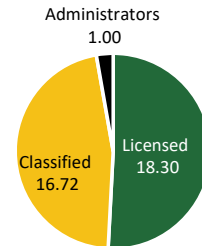
## SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	57%	52%	-
Mathematics Proficiency	46%	38%	-



## SCHOOL STAFFING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	17.53	18.39	19.10	16.10	18.30
112 – Classified Staff	8.61	12.79	17.14	17.03	16.72
113 – Administrators	1.00	1.00	1.00	0.80	1.00
<b>TOTAL</b>	<b>27.14</b>	<b>32.18</b>	<b>37.24</b>	<b>33.93</b>	<b>36.02</b>



PER STUDENT **11.9** **10.0** **7.9** **6.3** **7.7**

## SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,442,702	\$ 1,595,231	\$ 1,878,151	\$ 1,650,859	\$ 1,905,200
200 – Associated Payroll Costs	\$ 766,763	\$ 889,388	\$ 1,204,197	\$ 1,083,837	\$ 1,201,103
300 – Purchased Services	\$ 20,701	\$ 129,797	\$ 111,819	\$ 54,000	\$ 53,000
400 – Supplies and Materials	\$ 29,524	\$ 53,802	\$ 66,929	\$ 37,581	\$ 47,018
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ -	\$ 65	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,259,690</b>	<b>\$ 2,668,283</b>	<b>\$ 3,261,096</b>	<b>\$ 2,826,277</b>	<b>\$ 3,206,321</b>



PER STUDENT **\$7,018** **\$8,312** **\$11,092** **\$13,145** **\$11,575**

*\*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).*

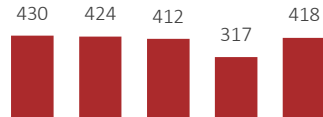


## WILDCAT ELEMENTARY

Grades: K-5  
 School Principal: Eric Beasley  
 School Programs: Title I

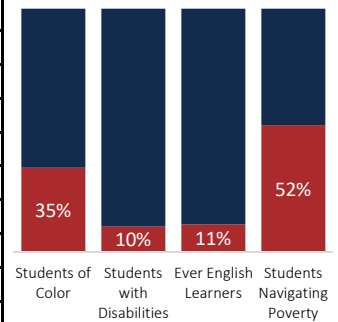
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
430	424	412	317	418



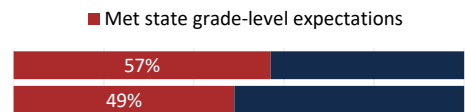
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21
<b>Race/Ethnicity</b>				
American Indian/Alaskan Native	1%	1%	1%	1%
Asian	7%	7%	5%	7%
Black/African American	3%	3%	3%	3%
Hispanic/Latino	14%	14%	14%	13%
Multiracial	10%	8%	7%	9%
Native Hawaiian/Pacific Islander	1%	2%	2%	2%
White	64%	65%	68%	65%
Students with Disabilities	11%	11%	9%	10%
Ever English Learners	13%	14%	11%	11%
Students Navigating Poverty	50%	54%	52%	52%



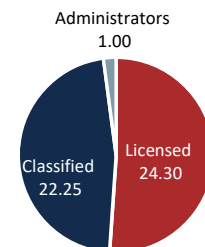
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	53%	57%	-
Mathematics Proficiency	50%	49%	-



### SCHOOL STAFFING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	20.90	23.79	24.14	22.50	24.30
112 – Classified Staff	9.73	16.57	17.77	17.69	22.25
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>31.63</b>	<b>41.36</b>	<b>42.91</b>	<b>41.19</b>	<b>47.55</b>



PER STUDENT	13.6	10.3	9.6	7.7	8.8
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### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,665,408	\$ 2,071,074	\$ 2,171,673	\$ 2,084,923	\$ 2,399,577
200 – Associated Payroll Costs	\$ 901,030	\$ 1,143,900	\$ 1,373,703	\$ 1,317,388	\$ 1,524,434
300 – Purchased Services	\$ 24,326	\$ 148,915	\$ 150,504	\$ 79,600	\$ 78,550
400 – Supplies and Materials	\$ 65,881	\$ 84,875	\$ 89,162	\$ 61,074	\$ 78,476
500 – Capital Outlay	\$ 6,742	\$ 5,850	\$ -	\$ -	\$ -
600 – Other Objects	\$ -	\$ -	\$ 2,033	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,663,386</b>	<b>\$ 3,454,614</b>	<b>\$ 3,787,075</b>	<b>\$ 3,542,985</b>	<b>\$ 4,081,037</b>



PER STUDENT	\$6,194	\$8,148	\$9,192	\$11,177	\$9,763
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\*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).



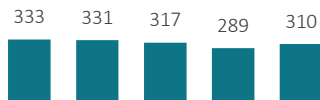


# FRANKLIN K-8 SCHOOL

Grades: K-8  
 School Principal: Craig Harlow

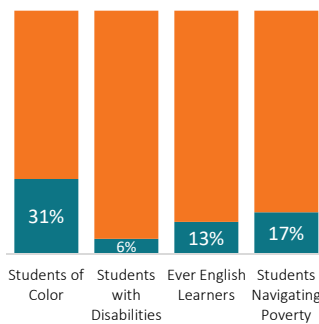
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
333	331	317	289	310



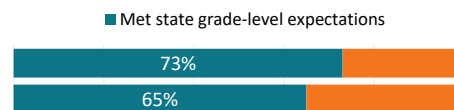
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21
American Indian/Alaskan Native	0%	0%	<1%	0%
Asian	13%	12%	12%	11%
Black/African American	2%	2%	2%	1%
Hispanic/Latino	12%	11%	11%	10%
Multiracial	7%	8%	7%	8%
Native Hawaiian/Pacific Islander	1%	1%	<1%	0%
White	66%	66%	68%	69%
Students with Disabilities	12%	10%	7%	6%
Ever English Learners	10%	11%	11%	13%
Students Navigating Poverty	18%	18%	17%	17%



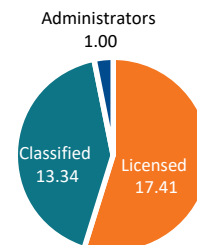
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	77%	73%	-
Mathematics Proficiency	71%	65%	-



### SCHOOL STAFFING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	14.75	16.50	16.90	15.98	17.41
112 – Classified Staff	6.54	11.39	11.47	10.34	13.34
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	22.29	28.89	29.37	27.32	31.75



**PER STUDENT**    **14.9**                      **11.5**                      **10.8**                      **10.6**                      **9.8**

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,241,988	\$ 1,470,288	\$ 1,612,395	\$ 1,509,573	\$ 1,739,468
200 – Associated Payroll Costs	\$ 653,149	\$ 827,525	\$ 1,002,953	\$ 937,794	\$ 1,082,250
300 – Purchased Services	\$ 117,094	\$ 205,744	\$ 95,646	\$ 65,400	\$ 66,674
400 – Supplies and Materials	\$ 40,621	\$ 89,113	\$ 43,271	\$ 53,063	\$ 84,183
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,052,852	\$ 2,592,670	\$ 2,754,265	\$ 2,565,830	\$ 2,972,575



**PER STUDENT**    **\$6,165**                      **\$7,833**                      **\$8,689**                      **\$8,878**                      **\$9,589**

*\*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).*

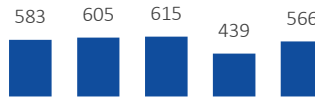


## CHELDELIN MIDDLE SCHOOL

Grades: 6-8  
 School Principal: Darren Bland  
 School Programs: AVID

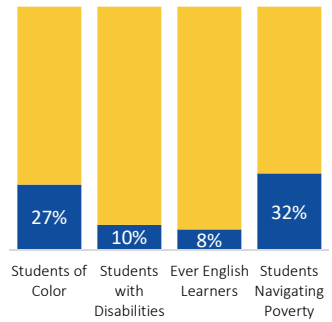
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
583	605	615	439	566



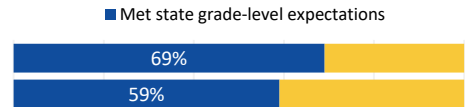
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21
American Indian/Alaskan Native	1%	<1%	<1%	0%
Asian	8%	6%	5%	6%
Black/African American	1%	1%	1%	2%
Hispanic/Latino	10%	9%	10%	10%
Multiracial	8%	9%	8%	9%
Native Hawaiian/Pacific Islander	< 1%	0%	<1%	1%
White	71%	75%	75%	73%
Students with Disabilities	9%	8%	9%	10%
Ever English Learners	10%	7%	8%	8%
Students Navigating Poverty	30%	29%	32%	32%



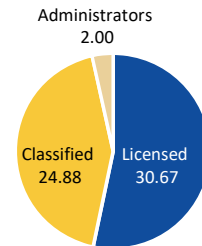
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	72%	69%	-
Mathematics Proficiency	63%	59%	-



### SCHOOL STAFFING

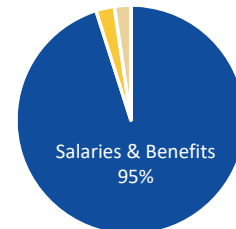
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	24.52	29.62	31.00	28.17	30.67
112 – Classified Staff	9.46	22.52	23.94	22.44	24.88
113 – Administrators	2.00	2.00	2.00	2.00	2.00
<b>TOTAL</b>	<b>35.98</b>	<b>54.14</b>	<b>56.94</b>	<b>52.61</b>	<b>57.55</b>



**PER STUDENT** 16.2 11.2 10.8 8.3 9.8

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,993,853	\$ 2,651,015	\$ 2,920,241	\$ 2,749,939	\$ 3,090,216
200 – Associated Payroll Costs	\$ 1,050,608	\$ 1,486,075	\$ 1,831,200	\$ 1,730,478	\$ 1,915,160
300 – Purchased Services	\$ 68,981	\$ 235,462	\$ 180,670	\$ 130,250	\$ 138,250
400 – Supplies and Materials	\$ 84,453	\$ 131,703	\$ 99,549	\$ 113,552	\$ 120,947
500 – Capital Outlay	\$ -	\$ -	\$ 10,923	\$ -	\$ -
600 – Other Objects	\$ -	\$ 4,039	\$ 4,455	\$ 150	\$ 150
<b>TOTAL</b>	<b>\$ 3,197,895</b>	<b>\$ 4,508,294</b>	<b>\$ 5,047,038</b>	<b>\$ 4,724,369</b>	<b>\$ 5,264,723</b>



**PER STUDENT** \$5,485 \$7,452 \$8,207 \$10,762 \$9,302

\*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).

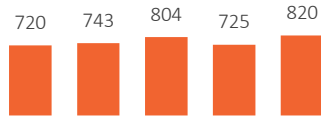


# LINUS PAULING MIDDLE SCHOOL

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

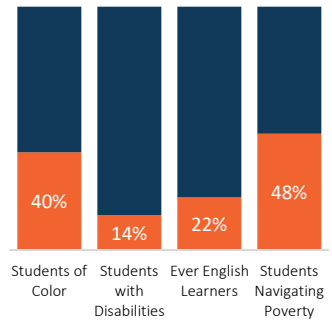
## SCHOOL ENROLLMENT

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



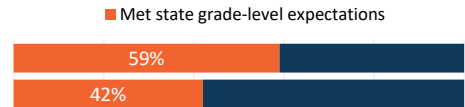
## SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21	
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	3%	3%	3%	3%
	Black/African American	1%	2%	1%	2%
	Hispanic/Latino	27%	27%	24%	27%
	Multiracial	6%	6%	7%	8%
	Native Hawaiian/Pacific Islander	< 1%	<1%	<1%	0%
	White	63%	61%	63%	60%
Students with Disabilities	14%	14%	13%	14%	
Ever English Learners	21%	22%	22%	22%	
Students Navigating Poverty	43%	43%	48%	48%	



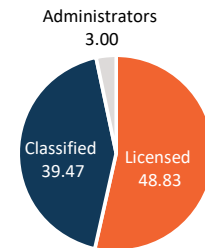
## SCHOOL PERFORMANCE MEASURES

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



## SCHOOL STAFFING

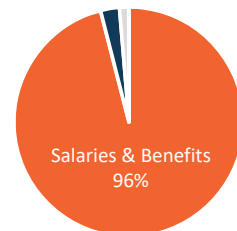
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	33.64	41.90	44.98	45.75	48.83
112 – Classified Staff	13.69	39.40	39.03	39.00	39.47
113 – Administrators	2.00	3.00	3.00	3.00	3.00
<b>TOTAL</b>	<b>49.33</b>	<b>84.30</b>	<b>87.01</b>	<b>87.75</b>	<b>91.30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

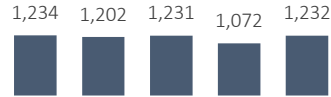


# CORVALLIS HIGH SCHOOL

Grades: 9-12  
 School Principal: Matt Boring  
 School Programs: Life Skills, DLI, AVID

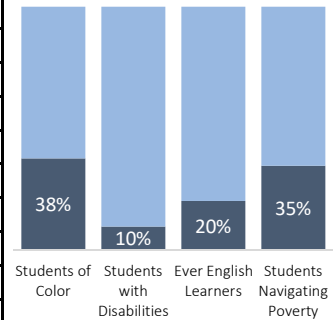
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
1,234	1,202	1,231	1,072	1,232



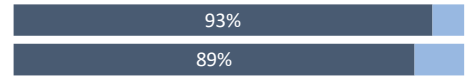
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21	
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	<1%	1%
	Asian	5%	5%	4%	4%
	Black/African American	1%	1%	<1%	1%
	Hispanic/Latino	19%	21%	22%	24%
	Multiracial	8%	8%	8%	7%
	Native Hawaiian/Pacific Islander	1%	<1%	<1%	0%
	White	65%	64%	64%	62%
Students with Disabilities	11%	10%	9%	10%	
Ever English Learners	15%	17%	18%	20%	
Students Navigating Poverty	31%	31%	35%	35%	



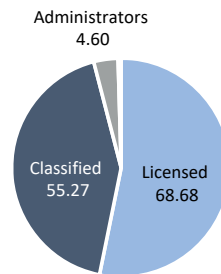
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
Grade 9 On Track to Graduate	91%	93%	-
Grade 12 On Time Graduation	86%	89%	-



### SCHOOL STAFFING

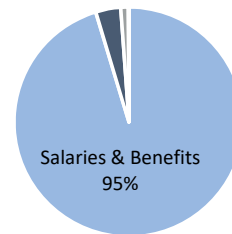
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	49.65	67.45	68.70	65.66	68.68
112 – Classified Staff	19.60	59.79	57.30	54.07	55.27
113 – Administrators	3.00	3.50	4.60	4.60	4.60
114 – Other Non-Represented Staff	0.60	0.60	0.60	0.60	0.60
<b>TOTAL</b>	<b>72.85</b>	<b>131.33</b>	<b>131.20</b>	<b>124.93</b>	<b>129.16</b>



PER STUDENT: 16.9 (2017-18), 9.2 (2018-19), 9.4 (2019-20), 8.6 (2020-21), 9.5 (2021-22)

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual	2019-20 Actual*	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 4,521,172	\$ 6,905,681	\$ 7,377,936	\$ 6,974,332	\$ 7,508,518
200 – Associated Payroll Costs	\$ 2,242,168	\$ 3,780,634	\$ 4,424,909	\$ 4,288,907	\$ 4,485,587
300 – Purchased Services	\$ 414,028	\$ 879,607	\$ 661,690	\$ 470,505	\$ 441,040
400 – Supplies and Materials	\$ 479,653	\$ 574,444	\$ 440,559	\$ 201,000	\$ 133,529
500 – Capital Outlay	\$ 44,822	\$ 78,955	\$ 76,715	\$ 15,000	\$ 10,000
600 – Other Objects	\$ 96,983	\$ 132,416	\$ 9,316	\$ 1,000	\$ 1,200
<b>TOTAL</b>	<b>\$ 7,798,826</b>	<b>\$ 12,351,736</b>	<b>\$ 12,991,125</b>	<b>\$ 11,950,743</b>	<b>\$ 12,579,874</b>



PER STUDENT: \$6,320 (2017-18), \$10,276 (2018-19), \$10,553 (2019-20), \$11,148 (2020-21), \$10,211 (2021-22)

\*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).

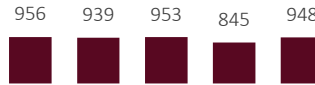


## CRESCENT VALLEY HIGH SCHOOL

Grades: 9-12  
 School Principal: Aaron McKee  
 School Programs: WINGS, AVID

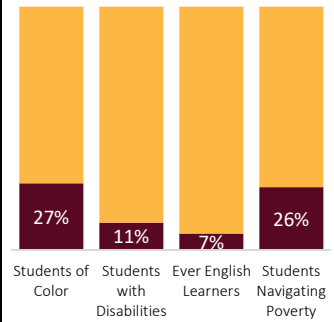
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
956	939	953	845	948



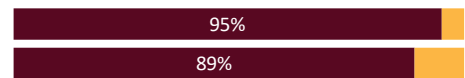
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21
<b>Race/Ethnicity</b>				
American Indian/Alaskan Native	< 1%	1%	<1%	0%
Asian	9%	8%	8%	7%
Black/African American	1%	1%	<1%	1%
Hispanic/Latino	9%	8%	9%	9%
Multiracial	8%	9%	9%	9%
Native Hawaiian/Pacific Islander	< 1%	1%	<1%	0%
White	74%	73%	72%	73%
Students with Disabilities	8%	8%	10%	11%
Ever English Learners	7%	7%	7%	7%
Students Navigating Poverty	21%	19%	35%	26%



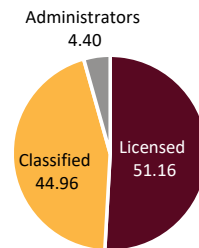
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
Grade 9 On Track to Graduate	93%	>95%	-
Grade 12 On Time Graduation	87%	89%	-



### SCHOOL STAFFING

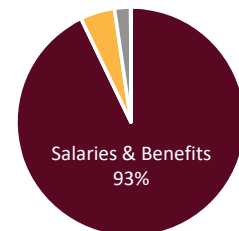
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	41.22	53.18	51.86	46.18	51.16
112 – Classified Staff	16.95	41.58	47.67	44.61	44.96
113 – Administrators	2.36	3.50	4.40	4.20	4.40
<b>TOTAL</b>	<b>60.53</b>	<b>98.25</b>	<b>103.93</b>	<b>94.99</b>	<b>100.51</b>



**PER STUDENT** 15.8 9.6 9.2 8.9 9.4

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 3,658,834	\$ 5,288,737	\$ 5,786,668	\$ 5,291,468	\$ 5,883,070
200 – Associated Payroll Costs	\$ 1,847,205	\$ 2,846,165	\$ 3,487,897	\$ 3,276,136	\$ 3,502,926
300 – Purchased Services	\$ 316,341	\$ 831,987	\$ 582,244	\$ 474,584	\$ 488,474
400 – Supplies and Materials	\$ 397,546	\$ 529,504	\$ 385,311	\$ 280,750	\$ 230,537
500 – Capital Outlay	\$ 42,917	\$ 99,576	\$ 134,315	\$ 5,000	\$ -
600 – Other Objects	\$ 37,939	\$ 35,488	\$ 9,635	\$ 3,700	\$ 3,700
<b>TOTAL</b>	<b>\$ 6,300,782</b>	<b>\$ 9,631,456</b>	<b>\$ 10,386,070</b>	<b>\$ 9,331,639</b>	<b>\$ 10,108,707</b>



**PER STUDENT** \$6,591 \$10,257 \$10,898 \$11,043 \$10,663

\*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 of 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 purposed 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

### DELTA

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

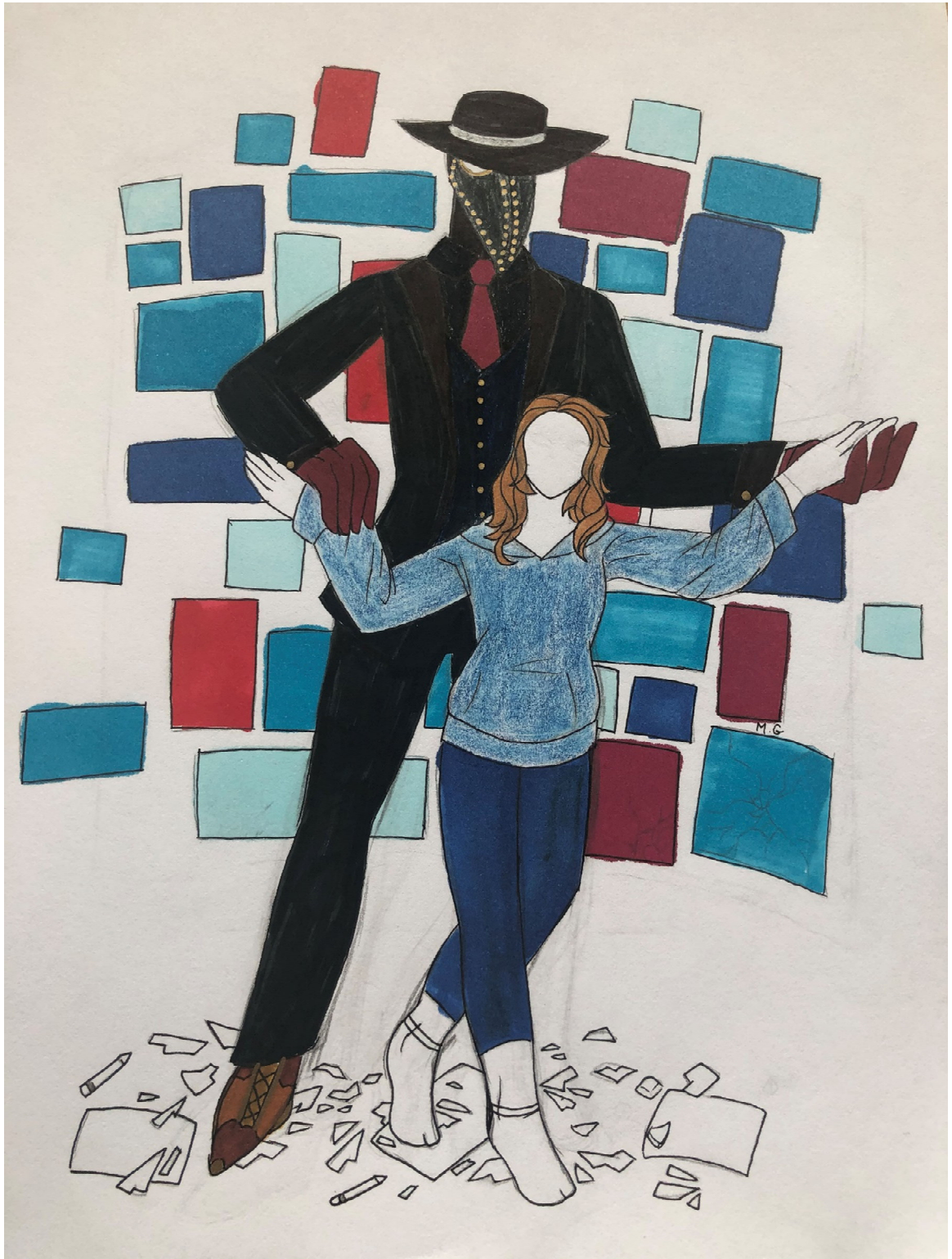
STEAM  
Science, Technology, Engineering, Art, & Math

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.

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# 2021-22 ADOPTED 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 ADOPTED 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



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

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'.

Claire Hertz, SFO  
President

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

David J. Lewis  
Executive Director

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# 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

### 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 6-30-2023

## 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

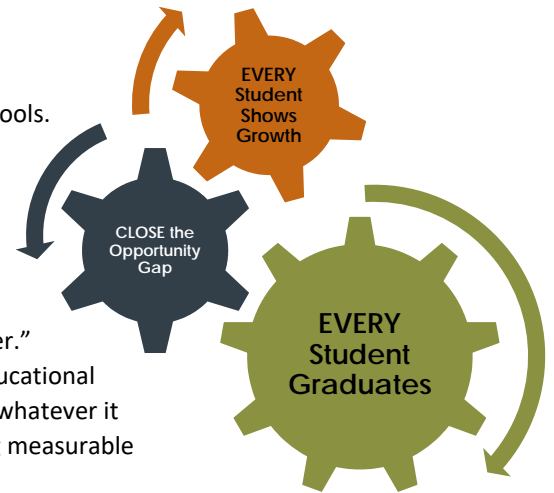
## SCHOOL LEADERSHIP

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, gender identity, gender expression, or sexual orientation) should not predict or predetermine success in school.

### Goal 2 Equitable Systems

Student identity (race, culture, socioeconomic status, language, ability, gender, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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

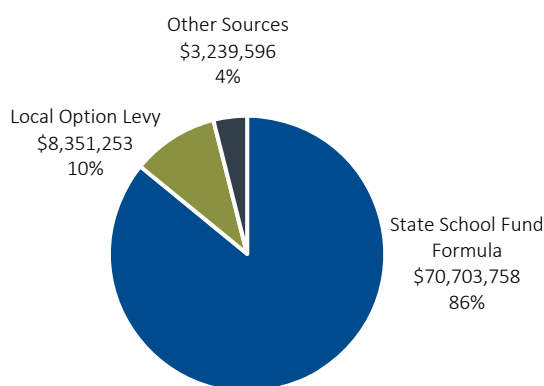
The General Fund represents 29% of the 2021-22 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund

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.

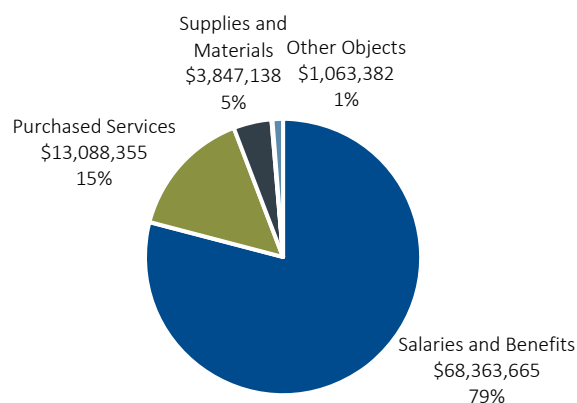
**SUMMARY OF CURRENT RESOURCES**

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 \$161.1 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.

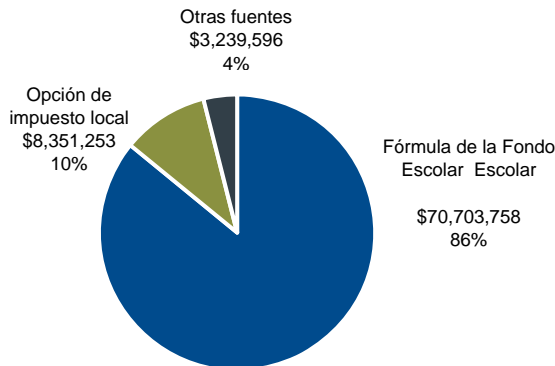
### PRESUPUESTO DE LOS FONDOS GENERALES

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.

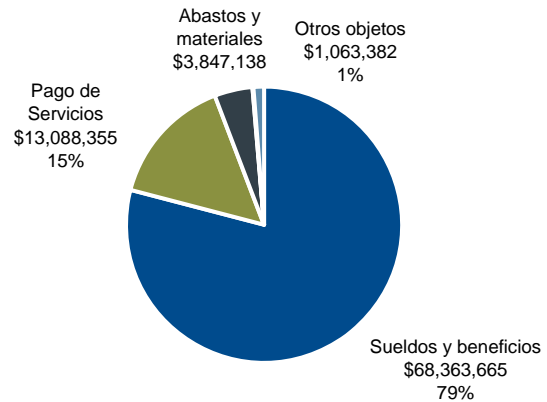
#### RESUMEN DE LOS RECURSOS ACTUALES

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 \$161.1 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,

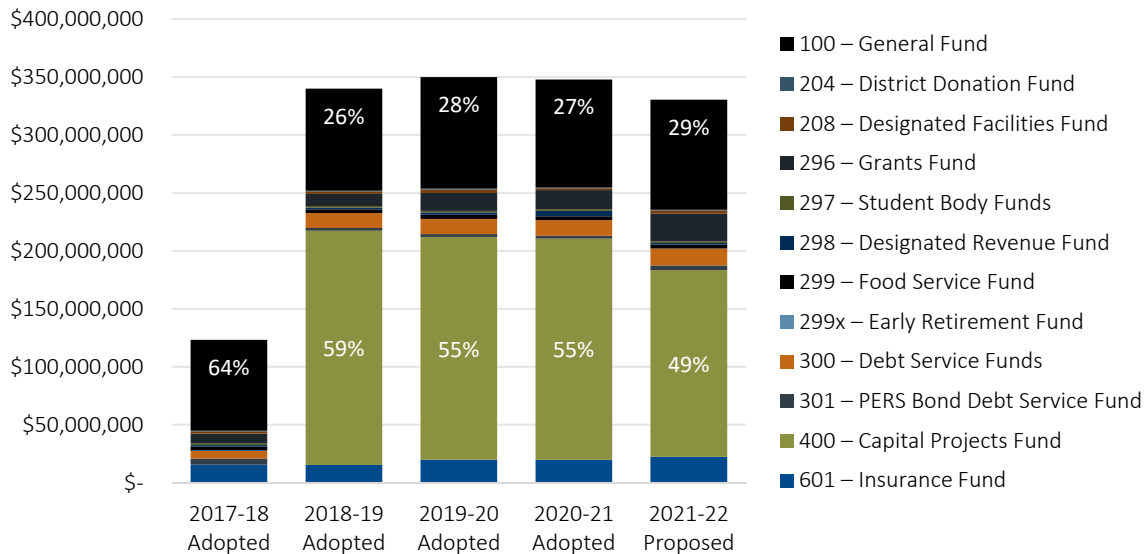


Ryan Noss  
Superintendente

## 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

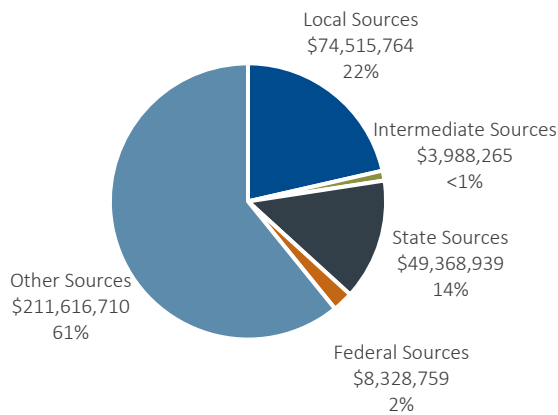
	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Proposed Budget
100 – General Fund	\$ 83,378,311	\$ 91,655,491	\$ 96,240,541	\$ 93,222,422	\$ 95,020,115
204 – District Donation Fund	388,810	429,577	600,000	607,727	600,000
208 – Designated Facilities 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.

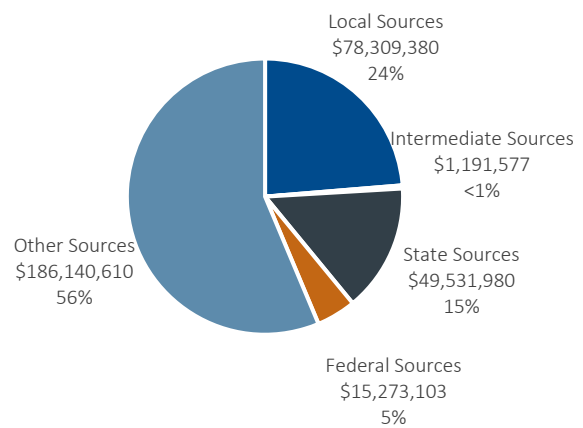
SUMMARY OF RESOURCES

2020-21 Budget (all funds)



SUMMARY OF RESOURCES

2021-22 Budget (all funds)

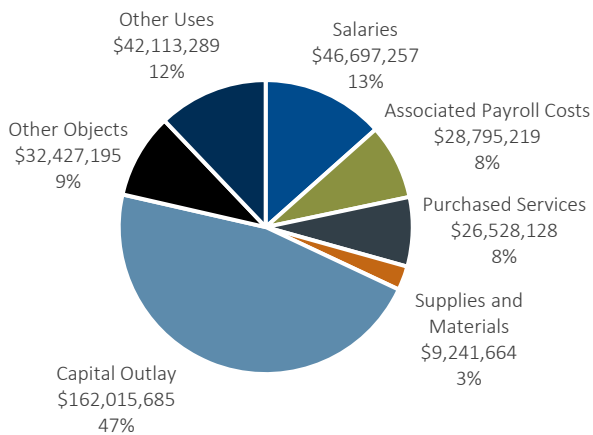


## REQUIREMENTS

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.

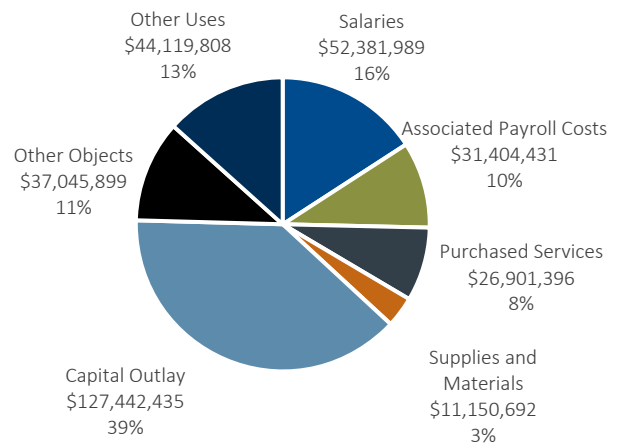
SUMMARY OF REQUIREMENTS

2020-21 Budget (all funds)



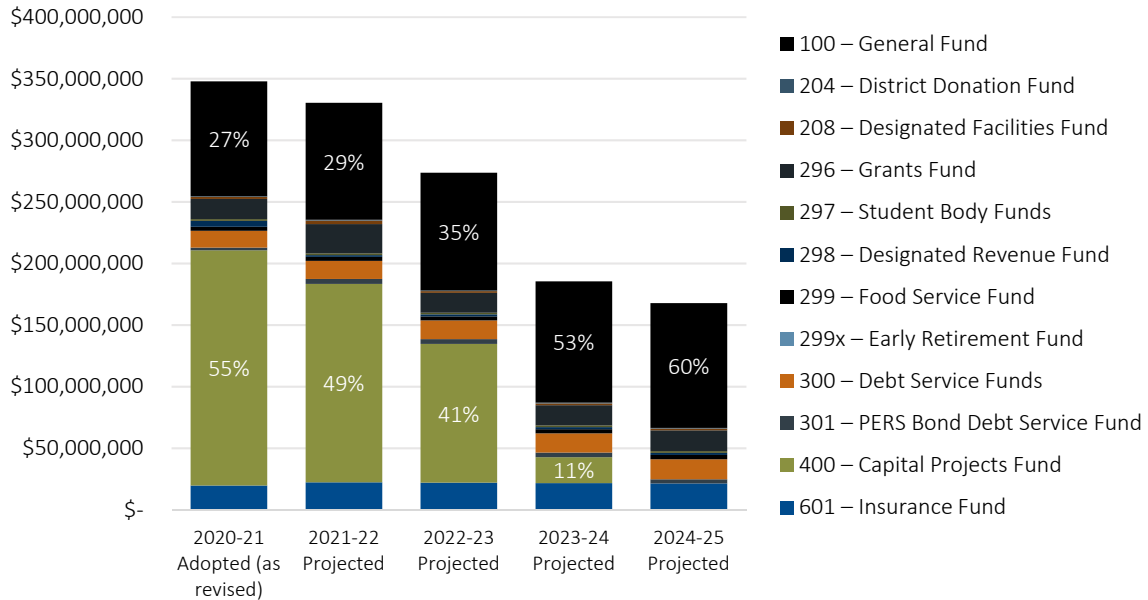
SUMMARY OF REQUIREMENTS

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.

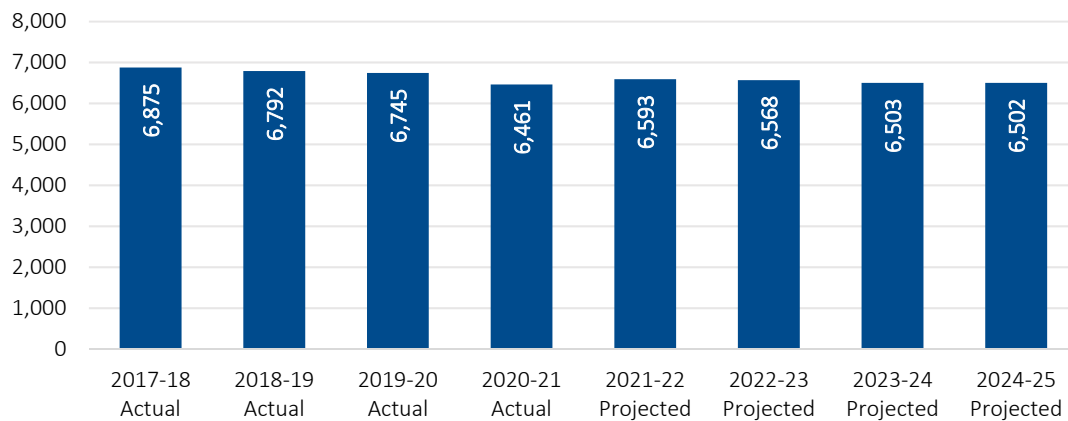


### BUDGET FORECAST BY FUND

	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.

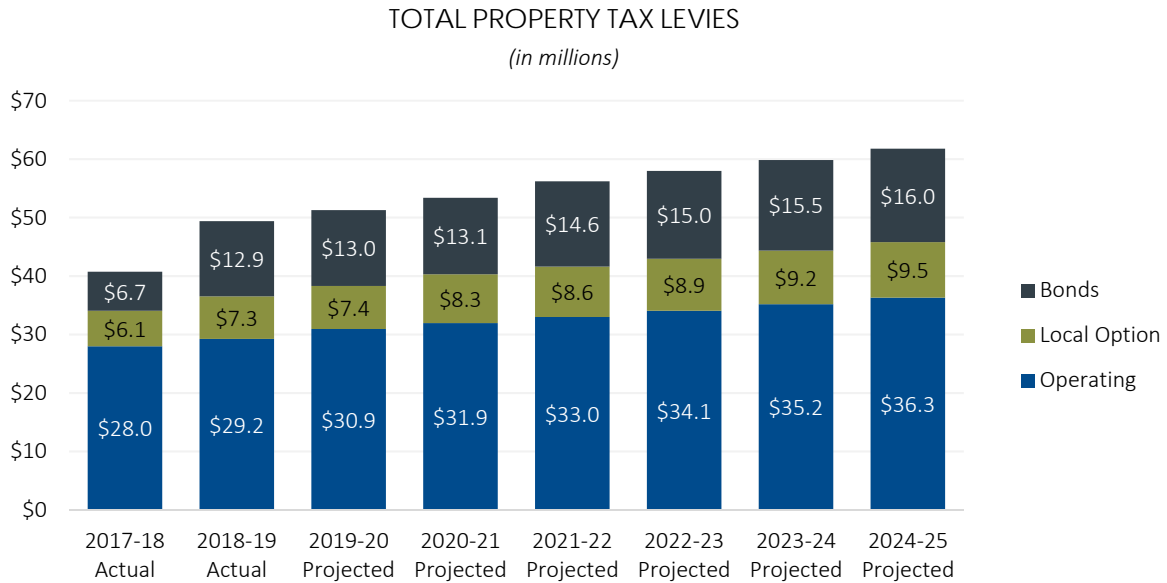
### ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value	
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.

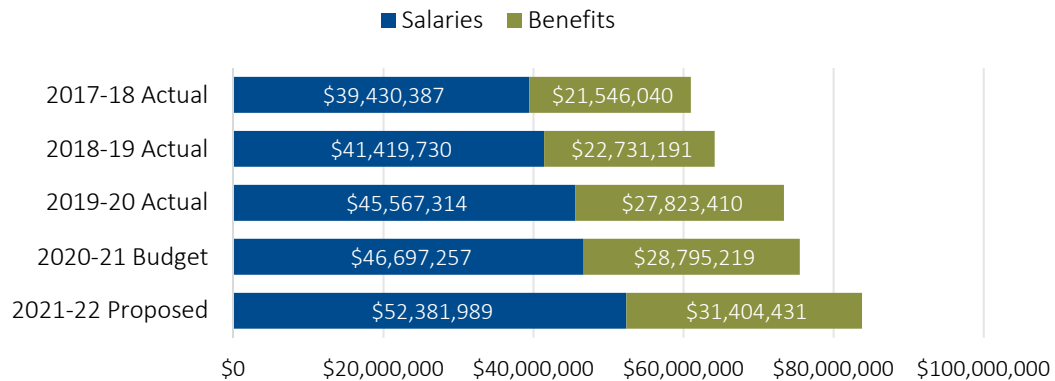
### ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	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.

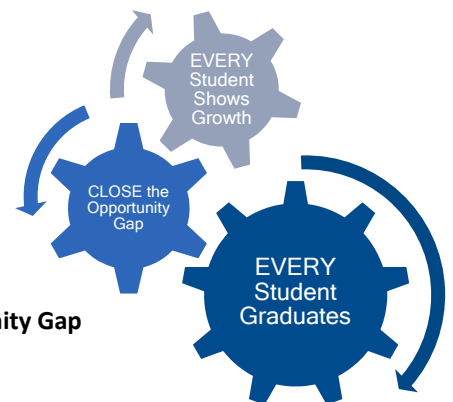
Oregon statute provides state funding for charter schools that flows through the district for schools that local boards of education have granted a charter. The district has one charter school, Muddy Creek Charter School, serving approximately 125 students in grades K-5. The charter school contract expires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

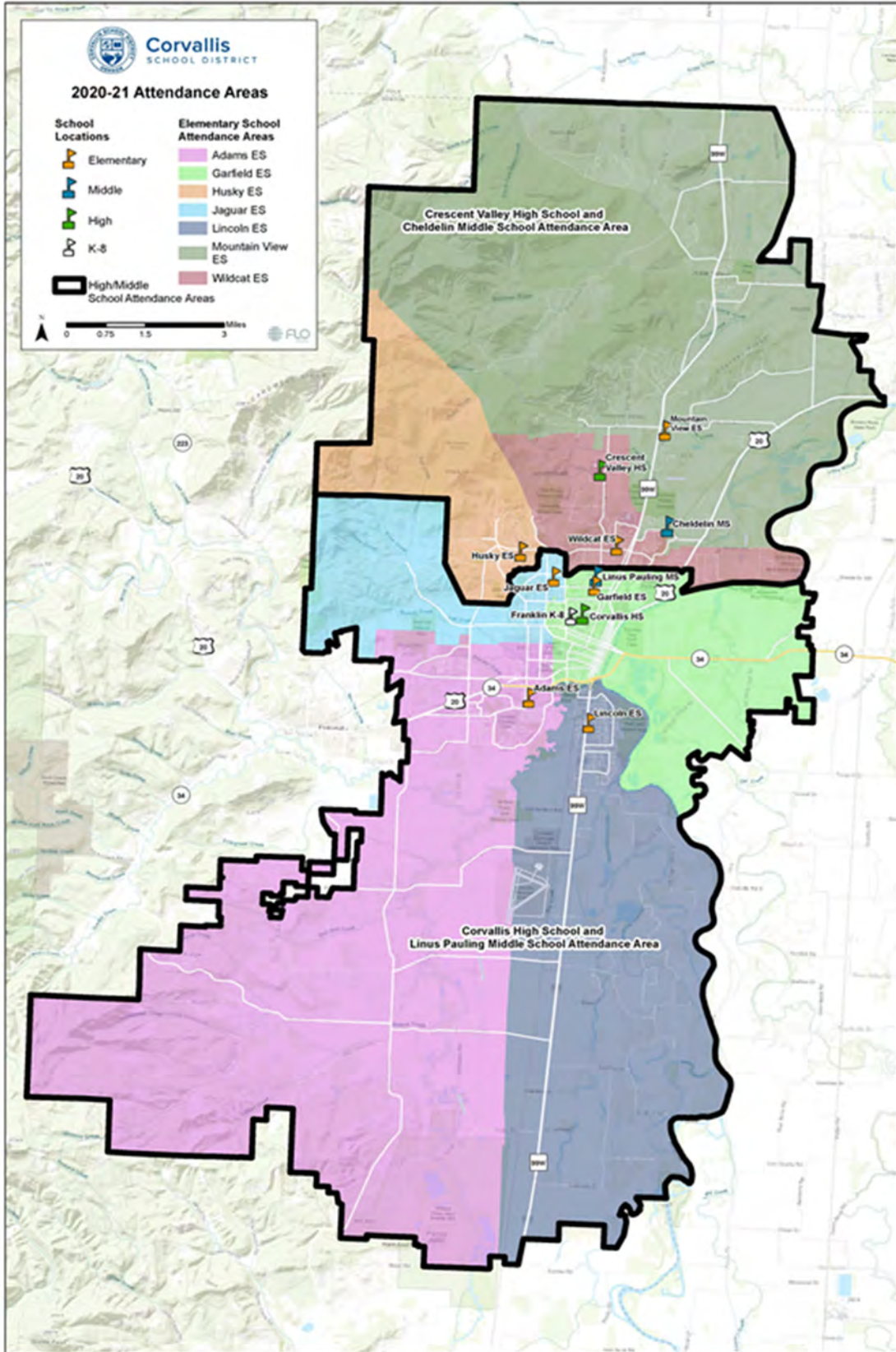
### DISTRICT VISION

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**

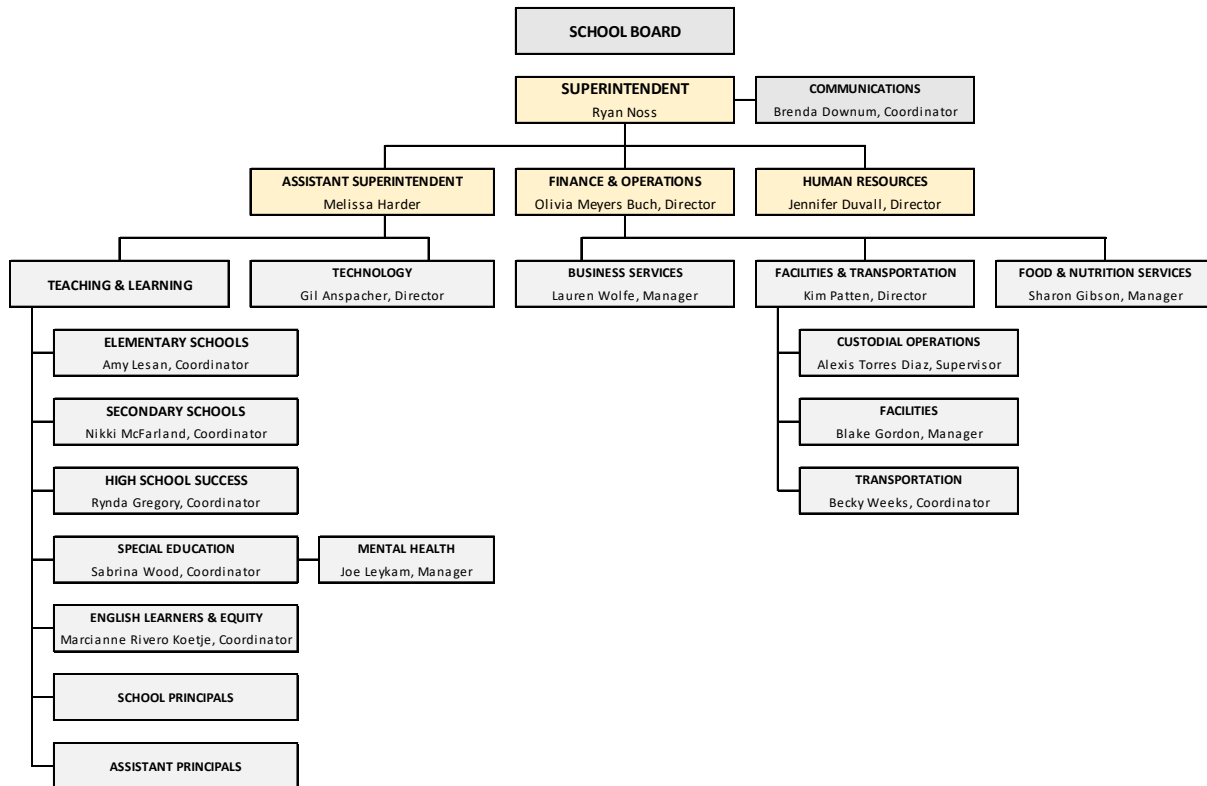


# DISTRICT MAP



## 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, 2023

## 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, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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 and support school staff and administrative empowerment in leadership in our schools.
5. 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, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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, gender identity, gender expression, or sexual orientation) should 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

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
	<b>TOTAL</b>	<b>33.42</b>	<b>\$4,232,000</b>
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
	<b>TOTAL</b>	<b>11.83</b>	<b>\$1,947,000</b>
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
	<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.

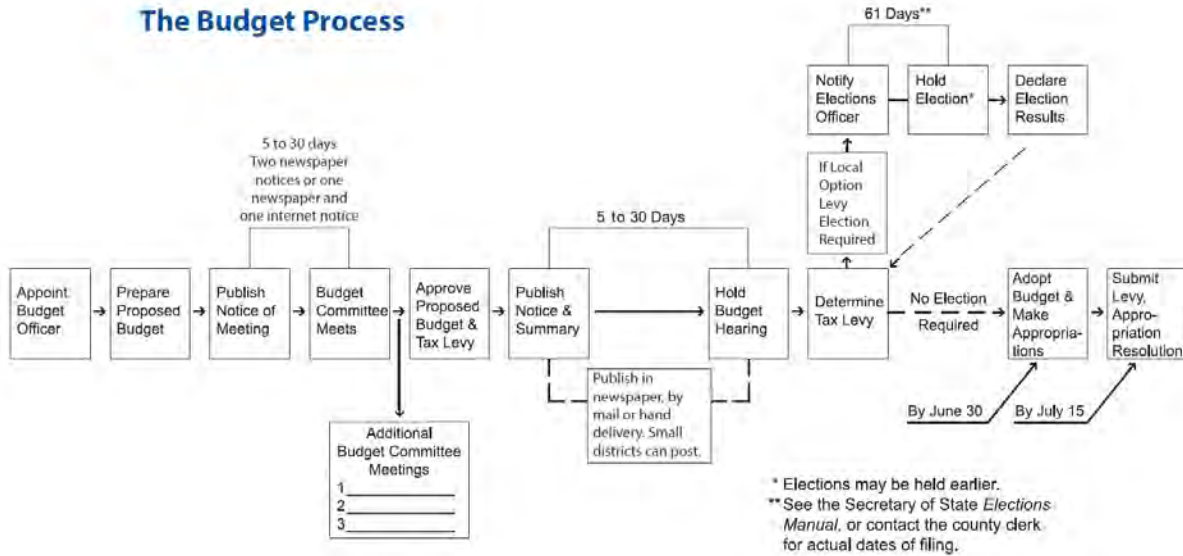
OBJECT TYPE	OBJECT DESCRIPTION
100 Salaries	Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON 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 Bremser	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

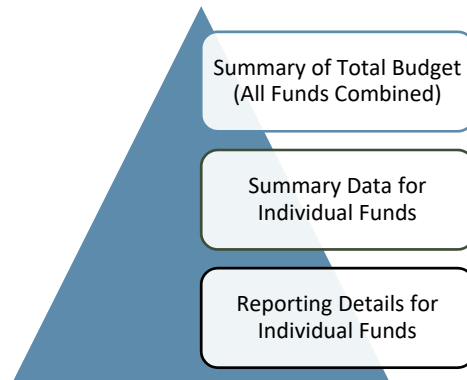
# Corvallis School District 509J

## 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

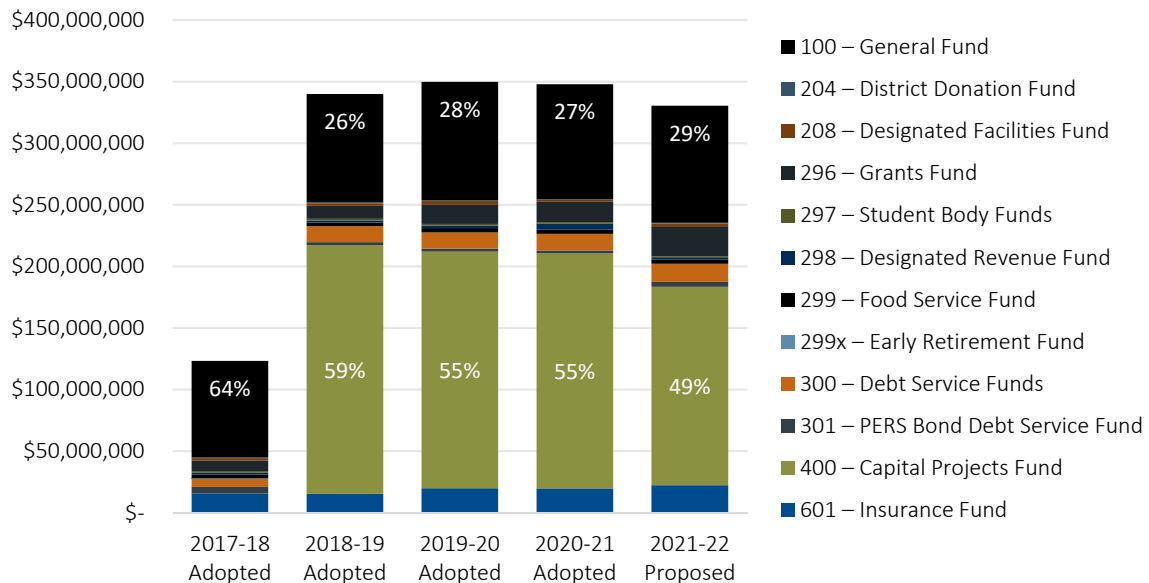
## THE BUDGET AT A GLANCE

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	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<b>Resources</b>						
100 - General Fund	83,378,311	91,655,491	96,992,656	93,222,422	95,020,115	95,020,115
204 - District Donation Fund	388,810	429,577	354,322	607,727	600,000	600,000
208 - Designated Facilities Fund	1,868,229	2,866,964	3,096,865	1,605,000	2,815,000	2,815,000
296 - Grants Fund	3,424,784	5,214,164	6,341,250	16,450,746	23,870,000	23,870,000
297 - Student Body Funds	1,875,320	1,683,046	1,255,220	1,401,452	1,382,853	1,382,853
298 - Designated Revenue Fund	1,974,969	2,188,128	2,235,154	4,786,982	1,459,124	1,459,124
299 - Food Service Fund	3,255,225	3,388,170	2,985,883	3,289,550	3,205,103	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	14,703,913
301 - PERS Bond Debt Service Fund	5,385,490	2,375,929	2,484,869	2,304,305	4,035,542	4,035,542
400 - Capital Projects Funds	-	193,957,424	191,540,671	190,917,879	161,050,000	161,050,000
601 - Insurance Fund	18,525,412	19,884,243	21,672,964	19,683,494	22,305,000	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>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	86,462,540
204 - District Donation Fund	388,810	429,577	354,322	607,727	600,000	600,000
208 - Designated Facilities Fund	290,566	215,887	469,250	1,605,000	2,815,000	2,815,000
296 - Grants Fund	3,424,784	5,214,164	6,341,250	16,450,746	23,870,000	23,870,000
297 - Student Body Funds	1,296,788	1,219,158	781,755	1,401,452	1,382,853	1,382,853
298 - Designated Revenue Fund	1,134,117	1,271,444	1,647,594	4,786,982	1,459,124	1,459,124
299 - Food Service Fund	2,898,963	2,970,240	2,845,755	3,114,935	3,205,103	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	14,311,542
301 - PERS Bond Debt Service Fund	5,171,833	2,286,833	2,406,508	956,383	2,746,833	2,746,833
400 - Capital Projects Funds	-	6,694,478	26,215,221	160,917,879	131,050,000	131,050,000
601 - Insurance Fund	12,479,032	13,249,114	14,187,695	16,483,494	18,423,847	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>286,326,842</b>
<b>Contingencies and Reserves</b>						
100 - General Fund	-	-	-	4,000,903	6,172,095	6,172,095
299 - Food Service Fund	-	-	-	174,615	-	-
300 - Debt Service Funds	-	-	-	324,130	392,371	392,371
301 - PERS Bond Debt Service Fund	-	-	-	1,347,922	1,288,709	1,288,709
400 - Capital Projects Funds	-	-	-	30,000,000	30,000,000	30,000,000
601 - Insurance Fund	-	-	-	3,200,000	3,881,153	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>41,734,328</b>
<b>Unappropriated Ending Fund Balance</b>						
100 - General Fund	-	-	-	3,065,719	2,385,480	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>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>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>	<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, Approved, and Adopted	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>

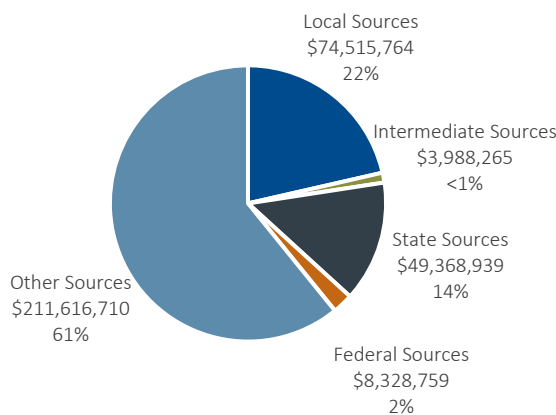


## RESOURCES

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.

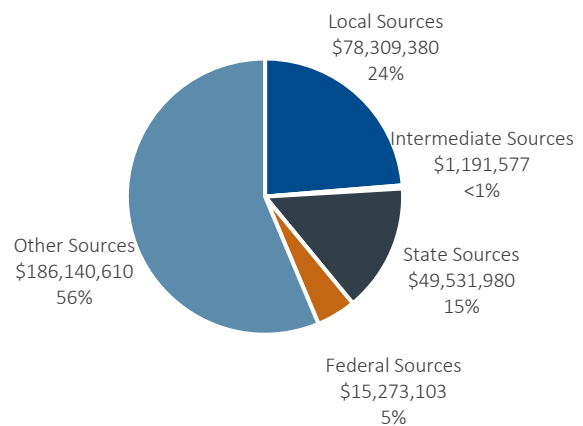
### SUMMARY OF RESOURCES

2020-21 Budget (all funds)



### SUMMARY OF RESOURCES

2021-22 Budget (all funds)

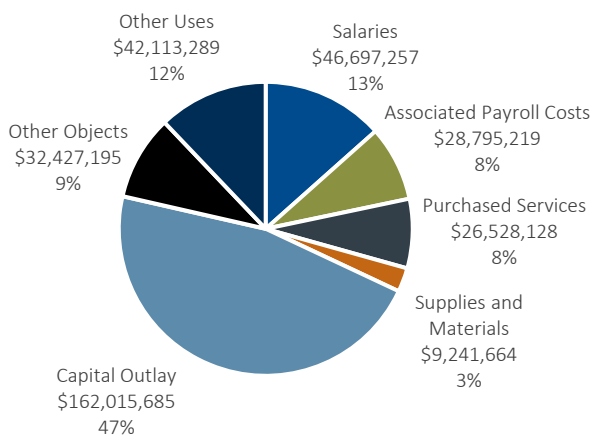


## REQUIREMENTS

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.

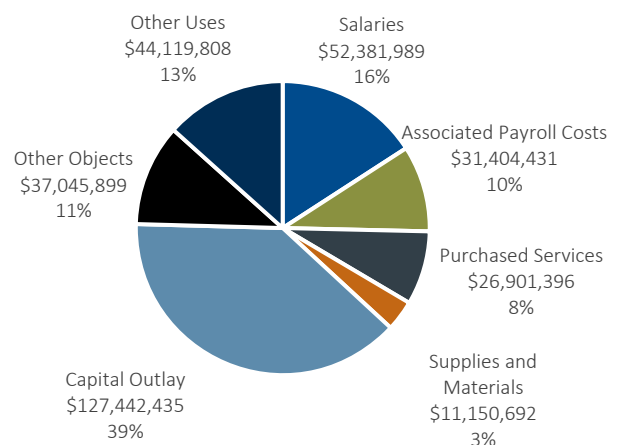
### SUMMARY OF REQUIREMENTS

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

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

	2020-21 Adopted (as Revised)	2021-22 Proposed, Approved, and Adopted	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 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	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	8,351,253
1130 - Construction Excise Tax	191,435	1,096,018	247,389	350,000	200,000	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	1,400,000
1600 - Food Service	1,315,083	1,300,642	901,919	1,338,000	1,302,000	1,302,000
1700 - Extracurricular Activities	1,130,561	1,091,879	777,344	1,000,000	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	600,000
1960 - Recovery of Prior Years' Expenditure	230	11,087	23,555	10,000	25,000	25,000
1970 - Services Provided Other Funds	15,031,452	15,943,374	17,368,861	16,256,299	17,225,000	17,225,000
1980 - Fees Charged to Grants	144,040	165,729	187,339	220,000	400,000	400,000
1990 - Miscellaneous	1,471,511	1,411,975	1,901,394	1,469,000	1,581,019	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>78,249,380</b>
<b>2000 - Revenue from Intermediate Sources</b>						
2101 - County School Funds	159,175	335,089	255,094	260,000	260,000	260,000
2102 - General Education Service District Funds	264,839	193,967	170,507	230,000	381,577	381,577
2200 - Restricted Revenue	438,211	543,091	467,949	3,498,265	550,000	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>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	37,753,442
3102 - State School Fund-School Lunch Match	15,456	15,905	15,779	16,300	15,900	15,900
3103 - Common School Fund	979,239	1,029,035	945,382	644,846	692,538	692,538
3199 - Other Unrestricted Grants-In-Aid	322,565	275,210	508,452	650,000	500,000	500,000
3299 - Other Restricted Grants-In-Aid	682,184	2,419,690	3,528,593	10,131,472	10,570,100	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>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	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	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	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>	<b>15,273,103</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>5000 - Other Sources</b>						
5100 - Long Term Debt Financing Sources	482,160	189,712,400	1,020,692	40,242,879	537,000	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	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>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>	<b>330,386,650</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	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<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	28,455,607
112 - Classified Salaries	9,423,183	10,216,367	11,872,939	12,015,196	13,686,558	13,686,558
113 - Administrators	3,066,764	3,194,648	3,662,633	3,676,415	4,001,219	4,001,219
114 - Manager-Confidential	1,263,766	1,355,971	1,571,789	1,526,425	1,619,472	1,619,472
116 - Supplemental Retirement Stipends	-	-	-	433,000	400,000	400,000
121 - Substitutes-Licensed	923,703	64,470	20,996	10,000	5,000	5,000
122 - Substitutes-Classified	327,706	67,559	68,540	50,800	39,500	39,500
130 - Additional Salary	1,909,127	2,233,055	2,434,159	2,372,784	4,174,633	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>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	12,980,114
220 - Social Security Administration	2,933,289	3,072,969	3,408,399	3,561,458	3,995,558	3,995,558
230 - Other Required Payroll Costs	297,400	225,686	267,195	288,075	261,121	261,121
240 - Contractual Employee Benefits	10,639,747	11,308,015	12,673,403	12,731,857	14,167,638	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>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	2,587,200
320 - Property Services	2,649,896	3,129,112	2,667,872	2,555,254	3,161,582	3,161,582
330 - Student Transportation Services	3,276,057	3,754,745	4,447,104	5,948,000	6,545,000	6,545,000
340 - Travel	892,806	1,112,221	557,339	971,796	994,420	994,420
350 - Communication	550,466	552,374	470,323	648,775	681,557	681,557
360 - Charter School Payments	774,954	790,147	991,668	1,048,869	1,282,032	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	10,028,205
390 - Other General Professional and Technological Services	658	1,595,951	1,292,761	1,626,510	1,621,400	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>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	6,110,384
420 - Textbooks	481,090	1,014,353	505,635	793,873	650,700	650,700
430 - Library Books	39,964	56,883	58,638	70,335	100,565	100,565
440 - Periodicals	17,986	14,805	19,077	12,615	10,690	10,690
450 - Food	1,030,952	1,048,271	883,857	932,929	1,108,354	1,108,354
460 - Non-consumable Items	76,159	130,688	40,674	143,096	233,500	233,500
470 - Computer Software	541,307	680,960	801,714	1,114,851	1,738,462	1,738,462
480 - Computer Hardware	1,207,698	1,683,467	2,008,460	1,443,161	1,198,037	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>	<b>11,150,692</b>



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>500 - Capital Outlay</b>						
510 - Land Acquisition	-	-	-	-	1,115,000	1,115,000
520 - Buildings Acquisition	24,967	865,880	16,147,918	161,670,685	125,777,435	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	425,000
550 - Depreciable Technology	19,998	213,434	11,987	25,000	125,000	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>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	6,429,511
621 - Regular Interest	2,600,455	7,503,457	8,063,351	9,151,984	11,391,731	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	476,995
650 - Insurance and Judgments	12,643,178	13,336,881	14,235,428	16,484,532	17,686,192	17,686,192
670 - Taxes and Licenses	26,936	20,037	27,667	23,000	24,220	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	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>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>-</b>
<b>800 - Other Uses</b>						
810 - Planned Reserve	-	-	-	39,047,570	41,734,328	41,734,328
820 - Reserved for Next Year	-	-	-	3,065,719	2,385,480	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>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>	<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	Salaries	FTE	Salaries	FTE	Salaries	FTE	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	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<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	19,155,572
1121 - Middle/Junior High Programs	6,637,568	7,291,110	8,824,880	8,709,961	9,324,670	9,324,670
1122 - Middle/Junior High School Extracurricular	272,474	213,582	110,344	264,128	344,201	344,201
1131 - High School Programs	9,429,730	11,516,104	11,170,902	12,630,594	12,117,706	12,117,706
1132 - High School Extracurricular	1,945,462	1,919,708	1,396,698	2,050,464	2,114,013	2,114,013
1140 - Pre-kindergarten Programs	482	3,975	37,226	24,967	128,741	128,741
1210 - Programs for the Talented and Gifted	2,397	-	10,793	4,127	4,608	4,608
1220 - Restrictive Programs for Students with Disabilities	2,426,536	3,052,864	4,050,135	4,007,464	3,863,826	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	6,635,697
1271 - Remediation	327,417	424,122	433,085	455,000	505,000	505,000
1272 - Title IA/D	689,896	725,495	837,779	772,647	728,202	728,202
1280 - Alternative Education	1,779,200	1,969,251	1,954,673	2,093,033	2,435,550	2,435,550
1291 - English Language Learner Programs	1,445,334	1,499,449	1,604,836	1,823,655	1,935,331	1,935,331
1292 - Teen Parent Programs	-	26,668	29,433	32,104	31,175	31,175
1299 - Other Programs	30,080	9,458	14,958	20,910	19,740	19,740
1400 - Summer School Programs	13,640	51,349	82,878	98,277	3,272,490	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>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	2,304,439
2120 - Guidance Services	2,040,016	2,531,483	2,778,160	2,634,764	2,956,706	2,956,706
2130 - Health Services	399,640	518,134	871,537	893,167	1,178,956	1,178,956
2140 - Psychological Services	-	-	753,972	747,549	1,602,005	1,602,005
2150 - Speech Pathology and Audiology Services	719,172	852,810	939,981	906,518	1,099,864	1,099,864
2160 - Other Student Treatment Services	159,697	61,907	60,689	67,381	74,407	74,407
2190 - Service Direction, Student Support Services	569,644	678,289	791,839	791,576	1,004,601	1,004,601
2210 - Improvement of Instruction Services	1,957,269	1,951,330	1,840,622	1,897,944	3,069,556	3,069,556
2220 - Educational Media Services	642,002	675,751	868,598	783,541	903,950	903,950
2230 - Assessment and Testing	382,410	414,502	525,409	562,056	685,035	685,035
2240 - Instructional Staff Development	826,305	1,271,749	1,009,419	1,520,774	1,854,629	1,854,629
2310 - Board of Education Services	111,848	155,078	153,484	159,833	248,359	248,359
2320 - Executive Administration Services	371,323	370,289	442,728	450,522	429,845	429,845
2410 - Office of the Principal Services	4,196,504	4,583,843	5,299,019	5,524,460	5,696,890	5,696,890
2490 - Other Support Services-School Administration	140,316	215,004	320,160	373,318	864,194	864,194
2510 - Direction of Business Support Services	204,268	207,345	318,353	311,381	399,317	399,317
2520 - Fiscal Services	13,193,417	14,860,673	14,792,864	17,715,196	18,985,054	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	8,655,957
2550 - Student Transportation Services	3,580,249	4,123,600	4,665,064	6,125,697	6,885,607	6,885,607
2570 - Internal Services	139,731	147,782	151,841	81,731	82,018	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	380,319
2640 - Staff Services	671,026	727,013	918,340	872,277	1,170,354	1,170,354

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
2660 - Technology Services	1,697,004	2,073,739	3,008,046	3,520,601	3,745,836	3,745,836
2680 - Interpretation and Translation Services	131,851	136,592	265,311	221,636	246,840	246,840
2690 - Other Support Services-Central	144,040	165,729	187,339	366,168	1,037,250	1,037,250
2700 - Supplemental Retirement Program	-	-	-	603,559	430,600	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>	<b>65,992,588</b>
<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	3,280,103
3300 - Community Services	630,500	697,158	767,136	788,066	1,256,387	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>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	2,442,565
4120 - Site Acquisition and Development Services	-	-	-	-	1,115,000	1,115,000
4150 - Building Acquisition, Construction, and Improvements	24,967	4,896,949	27,369,860	166,695,685	131,802,435	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>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	17,821,242
5200 - Transfers of Funds PERS	103,299	-	-	-	-	-
	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>17,821,242</b>
<b>6000 - Contingencies</b>						
6000 - Contingencies	-	-	-	39,047,570	41,734,328	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>41,734,328</b>
<b>7000 - Unappropriated Ending Fund Balance</b>						
7000 - Unappropriated Ending Fund Balance	-	-	-	3,065,719	2,385,480	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>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>330,446,650</b>

# General Fund (100)

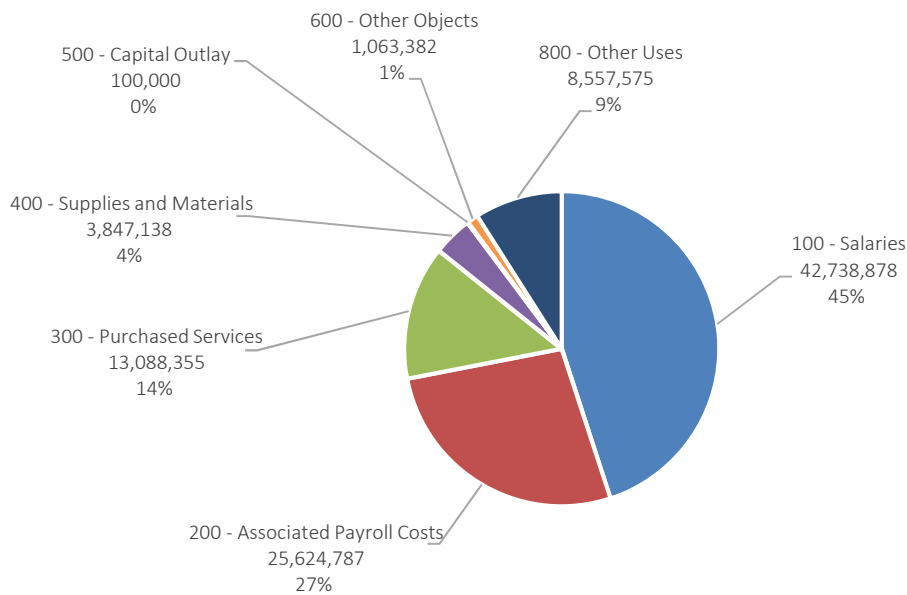
## General Fund (100)

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

REQUIREMENTS BY MAJOR OBJECT - GENERAL FUND (100)  
2021-22 PROPOSED, APPROVED, AND ADOPTED



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

	2020-21 Adopted (as Revised)	2021-22 Proposed, Approved and Adopted	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 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	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	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	261,500
1910 - Rentals	65,577	68,700	62,066	25,000	60,000	60,000
1960 - Recovery of Prior Years' Expenditure	230	11,087	23,555	10,000	25,000	25,000
1980 - Fees Charged to Grants	144,040	165,729	187,339	220,000	400,000	400,000
1990 - Miscellaneous	198,075	238,794	511,865	385,000	690,519	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>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	260,000
2102 - General Education Service District Funds	264,839	193,967	170,507	230,000	381,577	381,577
2200 - Restricted Revenue	251,613	242,080	258,945	250,000	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>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	37,753,442
3103 - Common School Fund	979,239	1,029,035	945,382	644,846	692,538	692,538
3199 - Other Unrestricted Grants-In-Aid	322,565	275,210	508,452	650,000	500,000	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>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	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>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	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	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>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>	<b>95,020,115</b>

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

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<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	25,381,191
112 - Classified Salaries	7,946,033	8,603,599	10,191,948	10,114,600	10,628,957	10,628,957
113 - Administrators	2,991,483	3,132,570	3,538,001	3,551,783	3,647,644	3,647,644
114 - Manager-Confidential	1,043,480	1,069,578	1,240,424	1,119,488	1,156,835	1,156,835
116 - Supplemental Retirement Stipends	-	-	-	433,000	400,000	400,000
121 - Substitutes-Licensed	823,954	62,256	20,996	10,000	5,000	5,000
122 - Substitutes-Classified	244,839	29,800	30,807	25,800	14,500	14,500
130 - Additional Salary	1,363,725	1,516,498	1,737,321	1,487,102	1,504,751	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>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	10,631,937
220 - Social Security Administration	2,704,580	2,799,132	3,113,958	3,189,423	3,269,349	3,269,349
230 - Other Required Payroll Costs	258,787	193,476	231,289	243,609	209,663	209,663
240 - Contractual Employee Benefits	9,509,235	10,009,469	11,339,422	11,117,990	11,513,838	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>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	437,200
320 - Property Services	2,261,051	2,948,476	2,530,681	2,374,254	2,728,082	2,728,082
330 - Student Transportation Services	3,180,695	3,519,597	4,383,987	5,743,000	5,890,000	5,890,000
340 - Travel	314,560	489,948	255,825	172,796	237,920	237,920
350 - Communication	426,779	436,693	370,359	467,425	461,357	461,357
360 - Charter School Payments	774,954	790,147	991,668	1,000,910	1,082,032	1,082,032
380 - Non-instructional Professional and Technical Services	809,901	802,327	907,206	908,447	932,864	932,864
390 - Other General Professional and Technological Services	658	1,448,785	1,131,695	1,449,010	1,318,900	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>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	1,759,684
420 - Textbooks	458,116	983,578	487,548	598,250	25,700	25,700
430 - Library Books	33,722	41,112	29,847	35,335	40,565	40,565
440 - Periodicals	13,246	11,103	18,919	12,615	10,690	10,690
460 - Non-consumable Items	18,782	69,775	14,046	82,596	62,000	62,000
470 - Computer Software	487,588	624,372	739,791	867,851	1,095,462	1,095,462
480 - Computer Hardware	1,090,171	1,513,582	1,983,311	1,141,161	853,037	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>3,847,138</b>
<b>500 - Capital Outlay</b>						
540 - Depreciable Equipment	438,166	52,380	255,312	100,000	75,000	75,000
550 - Depreciable Technology	19,998	213,434	11,987	25,000	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>	<b>100,000</b>



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>600 - Other Objects</b>						
610 - Redemption of Principal	-	520,541	759,114	889,761	734,511	734,511
621 - Regular Interest	-	3,484	10,728	10,851	28,356	28,356
630 - Unrecoverable Bad Debt Write-Off	-	-	-	20,000	-	-
640 - Dues and Fees	152,545	249,537	275,013	305,050	290,295	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	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>1,063,382</b>
<b>800 - Other Uses</b>						
810 - Planned Reserve	-	-	-	4,000,903	6,172,095	6,172,095
820 - Reserved for Next Year	-	-	-	3,065,719	2,385,480	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>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>	<b>95,020,115</b>

## Requirements by Function - General Fund (100)

amounts in dollars

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<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	16,452,847
1121 - Middle/Junior High Programs	6,447,073	6,998,133	8,586,670	7,938,735	8,240,592	8,240,592
1122 - Middle/Junior High School Extracurricular	69,025	69,125	45,395	45,189	51,042	51,042
1131 - High School Programs	8,916,049	10,345,367	10,344,512	10,939,378	9,877,853	9,877,853
1132 - High School Extracurricular	780,934	771,097	698,173	822,951	904,319	904,319
1140 - Pre-kindergarten Programs	-	-	33,863	11,359	7,148	7,148
1210 - Programs for the Talented and Gifted	2,397	-	10,793	4,127	4,608	4,608
1220 - Restrictive Programs for Students with Disabilities	2,423,060	3,049,135	4,048,495	4,001,464	3,748,110	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	5,044,887
1280 - Alternative Education	1,703,972	1,832,890	1,833,652	1,933,424	2,043,014	2,043,014
1291 - English Language Learner Programs	1,434,776	1,474,374	1,596,760	1,786,291	1,906,150	1,906,150
1292 - Teen Parent Programs	-	26,668	29,433	32,104	31,175	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>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	2,042,818
2120 - Guidance Services	1,811,230	2,087,188	2,401,474	2,263,594	2,447,144	2,447,144
2130 - Health Services	393,439	518,134	855,733	765,455	892,162	892,162
2140 - Psychological Services	-	-	389,878	27,677	1,259	1,259
2150 - Speech Pathology and Audiology Services	719,172	852,810	937,091	906,518	1,099,864	1,099,864
2160 - Other Student Treatment Services	159,697	61,907	60,689	67,381	74,407	74,407
2190 - Service Direction, Student Support Services	564,665	677,749	791,342	791,576	824,323	824,323
2210 - Improvement of Instruction Services	1,708,452	1,805,257	1,559,990	1,527,086	1,831,502	1,831,502
2220 - Educational Media Services	624,973	659,431	829,104	456,147	536,565	536,565
2230 - Assessment and Testing	382,345	414,502	524,889	562,056	585,035	585,035
2240 - Instructional Staff Development	613,362	896,766	651,643	478,118	277,441	277,441
2310 - Board of Education Services	108,808	155,078	153,484	159,833	248,359	248,359
2320 - Executive Administration Services	371,007	369,549	442,449	450,522	429,845	429,845
2410 - Office of the Principal Services	4,195,549	4,579,350	5,298,485	5,507,460	5,681,890	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	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	7,357,186
2550 - Student Transportation Services	3,484,888	3,888,452	4,601,947	5,920,697	6,100,607	6,100,607
2570 - Internal Services	138,172	147,782	151,841	81,731	82,018	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	375,319
2640 - Staff Services	668,693	715,296	910,953	869,277	1,021,237	1,021,237

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2660 - Technology Services	1,696,999	2,068,656	3,008,046	3,090,601	3,095,836	3,095,836
2680 - Interpretation and Translation Services	131,851	136,592	265,311	221,636	246,840	246,840
2700 - Supplemental Retirement Program	-	-	-	603,559	430,600	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>	<b>35,959,824</b>
<b>3000 - Enterprise and Community Services</b>						
3100 - Food Services	-	-	-	35,000	25,000	25,000
3300 - Community Services	293,988	402,664	480,629	484,898	490,637	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>515,637</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>						
5100 - Debt Service	-	524,025	769,843	900,612	762,867	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>762,867</b>
<b>6000 - Contingencies &amp; Reserves</b>						
6000 - Contingencies	-	-	-	4,000,903	6,172,095	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>6,172,095</b>
<b>7000 - Unappropriated Ending Fund Balance</b>						
7000 - Unappropriated Ending Fund Balance	-	-	-	3,065,719	2,385,480	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>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>	<b>94,107,648</b>

Reporting Details - General Fund (100)  
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	2021-22 Approved & Adopted
<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	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	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	261,500
1910 - Rentals	65,577	68,700	62,066	25,000	60,000	60,000
1960 - Recovery of Prior Years' Expenditure	230	11,087	23,555	10,000	25,000	25,000
1980 - Fees Charged to Grants	144,040	165,729	187,339	220,000	400,000	400,000
1990 - Miscellaneous	198,075	238,794	511,865	385,000	690,519	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>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	260,000
2102 - General Education Service District Funds	264,839	193,967	170,507	230,000	381,577	381,577
2200 - Restricted Revenue	251,613	242,080	258,945	250,000	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>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	37,753,442
3103 - Common School Fund	979,239	1,029,035	945,382	644,846	692,538	692,538
3199 - Other Unrestricted Grants-In-Aid	322,565	275,210	508,452	650,000	500,000	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>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	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>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	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	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>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>	<b>95,020,115</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	9,027,941
112 - Classified Salaries	621,499	611,901	474,361	476,317	476,586	476,586
121 - Substitutes-Licensed	286,201	23,536	12,630	6,000	2,000	2,000
122 - Substitutes-Classified	59,480	7,188	3,413	4,500	500	500
130 - Additional Salary	144,847	101,416	142,746	94,893	93,354	93,354
210 - Public Employees Retirement System	1,824,748	1,810,633	2,426,878	2,493,017	2,384,674	2,384,674
220 - Social Security Administration	694,528	681,378	714,674	730,104	734,423	734,423
230 - Other Required Payroll Costs	50,199	36,889	41,159	43,613	37,024	37,024
240 - Contractual Employee Benefits	2,304,594	2,307,815	2,415,746	2,308,120	2,330,536	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	26,400
340 - Travel	7,139	1,839	1,869	500	500	
350 - Communication	33,876	21,854	13,566	13,300	12,470	12,470
380 - Non-instructional Professional and Technical Services	60	563	325	7,534	20,000	20,000
390 - Other General Professional and Technological Services	-	442,119	369,730	539,487	441,300	441,300
410 - Consumable Supplies and Materials	257,235	238,474	206,535	184,691	514,789	514,789
420 - Textbooks	266,466	444,401	352,534	173,750	8,200	8,200
430 - Library Books	399	-	-	-	-	-
440 - Periodicals	4,002	2,480	6,243	3,000	3,000	3,000
460 - Non-consumable Items	-	1,070	-	-	-	-
470 - Computer Software	52,726	24,582	54,549	114,900	93,750	93,750
480 - Computer Hardware	613,760	352,642	114,728	270,569	235,400	235,400
640 - Dues and Fees	174	100	6,089	10,000	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>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	4,399,940
112 - Classified Salaries	258,161	263,564	248,138	227,120	233,622	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	51,373
210 - Public Employees Retirement System	762,505	771,656	1,122,333	1,142,912	1,170,921	1,170,921
220 - Social Security Administration	297,988	301,388	330,782	342,267	358,404	358,404
230 - Other Required Payroll Costs	20,569	16,125	18,680	19,509	17,705	17,705
240 - Contractual Employee Benefits	982,251	1,000,825	1,130,325	1,106,780	1,140,856	1,140,856
310 - Instructional, Professional and Technical Services	170	1,408	2,863	2,200	3,700	3,700
320 - Property Services	6,443	5,590	56,245	7,661	27,974	27,974
330 - Student Transportation Services	-	72	-	-	-	-
340 - Travel	5,372	3,932	2,960	8,200	6,270	6,270
350 - Communication	24,385	19,286	12,526	14,550	8,900	8,900
380 - Non-instructional Professional and Technical Services	60	105	125	-	250	250
390 - Other General Professional and Technological Services	-	290,671	173,369	271,000	287,000	287,000
410 - Consumable Supplies and Materials	114,358	221,652	145,953	156,396	218,727	218,727
420 - Textbooks	111,476	273,626	75,915	230,500	1,000	1,000
430 - Library Books	318	-	-	-	-	-
440 - Periodicals	1,879	4,687	7,495	4,000	4,225	4,225
460 - Non-consumable Items	1,790	1,224	-	16,096	-	-

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
470 - Computer Software	26,783	40,650	24,469	28,350	61,280	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	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>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	38,405
210 - Public Employees Retirement System	9,002	9,969	7,634	9,706	9,085	9,085
220 - Social Security Administration	3,459	4,134	2,521	2,452	2,938	2,938
230 - Other Required Payroll Costs	218	222	141	473	114	114
340 - Travel	-	250	434	500	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>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	5,468,517
112 - Classified Salaries	239,252	225,303	188,917	165,769	208,933	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	119,442
210 - Public Employees Retirement System	1,127,848	1,195,420	1,648,086	1,637,196	1,437,395	1,437,395
220 - Social Security Administration	422,026	430,874	459,502	474,006	443,462	443,462
230 - Other Required Payroll Costs	26,840	23,030	25,666	27,811	22,289	22,289
240 - Contractual Employee Benefits	1,269,289	1,271,960	1,365,135	1,341,274	1,248,068	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	38,400
340 - Travel	3,053	10,948	8,111	10,500	10,250	10,250
350 - Communication	11,812	19,977	20,972	6,500	6,500	6,500
380 - Non-instructional Professional and Technical Services	320	947	59	22,867	23,367	23,367
390 - Other General Professional and Technological Services	658	246,511	178,714	259,100	259,600	259,600
410 - Consumable Supplies and Materials	161,831	254,485	225,228	327,114	243,865	243,865
420 - Textbooks	71,226	256,740	49,086	183,500	6,000	6,000
430 - Library Books	870	-	6,864	-	-	-
440 - Periodicals	836	862	3,032	665	1,665	1,665
460 - Non-consumable Items	5,041	14,494	8,667	11,500	11,500	11,500
470 - Computer Software	3,630	17,902	23,957	27,500	56,500	56,500
480 - Computer Hardware	60,278	781,287	116,613	374,233	240,400	240,400
540 - Depreciable Equipment	-	5,586	6,248	10,000	10,000	10,000
640 - Dues and Fees	10,000	10,185	16,492	13,700	21,700	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>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	68,437
114 - Manager-Confidential	30,855	31,472	33,227	33,227	33,726	33,726
122 - Substitutes-Classified	50	-	-	-	-	-

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
130 - Additional Salary	420,081	419,538	389,453	411,053	485,029	485,029
210 - Public Employees Retirement System	51,420	55,951	76,569	150,725	141,900	141,900
220 - Social Security Administration	42,160	41,723	36,708	39,000	44,919	44,919
230 - Other Required Payroll Costs	2,721	2,613	2,077	6,681	2,088	2,088
240 - Contractual Employee Benefits	44,412	44,412	30,540	39,840	41,220	41,220
340 - Travel	19,422	20,268	17,844	22,000	27,000	27,000
350 - Communication	-	110	566	-	-	-
380 - Non-instructional Professional and Technical Services	40,669	35,652	42,514	45,000	50,000	50,000
410 - Consumable Supplies and Materials	9,903	-	5,843	10,000	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>904,319</b>
<b>1140 Pre-kindergarten Programs</b>						
111 - Licensed Salaries	-	-	9,764	-	-	-
130 - Additional Salary	-	-	16,000	7,432	5,035	5,035
210 - Public Employees Retirement System	-	-	4,795	2,250	1,191	1,191
220 - Social Security Administration	-	-	1,971	568	386	386
230 - Other Required Payroll Costs	-	-	113	109	36	36
240 - Contractual Employee Benefits	-	-	275	-	-	-
410 - Consumable Supplies and Materials	-	-	945	1,000	500	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>7,148</b>
<b>1210 - Programs for the Talented and Gifted</b>						
130 - Additional Salary	1,807	-	8,000	2,960	3,500	3,500
210 - Public Employees Retirement System	393	-	2,157	897	828	828
220 - Social Security Administration	133	-	603	226	268	268
230 - Other Required Payroll Costs	8	-	33	44	12	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>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	670,547
112 - Classified Salaries	971,524	1,228,980	1,552,976	1,537,025	1,366,618	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	48,843
210 - Public Employees Retirement System	259,082	324,332	528,089	556,355	517,266	517,266
220 - Social Security Administration	104,597	129,385	168,575	168,443	159,577	159,577
230 - Other Required Payroll Costs	7,140	7,425	11,613	12,623	8,258	8,258
240 - Contractual Employee Benefits	612,338	779,098	1,035,061	1,035,431	944,951	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	25,000
410 - Consumable Supplies and Materials	5,103	8,408	9,145	11,150	6,550	6,550
460 - Non-consumable Items	-	478	-	-	-	-
480 - Computer Hardware	-	-	-	-	500	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>3,748,110</b>

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<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	1,390,401
112 - Classified Salaries	672,105	727,358	973,939	1,029,189	1,362,365	1,362,365
121 - Substitutes-Licensed	55,185	567	645	-	500	500
122 - Substitutes-Classified	46,599	-	-	-	-	-
130 - Additional Salary	38,451	28,749	68,581	33,345	36,205	36,205
210 - Public Employees Retirement System	436,053	403,347	560,948	610,805	701,256	701,256
220 - Social Security Administration	173,797	163,226	182,943	180,693	213,391	213,391
230 - Other Required Payroll Costs	11,992	9,257	11,474	10,270	10,900	10,900
240 - Contractual Employee Benefits	764,419	781,908	974,006	964,308	1,213,849	1,213,849
310 - Instructional, Professional and Technical Services	51,176	73,886	60,642	80,000	47,000	47,000
340 - Travel	812	779	1,890	1,500	1,500	1,500
350 - Communication	2,117	728	314	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	13,716	630	15,000	15,000
390 - Other General Professional and Technological Services	-	89,431	116,536	42,128	40,000	40,000
410 - Consumable Supplies and Materials	2,448	9,003	8,002	12,250	7,520	7,520
420 - Textbooks	5,447	-	-	-	-	-
440 - Periodicals	-	-	99	-	-	-
470 - Computer Software	1,436	-	1,961	-	2,000	2,000
480 - Computer Hardware	-	1,153	4,394	3,000	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>5,044,887</b>
<b>1280 - Alternative Education</b>						
111 - Licensed Salaries	238,043	310,273	254,629	290,412	301,385	301,385
112 - Classified Salaries	145,408	156,040	104,061	76,283	79,947	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	24,810
210 - Public Employees Retirement System	84,349	96,061	96,782	98,835	100,510	100,510
220 - Social Security Administration	32,068	38,880	27,362	28,926	31,070	31,070
230 - Other Required Payroll Costs	2,104	2,103	1,557	1,643	1,659	1,659
240 - Contractual Employee Benefits	138,323	158,980	109,795	99,541	102,587	102,587
310 - Instructional, Professional and Technical Services	193,232	202,120	165,876	225,000	225,000	225,000
320 - Property Services	2,368	3,437	2,700	3,000	3,000	3,000
340 - Travel	225	114	60	-	-	-
350 - Communication	959	1,130	1,017	1,450	1,450	1,450
360 - Charter School Payments	774,954	790,147	991,668	1,000,910	1,082,032	1,082,032
380 - Non-instructional Professional and Technical Services	3,156	3,200	2,815	4,200	4,200	4,200
390 - Other General Professional and Technological Services	-	8,277	44,746	68,000	58,000	58,000
410 - Consumable Supplies and Materials	25,158	11,268	5,314	16,306	19,864	19,864
420 - Textbooks	39	-	-	500	500	500
460 - Non-consumable Items	2,174	-	-	-	-	-
470 - Computer Software	11,455	3,909	4,084	7,000	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>2,043,014</b>



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>1291 - English Language Learner Programs</b>						
111 - Licensed Salaries	756,722	781,989	837,557	954,479	1,056,456	1,056,456
112 - Classified Salaries	138,338	135,888	126,326	141,498	120,647	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	13,217
210 - Public Employees Retirement System	184,472	192,281	255,589	286,558	295,282	295,282
220 - Social Security Administration	68,067	69,268	73,810	84,822	91,063	91,063
230 - Other Required Payroll Costs	4,322	3,745	4,112	4,274	4,435	4,435
240 - Contractual Employee Benefits	240,529	242,194	261,806	278,831	289,550	289,550
310 - Instructional, Professional and Technical Services	13,200	10,600	-	-	-	-
340 - Travel	-	238	-	146	150	150
350 - Communication	1,068	846	3,265	3,350	3,350	3,350
390 - Other General Professional and Technological Services	-	8,619	2,213	2,500	2,500	2,500
410 - Consumable Supplies and Materials	8,347	4,678	6,657	3,000	3,500	3,500
420 - Textbooks	3,461	8,811	10,013	10,000	10,000	10,000
440 - Periodicals	2,637	-	-	3,000	-	-
470 - Computer Software	-	-	-	-	15,000	15,000
480 - Computer Hardware	-	522	732	1,000	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>1,906,150</b>
<b>1292 - Teen Parent Programs</b>						
111 - Licensed Salaries	-	17,765	19,212	20,142	20,525	20,525
130 - Additional Salary	-	397	-	58	63	63
210 - Public Employees Retirement System	-	3,447	4,786	5,017	5,110	5,110
220 - Social Security Administration	-	1,375	1,470	1,545	1,575	1,575
230 - Other Required Payroll Costs	-	71	79	63	77	77
240 - Contractual Employee Benefits	-	3,588	3,886	3,705	3,825	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>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>-</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>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	40,754
112 - Classified Salaries	719,677	878,984	989,983	1,034,093	1,059,318	1,059,318
122 - Substitutes-Classified	5,559	-	-	-	-	-
130 - Additional Salary	13,902	7,045	45,985	15,162	35,886	35,886
210 - Public Employees Retirement System	146,024	181,347	270,336	286,287	281,609	281,609
220 - Social Security Administration	54,632	65,705	80,357	83,331	86,902	86,902
230 - Other Required Payroll Costs	3,716	3,803	4,725	4,441	4,517	4,517
240 - Contractual Employee Benefits	358,512	440,041	508,516	514,653	532,322	532,322

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
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	1,050
470 - Computer Software	460	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>	<b>2,042,818</b>
<b>2120 - Guidance Services</b>						
111 - Licensed Salaries	997,632	1,114,566	1,268,537	1,254,680	1,393,938	1,393,938
112 - Classified Salaries	141,838	181,591	182,136	133,265	121,439	121,439
114 - Manager-Confidential	-	7,789	-	-	-	-
130 - Additional Salary	35,087	40,880	43,606	40,937	42,058	42,058
210 - Public Employees Retirement System	222,858	270,854	374,754	366,913	386,454	386,454
220 - Social Security Administration	87,516	99,858	111,909	109,313	119,146	119,146
230 - Other Required Payroll Costs	5,576	4,130	6,850	5,500	5,884	5,884
240 - Contractual Employee Benefits	313,715	346,361	382,260	334,461	359,550	359,550
310 - Instructional, Professional and Technical Services	2,640	-	-	-	-	-
320 - Property Services	-	-	6,014	-	2,000	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	5,850
470 - Computer Software	810	12,316	10,075	11,325	10,825	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>2,447,144</b>
<b>2130 - Health Services</b>						
111 - Licensed Salaries	127,406	191,959	220,813	146,038	154,411	154,411
112 - Classified Salaries	47,894	59,790	169,553	189,809	242,006	242,006
130 - Additional Salary	4,476	7,004	11,383	10,050	9,755	9,755
210 - Public Employees Retirement System	29,665	43,214	98,122	86,324	100,721	100,721
220 - Social Security Administration	12,762	18,783	30,019	26,463	31,072	31,072
230 - Other Required Payroll Costs	866	1,057	1,737	1,589	1,828	1,828
240 - Contractual Employee Benefits	49,847	74,475	148,291	139,932	169,619	169,619
340 - Travel	100	794	1,262	3,000	3,000	3,000
350 - Communication	825	1,921	2,170	2,500	2,500	2,500
380 - Non-instructional Professional and Technical Services	117,615	108,050	157,656	150,000	165,000	165,000
410 - Consumable Supplies and Materials	1,843	9,152	4,278	6,250	6,750	6,750
470 - Computer Software	-	1,231	10,308	2,500	4,500	4,500
640 - Dues and Fees	140	703	140	1,000	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>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	851
210 - Public Employees Retirement System	-	-	52,988	234	201	201
220 - Social Security Administration	-	-	17,805	59	65	65
230 - Other Required Payroll Costs	-	-	995	111	142	142

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
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>1,259</b>
<b>2150 - Speech Pathology and Audiology Services</b>						
111 - Licensed Salaries	475,656	565,427	583,495	575,990	614,582	614,582
130 - Additional Salary	6,198	7,914	6,660	7,872	8,464	8,464
210 - Public Employees Retirement System	100,679	118,307	156,985	147,233	154,617	154,617
220 - Social Security Administration	35,315	42,096	43,772	44,666	47,663	47,663
230 - Other Required Payroll Costs	2,245	2,288	2,445	2,251	2,398	2,398
240 - Contractual Employee Benefits	97,525	114,394	119,951	123,006	134,640	134,640
310 - Instructional, Professional and Technical Services	-	-	-	-	135,000	135,000
320 - Property Services	435	430	375	500	-	-
340 - Travel	407	736	196	-	-	-
350 - Communication	-	-	-	-	500	500
380 - Non-instructional Professional and Technical Services	-	-	17,136	-	-	-
410 - Consumable Supplies and Materials	712	1,217	6,076	5,000	2,000	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>1,099,864</b>
<b>2160 - Other Student Treatment Services</b>						
111 - Licensed Salaries	32,784	34,160	32,150	33,704	41,702	41,702
114 - Manager-Confidential	67,150	-	-	-	-	-
130 - Additional Salary	2,517	5,252	3,461	5,110	5,121	5,121
210 - Public Employees Retirement System	9,949	5,605	8,155	9,914	11,563	11,563
220 - Social Security Administration	7,697	2,965	2,647	2,969	3,582	3,582
230 - Other Required Payroll Costs	479	156	149	182	147	147
240 - Contractual Employee Benefits	23,773	7,618	8,290	8,002	9,792	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	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>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	116,413
113 - Administrators	280,487	319,749	361,377	361,377	366,798	366,798
122 - Substitutes-Classified	201	-	-	-	-	-
130 - Additional Salary	7,507	7,720	8,134	3,839	3,923	3,923
210 - Public Employees Retirement System	80,643	89,779	134,986	132,991	134,320	134,320
220 - Social Security Administration	27,843	31,663	37,079	36,899	37,266	37,266
230 - Other Required Payroll Costs	1,731	1,663	2,053	2,066	2,095	2,095

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
240 - Contractual Employee Benefits	84,569	90,094	105,929	104,049	106,268	106,268
350 - Communication	804	71	90	-	-	-
390 - Other General Professional and Technological Services	-	46,120	17,207	25,000	50,000	50,000
410 - Consumable Supplies and Materials	-	878	1,998	8,225	7,240	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>824,323</b>
<b>2210 - Improvement of Instruction Services</b>						
111 - Licensed Salaries	364,714	511,613	376,345	440,230	596,247	596,247
112 - Classified Salaries	146,972	153,640	101,224	68,975	109,403	109,403
113 - Administrators	448,756	321,085	331,778	331,778	344,755	344,755
114 - Manager-Confidential	64,678	54,048	57,050	57,050	60,830	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	39,004
210 - Public Employees Retirement System	218,027	232,998	245,391	252,827	300,191	300,191
220 - Social Security Administration	83,879	85,009	71,509	72,492	87,993	87,993
230 - Other Required Payroll Costs	6,805	4,454	3,961	3,917	4,323	4,323
240 - Contractual Employee Benefits	214,654	226,831	179,933	183,966	239,556	239,556
310 - Instructional, Professional and Technical Services	388	27,600	765	-	2,000	2,000
320 - Property Services	2,466	5,107	2,353	-	2,500	2,500
340 - Travel	2,150	2,518	2,008	5,000	4,000	4,000
350 - Communication	4,574	3,140	3,541	6,150	900	900
380 - Non-instructional Professional and Technical Services	4,262	1,086	895	-	6,000	6,000
390 - Other General Professional and Technological Services	-	39,706	28,284	15,427	10,500	10,500
410 - Consumable Supplies and Materials	33,592	27,481	35,084	28,500	18,000	18,000
440 - Periodicals	1,606	1,611	100	-	100	100
460 - Non-consumable Items	-	-	-	1,000	-	-
470 - Computer Software	2,389	7,921	37,123	5,000	2,000	2,000
480 - Computer Hardware	12,435	1,288	3,094	3,000	1,000	1,000
640 - Dues and Fees	359	419	1,988	2,200	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>1,831,502</b>
<b>2220 - Educational Media Services</b>						
111 - Licensed Salaries	-	-	-	-	54,596	54,596
112 - Classified Salaries	276,633	294,178	402,270	194,242	182,333	182,333
122 - Substitutes-Classified	488	-	-	-	-	-
130 - Additional Salary	23,020	21,219	11,343	4,967	11,787	11,787
210 - Public Employees Retirement System	59,331	61,117	100,762	49,711	61,630	61,630
220 - Social Security Administration	21,851	22,178	29,672	15,238	19,026	19,026
230 - Other Required Payroll Costs	1,534	1,372	1,856	954	1,108	1,108
240 - Contractual Employee Benefits	143,409	157,791	217,111	111,600	120,870	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	4,650
430 - Library Books	32,135	41,112	22,983	35,335	40,565	40,565

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
440 - Periodicals	302	547	623	200	-	-
470 - Computer Software	59,885	43,537	37,200	40,000	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>536,565</b>
<b>2230 - Assessment and Testing</b>						
112 - Classified Salaries	151,420	153,084	229,048	232,683	241,950	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	4,428
210 - Public Employees Retirement System	32,389	33,115	58,549	59,418	61,098	61,098
220 - Social Security Administration	11,728	11,226	16,403	18,051	18,847	18,847
230 - Other Required Payroll Costs	895	742	1,086	944	1,000	1,000
240 - Contractual Employee Benefits	85,273	87,049	109,061	110,602	120,212	120,212
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	36,500
410 - Consumable Supplies and Materials	1,249	1,157	724	1,000	1,000	1,000
470 - Computer Software	75,059	80,582	93,352	100,000	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>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	51,250
210 - Public Employees Retirement System	24,171	27,573	25,611	27,210	12,123	12,123
220 - Social Security Administration	15,171	12,079	8,915	6,877	3,923	3,923
230 - Other Required Payroll Costs	985	666	530	1,422	213	213
240 - Contractual Employee Benefits	-	-	8	-	-	-
310 - Instructional, Professional and Technical Services	53,911	72,885	75,050	50,000	15,000	15,000
320 - Property Services	10,968	9,418	15,884	8,000	7,000	7,000
340 - Travel	206,725	255,117	143,702	43,450	60,250	60,250
350 - Communication	-	-	53	-	-	-
380 - Non-instructional Professional and Technical Services	69,113	114,015	60,751	53,000	20,000	20,000
390 - Other General Professional and Technological Services	-	183,113	137,702	152,268	86,500	86,500
410 - Consumable Supplies and Materials	32,016	59,999	63,843	46,000	21,182	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>277,441</b>
<b>2310 - Board of Education</b>						
130 - Additional Salary	1,107	-	-	-	10,000	10,000
210 - Public Employees Retirement System	156	-	-	-	2,365	2,365
220 - Social Security Administration	84	-	-	-	765	765
230 - Other Required Payroll Costs	6	-	-	-	29	29
320 - Property Services	113	734	697	1,000	2,500	2,500
340 - Travel	7,980	5,515	6,848	-	10,000	10,000
350 - Communication	1,254	1,700	3,530	2,500	2,500	2,500

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
380 - Non-instructional Professional and Technical Services	57,042	127,603	128,104	137,500	192,500	192,500
410 - Consumable Supplies and Materials	3,582	6,714	3,728	3,333	10,000	10,000
440 - Periodicals	1,327	-	624	500	700	700
470 - Computer Software	-	4,155	1,295	5,000	5,000	5,000
640 - Dues and Fees	11,158	8,658	8,658	10,000	12,000	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>248,359</b>
<b>2320 - Executive Administration Services</b>						
113 - Administrators	145,803	148,647	153,620	153,444	155,746	155,746
114 - Manager-Confidential	67,291	70,351	88,958	74,274	75,388	75,388
121 - Substitutes-Licensed	178	-	-	-	-	-
122 - Substitutes-Classified	1,013	-	-	-	-	-
130 - Additional Salary	6,380	961	39,651	57,180	24,300	24,300
210 - Public Employees Retirement System	53,171	53,472	76,758	82,190	72,219	72,219
220 - Social Security Administration	15,240	15,052	19,858	21,795	19,541	19,541
230 - Other Required Payroll Costs	1,020	861	1,068	1,539	951	951
240 - Contractual Employee Benefits	55,768	57,151	50,229	45,600	47,400	47,400
320 - Property Services	856	606	605	1,000	4,000	4,000
340 - Travel	3,974	13,434	6,504	-	13,000	13,000
350 - Communication	12	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	12,100	-	-	-	7,500	7,500
410 - Consumable Supplies and Materials	4,657	3,928	3,374	7,500	2,000	2,000
440 - Periodicals	358	549	653	1,000	1,000	1,000
460 - Non-consumable Items	-	3,127	-	3,000	1,000	1,000
480 - Computer Hardware	-	-	-	-	2,800	2,800
640 - Dues and Fees	3,188	1,411	1,172	2,000	3,000	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>429,845</b>
<b>2410 - Office of the Principal Services</b>						
112 - Classified Salaries	730,142	743,776	851,501	894,017	955,694	955,694
113 - Administrators	1,901,761	2,124,121	2,443,537	2,457,495	2,528,941	2,528,941
122 - Substitutes-Classified	9,848	74	-	5,000	500	500
130 - Additional Salary	41,505	58,740	54,923	60,376	34,600	34,600
210 - Public Employees Retirement System	588,965	640,455	880,882	907,997	931,672	931,672
220 - Social Security Administration	200,593	218,544	251,726	261,394	269,265	269,265
230 - Other Required Payroll Costs	12,704	11,674	13,988	14,289	13,695	13,695
240 - Contractual Employee Benefits	602,736	622,876	653,318	742,072	779,076	779,076
320 - Property Services	8,231	22,091	15,649	11,700	9,900	9,900
340 - Travel	1,120	13,235	12,670	15,500	15,650	15,650
350 - Communication	43,608	39,881	33,004	32,100	20,100	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	12,000
410 - Consumable Supplies and Materials	27,548	45,625	55,303	62,070	79,447	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	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>5,681,890</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>2490 - Other Support Services-School Administration</b>						
111 - Licensed Salaries	92,908	136,378	201,707	204,882	149,249	149,249
130 - Additional Salary	303	7,389	2,380	438	482	482
210 - Public Employees Retirement System	17,691	31,212	56,498	54,604	37,157	37,157
220 - Social Security Administration	7,053	10,874	15,484	15,707	11,455	11,455
230 - Other Required Payroll Costs	440	567	847	748	567	567
240 - Contractual Employee Benefits	21,920	28,584	43,243	41,941	30,600	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>229,510</b>
<b>2510 - Direction of Business Support Services</b>						
113 - Administrators	92,004	93,844	115,588	115,588	117,322	117,322
114 - Manager-Confidential	33,391	34,655	53,544	53,750	54,557	54,557
130 - Additional Salary	900	1,200	6,472	1,200	1,200	1,200
210 - Public Employees Retirement System	30,702	31,530	53,504	51,621	52,391	52,391
220 - Social Security Administration	9,587	9,804	13,338	13,046	13,241	13,241
230 - Other Required Payroll Costs	588	511	725	535	542	542
240 - Contractual Employee Benefits	22,944	23,508	31,447	31,238	32,814	32,814
320 - Property Services	-	713	-	-	-	-
340 - Travel	7,887	7,571	2,363	3,000	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	1,000
640 - Dues and Fees	1,635	1,435	1,858	2,000	1,500	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>277,567</b>
<b>2520 - Fiscal Services</b>						
112 - Classified Salaries	109,221	114,171	96,409	101,076	105,623	105,623
114 - Manager-Confidential	210,715	217,055	200,514	208,913	213,473	213,473
121 - Substitutes-Licensed	-	339	-	-	-	-
122 - Substitutes-Classified	11	-	-	-	-	-
130 - Additional Salary	6,892	2,455	3,808	5,310	33,391	33,391
210 - Public Employees Retirement System	68,217	73,144	79,191	82,938	87,096	87,096
220 - Social Security Administration	24,551	25,159	22,844	24,119	26,966	26,966
230 - Other Required Payroll Costs	1,587	1,364	1,286	1,389	1,470	1,470
240 - Contractual Employee Benefits	79,497	85,208	78,298	78,060	81,488	81,488
320 - Property Services	4,482	7,156	2,234	3,250	2,500	2,500
340 - Travel	10,303	8,532	6,687	10,200	10,750	10,750
350 - Communication	11,016	13,790	9,911	16,000	12,950	12,950
380 - Non-instructional Professional and Technical Services	54,683	11,913	48,099	17,000	20,500	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	11,250
470 - Computer Software	36,065	37,878	41,762	36,600	58,500	58,500
480 - Computer Hardware	1,350	-	1,205	3,000	1,500	1,500
640 - Dues and Fees	15,491	17,680	9,818	24,250	15,500	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>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	2,185,467
114 - Manager-Confidential	148,701	190,245	240,916	173,572	183,690	183,690
122 - Substitutes-Classified	11,385	11,533	8,722	13,000	11,000	11,000
130 - Additional Salary	62,675	102,472	87,483	129,144	133,409	133,409

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
210 - Public Employees Retirement System	392,557	380,662	592,346	638,982	623,870	623,870
220 - Social Security Administration	145,537	153,517	183,960	186,738	192,288	192,288
230 - Other Required Payroll Costs	67,830	49,460	60,144	56,880	54,332	54,332
240 - Contractual Employee Benefits	647,394	671,261	770,395	778,676	796,410	796,410
320 - Property Services	2,134,547	2,808,727	2,249,382	2,228,045	2,448,975	2,448,975
340 - Travel	4,402	11,478	19,524	19,000	17,200	17,200
350 - Communication	12,402	12,975	15,881	18,250	17,575	17,575
380 - Non-instructional Professional and Technical Services	60,619	100,592	17,521	70,000	68,500	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	409,650
460 - Non-consumable Items	3,657	49,382	3,394	49,000	49,500	49,500
470 - Computer Software	32,026	38,832	1,900	40,000	42,000	42,000
480 - Computer Hardware	2,450	533	236	50,000	50,000	50,000
540 - Depreciable Equipment	393,247	46,794	238,141	90,000	65,000	65,000
640 - Dues and Fees	844	7,588	547	1,600	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	6,720
<b>2540 - Operation and Maintenance of Plant Services 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>7,357,186</b>
<b>2550 - Student Transportation Services</b>						
112 - Classified Salaries	93,309	88,256	46,845	35,649	44,519	44,519
114 - Manager-Confidential	27,998	56,414	62,759	62,759	66,625	66,625
130 - Additional Salary	8,576	19,855	15,073	2,254	2,403	2,403
210 - Public Employees Retirement System	22,512	27,888	32,578	28,217	31,471	31,471
220 - Social Security Administration	9,281	11,871	9,335	7,700	8,686	8,686
230 - Other Required Payroll Costs	649	708	552	612	645	645
240 - Contractual Employee Benefits	47,634	54,726	42,458	35,706	42,658	42,658
320 - Property Services	-	-	4,429	-	1,000	1,000
330 - Student Transportation Services	3,180,695	3,519,526	4,383,987	5,743,000	5,890,000	5,890,000
340 - Travel	1,478	81,890	527	500	1,000	1,000
350 - Communication	1,421	691	877	1,300	1,300	1,300
380 - Non-instructional Professional and Technical Services	33,616	17,046	1,716	2,000	2,000	2,000
410 - Consumable Supplies and Materials	3,605	2,474	811	1,000	1,300	1,300
470 - Computer Software	3,880	7,108	-	-	7,000	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>6,100,607</b>
<b>2570 - Internal Services</b>						
112 - Classified Salaries	29,458	30,820	34,353	35,774	37,408	37,408
130 - Additional Salary	322	134	-	286	315	315
210 - Public Employees Retirement System	5,652	5,875	8,526	8,966	9,358	9,358
220 - Social Security Administration	2,278	2,368	2,628	2,759	2,886	2,886
230 - Other Required Payroll Costs	1,304	1,107	1,364	1,251	1,304	1,304
240 - Contractual Employee Benefits	14,880	14,880	15,105	14,880	15,300	15,300
320 - Property Services	49,448	58,463	56,376	5,403	10,700	10,700
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	3,747
410 - Consumable Supplies and Materials	2,978	2,146	3,133	5,000	1,000	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>82,018</b>



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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>	<b>-</b>
<b>2630 - Information Services</b>						
112 - Classified Salaries	46,897	92,666	77,139	103,099	86,649	86,649
114 - Manager-Confidential	59,394	70,351	74,274	74,274	75,388	75,388
122 - Substitutes-Classified	22	-	-	-	-	-
130 - Additional Salary	4,074	717	1,221	15,897	16,106	16,106
210 - Public Employees Retirement System	23,061	31,648	37,862	48,004	44,208	44,208
220 - Social Security Administration	8,111	12,183	11,483	14,785	13,627	13,627
230 - Other Required Payroll Costs	532	681	666	748	691	691
240 - Contractual Employee Benefits	30,694	49,229	47,175	54,150	48,300	48,300
320 - Property Services	173	55	75	-	-	-
340 - Travel	281	4,349	4,504	1,000	5,000	5,000
350 - Communication	8,918	920	1,195	5,250	12,750	12,750
380 - Non-instructional Professional and Technical Services	17,358	20,368	17,302	22,930	20,000	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	7,000
440 - Periodicals	-	79	-	-	-	-
470 - Computer Software	15,776	21,744	29,875	35,000	45,000	45,000
640 - Dues and Fees	295	345	555	300	600	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>375,319</b>
<b>2640 - Staff Services</b>						
112 - Classified Salaries	-	-	55,624	-	47,270	47,270
113 - Administrators	122,672	125,125	132,101	132,101	134,082	134,082
114 - Manager-Confidential	155,535	164,971	174,148	174,148	182,524	182,524
121 - Substitutes-Licensed	847	-	-	2,000	2,500	2,500
122 - Substitutes-Classified	5,193	1,019	16,094	3,000	2,500	2,500
130 - Additional Salary	31,838	28,506	65,668	64,063	58,110	58,110
210 - Public Employees Retirement System	59,516	61,667	115,524	103,391	112,061	112,061
220 - Social Security Administration	24,039	24,274	33,534	28,528	32,481	32,481
230 - Other Required Payroll Costs	17,205	1,298	1,903	2,146	1,609	1,609
240 - Contractual Employee Benefits	68,373	77,708	102,749	99,300	118,200	118,200
310 - Instructional, Professional and Technical Services	4,300	-	-	1,000	1,000	1,000
320 - Property Services	435	550	154	500	1,700	1,700
340 - Travel	21,656	28,965	11,280	22,600	23,700	23,700
350 - Communication	11,059	8,762	16,748	18,500	8,500	8,500
380 - Non-instructional Professional and Technical Services	52,166	57,645	69,413	74,000	118,500	118,500
390 - Other General Professional and Technological Services	-	5,566	2,856	10,000	10,000	10,000

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
410 - Consumable Supplies and Materials	15,777	12,266	4,677	11,000	11,500	11,500
470 - Computer Software	62,452	105,705	90,188	88,000	144,000	144,000
480 - Computer Hardware	-	-	-	2,000	2,000	2,000
640 - Dues and Fees	15,629	11,269	14,985	30,000	5,500	5,500
670 - Taxes and Licenses	-	-	3,308	3,000	3,500	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>1,021,237</b>
<b>2660 - Technology Services</b>						
112 - Classified Salaries	506,085	511,850	859,771	1,020,838	1,041,693	1,041,693
114 - Manager-Confidential	108,801	101,876	107,555	107,555	109,168	109,168
121 - Substitutes-Licensed	624	-	-	-	-	-
122 - Substitutes-Classified	52	-	-	300	-	-
130 - Additional Salary	27,684	34,592	61,509	38,203	38,963	38,963
210 - Public Employees Retirement System	134,746	129,766	244,672	303,572	294,866	294,866
220 - Social Security Administration	47,950	48,373	77,469	89,269	91,024	91,024
230 - Other Required Payroll Costs	3,105	2,647	4,417	4,977	4,613	4,613
240 - Contractual Employee Benefits	147,380	143,815	273,015	319,608	332,880	332,880
320 - Property Services	14,737	4,941	85,413	11,000	139,533	139,533
340 - Travel	8,868	12,628	4,344	6,200	25,200	25,200
350 - Communication	243,472	281,068	220,777	323,725	349,112	349,112
380 - Non-instructional Professional and Technical Services	21,427	40,003	56,353	158,800	61,800	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	105,000
470 - Computer Software	102,668	175,760	255,430	301,216	400,647	400,647
480 - Computer Hardware	274,633	347,081	685,871	320,038	75,037	75,037
550 - Depreciable Technology	19,998	213,434	11,987	25,000	25,000	25,000
640 - Dues and Fees	-	865	1,165	1,300	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>3,095,836</b>
<b>2680 - Interpretation and Translation Services</b>						
112 - Classified Salaries	59,758	65,166	99,450	110,003	134,617	134,617
130 - Additional Salary	22,283	19,486	56,400	20,836	919	919
210 - Public Employees Retirement System	14,766	14,852	32,716	33,610	33,631	33,631
220 - Social Security Administration	6,083	6,359	11,785	10,009	10,367	10,367
230 - Other Required Payroll Costs	402	357	705	770	521	521
240 - Contractual Employee Benefits	26,578	28,786	38,943	42,408	52,785	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	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>246,840</b>
<b>2700 - Supplemental Retirement Program</b>						
116 - Supplemental Retirement Stipends	-	-	-	433,000	400,000	400,000
210 - Public Employees Retirement System	-	-	-	131,069	-	-
220 - Social Security Administration	-	-	-	33,125	30,600	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>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>36,872,291</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>3000 - Enterprise and Community Services</b>						
<b>3100 - Food Services</b>						
410 - Consumable Supplies and Materials	-	-	-	15,000	25,000	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>25,000</b>
<b>3300 - Community Services</b>						
114 - Manager-Confidential	68,972	70,351	99,966	99,966	101,466	101,466
130 - Additional Salary	12,915	12,856	17,414	16,000	18,750	18,750
210 - Public Employees Retirement System	13,679	14,285	26,618	29,654	29,627	29,627
220 - Social Security Administration	6,191	6,319	8,935	8,871	9,196	9,196
230 - Other Required Payroll Costs	423	357	500	657	442	442
240 - Contractual Employee Benefits	16,005	16,305	26,296	26,250	27,656	27,656
310 - Instructional, Professional and Technical Services	-	8,500	8,500	8,500	8,500	8,500
340 - Travel	-	2,495	-	-	-	-
380 - Non-instructional Professional and Technical Services	110,802	115,972	117,400	120,000	120,000	120,000
640 - Dues and Fees	65,000	155,225	175,000	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>490,637</b>
<b>3000 - Enterprise and Community Services</b>						
<b>Total</b>	<b>293,988</b>	<b>402,664</b>	<b>480,629</b>	<b>519,898</b>	<b>515,637</b>	<b>515,637</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>						
<b>5100 - Debt Service</b>						
610 - Redemption of Principal	-	520,541	759,114	889,761	734,511	734,511
621 - Regular Interest	-	3,484	10,728	10,851	28,356	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>762,867</b>
<b>5000 - Debt Service &amp; Transfers to Other</b>						
<b>Funds Total</b>	<b>-</b>	<b>524,025</b>	<b>769,843</b>	<b>900,612</b>	<b>762,867</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>86,462,540</b>
<b>Contingencies and Unappropriated Ending Fund Balance</b>						
<b>6000 - Contingencies</b>						
810 - Planned Reserve	-	-	-	4,000,903	6,172,095	6,172,095
<b>6000 - Contingencies Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000,903</b>	<b>6,172,095</b>	<b>6,172,095</b>
<b>7000 - Unappropriated Ending Fund Balance</b>						
820 - Reserved for Next Year	-	-	-	3,065,719	2,385,480	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>2,385,480</b>
<b>Contingencies and Unappropriated Ending Fund Balance Total</b>						
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,066,622</b>	<b>8,557,575</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>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>	<b>-</b>



**Corvallis**  
SCHOOL DISTRICT

# District Donation Fund (204)

## **District Donation Fund**

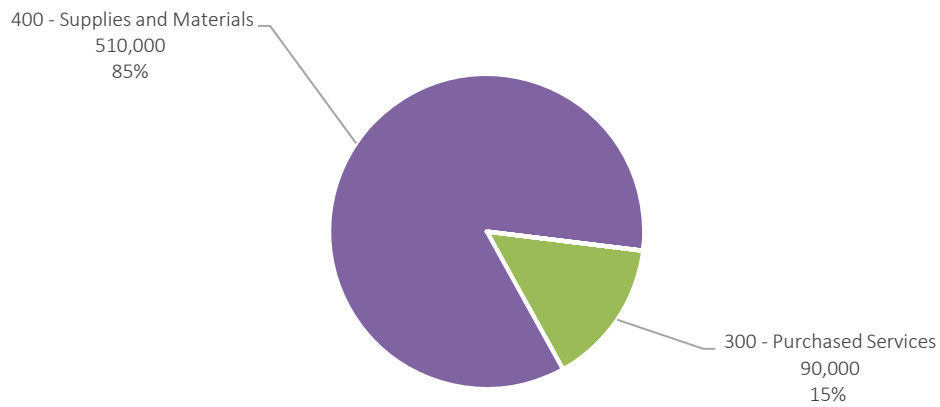
The Corvallis Public Schools Foundation is a separately governed 501(c)(3) non-profit corporation that collects donations into the Foundation Agency Fund (702), held by the Corvallis School District on behalf of the Foundation. As the Foundation determines what grants and gifts are appropriate, it makes 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	2021-22 Approved & Adopted
<b>Resources</b>						
1000 - Revenue from Local Sources	388,810	429,577	354,322	607,727	600,000	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>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	90,000
400 - Supplies and Materials	240,760	216,368	209,481	455,000	510,000	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>600,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - DISTRICT DONATION FUND (204)  
2021-22 PROPOSED, APPROVED, AND ADOPTED



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	2021-22 Approved & Adopted
<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	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>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>600,000</b>

Requirements by 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	2021-22 Approved & Adopted
<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>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>300 - Purchased Services</b>						
310 - Instructional, Professional and Technical Services	2,936	21,226	4,326	10,000	10,000	10,000
320 - Property Services	616	1,963	1,469	-	-	-
330 - Student Transportation Services	3,140	2,969	-	5,000	5,000	5,000
340 - Travel	61,825	79,789	33,393	70,000	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	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>90,000</b>
<b>400 - Supplies and Materials</b>						
410 - Consumable Supplies and Materials	202,823	173,870	196,042	445,000	500,000	500,000
420 - Textbooks	3,950	90	650	-	-	-
430 - Library Books	522	11,688	2,243	10,000	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>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>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>Requirements Total</b>	<b>388,810</b>	<b>429,577</b>	<b>354,322</b>	<b>607,727</b>	<b>600,000</b>	<b>600,000</b>

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

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>Requirements</b>						
<b>1000 - Instruction</b>						
1111 - Elementary, K-5	125,786	116,581	50,335	140,000	140,000	140,000
1121 - Middle/Junior High Programs	43,276	56,365	25,432	65,000	65,000	65,000
1122 - Middle/Junior High School Extracurricular	10,969	10,365	15,192	20,000	20,000	20,000
1131 - High School Programs	66,376	40,355	18,976	50,000	50,000	50,000
1132 - High School Extracurricular	61,083	45,398	26,849	55,000	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	5,000
1250 - Less Restrictive Programs for Students with Disabilities	-	90	-	-	-	-
1280 - Alternative Education	18,899	26,150	18,618	20,000	20,000	20,000
1400 - Summer School Programs	13,640	30,345	73,068	82,727	75,000	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>430,000</b>
<b>2000 - Support Services</b>						
2110 - Attendance and Social Work Services	-	-	-	15,000	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	10,000
2230 - Assessment and Testing	65	-	519	-	-	-
2240 - Instructional Staff Development	1,176	6,203	13,769	10,000	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	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	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>50,000</b>
<b>3000 - Enterprise and Community Services</b>						
3300 - Community Services	37,270	61,832	104,438	120,000	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>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>	<b>600,000</b>

Reporting Details - District Donation Fund (204)  
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	2021-22 Approved & Adopted
<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	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>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>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	5,000
320 - Property Services	79	-	-	-	-	-
340 - Travel	14,565	12,404	3,041	10,000	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	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>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	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	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>	<b>65,000</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	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>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	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	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>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	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	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>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>	<b>-</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	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>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>-</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	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>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	75,000
<b>1400 - Summer School Programs</b>	<b>13,640</b>	<b>30,345</b>	<b>73,068</b>	<b>82,727</b>	<b>75,000</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>430,000</b>
<b>2000 - Support Services</b>						
<b>2110 - Attendance and Social Work Services</b>						
340 - Travel	-	-	-	5,000	5,000	5,000
380 - Non-instructional Professional and Technical Services	-	-	-	5,000	5,000	5,000
410 - Consumable Supplies and Materials	-	-	-	5,000	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>	<b>15,000</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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>2150 - Speech Pathology and Audiology Services</b>						
410 - Consumable Supplies and Materials	-	-	48	-	-	-
<b>2150 - Speech Pathology and Audiology Services Total</b>	-	-	<b>48</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>11,960</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	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>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>519</b>	-	-	-
<b>2240 - Instructional Staff Development</b>						
340 - Travel	-	6,203	9,641	10,000	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>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>	-	-	-

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>2410 - Office of the Principal Services</b>						
410 - Consumable Supplies and Materials	177	3,304	449	10,000	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>	<b>10,000</b>
<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>-</b>
<b>2550 - Student Transportation Services</b>						
330 - Student Transportation Services	3,140	2,969	-	5,000	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>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>-</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>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 Services	-	165	-	-	-	-
340 - Travel	22,705	23,020	17,048	30,000	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	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>120,000</b>



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>3000 - Enterprise and Community Services</b>						
<b>Total</b>	<b>37,270</b>	<b>61,832</b>	<b>104,438</b>	<b>120,000</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>600,000</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Corvallis**  
SCHOOL DISTRICT

# Designated Facilities Fund (208)

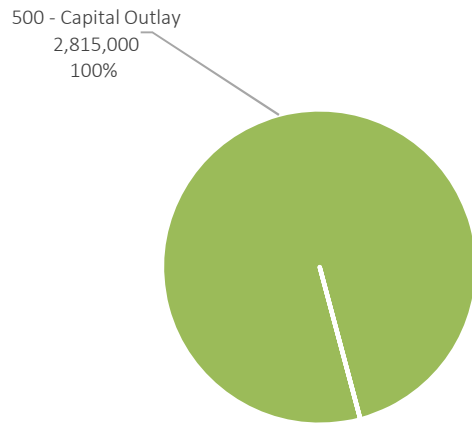
## Designated Facilities Fund

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 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>Resources</b>						
1000 - Revenue from Local Sources	333,280	1,289,302	445,788	455,000	340,000	340,000
5000 - Other Sources	1,534,948	1,577,662	2,651,077	1,150,000	2,475,000	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>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	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>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>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - DESIGNATED FACILITIES FUND (208)  
2021-22 PROPOSED, APPROVED, ADOPTED



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 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	200,000
1500 - Earnings on Investments	24,948	40,119	70,573	5,000	15,000	15,000
1990 - Miscellaneous	116,897	153,165	127,827	100,000	125,000	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>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	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>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>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	2021-22 Approved & Adopted
<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>-</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>-</b>
<b>500 - Captial Outlay</b>						
510 - Land Acquisition	-	-	-	-	1,115,000	1,115,000
520 - Buildings Acquisition	24,967	172,967	245,409	1,605,000	1,700,000	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>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>-</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>	<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	2021-22 Approved & Adopted
<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>-</b>
<b>4000 - Facilities Acquisition and Construction</b>						
4120 - Site Acquisition and Development Services	-	-	-	-	1,115,000	1,115,000
4150 - Building Acquisition, Construction, and Improvements	24,967	172,967	461,000	1,605,000	1,700,000	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>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>	<b>2,815,000</b>

Reporting Details - Designated Facilities Fund (208)  
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	2021-22 Approved & Adopted
<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	200,000
1500 - Earnings on Investments	24,948	40,119	70,573	5,000	15,000	15,000
1990 - Miscellaneous	116,897	153,165	127,827	100,000	125,000	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>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	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>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>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>-</b>
<b>2000 - Support Services Total</b>	<b>265,599</b>	<b>42,920</b>	<b>8,250</b>	<b>-</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	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>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	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>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>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>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>	<b>-</b>

## Grants Fund (296)

## Grants Fund

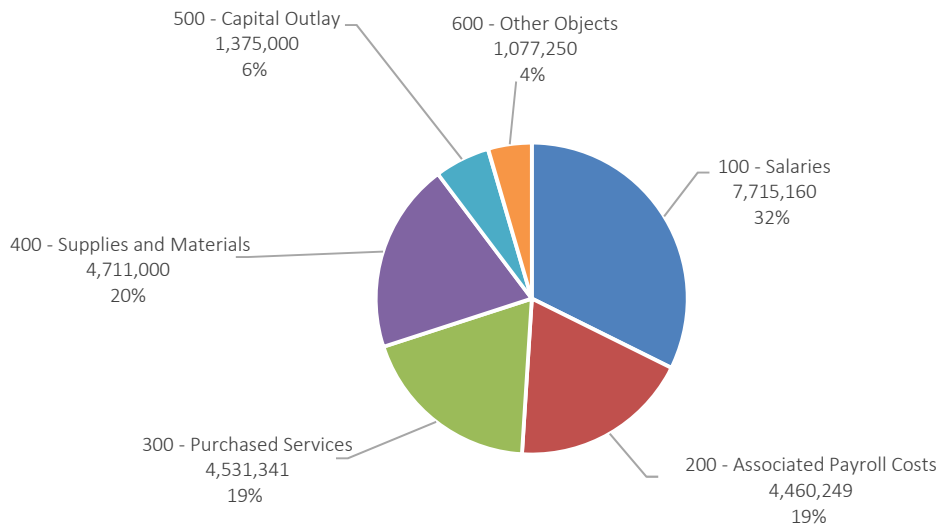
The Grants Fund accounts for local, state, and federal grants received by the district for specific programs. The major sources of revenue are federal, state, and local grants. Seismic Rehabilitation Grants, the High School Success Grant (Measure 98), and the Outdoor School Grant (Measure 99) are included 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	2021-22 Approved & Adopted
<b>Resources</b>						
2000 - Revenue from Intermediate Sources	43,882	41,590	31,906	48,265	50,000	50,000
3000 - Revenue from State Sources	665,632	2,384,597	3,510,198	10,099,222	10,500,000	10,500,000
4000 - Revenue from Federal Sources	2,715,270	2,787,977	2,799,147	6,303,259	13,320,000	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>23,870,000</b>
<b>Requirements</b>						
100 - Salaries	1,509,667	1,877,048	1,896,164	2,813,416	7,715,160	7,715,160
200 - Associated Payroll Costs	976,852	1,184,325	1,294,757	1,829,035	4,460,249	4,460,249
300 - Purchased Services	604,504	1,190,832	976,232	1,946,959	4,531,341	4,531,341
400 - Supplies and Materials	157,349	306,176	100,625	2,220,552	4,711,000	4,711,000
500 - Capital Outlay	29,471	494,085	1,887,826	7,274,616	1,375,000	1,375,000
600 - Other Objects	146,940	161,698	185,646	366,168	1,077,250	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>23,870,000</b>
<b>Fund Ending Balance</b>	-	-	-	-	-	-

REQUIREMENTS BY MAJOR OBJECT - GRANTS FUND (296)  
2021-22 PROPOSED, APPROVED, AND ADOPTED



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	2021-22 Approved & Adopted
<b>Resources</b>						
<b>2000 - Revenue from Intermediate Sources</b>						
2200 - Restricted Revenue	43,882	41,590	31,906	48,265	50,000	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>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	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>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	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>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>	<b>23,870,000</b>

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

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>Requirements</b>						
<b>100 - Salaries</b>						
111 - Licensed Salaries	522,659	914,470	886,493	1,406,566	2,960,173	2,960,173
112 - Classified Salaries	738,003	720,287	701,416	795,024	2,033,029	2,033,029
113 - Administrators	44,613	30,797	108,119	108,119	336,815	336,815
114 - Manager-Confidential	66,891	75,115	42,820	118,363	168,364	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	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>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	1,893,783
220 - Social Security Administration	110,921	136,440	139,326	215,227	590,197	590,197
230 - Other Required Payroll Costs	9,289	7,901	8,350	14,404	27,681	27,681
240 - Contractual Employee Benefits	566,119	665,683	653,353	859,057	1,948,588	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>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	2,125,000
320 - Property Services	1,283	13,386	25,000	25,000	300,000	300,000
330 - Student Transportation Services	6,133	25,621	9,318	50,000	500,000	500,000
340 - Travel	195,065	204,205	128,157	333,000	278,000	278,000
350 - Communication	477	503	927	1,000	101,000	101,000
360 - Charter School Payments	-	-	-	47,959	200,000	200,000
380 - Non-instructional Professional and Technical Services	351,691	772,380	688,562	530,000	742,341	742,341
390 - Other General Professional and Technological Services	-	58,157	61,794	130,000	285,000	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>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	2,925,000
420 - Textbooks	3,636	30,616	16,152	195,623	625,000	625,000
430 - Library Books	-	-	10,636	-	25,000	25,000
440 - Periodicals	2,076	-	-	-	-	-
450 - Food	27,966	7,271	33,940	40,000	50,000	50,000
460 - Non-consumable Items	21,960	26,791	9,485	25,000	150,000	150,000
470 - Computer Software	6,009	8,193	1,175	205,000	601,000	601,000
480 - Computer Hardware	24,145	119,644	5,000	255,000	335,000	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>4,711,000</b>
<b>500 - Capital Outlay</b>						
520 - Buildings Acquisition	-	333,134	1,770,152	7,124,616	1,000,000	1,000,000
540 - Depreciable Equipment	29,471	160,951	117,674	150,000	275,000	275,000
550 - Depreciable Technology	-	-	-	-	100,000	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>	<b>1,375,000</b>



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>600 - Other Objects</b>						
640 - Dues and Fees	4,858	-	-	-	40,000	40,000
690 - Grant Indirect Charges	142,082	161,698	185,646	366,168	1,037,250	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>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>	<b>23,870,000</b>

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

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>Requirements</b>						
<b>1000 - Instruction</b>						
1111 - Elementary, K-5	133,864	143,728	84,202	989,266	2,362,855	2,362,855
1121 - Middle/Junior High Programs	104,453	211,266	178,168	656,226	969,078	969,078
1122 - Middle/Junior High School Extracurricular	-	-	-	-	75,000	75,000
1131 - High School Programs	177,363	915,057	627,260	1,309,550	2,030,807	2,030,807
1132 - High School Extracurricular	3,251	3,790	6,631	15,000	15,000	15,000
1140 - Pre-kindergarten Programs	482	2,462	2,003	-	121,593	121,593
1220 - Restrictive Programs for Students with Disabilities	-	-	-	-	110,716	110,716
1250 - Less Restrictive Programs for Students with Disabilities	1,014,441	1,002,483	949,275	1,150,162	1,450,156	1,450,156
1271 - Remediation	327,417	424,122	433,085	455,000	505,000	505,000
1272 - Title IA/D	689,896	725,495	837,779	772,647	728,202	728,202
1280 - Alternative Education	27,544	76,015	78,698	108,457	342,796	342,796
1291 - English Language Learner Programs	10,558	25,076	8,076	37,364	29,181	29,181
1400 - Summer School Programs	-	-	-	-	3,197,490	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>11,937,874</b>
<b>2000 - Support Services</b>						
2110 - Attendance and Social Work Services	22,454	-	-	7,999	241,621	241,621
2120 - Guidance Services	133,280	295,220	331,217	321,170	509,562	509,562
2130 - Health Services	6,202	-	15,805	127,712	286,794	286,794
2140 - Psychological Services	-	-	-	373,584	1,600,746	1,600,746
2190 - Service Direction, Student Support Services	4,978	540	497	-	180,278	180,278
2210 - Improvement of Instruction Services	237,033	128,879	250,496	306,584	1,238,054	1,238,054
2220 - Educational Media Services	-	-	15,636	292,394	332,385	332,385
2230 - Assessment and Testing	-	-	-	-	100,000	100,000
2240 - Instructional Staff Development	132,604	221,921	178,717	904,551	1,496,130	1,496,130
2490 - Other Support Services-School Administration	-	-	-	54,998	634,684	634,684
2540 - Operation and Maintenance of Plant Services	-	-	25,000	485,040	1,273,771	1,273,771
2550 - Student Transportation Services	6,133	25,621	9,318	50,000	630,000	630,000
2640 - Staff Services	-	4,602	-	-	93,000	93,000
2660 - Technology Services	-	5,000	-	430,000	650,000	650,000
2690 - Other Support Services-Central	142,082	161,698	185,646	366,168	1,037,250	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>10,304,275</b>
<b>3000 - Enterprise and Community Services</b>						
3100 - Food Services	35,501	28,577	49,902	40,000	50,000	50,000
3300 - Community Services	215,248	174,064	96,991	72,258	577,851	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>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	1,000,000
<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>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>	<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	2021-22 Approved & Adopted
<b>Resources</b>						
<b>2000 - Revenue from Intermediate Sources</b>						
2200 - Restricted Revenue	43,882	41,590	31,906	48,265	50,000	50,000
<b>2000 - Revenue from Intermediate Sources Total</b>						
<b>Total</b>	<b>43,882</b>	<b>41,590</b>	<b>31,906</b>	<b>48,265</b>	<b>50,000</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	10,500,000
<b>3000 - Revenue from State Sources Total</b>						
<b>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>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	13,320,000
<b>4000 - Revenue from Federal Sources Total</b>						
<b>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>13,320,000</b>
<b>Total Resources</b>						
<b>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>23,870,000</b>
<b>Requirements</b>						
<b>1000 - Instruction</b>						
<b>1111 - Elementary, K-5</b>						
111 - Licensed Salaries	-	-	-	114,960	258,027	258,027
112 - Classified Salaries	-	-	-	-	490,300	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	185,741
220 - Social Security Administration	959	968	96	9,178	57,239	57,239
230 - Other Required Payroll Costs	60	50	5	441	2,573	2,573
240 - Contractual Employee Benefits	-	60	-	29,640	393,975	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	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	500,000
420 - Textbooks	2,251	-	-	-	250,000	250,000
470 - Computer Software	-	-	-	-	75,000	75,000
<b>1111 - Elementary, K-5 Total</b>						
<b>Total</b>	<b>133,864</b>	<b>143,728</b>	<b>84,202</b>	<b>989,266</b>	<b>2,362,855</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	184,184
130 - Additional Salary	467	153	5,000	-	-	-
210 - Public Employees Retirement System	9,065	22,710	28,386	30,666	45,713	45,713
220 - Social Security Administration	4,400	8,660	8,415	9,452	14,091	14,091
230 - Other Required Payroll Costs	279	464	465	395	589	589
240 - Contractual Employee Benefits	18,830	32,698	30,750	32,159	48,501	48,501
310 - Instructional, Professional and Technical Services	-	-	208	175,000	-	-

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
410 - Consumable Supplies and Materials	10,284	26,509	-	200,000	500,000	500,000
420 - Textbooks	-	-	-	85,000	150,000	150,000
440 - Periodicals	1,038	-	-	-	-	-
470 - Computer Software	480	2,696	675	-	26,000	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>969,078</b>
<b>1122 - Middle/Junior High School Extracurricular</b>						
380 - Non-instructional Professional and Technical Services	-	-	-	-	10,000	10,000
410 - Consumable Supplies and Materials	-	-	-	-	40,000	40,000
460 - Non-consumable Items	-	-	-	-	25,000	25,000
<b>1122 - Middle/Junior High School Extracurricular Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>
<b>1131 - High School Programs</b>						
111 - Licensed Salaries	33,812	290,826	267,757	286,869	568,387	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	141,073
220 - Social Security Administration	3,010	22,229	23,593	21,945	43,482	43,482
230 - Other Required Payroll Costs	199	1,183	1,320	903	1,793	1,793
240 - Contractual Employee Benefits	9,262	65,844	60,259	62,986	126,072	126,072
310 - Instructional, Professional and Technical Services	-	62,500	-	275,000	75,000	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	500,000
420 - Textbooks	1,145	30,616	52	110,623	175,000	175,000
440 - Periodicals	1,038	-	-	-	-	-
460 - Non-consumable Items	21,960	26,791	9,485	25,000	75,000	75,000
470 - Computer Software	359	5,348	-	-	100,000	100,000
480 - Computer Hardware	21,751	111,644	-	-	75,000	75,000
540 - Depreciable Equipment	29,471	150,665	117,674	150,000	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>2,030,807</b>
<b>1132 - High School Extracurricular</b>						
340 - Travel	-	3,790	6,631	15,000	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>15,000</b>
<b>1140 - Pre-kindergarten Programs</b>						
111 - Licensed Salaries	-	-	1,070	-	54,596	54,596
121 - Substitutes-Licensed	-	116	-	-	-	-
130 - Additional Salary	446	574	-	-	2,858	2,858
210 - Public Employees Retirement System	-	162	148	-	14,260	14,260
220 - Social Security Administration	34	45	82	-	4,395	4,395
230 - Other Required Payroll Costs	2	3	4	-	184	184

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
240 - Contractual Employee Benefits	-	-	-	-	15,300	15,300
390 - Other General Professional and Technological Services	-	1,563	699	-	5,000	5,000
410 - Consumable Supplies and Materials	-	-	-	-	25,000	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>121,593</b>
<b>1220 - Restrictive Programs for Students with Disabilities</b>						
112 - Classified Salaries	-	-	-	-	60,326	60,326
210 - Public Employees Retirement System	-	-	-	-	14,974	14,974
220 - Social Security Administration	-	-	-	-	4,614	4,614
230 - Other Required Payroll Costs	-	-	-	-	202	202
240 - Contractual Employee Benefits	-	-	-	-	30,600	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>110,716</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>						
111 - Licensed Salaries	-	-	-	185,458	195,914	195,914
112 - Classified Salaries	542,028	526,950	485,983	412,042	551,002	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	2,052
210 - Public Employees Retirement System	110,988	102,016	118,472	156,256	185,896	185,896
220 - Social Security Administration	39,797	37,728	35,498	46,238	57,297	57,297
230 - Other Required Payroll Costs	2,820	2,354	2,226	2,985	2,564	2,564
240 - Contractual Employee Benefits	308,612	315,579	295,531	313,242	395,431	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	5,000
390 - Other General Professional and Technological Services	-	4,562	5,825	15,000	5,000	5,000
410 - Consumable Supplies and Materials	977	300	-	5,000	50,000	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>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	500,000
410 - Consumable Supplies and Materials	1,903	3,569	3,362	5,000	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>505,000</b>
<b>1272 - Title IA/D</b>						
111 - Licensed Salaries	239,282	281,724	301,129	264,547	252,406	252,406
112 - Classified Salaries	157,079	158,590	169,405	160,378	179,331	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	107,156
220 - Social Security Administration	29,655	32,053	35,213	32,890	33,026	33,026

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
230 - Other Required Payroll Costs	1,994	1,829	2,054	1,473	1,420	1,420
240 - Contractual Employee Benefits	147,824	158,344	176,386	157,418	154,863	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>728,202</b>
<b>1280 - Alternative Education</b>						
111 - Licensed Salaries	-	43,737	47,543	24,918	54,596	54,596
130 - Additional Salary	3,730	-	-	-	-	-
210 - Public Employees Retirement System	-	8,301	11,800	6,184	13,550	13,550
220 - Social Security Administration	108	3,270	3,585	1,906	4,176	4,176
230 - Other Required Payroll Costs	20	179	203	80	174	174
240 - Contractual Employee Benefits	-	14,292	15,051	7,410	15,300	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	200,000
390 - Other General Professional and Technological Services	-	223	-	-	-	-
410 - Consumable Supplies and Materials	1,185	-	436	-	50,000	50,000
470 - Computer Software	-	-	-	-	5,000	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>342,796</b>
<b>1291 - English Language Learner Programs</b>						
112 - Classified Salaries	8,260	16,792	4,847	11,314	6,912	6,912
130 - Additional Salary	53	1,018	-	10,000	-	-
210 - Public Employees Retirement System	379	1,982	1,203	5,835	1,716	1,716
220 - Social Security Administration	636	1,352	371	1,631	529	529
230 - Other Required Payroll Costs	43	78	22	187	24	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	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>29,181</b>
<b>1400 - Summer School Programs</b>						
130 - Additional Salary	-	-	-	-	1,100,000	1,100,000
210 - Public Employees Retirement System	-	-	-	-	260,150	260,150
220 - Social Security Administration	-	-	-	-	84,150	84,150
230 - Other Required Payroll Costs	-	-	-	-	3,190	3,190
310 - Instructional, Professional and Technical Services	-	-	-	-	1,500,000	1,500,000
410 - Consumable Supplies and Materials	-	-	-	-	100,000	100,000
420 - Textbooks	-	-	-	-	50,000	50,000
470 - Computer Software	-	-	-	-	100,000	100,000
<b>1400 - Summer School Programs Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,197,490</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>	<b>11,937,874</b>

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



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

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
220 - Social Security Administration	2,040	4,964	4,034	24,825	53,550	53,550
230 - Other Required Payroll Costs	136	256	220	4,770	2,030	2,030
310 - Instructional, Professional and Technical Services	17,428	28,100	29,250	50,000	100,000	100,000
320 - Property Services	-	825	-	-	-	-
340 - Travel	76,938	76,386	32,365	100,000	100,000	100,000
350 - Communication	-	32	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	18,000	20,000	100,000	100,000
390 - Other General Professional and Technological Services	-	27,252	24,093	60,000	175,000	175,000
410 - Consumable Supplies and Materials	3,722	5,377	2,935	222,214	100,000	100,000
470 - Computer Software	2,700	-	500	-	-	-
<b>2240 - Instructional Staff Development</b>						
<b>Total</b>	<b>132,604</b>	<b>221,921</b>	<b>178,717</b>	<b>904,551</b>	<b>1,496,130</b>	<b>1,496,130</b>
<b>2490 - Other Support Services-School Administration</b>						
111 - Licensed Salaries	-	-	-	35,839	388,183	388,183
130 - Additional Salary	-	-	-	-	11,432	11,432
210 - Public Employees Retirement System	-	-	-	8,895	99,184	99,184
220 - Social Security Administration	-	-	-	2,742	30,570	30,570
230 - Other Required Payroll Costs	-	-	-	112	1,275	1,275
240 - Contractual Employee Benefits	-	-	-	7,410	104,040	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>634,684</b>
<b>2540 - Operation and Maintenance of Plant Services</b>						
112 - Classified Salaries	-	-	-	-	147,319	147,319
114 - Manager-Confidential	-	-	-	56,579	57,428	57,428
130 - Additional Salary	-	-	-	600	50,600	50,600
210 - Public Employees Retirement System	-	-	-	17,308	65,957	65,957
220 - Social Security Administration	-	-	-	4,374	19,534	19,534
230 - Other Required Payroll Costs	-	-	-	186	4,033	4,033
240 - Contractual Employee Benefits	-	-	-	16,800	78,900	78,900
320 - Property Services	-	-	25,000	-	300,000	300,000
340 - Travel	-	-	-	1,000	-	-
410 - Consumable Supplies and Materials	-	-	-	388,193	500,000	500,000
460 - Non-consumable Items	-	-	-	-	50,000	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>1,273,771</b>
<b>2550 - Student Transportation Services</b>						
330 - Student Transportation Services	6,133	25,621	9,318	50,000	500,000	500,000
410 - Consumable Supplies and Materials	-	-	-	-	5,000	5,000
540 - Depreciable Equipment	-	-	-	-	125,000	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>630,000</b>
<b>2640 - Staff Services</b>						
340 - Travel	-	195	-	-	3,000	3,000
380 - Non-instructional Professional and Technical Services	-	2,420	-	-	-	-

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
410 - Consumable Supplies and Materials	-	1,986	-	-	-	-
470 - Computer Software	-	-	-	-	50,000	50,000
640 - Dues and Fees	-	-	-	-	40,000	40,000
<b>2640 - Staff Services Total</b>	<b>-</b>	<b>4,602</b>	<b>-</b>	<b>-</b>	<b>93,000</b>	<b>93,000</b>
<b>2660 - Technology Services</b>						
350 - Communication	-	-	-	-	100,000	100,000
410 - Consumable Supplies and Materials	-	-	-	-	150,000	150,000
470 - Computer Software	-	-	-	180,000	50,000	50,000
480 - Computer Hardware	-	5,000	-	250,000	250,000	250,000
550 - Depreciable Technology	-	-	-	-	100,000	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>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	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>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>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	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>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	14,488
130 - Additional Salary	5,597	4,504	5,444	5,750	15,000	15,000
210 - Public Employees Retirement System	28,671	21,116	13,604	5,242	7,144	7,144
220 - Social Security Administration	10,819	8,183	4,554	2,422	2,256	2,256
230 - Other Required Payroll Costs	2,447	443	256	160	91	91
240 - Contractual Employee Benefits	26,972	25,094	7,808	5,250	5,531	5,531
310 - Instructional, Professional and Technical Services	-	-	-	-	400,000	400,000
340 - Travel	41	2,327	4,702	5,000	5,000	5,000
350 - Communication	-	356	540	1,000	1,000	1,000
380 - Non-instructional Professional and Technical Services	-	3,047	-	5,000	77,341	77,341
410 - Consumable Supplies and Materials	1,834	4,493	5,819	16,522	50,000	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>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>	<b>627,851</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	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>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>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>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	

# Student Body Fund (297)

## **Student Body Fund**

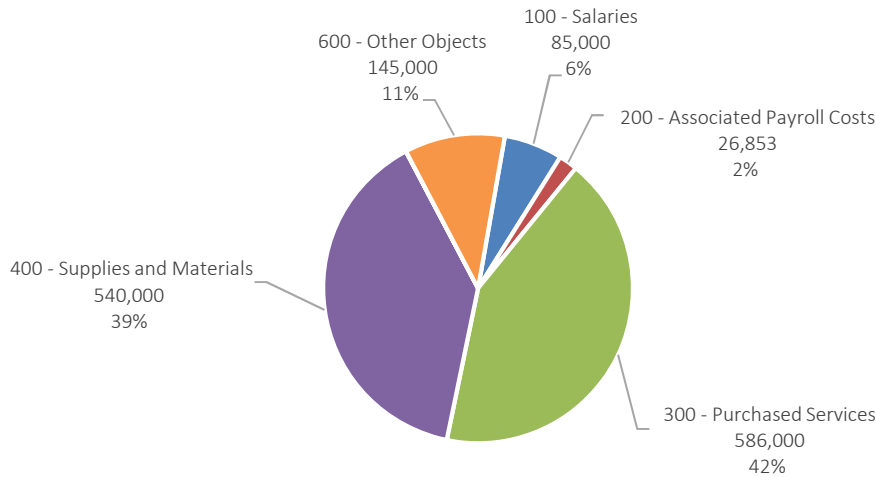
Funds received by schools from students and parent groups for purposes such as athletics, special school projects, field trips, and various student organizations and activities is accounted for within the Student Body Funds. Individual accounts are kept at each school; this fund summarizes all activity 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	2021-22 Approved & Adopted
<b>Resources</b>						
1000 - Revenue from Local Sources	1,141,687	1,104,515	791,331	1,005,000	1,005,000	1,005,000
5000 - Other Sources	733,632	578,531	463,889	396,452	377,853	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>1,382,853</b>
<b>Requirements</b>						
100 - Salaries	121,250	123,903	84,679	85,000	85,000	85,000
200 - Associated Payroll Costs	25,373	23,083	22,812	33,483	26,853	26,853
300 - Purchased Services	459,858	446,514	316,605	586,000	586,000	586,000
400 - Supplies and Materials	538,351	463,803	350,870	551,969	540,000	540,000
500 - Capital Outlay	25,493	537	-	-	-	-
600 - Other Objects	126,463	161,318	6,789	145,000	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>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>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - STUDENT BODY FUNDS (297)  
2021-22 PROPOSED, APPROVED, AND ADOPTED



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	2021-22 Approved & Adopted
<b>Resources</b>						
<b>1000 - Revenue from Local Sources</b>						
1500 - Earnings on Investments	11,126	12,636	13,987	5,000	5,000	5,000
1700 - Extracurricular Activities	1,130,561	1,091,879	777,344	1,000,000	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>1,005,000</b>
<b>5000 - Other Sources</b>						
5400 - Resources - Beginning Fund Balance	733,632	578,531	463,889	396,452	377,853	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>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>1,382,853</b>

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

amounts in dollars

	2017-18	2019-18	2019-20	2020-21	2021-22	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<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	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>85,000</b>
<b>200 - Associated Payroll Costs</b>						
210 - Public Employees Retirement System	12,182	13,249	13,702	25,730	20,103	20,103
220 - Social Security Administration	9,234	9,300	6,255	6,503	6,503	6,503
230 - Other Required Payroll Costs	682	534	390	1,250	247	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>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	50,000
330 - Student Transportation Services	73,599	65,652	53,799	150,000	150,000	150,000
340 - Travel	136,021	132,771	73,790	191,000	191,000	191,000
350 - Communication	96,174	96,276	81,475	95,000	95,000	95,000
380 - Non-instructional Professional and Technical Services	104,061	107,665	74,547	100,000	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>586,000</b>
<b>400 - Supplies and Materials</b>						
410 - Consumable Supplies and Materials	512,985	441,518	335,337	551,969	540,000	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>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>-</b>
<b>600 - Other Objects</b>						
640 - Dues and Fees	126,463	161,318	6,789	145,000	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>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>	<b>1,382,853</b>

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

amounts in dollars

	2017-18 Actual	2019-18 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>Requirements</b>						
<b>1000 - Instruction</b>						
1121 - Middle/Junior High Programs	14,845	8,805	4,956	15,000	15,000	15,000
1122 - Middle/Junior High School Extracurricular	79,022	47,600	49,757	78,939	78,159	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	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>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	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>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>	<b>1,382,853</b>

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

	2017-18 Actual	2019-18 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>Resources</b>						
<b>1000 - Revenue from Local Sources</b>						
1500 - Earnings on Investments	11,126	12,636	13,987	5,000	5,000	5,000
1700 - Extracurricular Activities	1,130,561	1,091,879	777,344	1,000,000	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>1,005,000</b>
<b>5000 - Other Sources</b>						
5400 - Resources - Beginning Fund Balance	733,632	578,531	463,889	396,452	377,853	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>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>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	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>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	10,000
210 - Public Employees Retirement System	928	1,346	2,640	3,027	2,365	2,365
220 - Social Security Administration	800	800	1,028	765	765	765
230 - Other Required Payroll Costs	56	44	58	147	29	29
310 - Instructional, Professional and Technical Services	-	240	-	-	-	-
320 - Property Services	-	1,430	-	-	-	-
340 - Travel	6,207	1,321	956	5,000	5,000	5,000
350 - Communication	3,100	5,922	15,317	10,000	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	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>	<b>78,159</b>

	2017-18 Actual	2019-18 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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>-</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	75,000
210 - Public Employees Retirement System	8,801	12,562	11,062	22,703	17,738	17,738
220 - Social Security Administration	7,224	8,738	5,228	5,738	5,738	5,738
230 - Other Required Payroll Costs	501	504	332	1,103	218	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	50,000
340 - Travel	129,412	130,746	72,834	186,000	186,000	186,000
350 - Communication	93,074	90,353	66,157	85,000	85,000	85,000
380 - Non-instructional Professional and Technical Services	98,329	101,490	71,371	100,000	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	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	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>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>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>-</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>	<b>-</b>

	2017-18 Actual	2019-18 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>2550 - Student Transportation Services</b>						
330 - Student Transportation Services	73,599	65,652	53,799	150,000	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>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>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>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>	<b>-</b>



# Designated Revenue Fund (298)

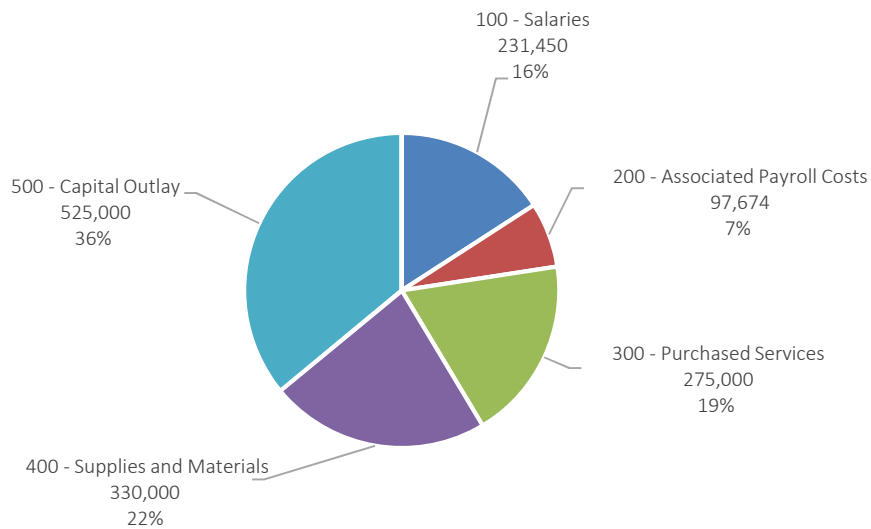
## **Designated Revenue Fund**

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 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>Resources</b>						
1000 - Revenue from Local Sources	1,200,881	1,087,855	1,141,371	960,000	750,000	750,000
2000 - Revenue from Intermediate Sources	142,716	259,421	177,099	3,200,000	250,000	250,000
5000 - Other Sources	631,372	840,852	916,684	626,982	459,124	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>1,459,124</b>
<b>Requirements</b>						
100 - Salaries	249,727	311,377	462,389	514,048	231,450	231,450
200 - Associated Payroll Costs	88,020	127,477	241,054	280,390	97,674	97,674
300 - Purchased Services	377,924	589,333	243,118	467,000	275,000	275,000
400 - Supplies and Materials	351,129	214,384	323,151	505,544	330,000	330,000
500 - Capital Outlay	62,650	23,330	373,289	3,020,000	525,000	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>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>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - DESIGNATED REVENUE FUND (298)  
2020-21 PROPOSED, APPROVED, AND ADOPTED



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 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	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>750,000</b>
<b>2000 - Revenue from Intermediate Sources</b>						
2200 - Restricted Revenue	142,716	259,421	177,099	3,200,000	250,000	250,000
<b>2000 - Revenue from Intermediate Sources</b>						
<b>Total</b>	<b>142,716</b>	<b>259,421</b>	<b>177,099</b>	<b>3,200,000</b>	<b>250,000</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	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>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>	<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	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<b>Requirements</b>						
<b>100 - Salaries</b>						
111 - Licensed Salaries	100,676	131,456	228,993	273,718	114,243	114,243
112 - Classified Salaries	11,748	54,822	92,786	106,481	18,104	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	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>231,450</b>
<b>200 - Associated Payroll Costs</b>						
210 - Public Employees Retirement System	42,317	51,001	106,080	133,538	56,307	56,307
220 - Social Security Administration	18,195	22,628	33,929	39,326	17,707	17,707
230 - Other Required Payroll Costs	1,231	1,325	1,993	2,616	710	710
240 - Contractual Employee Benefits	26,277	52,524	99,051	104,910	22,950	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>97,674</b>
<b>300 - Purchased Services</b>						
310 - Instructional, Professional and Technical Services	15,348	12,966	17,313	50,000	15,000	15,000
320 - Property Services	52,077	32,317	21,367	50,000	25,000	25,000
330 - Student Transportation Services	12,489	140,906	-	-	-	-
340 - Travel	178,849	201,737	62,457	196,000	205,000	205,000
350 - Communication	21,013	11,565	12,071	75,000	15,000	15,000
380 - Non-instructional Professional and Technical Services	98,147	113,179	39,652	56,000	5,000	5,000
390 - Other General Professional and Technological Services	-	76,663	90,259	40,000	10,000	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>275,000</b>
<b>400 - Supplies and Materials</b>						
410 - Consumable Supplies and Materials	230,849	155,066	258,788	405,544	270,000	270,000
420 - Textbooks	11,641	68	1,286	-	-	-
430 - Library Books	1,322	878	7,720	25,000	25,000	25,000
440 - Periodicals	-	121	158	-	-	-
460 - Non-consumable Items	15,908	3,672	13,214	10,000	10,000	10,000
470 - Computer Software	7,676	6,569	23,891	20,000	20,000	20,000
480 - Computer Hardware	83,733	48,009	18,095	45,000	5,000	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>330,000</b>
<b>500 - Capital Outlay</b>						
520 - Buildings Acquisition	-	-	356,615	3,000,000	500,000	500,000
540 - Depreciable Equipment	62,650	23,330	16,674	20,000	25,000	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>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>-</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>	<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	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<b>Requirements</b>						
<b>1000 - Instruction</b>						
1111 - Elementary, K-5	151,667	175,173	104,619	200,000	199,870	199,870
1121 - Middle/Junior High Programs	27,921	16,541	29,654	35,000	35,000	35,000
1122 - Middle/Junior High School Extracurricular	113,458	86,492	-	120,000	120,000	120,000
1131 - High School Programs	250,334	220,637	180,154	331,666	159,046	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	140,654
1280 - Alternative Education	28,784	34,197	23,705	31,152	29,740	29,740
1299 - Other Programs	30,080	9,458	14,958	20,910	19,740	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>704,050</b>
<b>2000 - Support Services</b>						
2110 - Attendance and Social Work Services	-	26,372	57,088	61,880	5,000	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	25,000
2240 - Instructional Staff Development	79,163	146,859	165,290	128,105	71,058	71,058
2310 - Board of Education Services	3,040	-	-	-	-	-
2410 - Office of the Principal Services	778	1,190	86	7,000	5,000	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	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	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>187,175</b>
<b>3000 - Enterprise and Community Services</b>						
3300 - Community Services	83,995	58,597	85,079	110,910	67,899	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>67,899</b>
<b>4000 - Facilities Acquisition and Construction</b>						
4150 - Building Acquisition, Construction, and Improvements	-	-	356,615	3,000,000	500,000	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>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>	<b>1,459,124</b>

Reporting Details - Designated Revenue Fund (298)  
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	2021-22 Approved & Adopted
<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	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>750,000</b>
<b>2000 - Revenue from Intermediate Sources</b>						
2200 - Restricted Revenue	142,716	259,421	177,099	3,200,000	250,000	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>250,000</b>
<b>5000 - Other Sources</b>						
5400 - Resources - Beginning Fund Balance	631,372	840,852	916,684	626,982	459,124	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>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>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	7,500
210 - Public Employees Retirement System	970	2,580	1,024	-	1,774	1,774
220 - Social Security Administration	365	1,224	516	-	574	574
230 - Other Required Payroll Costs	22	70	28	-	22	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	50,000
350 - Communication	137	5,053	2,814	50,000	10,000	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	10,000
410 - Consumable Supplies and Materials	64,361	59,919	57,866	100,000	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	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>	<b>199,870</b>



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	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>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	100,000
350 - Communication	25	-	-	-	-	-
410 - Consumable Supplies and Materials	15,787	6,618	-	20,000	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>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	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	4,494
220 - Social Security Administration	4,255	3,794	3,917	4,367	1,384	1,384
230 - Other Required Payroll Costs	297	219	235	298	64	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	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	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	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	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>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>	<b>-</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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>-</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>						
111 - Licensed Salaries	61,180	70,507	66,258	79,986	81,507	81,507
112 - Classified Salaries	2,453	26,661	-	-	-	-
130 - Additional Salary	1,184	5,366	4,449	1,588	1,603	1,603
210 - Public Employees Retirement System	15,612	23,461	21,403	24,692	20,628	20,628
220 - Social Security Administration	4,917	7,760	5,359	6,240	6,358	6,358
230 - Other Required Payroll Costs	302	420	293	254	258	258
240 - Contractual Employee Benefits	13,904	29,037	13,066	14,820	15,300	15,300
390 - Other General Professional and Technological Services	-	-	486	-	-	-
410 - Consumable Supplies and Materials	137	1,155	11,348	14,609	15,000	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>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	15,000
210 - Public Employees Retirement System	2,712	2,886	349	2,422	3,548	3,548
220 - Social Security Administration	1,399	1,185	475	612	1,148	1,148
230 - Other Required Payroll Costs	85	110	48	118	44	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	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>29,740</b>
<b>1299 - Other Programs</b>						
130 - Additional Salary	23,299	7,359	11,106	15,000	15,000	15,000
210 - Public Employees Retirement System	4,931	1,524	2,978	4,541	3,548	3,548
220 - Social Security Administration	1,739	545	827	1,148	1,148	1,148
230 - Other Required Payroll Costs	110	30	47	221	44	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>	<b>19,740</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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>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	-	-	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	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>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 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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>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	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>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	35,000
210 - Public Employees Retirement System	3,501	5,825	3,717	10,897	8,278	8,278
220 - Social Security Administration	2,881	2,978	1,634	2,754	2,678	2,678
230 - Other Required Payroll Costs	195	170	109	529	102	102
310 - Instructional, Professional and Technical Services	11,228	8,072	16,000	15,000	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	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	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>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>2410 - Office of the Principal Services</b>						
350 - Communication	-	-	23	-	-	-
410 - Consumable Supplies and Materials	778	1,190	63	7,000	5,000	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>	<b>5,000</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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>-</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	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>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>-</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>-</b>
<b>2640 - Staff Services</b>						
111 - Licensed Salaries	-	-	-	-	32,736	32,736
210 - Public Employees Retirement System	-	-	-	-	8,124	8,124
220 - Social Security Administration	-	-	-	-	2,504	2,504
230 - Other Required Payroll Costs	-	-	-	-	103	103
240 - Contractual Employee Benefits	-	-	-	-	7,650	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	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>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>	<b>-</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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>-</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>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	25,000
210 - Public Employees Retirement System	1,366	1,380	1,148	4,541	5,913	5,913
220 - Social Security Administration	2,080	1,792	1,192	1,148	1,913	1,913
230 - Other Required Payroll Costs	172	126	93	221	73	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	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	25,000
460 - Non-consumable Items	-	-	4,370	-	-	-
480 - Computer Hardware	294	-	5,247	-	5,000	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>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>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	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>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>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>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>	<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.



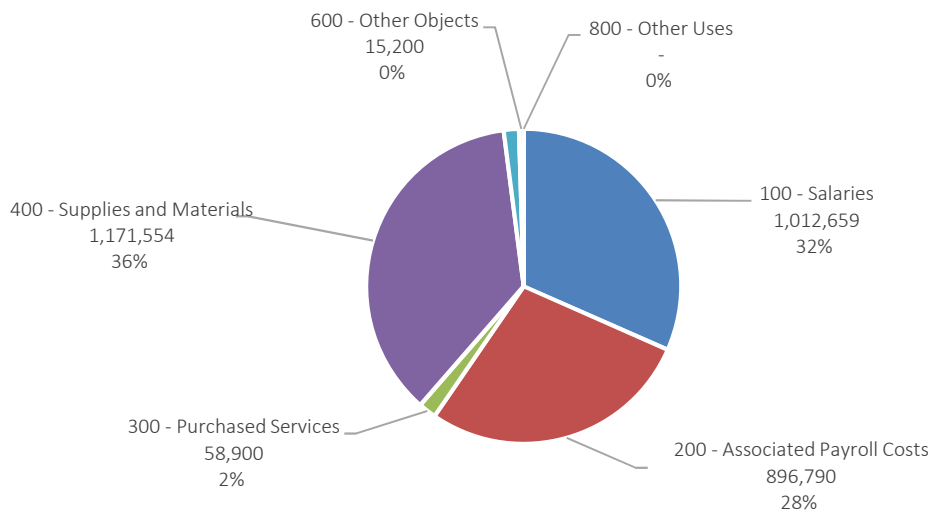
## Resources and Requirements by Major Object- Food Service Fund (299\*)

amounts in dollars

\* fund renumbered from 203 effective 2020-21

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

### REQUIREMENTS BY MAJOR OBJECT - FOOD SERVICE FUND (299) 2020-21 PROPOSED, APPROVED AND ADOPTED



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

\* fund renumbered from 203 effective 2020-21

	2020-21	2021-22	2022-23	2023-24	2024-25
	Adopted (as Revised)	Proposed	Forecast	Forecast	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	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<b>Resources</b>						
<b>1000 - Revenue from Local Sources</b>						
1500 - Earnings on Investments	7,553	12,027	11,639	5,000	3,500	3,500
1600 - Food Service	1,315,083	1,300,642	901,919	1,338,000	1,302,000	1,302,000
1920 - Contributions and Donations From Private Sources	-	-	(7,108)	-	-	-
1990 - Miscellaneous	22,604	10,803	35,037	22,500	10,500	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>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	15,900
3299 - Other Restricted Grants-In-Aid	16,552	35,093	18,395	32,250	70,100	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>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	1,666,808
4900 - Revenue for/on Behalf of the District	114,345	122,234	136,294	120,000	136,295	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>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>-</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>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	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<b>Requirements</b>						
<b>100 - Salaries</b>						
112 - Classified Salaries	698,339	700,121	709,795	815,255	782,327	782,327
114 - Manager-Confidential	131,135	133,758	141,214	141,214	143,332	143,332
122 - Substitutes-Classified	71,737	36,709	28,927	25,000	25,000	25,000
130 - Additional Salary	54,043	112,193	95,869	62,000	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>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	258,130
220 - Social Security Administration	68,530	70,797	72,966	79,827	77,467	77,467
230 - Other Required Payroll Costs	26,009	19,091	20,822	21,818	19,358	19,358
240 - Contractual Employee Benefits	500,201	498,076	485,822	549,937	541,835	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>896,790</b>
<b>300 - Purchased Services</b>						
320 - Property Services	43,975	50,329	49,714	55,000	55,000	55,000
340 - Travel	5,969	2,761	1,708	4,500	3,500	3,500
350 - Communication	4,394	1,059	173	850	400	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>58,900</b>
<b>400 - Supplies and Materials</b>						
410 - Consumable Supplies and Materials	74,935	93,442	77,517	87,000	88,200	88,200
450 - Food	1,002,985	1,041,000	849,917	892,929	1,058,354	1,058,354
460 - Non-consumable Items	1,096	3,999	-	22,000	5,000	5,000
470 - Computer Software	16,460	16,089	19,546	20,000	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>1,171,554</b>
<b>500 - Capital Outlay</b>						
540 - Depreciable Equipment	-	-	55,083	50,000	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>50,000</b>

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

amounts in dollars

\* fund renumbered from 203 effective 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>Requirements</b>						
<b>3000 - Enterprise and Community Services</b>						
<u>3100 - Food Services</u>	<u>2,898,963</u>	<u>2,970,240</u>	<u>2,845,755</u>	<u>3,114,935</u>	<u>3,205,103</u>	<u>3,205,103</u>
<b>3000 - Enterprise and Community Services</b>						
<b>Total</b>	<b><u>2,898,963</u></b>	<b><u>2,970,240</u></b>	<b><u>2,845,755</u></b>	<b><u>3,114,935</u></b>	<b><u>3,205,103</u></b>	<b><u>3,205,103</u></b>
<b>6000 - Contingencies &amp; Reserves</b>						
<u>6000 - Contingencies</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,615</u>	<u>-</u>	<u>-</u>
<b>6000 - Contingencies &amp; Reserves Total</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>174,615</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Requirements Total</b>	<b><u>2,898,963</u></b>	<b><u>2,970,240</u></b>	<b><u>2,845,755</u></b>	<b><u>3,289,550</u></b>	<b><u>3,205,103</u></b>	<b><u>3,205,103</u></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	2021-22
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
<b>Resources</b>						
<b>1000 - Revenue from Local Sources</b>						
1500 - Earnings on Investments	7,553	12,027	11,639	5,000	3,500	3,500
1600 - Food Service	1,315,083	1,300,642	901,919	1,338,000	1,302,000	1,302,000
1920 - Contributions and Donations From Private Sources	-	-	(7,108)	-	-	-
1990 - Miscellaneous	22,604	10,803	35,037	22,500	10,500	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>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	15,900
3299 - Other Restricted Grants-In-Aid	16,552	35,093	18,395	32,250	70,100	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>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	1,666,808
4900 - Revenue for/on Behalf of the District	114,345	122,234	136,294	120,000	136,295	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>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>-</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>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	782,327
114 - Manager-Confidential	131,135	133,758	141,214	141,214	143,332	143,332
122 - Substitutes-Classified	71,737	36,709	28,927	25,000	25,000	25,000
130 - Additional Salary	54,043	112,193	95,869	62,000	62,000	62,000
210 - Public Employees Retirement System	185,447	176,360	222,940	272,405	258,130	258,130
220 - Social Security Administration	68,530	70,797	72,966	79,827	77,467	77,467
230 - Other Required Payroll Costs	26,009	19,091	20,822	21,818	19,358	19,358
240 - Contractual Employee Benefits	500,201	498,076	485,822	549,937	541,835	541,835
320 - Property Services	43,975	50,329	49,714	55,000	55,000	55,000
340 - Travel	5,969	2,761	1,708	4,500	3,500	3,500
350 - Communication	4,394	1,059	173	850	400	400
410 - Consumable Supplies and Materials	74,935	93,442	77,517	87,000	88,200	88,200
450 - Food	1,002,985	1,041,000	849,917	892,929	1,058,354	1,058,354
460 - Non-consumable Items	1,096	3,999	-	22,000	5,000	5,000
470 - Computer Software	16,460	16,089	19,546	20,000	20,000	20,000

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
480 - Computer Hardware	-	-	245	-	-	-
540 - Depreciable Equipment	-	-	55,083	50,000	50,000	50,000
640 - Dues and Fees	13,638	805	1,071	1,200	1,200	1,200
670 - Taxes and Licenses	69	13,652	12,425	14,000	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>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>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>-</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>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>	<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 2021-22

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

	2020-21 Adopted (as revised)	2021-22 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 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 2021-22

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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>Resources Total</b>	<b>103,299</b>	-	-	-	-	-

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

amounts in dollars

\* Fund number 299 was assigned to Food Service Fund (formerly 203) effective 2021-22

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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 2021-22

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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</b>						
<b>Total</b>	<b>103,299</b>	<b>-</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>	<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 2021-22

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



# Debt Service Fund (300)

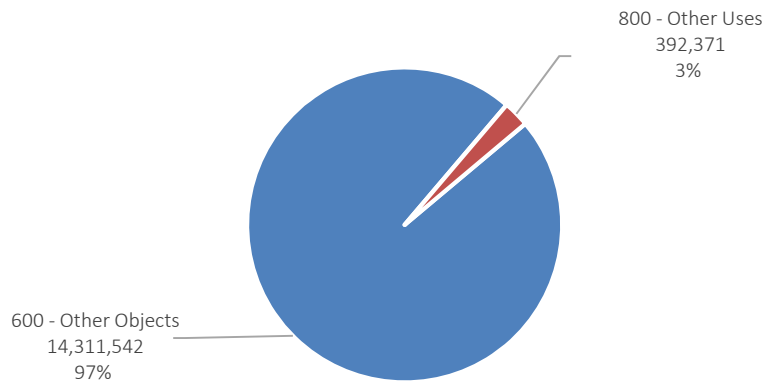
## Debt Service Fund

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	2021-22 Approved & Adopted
<b>Resources</b>						
1000 - Revenue from Local Sources	6,641,158	12,943,176	12,751,881	12,727,619	14,233,330	14,233,330
5000 - Other Sources	486,720	439,878	988,248	821,261	470,583	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>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	14,311,542
800 - Other Uses	-	-	-	324,130	392,371	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>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>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - DEBT SERVICE FUND (300)  
2021-22 PROPOSED, APPROVED AND ADOPTED



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 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	14,183,330
1500 - Earnings on Investments	83,041	194,904	164,500	50,000	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>14,233,330</b>
<b>5000 - Other Sources</b>						
5400 - Resources - Beginning Fund Balance	486,720	439,878	988,248	821,261	470,583	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>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>14,703,913</b>

Requirements by 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	2021-22 Approved & Adopted
<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	3,860,000
621 - Regular Interest	933,000	5,724,805	6,163,250	8,184,750	10,451,542	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>14,311,542</b>
<b>800 - Other Uses</b>						
810 - Planned Reserve	-	-	-	324,130	392,371	392,371
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>324,130</b>	<b>392,371</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>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	2021-22 Approved & Adopted
<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	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>14,311,542</b>
<b>6000 - Contingencies &amp; Reserves</b>						
6000 - Contingencies	-	-	-	324,130	392,371	392,371
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>324,130</b>	<b>392,371</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>14,703,913</b>

Reporting Details - Debt Service Fund (300)  
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	2021-22 Approved & Adopted
<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	14,183,330
1500 - Earnings on Investments	83,041	194,904	164,500	50,000	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>14,233,330</b>
<b>5000 - Other Sources</b>						
5400 - Resources - Beginning Fund Balance	486,720	439,878	988,248	821,261	470,583	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>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>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	3,860,000
621 - Regular Interest	933,000	5,724,805	6,163,250	8,184,750	10,451,542	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>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>14,311,542</b>
<b>6000 - Contingencies &amp; Reserves</b>						
810 - Planned Reserve	-	-	-	324,130	392,371	392,371
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>324,130</b>	<b>392,371</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>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>	<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)

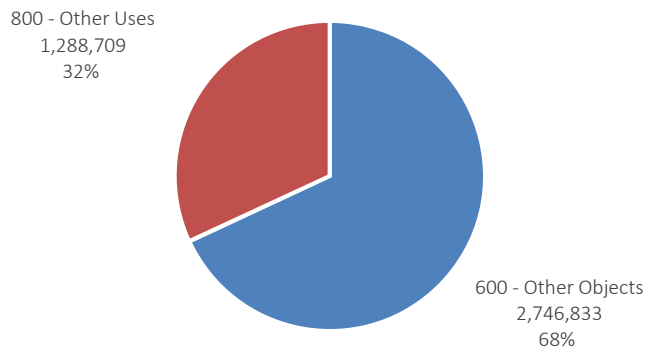
## **PERS Bond Debt Fund**

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	2021-22 Approved & Adopted
<b>Resources</b>						
1000 - Revenue from Local Sources	2,048,966	2,162,272	2,395,773	2,304,305	2,490,000	2,490,000
5000 - Other Sources	3,336,524	213,657	89,096	-	1,545,542	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>4,035,542</b>
<b>Requirements</b>						
600 - Other Objects	5,171,833	2,286,833	2,406,508	956,383	2,746,833	2,746,833
800 - Other Uses	-	-	-	1,347,922	1,288,709	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>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>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - PERS BOND DEBT SERVICE FUND (301)  
2021-22 PROPOSED, APPROVED AND ADOPTED



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	2021-22 Approved & Adopted
<b>Resources</b>						
<b>1000 - Revenue from Local Sources</b>						
1500 - Earnings on Investments	49,526	48,637	42,967	30,000	15,000	15,000
1970 - Services Provided Other Funds	1,999,440	2,113,634	2,352,806	2,274,305	2,475,000	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>2,490,000</b>
<b>5000 - Other Sources</b>						
5400 - Resources - Beginning Fund Balance	3,336,524	213,657	89,096	-	1,545,542	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>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>4,035,542</b>

Requirements by 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	2021-22 Approved & Adopted
<b>Requirements</b>						
<b>600 - Other Objects</b>						
610 - Redemption of Principal	504,378	511,665	517,135	-	1,835,000	1,835,000
621 - Regular Interest	1,667,455	1,775,168	1,889,373	956,383	911,833	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>2,746,833</b>
<b>800 - Other Uses</b>						
810 - Planned Reserve	-	-	-	1,347,922	1,288,709	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>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>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	2021-22 Approved & Adopted
<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	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>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>-</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>2,746,833</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	2021-22 Approved & Adopted
<b>Resources</b>						
<b>1000 - Revenue from Local Sources</b>						
1500 - Earnings on Investments	49,526	48,637	42,967	30,000	15,000	15,000
1970 - Services Provided Other Funds	1,999,440	2,113,634	2,352,806	2,274,305	2,475,000	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>2,490,000</b>
<b>5000 - Other Sources</b>						
5400 - Resources - Beginning Fund Balance	3,336,524	213,657	89,096	-	1,545,542	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>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>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	1,835,000
621 - Regular Interest	1,667,455	1,775,168	1,889,373	956,383	911,833	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>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>-</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>2,746,833</b>
<b>6000 - Contingencies &amp; Reserves</b>						
810 - Planned Reserve	-	-	-	1,347,922	1,288,709	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>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>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>	<b>-</b>

# Capital Projects Fund (400)

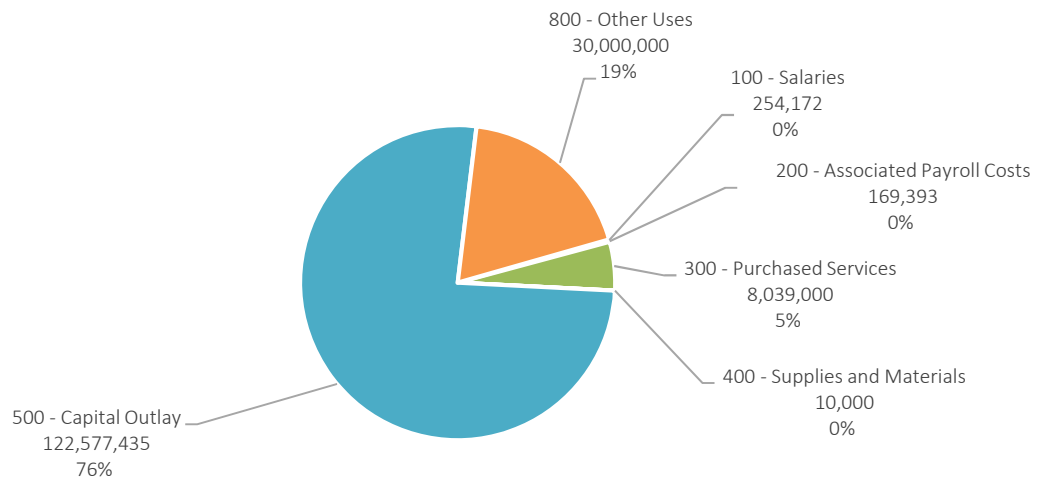
## Capital Projects Fund

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	2021-22 Approved & Adopted
<b>Resources</b>						
1000 - Revenue from Local Sources	-	5,258,879	4,277,725	1,000,000	1,050,000	1,050,000
5000 - Other Sources	-	188,698,545	187,262,946	189,917,879	160,000,000	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>161,050,000</b>
<b>Requirements</b>						
100 - Salaries	-	144,201	229,715	218,272	254,172	254,172
200 - Associated Payroll Costs	-	61,864	104,837	134,538	169,393	169,393
300 - Purchased Services	-	5,491,732	7,940,755	10,614,000	8,039,000	8,039,000
400 - Supplies and Materials	-	7,558	5,699	10,000	10,000	10,000
500 - Capital Outlay	-	989,122	17,934,215	149,941,069	122,577,435	122,577,435
800 - Other Uses	-	-	-	30,000,000	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>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>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - CAPITAL PROJECTS FUNDS (400)  
2021-22 PROPOSED, APPROVED AND ADOPTED



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 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	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>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	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>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>	<b>161,050,000</b>

## Requirements by 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	2021-22 Approved & Adopted
<b>Requirements</b>						
<b>100 - Salaries</b>						
112 - Classified Salaries	-	92,262	92,011	125,606	163,296	163,296
114 - Manager-Confidential	-	46,628	80,666	80,666	81,876	81,876
121 - Substitutes-Licensed	-	308	-	-	-	-
130 - Additional Salary	-	5,003	57,038	12,000	9,000	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>254,172</b>
<b>200 - Associated Payroll Costs</b>						
210 - Public Employees Retirement System	-	17,268	49,256	61,644	68,040	68,040
220 - Social Security Administration	-	10,122	16,294	16,698	19,442	19,442
230 - Other Required Payroll Costs	-	2,044	2,929	2,676	2,846	2,846
240 - Contractual Employee Benefits	-	32,430	36,358	53,520	79,065	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>169,393</b>
<b>300 - Purchased Services</b>						
320 - Property Services	-	17,553	2,014	-	2,500	2,500
340 - Travel	-	38	1,395	-	2,500	2,500
350 - Communication	-	3,737	845	5,000	6,000	6,000
380 - Non-instructional Professional and Technical Services	-	5,468,744	7,935,631	10,609,000	8,028,000	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>8,039,000</b>
<b>400 - Supplies and Materials</b>						
410 - Consumable Supplies and Materials	-	7,558	5,699	10,000	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>10,000</b>
<b>500 - Capital Outlay</b>						
520 - Buildings Acquisition	-	359,779	13,775,742	149,941,069	122,577,435	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>122,577,435</b>
<b>800 - Other Uses</b>						
810 - Planned Reserve	-	-	-	30,000,000	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>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>161,050,000</b>



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

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<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	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>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	2,442,565
4150 - Building Acquisition, Construction, and Improvements	-	4,085,434	24,575,398	154,966,069	128,602,435	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>131,045,000</b>
<b>6000 - Contingencies &amp; Reserves</b>						
6000 - Contingencies	-	-	-	30,000,000	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>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>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	2021-22 Approved & Adopted
<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	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>1,000,000</b>
<b>5000 - Other Sources</b>						
5100 - Long Term Debt Financing Sources	-	188,698,545	-	-	39,917,879	39,917,879
5400 - Resources - Beginning Fund Balance	-	-	187,262,946	160,000,000	150,000,000	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>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>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>-</b>
<b>2630 - Information Services</b>						
350 - Communication	-	1,100	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	2,327	-	2,500	5,000	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>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>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	163,296
114 - Manager-Confidential	-	46,628	80,666	80,666	81,876	81,876
121 - Substitutes-Licensed	-	308	-	-	-	-
130 - Additional Salary	-	5,003	57,038	12,000	9,000	9,000
210 - Public Employees Retirement System	-	17,268	49,256	61,644	68,040	68,040
220 - Social Security Administration	-	10,122	16,294	16,698	19,442	19,442
230 - Other Required Payroll Costs	-	2,044	2,929	2,676	2,846	2,846
240 - Contractual Employee Benefits	-	32,430	36,358	53,520	79,065	79,065
320 - Property Services	-	17,553	2,014	-	2,500	2,500
340 - Travel	-	38	1,395	-	2,500	2,500
350 - Communication	-	-	427	-	1,000	1,000
380 - Non-instructional Professional and Technical Services	-	1,408,774	1,288,618	5,006,500	2,003,000	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	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>	<b>2,442,565</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>4150 - Building Acquisition, Construction, and Improvements</b>						
350 - Communication	-	2,637	419	5,000	5,000	5,000
380 - Non-instructional Professional and Technical Services	-	3,093,674	6,640,764	5,020,000	6,020,000	6,020,000
520 - Buildings Acquisition	-	359,779	13,775,742	149,941,069	122,577,435	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>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>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>131,050,000</b>
<b>6000 - Contingencies &amp; Reserves</b>						
<b>6000 - Contingencies</b>						
810 - Planned Reserve	-	-	-	30,000,000	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>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>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>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>	<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.

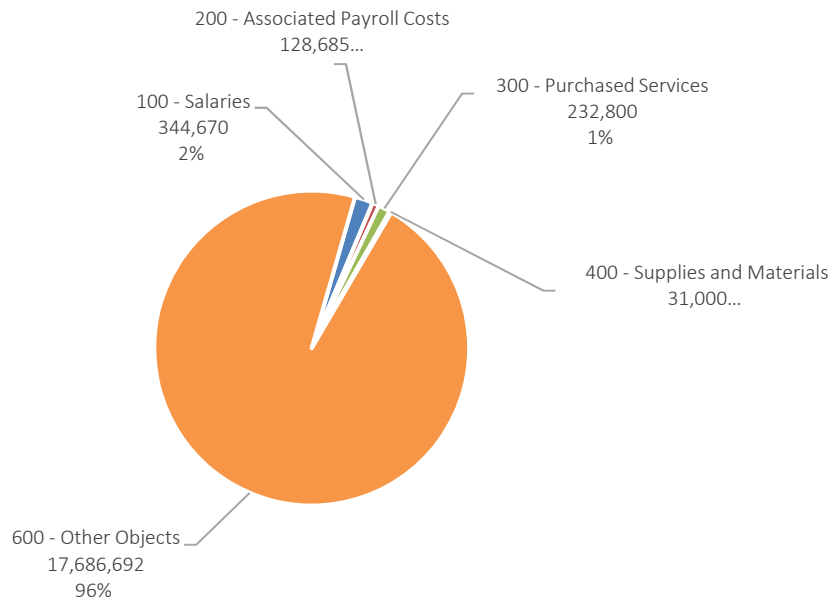
The district's post-retirement health insurance program was established in accordance with Oregon Revised Statute 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference 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	2021-22 Approved & Adopted
<b>Resources</b>						
1000 - Revenue from Local Sources	13,034,257	13,837,863	15,037,834	13,983,494	14,755,000	14,755,000
5000 - Other Sources	5,491,155	6,046,380	6,635,130	5,700,000	7,550,000	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>22,305,000</b>
<b>Requirements</b>						
100 - Salaries	234,100	254,756	264,928	303,926	344,670	344,670
200 - Associated Payroll Costs	101,249	123,995	150,380	102,061	128,685	128,685
300 - Purchased Services	198,610	214,854	217,804	281,277	232,800	232,800
400 - Supplies and Materials	16,899	18,433	19,055	25,198	31,000	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	17,686,692
800 - Other Uses	-	-	-	3,200,000	3,881,153	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>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, APPROVED AND ADOPTED



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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	2021-22 Approved & Adopted
<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	14,750,000
1990 - Miscellaneous	2,246	8,124	21,779	1,500	5,000	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>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	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>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>22,305,000</b>

## Requirements by Object - Insurance Fund (601)

amounts in dollars

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

## Requirements by Function - Insurance Fund (601)

amounts in dollars

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

Reporting Details - Insurance Fund (601)  
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	2021-22 Approved & Adopted
<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	14,750,000
1990 - Miscellaneous	2,246	8,124	21,779	1,500	5,000	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>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	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>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>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	16,760
114 - Manager-Confidential	-	-	7,649	7,679	57,674	57,674
210 - Public Employees Retirement System	-	-	7,364	7,322	22,532	22,532
220 - Social Security Administration	-	-	1,835	1,850	5,694	5,694
230 - Other Required Payroll Costs	-	-	100	76	241	241
240 - Contractual Employee Benefits	-	-	4,493	4,463	18,849	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>121,750</b>
<b>2520 - Fiscal Services</b>						
112 - Classified Salaries	24,586	45,277	81,596	58,230	60,845	60,845
113 - Administrators	30,668	31,281	-	-	-	-
114 - Manager-Confidential	22,260	23,103	11,504	11,504	11,391	11,391
130 - Additional Salary	156,586	155,094	147,667	210,000	198,000	198,000
210 - Public Employees Retirement System	47,786	53,876	64,896	36,245	29,282	29,282
220 - Social Security Administration	17,698	19,253	18,224	9,161	9,199	9,199
230 - Other Required Payroll Costs	1,123	1,034	1,030	964	375	375
240 - Contractual Employee Benefits	34,642	49,832	52,438	41,980	42,513	42,513
320 - Property Services	582	-	-	1,000	1,000	1,000
340 - Travel	517	971	613	4,500	6,500	6,500
350 - Communication	76	288	932	4,500	2,800	2,800
380 - Non-instructional Professional and Technical Services	197,435	209,343	213,522	263,777	215,000	215,000
390 - Other General Professional and Technological Services	-	4,252	2,738	7,500	7,500	7,500
410 - Consumable Supplies and Materials	13,287	10,233	13,892	17,698	17,500	17,500
460 - Non-consumable Items	2,032	6,348	-	3,500	6,500	6,500
470 - Computer Software	1,580	1,852	3,937	2,000	2,000	2,000
480 - Computer Hardware	-	-	1,226	2,000	5,000	5,000
540 - Depreciable Equipment	9,996	-	-	-	-	-
640 - Dues and Fees	-	195	100	500	500	500
650 - Insurance and Judgments	11,918,178	12,636,881	13,535,428	15,770,532	17,686,192	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>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>	<b>18,423,847</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted (as Revised)	2021-22 Proposed	2021-22 Approved & Adopted
<b>6000 - Contingencies &amp; Reserves</b>						
<b>6000 - Contingencies</b>						
810 - Planned Reserve	-	-	-	3,200,000	3,881,153	3,881,153
<b>6000 - Contingencies Total</b>	-	-	-	<b>3,200,000</b>	<b>3,881,153</b>	<b>3,881,153</b>
<b>6000 - Contingencies &amp; Reserves Total</b>	-	-	-	<b>3,200,000</b>	<b>3,881,153</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>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

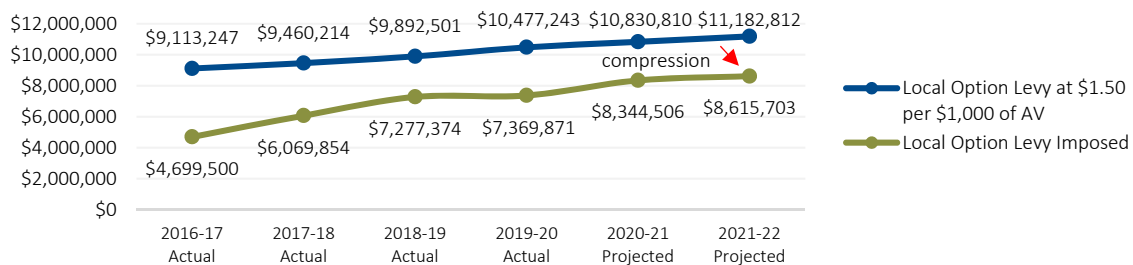
Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Urban Renewal	Taxes Imposed	Collection Rate	Total Collections
2017-18 Actual	\$6,306,809,269	\$4.4614	\$28,137,199	(\$161,820)	-	\$27,975,379	95.90%	\$26,827,745
2018-19 Actual	\$6,595,000,408	\$4.4614	\$29,422,935	(\$188,885)	-	\$29,234,050	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>

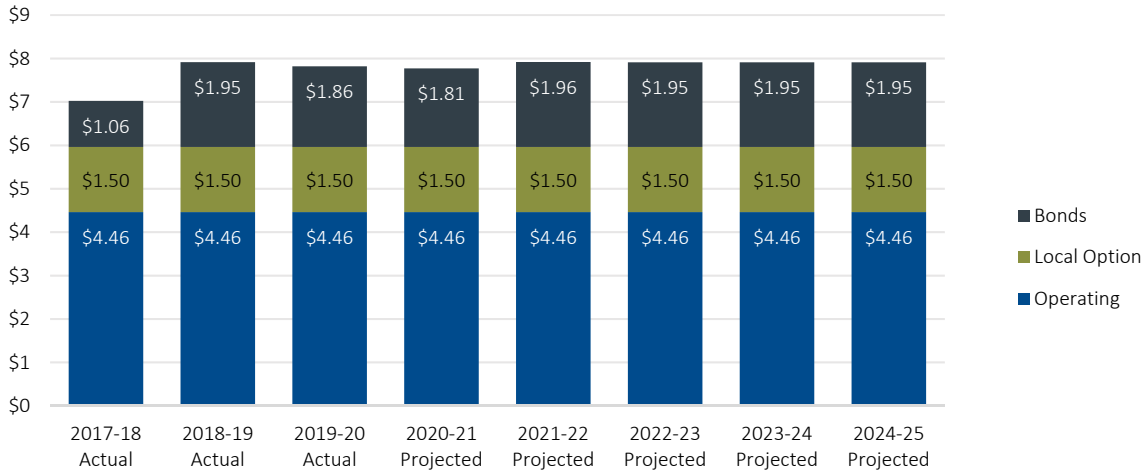
### PENSION OBLIGATION BONDS

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.

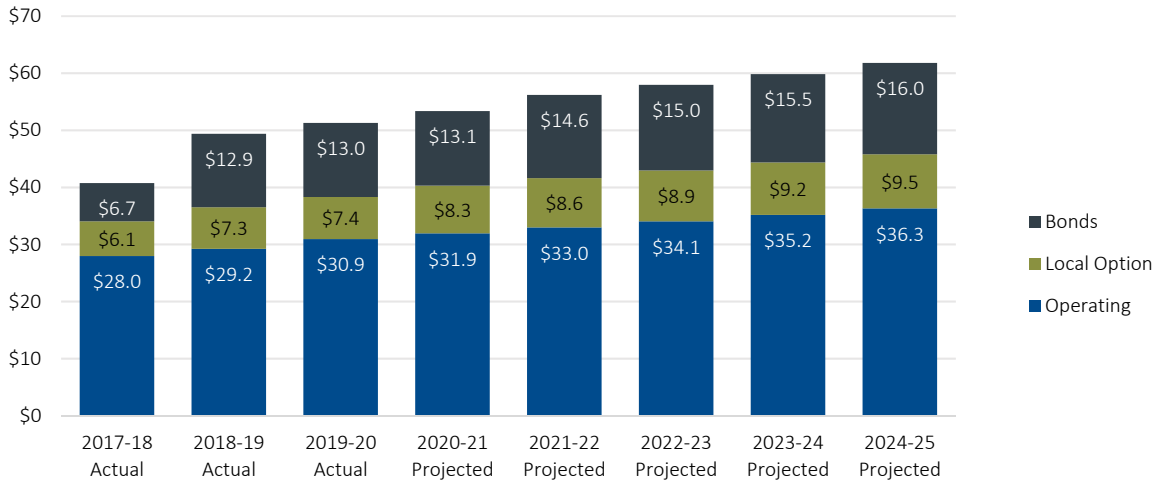
#### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

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
Charter Schools Rate( ORS 338.155 )	=	\$8,609
Total Formula Revenue per Extended ADMw	=	\$9,159
<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

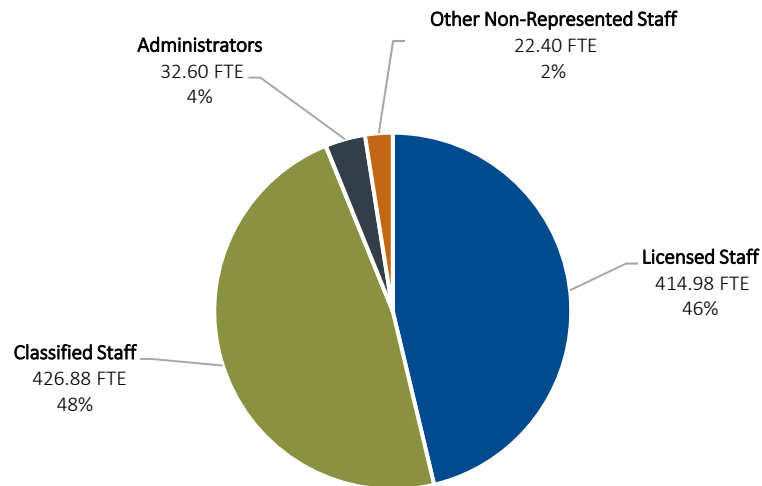
**2021-2022 Total Formula Revenue**  
 $66,455,658 + \$4,248,100 = \$70,703,758$

**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	1.00	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 Cheldealin		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>Assessment</b>		<b>Library</b>	
		Assessment Technician	11	Library Media Assistant 1	7
<b>Clerical</b>		District Assessment and Data Specialist	14	Instructional Media Center Assistant 1 (CIMC)	7
Secretary	6			Library Media Technician	10
Administrative Assistant 1	7	<b>Student Behavior</b>		Instructional Media Center Assistant 2 (CIMC)	10
Health Service Assistant	9	Student Behavior Assistant	9		
Administrative Assistant 1 – Office (attendance)	9	Student Behavior Support 1	10		
Administrative Assistant 2	10	Student Behavior Support 2	12	<b>Stand Alone Positions</b>	
Registrar 1	12	Campus Behavior Support	13	Public Access Partnership Support	12
Career Center Specialist	12	Student Behavior Support 3 - grandfathered	16	Special Education Autism Assistant	13
Administrative Assistant 2/Office Manager	13			Special Education Behavior Assistant	13
Administrative Assistant 3	13	<b>Maintenance</b>		Bilingual Student and Family Advocate 1	15
Registrar 2	13	Maintenance 1	7	Bilingual Student and Family Advocate 2	17
Administrative Assistant 3/Office Manager	14	Lead Maintenance	8	Speech Language Pathologist Assistant	19
		Warehouse Delivery	10	Brailist; Translator	19
<b>Business</b>		Campus Steward 1	12	Electrician Specialist	23
Fiscal Clerk 1	8	Campus Steward 2	13		
Fiscal Clerk 2	11	Maintenance 2	13		
Fiscal Clerk 2/Office Manager	13	Campus Steward 3	14		
Accounting Specialist - Accounts Payable	14	Maintenance 3	17		
Payroll / Benefit Specialist	18	Maintenance 4	18		
Staff Accountant	19	Maintenance Foreman	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

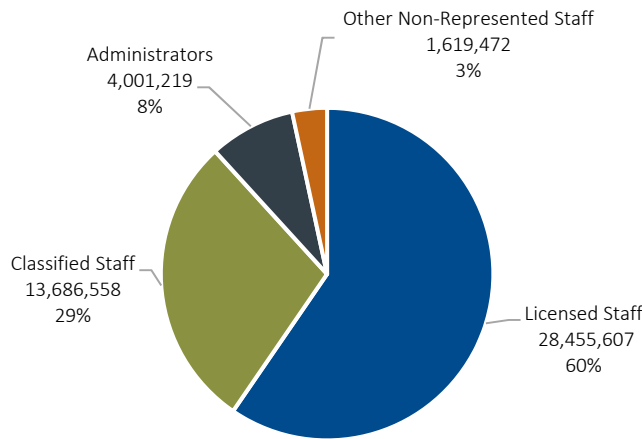
Notes:

<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%

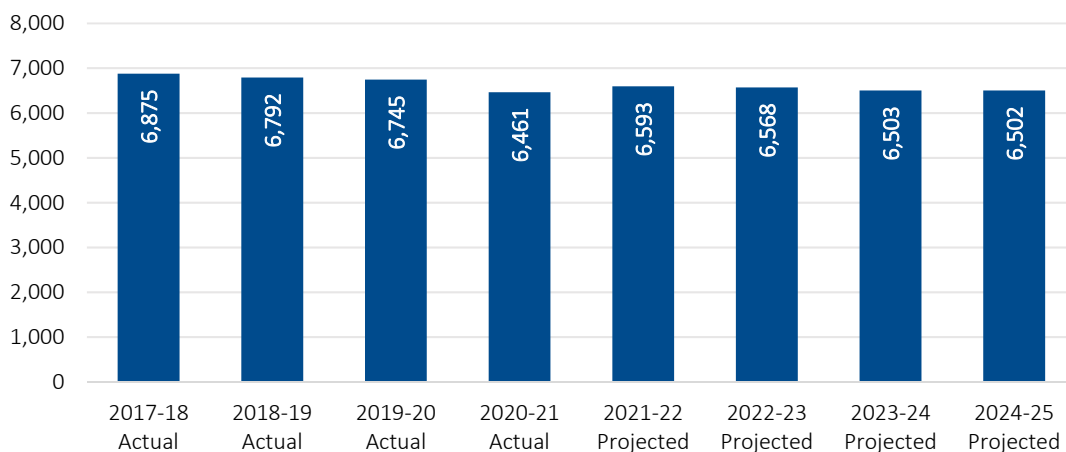
## STUDENT ENROLLMENT

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.

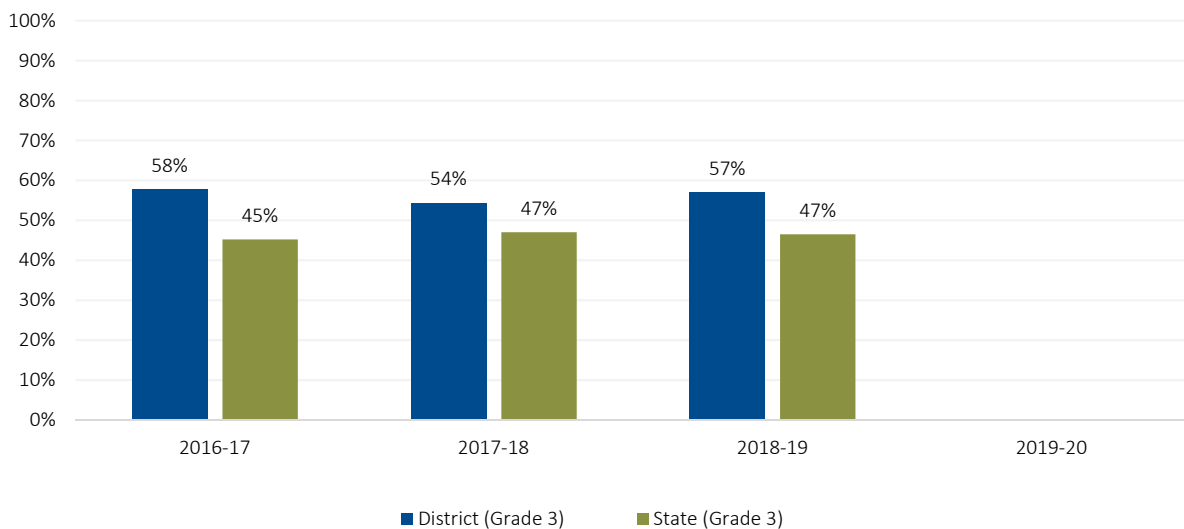


## STUDENT ACHIEVEMENT DATA

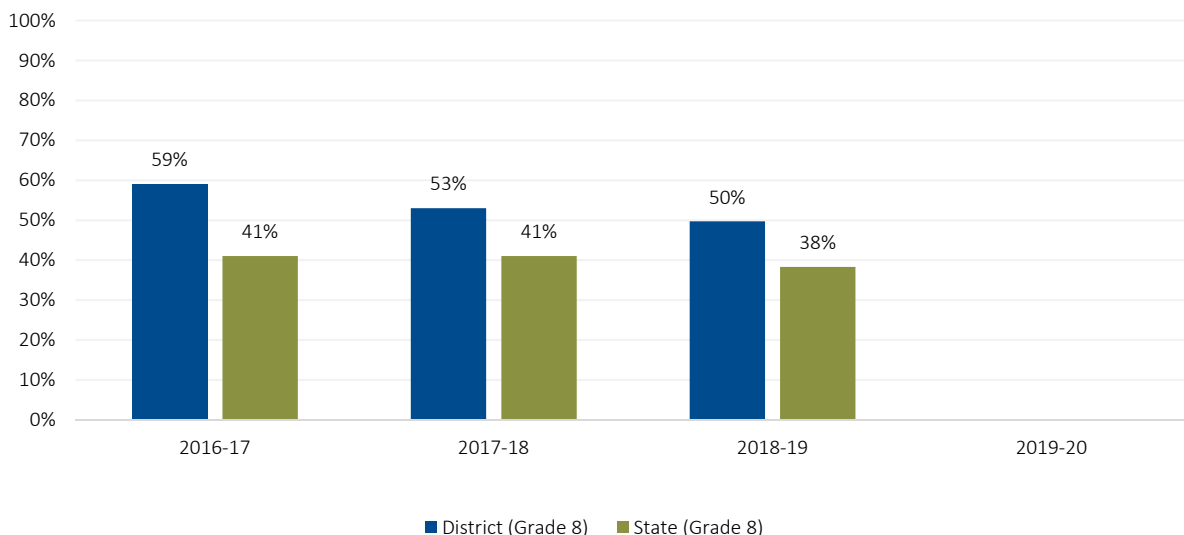
In order to determine whether or not students are making progress toward college or career readiness, the district assesses learning achievement across grade levels. Achievement data provides the starting point for determining the current state of student performance in quantifiable terms, which can 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*



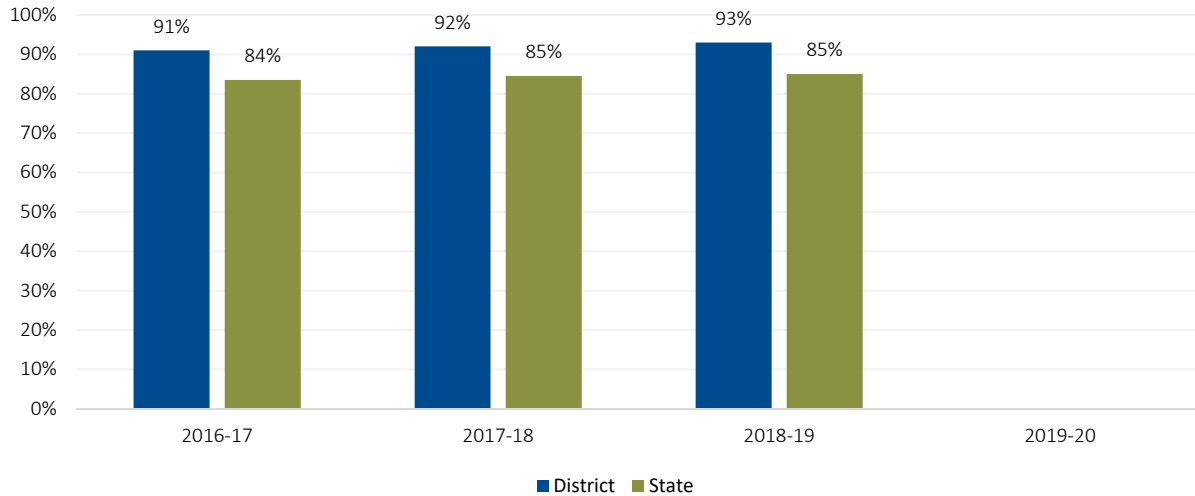
GRADE 8 MATHEMATICS PROFICIENCY  
*Percentage of students who met state grade-level expectations*



## GRADE 9 ON-TRACK TO GRADUATE

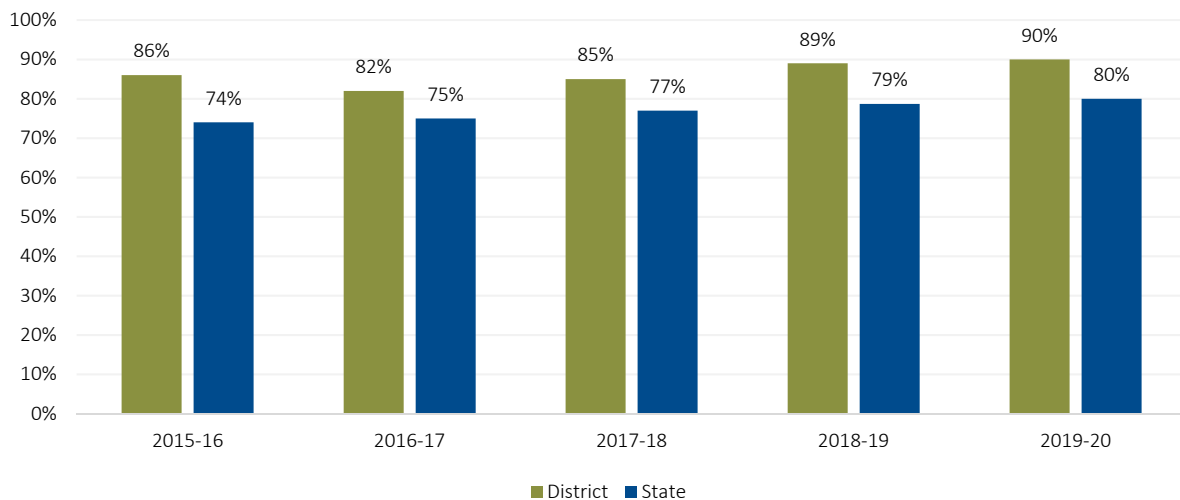
The grade 9 on-track to graduate statistic is an indicator of whether students have earned 25% of the credits needed to graduate by the time they finish their first year of high school. Students who are not on-track to graduate at the end of their 9<sup>th</sup> grade year are more likely to drop out 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.



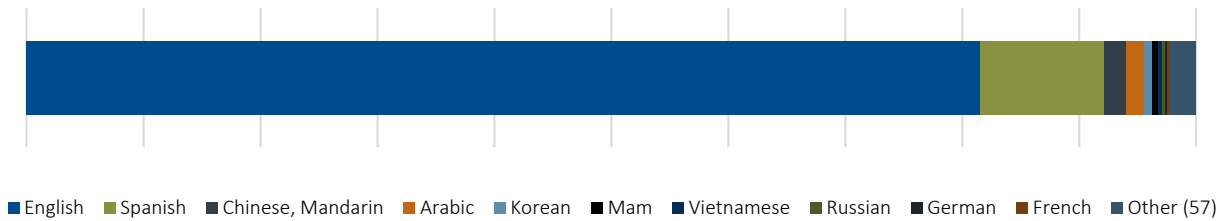


## STUDENT DEMOGRAPHICS

### 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.

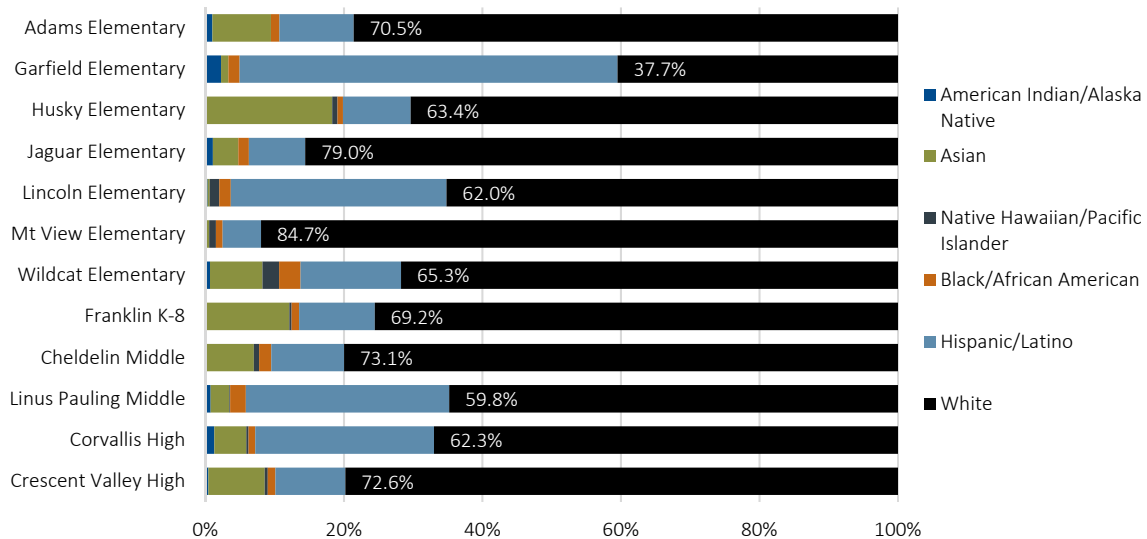
LANGUAGE OF ORIGIN OF ALL STUDENTS ENROLLED



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

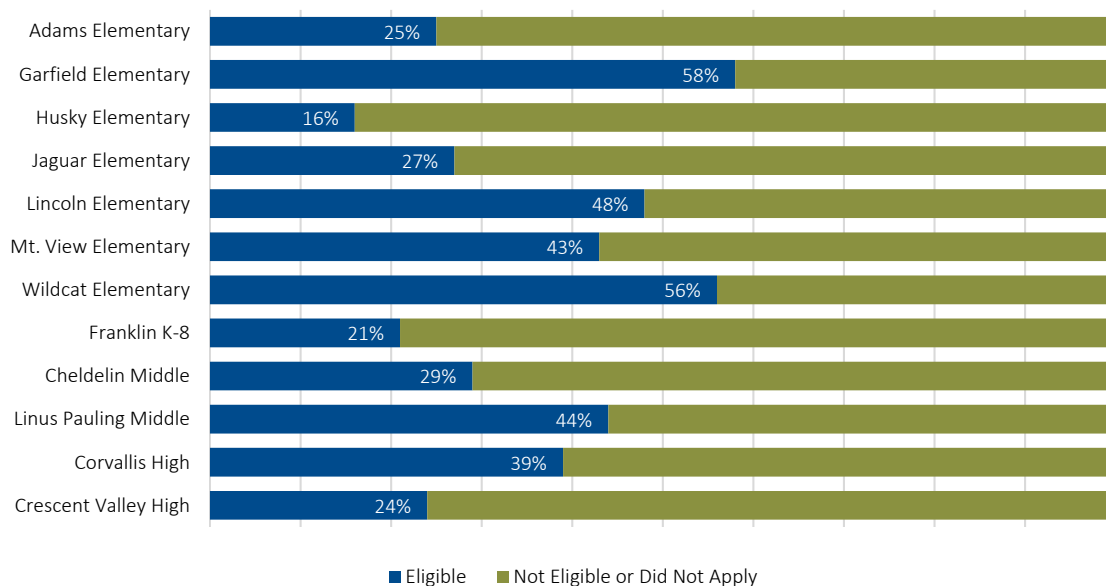


## STUDENTS NAVIGATING POVERTY

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>

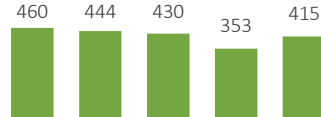


## ADAMS ELEMENTARY

Grades: K-5  
 School Principal: Peter Henning

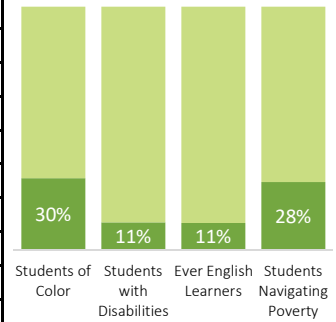
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
460	444	430	353	415



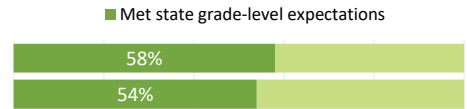
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21	
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	<1%	1%
	Asian	7%	7%	7%	8%
	Black/African American	2%	1%	1%	1%
	Hispanic/Latino	8%	9%	9%	10%
	Multiracial	10%	10%	10%	10%
	Native Hawaiian/Pacific Islander	< 1%	0%	0%	0%
	White	72%	72%	72%	71%
Students with Disabilities	10%	9%	10%	11%	
Ever English Learners	10%	10%	11%	11%	
Students Navigating Poverty	26%	27%	28%	28%	



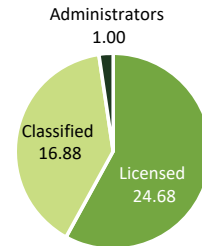
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	66%	58%	-
Mathematics Proficiency	56%	54%	-



### SCHOOL STAFFING

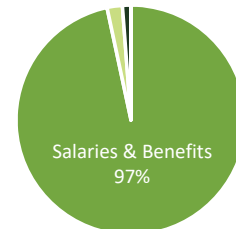
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	20.50	22.41	26.31	23.35	24.68
112 – Classified Staff	7.52	17.30	18.57	17.47	16.88
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>29.02</b>	<b>40.71</b>	<b>45.88</b>	<b>41.82</b>	<b>42.56</b>



**PER STUDENT** 15.9 10.9 9.4 8.4 9.8

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,648,159	\$ 2,015,685	\$ 2,365,976	\$ 2,164,514	\$ 2,297,158
200 – Associated Payroll Costs	\$ 897,352	\$ 1,086,244	\$ 1,458,199	\$ 1,370,723	\$ 1,405,787
300 – Purchased Services	\$ 19,864	\$ 154,939	\$ 146,253	\$ 74,100	\$ 82,900
400 – Supplies and Materials	\$ 33,070	\$ 50,974	\$ 83,568	\$ 32,552	\$ 45,491
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ 1,613	\$ 663	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,600,057</b>	<b>\$ 3,308,505</b>	<b>\$ 4,053,996</b>	<b>\$ 3,641,889</b>	<b>\$ 3,831,336</b>



**PER STUDENT** \$5,652 \$7,452 \$9,428 \$10,317 \$9,232

\*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).

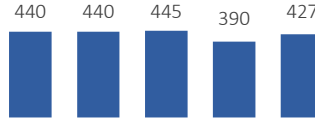


## GARFIELD ELEMENTARY

Grades: K-5  
 School Principal: Leigh Santy  
 School Programs: DLI, Title I

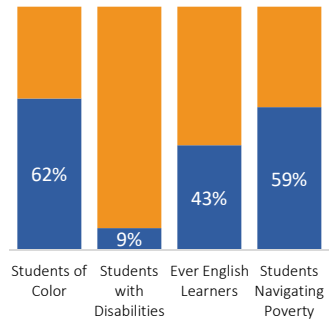
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
440	440	445	390	427



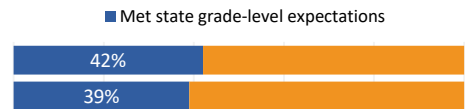
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21
<b>Race/Ethnicity</b>				
American Indian/Alaskan Native	1%	3%	2%	2%
Asian	2%	3%	2%	1%
Black/African American	1%	1%	2%	2%
Hispanic/Latino	48%	44%	47%	51%
Multiracial	5%	6%	7%	7%
Native Hawaiian/Pacific Islander	0%	<1%	0%	0%
White	42%	43%	41%	38%
Students with Disabilities	8%	9%	9%	9%
Ever English Learners	41%	40%	40%	43%
Students Navigating Poverty	60%	57%	59%	59%



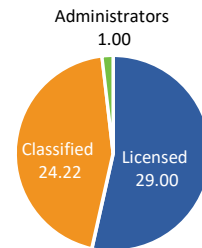
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	42%	42%	-
Mathematics Proficiency	45%	39%	-



### SCHOOL STAFFING

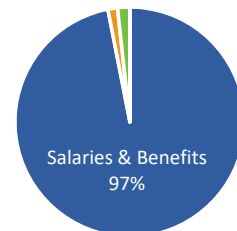
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	23.90	28.25	28.24	28.50	29.00
112 – Classified Staff	11.27	22.37	22.09	22.97	24.22
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>36.17</b>	<b>51.62</b>	<b>51.33</b>	<b>52.47</b>	<b>54.22</b>



**PER STUDENT** 12.2 8.5 8.7 7.4 7.9

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,926,340	\$ 2,396,887	\$ 2,562,468	\$ 2,635,958	\$ 2,819,691
200 – Associated Payroll Costs	\$ 1,049,929	\$ 1,413,635	\$ 1,624,295	\$ 1,689,739	\$ 1,790,917
300 – Purchased Services	\$ 19,374	\$ 146,102	\$ 131,666	\$ 68,300	\$ 63,220
400 – Supplies and Materials	\$ 49,955	\$ 66,813	\$ 65,139	\$ 41,836	\$ 81,823
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ 358	\$ 79	\$ 79	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,045,955</b>	<b>\$ 4,023,516</b>	<b>\$ 4,383,647</b>	<b>\$ 4,435,833</b>	<b>\$ 4,755,651</b>



**PER STUDENT** \$6,923 \$9,144 \$9,851 \$11,374 \$11,137

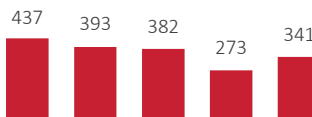
\*Beginning in 2018-19, the district implemented classification of district-level staffing and spending to schools if identifiable under the Every Student Succeeds Act (ESSA), so levels will appear higher than in previous years. Examples include programs for students with disabilities (functions 1220/1250),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



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

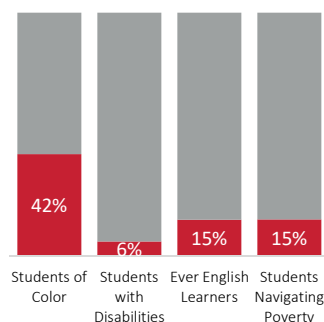
### SCHOOL ENROLLMENT

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



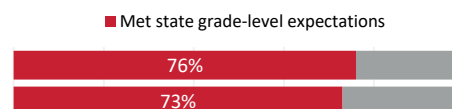
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21	
Race/Ethnicity	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%	



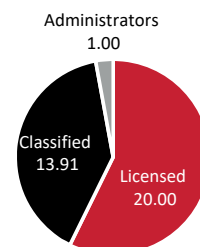
### SCHOOL PERFORMANCE MEASURES

	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
TOTAL	28.01	35.28	36.16	32.03	34.91



**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	\$ -	\$ -
TOTAL	\$ 2,389,279	\$ 2,938,322	\$ 3,249,081	\$ 2,838,309	\$ 3,157,912



**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).

\*\*Prior to the 2020-21 School Year, Husky Elementary was known as Hoover Elementary; data shown on this page prior to that date were reported under the former name.



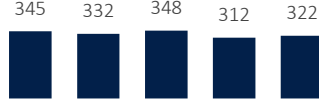


## JAGUAR ELEMENTARY\*\*

Grades: K-5  
 School Principal: Beth Martin  
 School Programs: Life Skills

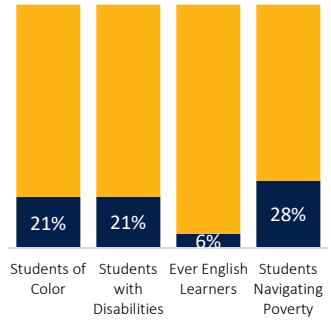
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
345	332	348	312	322



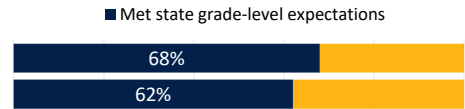
### SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	1%
	Asian	3%	5%	3%
	Black/African American	1%	1%	2%
	Hispanic/Latino	5%	6%	7%
	Multiracial	7%	6%	9%
	Native Hawaiian/Pacific Islander	0%	0%	0%
	White	84%	82%	78%
Students with Disabilities	17%	19%	21%	21%
Ever English Learners	5%	7%	6%	6%
Students Navigating Poverty	23%	23%	28%	28%



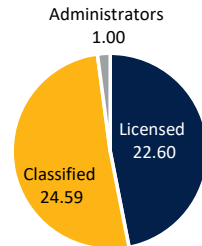
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	65%	68%	-
Mathematics Proficiency	61%	62%	-



### SCHOOL STAFFING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	17.05	20.53	23.35	22.95	22.60
112 – Classified Staff	6.96	22.44	25.71	25.50	24.59
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>25.01</b>	<b>43.97</b>	<b>50.06</b>	<b>49.45</b>	<b>48.19</b>



**PER STUDENT**    **13.8**    **7.6**    **7.0**    **6.3**    **6.7**

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,357,241	\$ 2,081,485	\$ 2,453,873	\$ 2,424,582	\$ 2,492,506
200 – Associated Payroll Costs	\$ 730,523	\$ 1,242,684	\$ 1,609,156	\$ 1,596,691	\$ 1,597,419
300 – Purchased Services	\$ 20,184	\$ 115,082	\$ 95,441	\$ 54,367	\$ 53,600
400 – Supplies and Materials	\$ 31,819	\$ 52,619	\$ 42,811	\$ 18,964	\$ 48,501
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ 304	\$ 165	\$ 48	\$ 50	\$ -
<b>TOTAL</b>	<b>\$ 2,140,071</b>	<b>\$ 3,492,035</b>	<b>\$ 4,201,329</b>	<b>\$ 4,094,654</b>	<b>\$ 4,192,026</b>



**PER STUDENT**    **\$6,203**    **\$10,518**    **\$12,073**    **\$13,124**    **\$13,019**

\*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).

\*\*Prior to the 2020-21 School Year, Jaguar Elementary was known as Jefferson Elementary; data shown on this page prior to that date were reported under the former name.

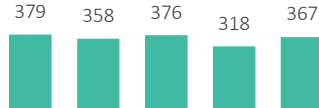


## LINCOLN ELEMENTARY

Grades: K-5  
 School Principal: Aaron Hale  
 School Programs: DLI, Title I

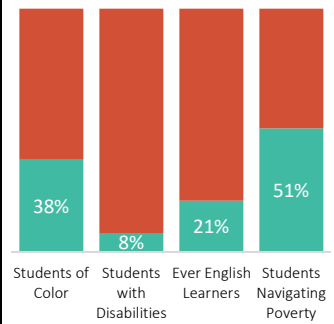
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
379	358	376	318	367



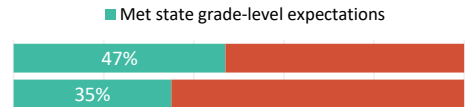
### SCHOOL DEMOGRAPHICS

		2017-18	2018-19	2019-20	2020-21
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	0%
	Asian	<1%	<1%	<1%	0%
	Black/African American	2%	1%	1%	2%
	Hispanic/Latino	34%	30%	29%	30%
	Multiracial	5%	7%	7%	5%
	Native Hawaiian/Pacific Islander	1%	<1%	<1%	1%
	White	58%	61%	61%	62%
Students with Disabilities	10%	8%	6%	8%	
Ever English Learners	22%	18%	19%	21%	
Students Navigating Poverty	53%	46%	51%	51%	



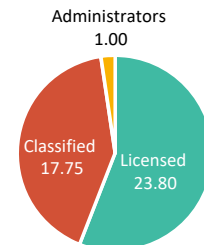
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	42%	47%	-
Mathematics Proficiency	37%	35%	-



### SCHOOL STAFFING

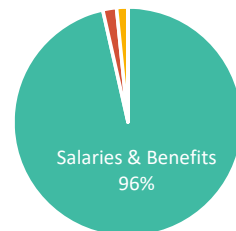
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	22.45	23.80	24.80	25.00	23.80
112 – Classified Staff	7.54	14.99	15.39	15.34	17.75
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	30.99	39.79	41.19	41.34	42.55



**PER STUDENT** 12.2 9.0 9.1 7.7 8.6

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,634,445	\$ 1,918,667	\$ 2,145,240	\$ 2,183,138	\$ 2,271,928
200 – Associated Payroll Costs	\$ 889,203	\$ 1,092,071	\$ 1,351,149	\$ 1,356,577	\$ 1,413,833
300 – Purchased Services	\$ 24,607	\$ 163,534	\$ 118,979	\$ 72,918	\$ 74,650
400 – Supplies and Materials	\$ 52,999	\$ 56,600	\$ 47,864	\$ 30,066	\$ 60,122
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,601,254	\$ 3,230,872	\$ 3,663,232	\$ 3,642,699	\$ 3,820,533



**PER STUDENT** \$6,863 \$9,025 \$9,743 \$11,455 \$10,410

\*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).

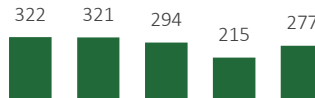


**MOUNTAIN VIEW ELEMENTARY**

Grades: K-5  
 School Principal: Byron Bethards  
 School Programs: Title I, SEL

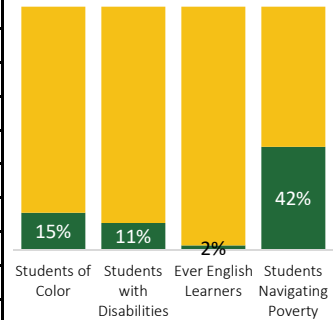
**SCHOOL ENROLLMENT**

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
322	321	294	215	277



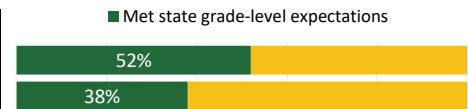
**SCHOOL DEMOGRAPHICS**

	2017-18	2018-19	2019-20	2020-21
<b>Race/Ethnicity</b>				
American Indian/Alaskan Native	0%	<1%	<1%	0%
Asian	2%	2%	<1%	1%
Black/African American	1%	1%	1%	1%
Hispanic/Latino	6%	8%	6%	5%
Multiracial	8%	10%	9%	8%
Native Hawaiian/Pacific Islander	1%	1%	2%	1%
White	83%	79%	82%	85%
Students with Disabilities	9%	8%	11%	11%
Ever English Learners	< 5%	<10	1%	2%
Students Navigating Poverty	36%	39%	42%	42%



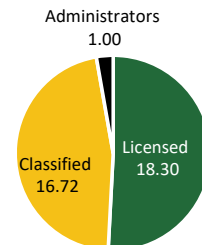
**SCHOOL PERFORMANCE MEASURES**

	2017-18	2018-19	2019-20
English Language Arts Proficiency	57%	52%	-
Mathematics Proficiency	46%	38%	-



**SCHOOL STAFFING**

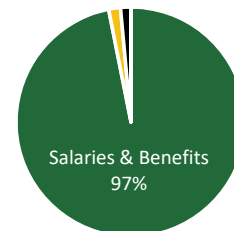
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	17.53	18.39	19.10	16.10	18.30
112 – Classified Staff	8.61	12.79	17.14	17.03	16.72
113 – Administrators	1.00	1.00	1.00	0.80	1.00
<b>TOTAL</b>	<b>27.14</b>	<b>32.18</b>	<b>37.24</b>	<b>33.93</b>	<b>36.02</b>



**PER STUDENT** 11.9 10.0 7.9 6.3 7.7

**SCHOOL SPENDING**

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,442,702	\$ 1,595,231	\$ 1,878,151	\$ 1,650,859	\$ 1,905,200
200 – Associated Payroll Costs	\$ 766,763	\$ 889,388	\$ 1,204,197	\$ 1,083,837	\$ 1,201,103
300 – Purchased Services	\$ 20,701	\$ 129,797	\$ 111,819	\$ 54,000	\$ 53,000
400 – Supplies and Materials	\$ 29,524	\$ 53,802	\$ 66,929	\$ 37,581	\$ 47,018
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ -	\$ 65	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,259,690</b>	<b>\$ 2,668,283</b>	<b>\$ 3,261,096</b>	<b>\$ 2,826,277</b>	<b>\$ 3,206,321</b>



**PER STUDENT** \$7,018 \$8,312 \$11,092 \$13,145 \$11,575

\*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).

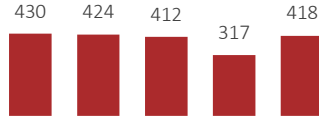


**WILDCAT ELEMENTARY\*\***

Grades: K-5  
School Principal: Eric Beasley  
School Programs: Title I

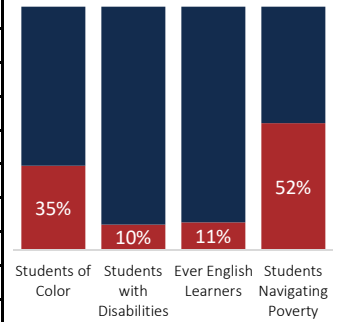
**SCHOOL ENROLLMENT**

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
430	424	412	317	418



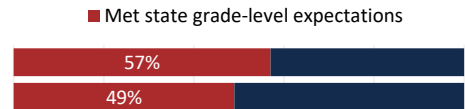
**SCHOOL DEMOGRAPHICS**

	2017-18	2018-19	2019-20	2020-21	
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	7%	7%	5%	7%
	Black/African American	3%	3%	3%	3%
	Hispanic/Latino	14%	14%	14%	13%
	Multiracial	10%	8%	7%	9%
	Native Hawaiian/Pacific Islander	1%	2%	2%	2%
	White	64%	65%	68%	65%
Students with Disabilities	11%	11%	9%	10%	
Ever English Learners	13%	14%	11%	11%	
Students Navigating Poverty	50%	54%	52%	52%	



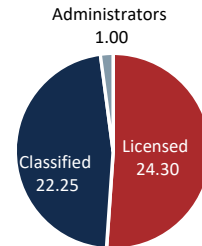
**SCHOOL PERFORMANCE MEASURES**

	2017-18	2018-19	2019-20
English Language Arts Proficiency	53%	57%	-
Mathematics Proficiency	50%	49%	-



**SCHOOL STAFFING**

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	20.90	23.79	24.14	22.50	24.30
112 – Classified Staff	9.73	16.57	17.77	17.69	22.25
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>31.63</b>	<b>41.36</b>	<b>42.91</b>	<b>41.19</b>	<b>47.55</b>



**PER STUDENT** 13.6 10.3 9.6 7.7 8.8

**SCHOOL SPENDING**

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,665,408	\$ 2,071,074	\$ 2,171,673	\$ 2,084,923	\$ 2,399,577
200 – Associated Payroll Costs	\$ 901,030	\$ 1,143,900	\$ 1,373,703	\$ 1,317,388	\$ 1,524,434
300 – Purchased Services	\$ 24,326	\$ 148,915	\$ 150,504	\$ 79,600	\$ 78,550
400 – Supplies and Materials	\$ 65,881	\$ 84,875	\$ 89,162	\$ 61,074	\$ 78,476
500 – Capital Outlay	\$ 6,742	\$ 5,850	\$ -	\$ -	\$ -
600 – Other Objects	\$ -	\$ -	\$ 2,033	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,663,386</b>	<b>\$ 3,454,614</b>	<b>\$ 3,787,075</b>	<b>\$ 3,542,985</b>	<b>\$ 4,081,037</b>



**PER STUDENT** \$6,194 \$8,148 \$9,192 \$11,177 \$9,763

\*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).

\*\*Prior to the 2020-21 School Year, Wildcat Elementary was known as Wilson Elementary; data shown on this page prior to that date were reported under the former name.

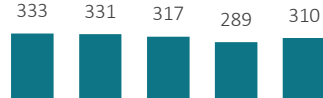


## FRANKLIN K-8 SCHOOL

Grades: K-8  
 School Principal: Craig Harlow

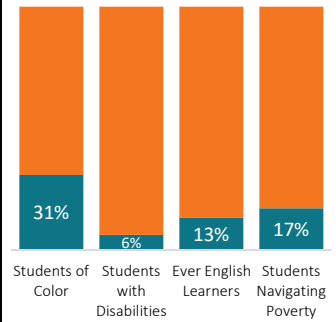
### SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
333	331	317	289	310



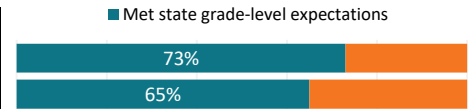
### SCHOOL DEMOGRAPHICS

		2017-18	2018-19	2019-20	2020-21
Race/Ethnicity	American Indian/Alaskan Native	0%	0%	<1%	0%
	Asian	13%	12%	12%	11%
	Black/African American	2%	2%	2%	1%
	Hispanic/Latino	12%	11%	11%	10%
	Multiracial	7%	8%	7%	8%
	Native Hawaiian/Pacific Islander	1%	1%	<1%	0%
	White	66%	66%	68%	69%
Students with Disabilities	12%	10%	7%	6%	
Ever English Learners	10%	11%	11%	13%	
Students Navigating Poverty	18%	18%	17%	17%	



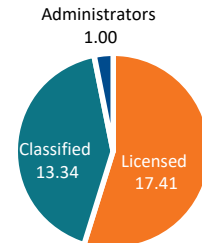
### SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	77%	73%	-
Mathematics Proficiency	71%	65%	-



### SCHOOL STAFFING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	14.75	16.50	16.90	15.98	17.41
112 – Classified Staff	6.54	11.39	11.47	10.34	13.34
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>22.29</b>	<b>28.89</b>	<b>29.37</b>	<b>27.32</b>	<b>31.75</b>



**PER STUDENT**                                 **14.9**                 **11.5**                 **10.8**                 **10.6**                 **9.8**

### SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,241,988	\$ 1,470,288	\$ 1,612,395	\$ 1,509,573	\$ 1,739,468
200 – Associated Payroll Costs	\$ 653,149	\$ 827,525	\$ 1,002,953	\$ 937,794	\$ 1,082,250
300 – Purchased Services	\$ 117,094	\$ 205,744	\$ 95,646	\$ 65,400	\$ 66,674
400 – Supplies and Materials	\$ 40,621	\$ 89,113	\$ 43,271	\$ 53,063	\$ 84,183
500 – Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
600 – Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,052,852</b>	<b>\$ 2,592,670</b>	<b>\$ 2,754,265</b>	<b>\$ 2,565,830</b>	<b>\$ 2,972,575</b>



**PER STUDENT**                                 **\$6,165**                 **\$7,833**                 **\$8,689**                 **\$8,878**                 **\$9,589**

\*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).

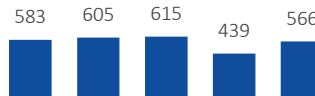


# CHELDELIN MIDDLE SCHOOL

Grades: 6-8  
 School Principal: Darren Bland  
 School Programs: AVID

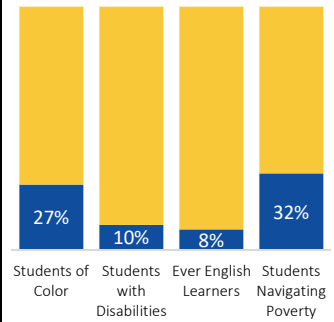
## SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
583	605	615	439	566



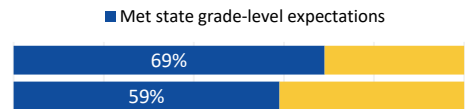
## SCHOOL DEMOGRAPHICS

	2017-18	2018-19	2019-20	2020-21
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	<1%
	Asian	8%	6%	5%
	Black/African American	1%	1%	1%
	Hispanic/Latino	10%	9%	10%
	Multiracial	8%	9%	8%
	Native Hawaiian/Pacific Islander	< 1%	0%	<1%
	White	71%	75%	75%
Students with Disabilities	9%	8%	9%	
Ever English Learners	10%	7%	8%	
Students Navigating Poverty	30%	29%	32%	



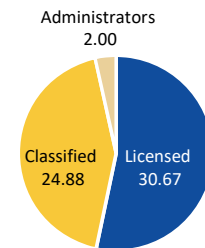
## SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
English Language Arts Proficiency	72%	69%	-
Mathematics Proficiency	63%	59%	-



## SCHOOL STAFFING

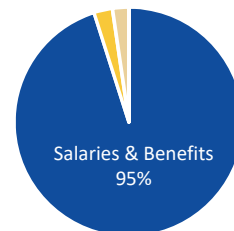
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	24.52	29.62	31.00	28.17	30.67
112 – Classified Staff	9.46	22.52	23.94	22.44	24.88
113 – Administrators	2.00	2.00	2.00	2.00	2.00
<b>TOTAL</b>	<b>35.98</b>	<b>54.14</b>	<b>56.94</b>	<b>52.61</b>	<b>57.55</b>



**PER STUDENT** 16.2 11.2 10.8 8.3 9.8

## SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 1,993,853	\$ 2,651,015	\$ 2,920,241	\$ 2,749,939	\$ 3,090,216
200 – Associated Payroll Costs	\$ 1,050,608	\$ 1,486,075	\$ 1,831,200	\$ 1,730,478	\$ 1,915,160
300 – Purchased Services	\$ 68,981	\$ 235,462	\$ 180,670	\$ 130,250	\$ 138,250
400 – Supplies and Materials	\$ 84,453	\$ 131,703	\$ 99,549	\$ 113,552	\$ 120,947
500 – Capital Outlay	\$ -	\$ -	\$ 10,923	\$ -	\$ -
600 – Other Objects	\$ -	\$ 4,039	\$ 4,455	\$ 150	\$ 150
<b>TOTAL</b>	<b>\$ 3,197,895</b>	<b>\$ 4,508,294</b>	<b>\$ 5,047,038</b>	<b>\$ 4,724,369</b>	<b>\$ 5,264,723</b>



**PER STUDENT** \$5,485 \$7,452 \$8,207 \$10,762 \$9,302

\*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).

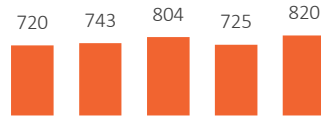


## LINUS PAULING MIDDLE SCHOOL

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

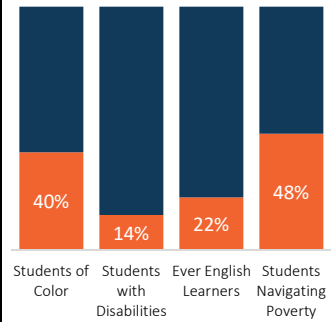
### SCHOOL ENROLLMENT

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



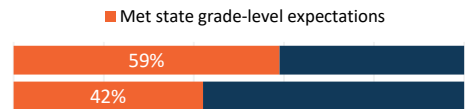
### SCHOOL DEMOGRAPHICS

	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%	



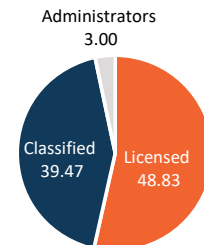
### SCHOOL PERFORMANCE MEASURES

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



### SCHOOL STAFFING

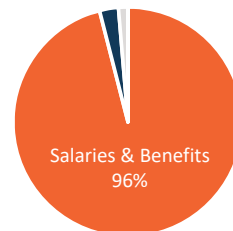
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	33.64	41.90	44.98	45.75	48.83
112 – Classified Staff	13.69	39.40	39.03	39.00	39.47
113 – Administrators	2.00	3.00	3.00	3.00	3.00
<b>TOTAL</b>	<b>49.33</b>	<b>84.30</b>	<b>87.01</b>	<b>87.75</b>	<b>91.30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

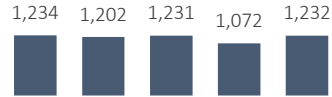


**CORVALLIS HIGH SCHOOL**

Grades: 9-12  
 School Principal: Matt Boring  
 School Programs: Life Skills, DLI, AVID

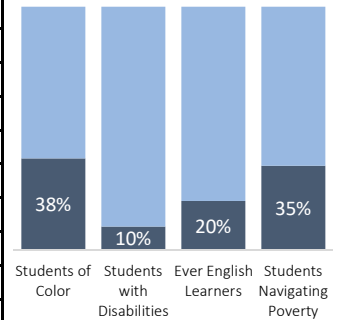
**SCHOOL ENROLLMENT**

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
1,234	1,202	1,231	1,072	1,232



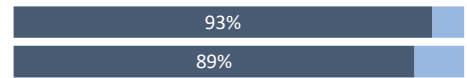
**SCHOOL DEMOGRAPHICS**

		2017-18	2018-19	2019-20	2020-21
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	<1%	1%
	Asian	5%	5%	4%	4%
	Black/African American	1%	1%	<1%	1%
	Hispanic/Latino	19%	21%	22%	24%
	Multiracial	8%	8%	8%	7%
	Native Hawaiian/Pacific Islander	1%	<1%	<1%	0%
	White	65%	64%	64%	62%
Students with Disabilities	11%	10%	9%	10%	
Ever English Learners	15%	17%	18%	20%	
Students Navigating Poverty	31%	31%	35%	35%	



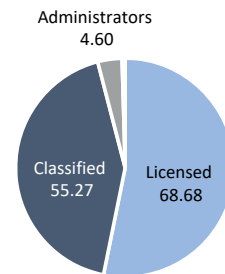
**SCHOOL PERFORMANCE MEASURES**

	2017-18	2018-19	2019-20
Grade 9 On Track to Graduate	91%	93%	-
Grade 12 On Time Graduation	86%	89%	-



**SCHOOL STAFFING**

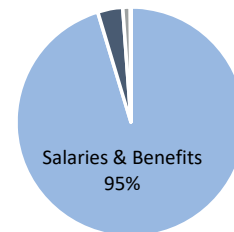
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	49.65	67.45	68.70	65.66	68.68
112 – Classified Staff	19.60	59.79	57.30	54.07	55.27
113 – Administrators	3.00	3.50	4.60	4.60	4.60
114 – Other Non-Represented Staff	0.60	0.60	0.60	0.60	0.60
<b>TOTAL</b>	<b>72.85</b>	<b>131.33</b>	<b>131.20</b>	<b>124.93</b>	<b>129.16</b>



**PER STUDENT**    16.9                          9.2                          9.4                          8.6                          9.5

**SCHOOL SPENDING**

	2017-18 Actual	2018-19 Actual	2019-20 Actual*	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 4,521,172	\$ 6,905,681	\$ 7,377,936	\$ 6,974,332	\$ 7,508,518
200 – Associated Payroll Costs	\$ 2,242,168	\$ 3,780,634	\$ 4,424,909	\$ 4,288,907	\$ 4,485,587
300 – Purchased Services	\$ 414,028	\$ 879,607	\$ 661,690	\$ 470,505	\$ 441,040
400 – Supplies and Materials	\$ 479,653	\$ 574,444	\$ 440,559	\$ 201,000	\$ 133,529
500 – Capital Outlay	\$ 44,822	\$ 78,955	\$ 76,715	\$ 15,000	\$ 10,000
600 – Other Objects	\$ 96,983	\$ 132,416	\$ 9,316	\$ 1,000	\$ 1,200
<b>TOTAL</b>	<b>\$ 7,798,826</b>	<b>\$ 12,351,736</b>	<b>\$ 12,991,125</b>	<b>\$ 11,950,743</b>	<b>\$ 12,579,874</b>



**PER STUDENT**    \$6,320                          \$10,276                          \$10,553                          \$11,148                          \$10,211

\*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).





# CRESCENT VALLEY HIGH SCHOOL

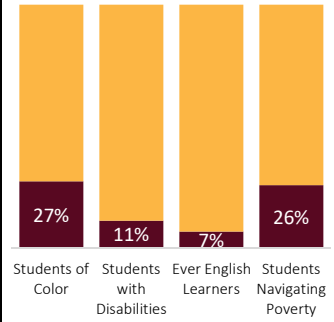
Grades: 9-12  
School Principal: Aaron McKee  
School Programs: WINGS, AVID

## SCHOOL ENROLLMENT

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
956	939	953	845	948

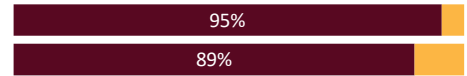
## SCHOOL DEMOGRAPHICS

		2017-18	2018-19	2019-20	2020-21
Race/Ethnicity	American Indian/Alaskan Native	< 1%	1%	<1%	0%
	Asian	9%	8%	8%	7%
	Black/African American	1%	1%	<1%	1%
	Hispanic/Latino	9%	8%	9%	9%
	Multiracial	8%	9%	9%	9%
	Native Hawaiian/Pacific Islander	< 1%	1%	<1%	0%
	White	74%	73%	72%	73%
Students with Disabilities		8%	8%	10%	11%
Ever English Learners		7%	7%	7%	7%
Students Navigating Poverty		21%	19%	35%	26%



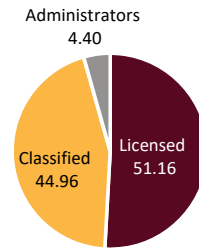
## SCHOOL PERFORMANCE MEASURES

	2017-18	2018-19	2019-20
Grade 9 On Track to Graduate	93%	>95%	-
Grade 12 On Time Graduation	87%	89%	-



## SCHOOL STAFFING

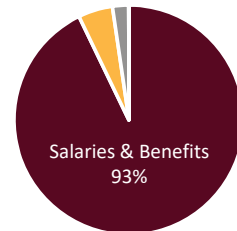
	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
111 – Licensed Staff	41.22	53.18	51.86	46.18	51.16
112 – Classified Staff	16.95	41.58	47.67	44.61	44.96
113 – Administrators	2.36	3.50	4.40	4.20	4.40
<b>TOTAL</b>	<b>60.53</b>	<b>98.25</b>	<b>103.93</b>	<b>94.99</b>	<b>100.51</b>



**PER STUDENT** 15.8 9.6 9.2 8.9 9.4

## SCHOOL SPENDING

	2017-18 Actual	2018-19 Actual *	2019-20 Actual	2020-21 Budget	2021-22 Proposed
100 – Salaries	\$ 3,658,834	\$ 5,288,737	\$ 5,786,668	\$ 5,291,468	\$ 5,883,070
200 – Associated Payroll Costs	\$ 1,847,205	\$ 2,846,165	\$ 3,487,897	\$ 3,276,136	\$ 3,502,926
300 – Purchased Services	\$ 316,341	\$ 831,987	\$ 582,244	\$ 474,584	\$ 488,474
400 – Supplies and Materials	\$ 397,546	\$ 529,504	\$ 385,311	\$ 280,750	\$ 230,537
500 – Capital Outlay	\$ 42,917	\$ 99,576	\$ 134,315	\$ 5,000	\$ -
600 – Other Objects	\$ 37,939	\$ 35,488	\$ 9,635	\$ 3,700	\$ 3,700
<b>TOTAL</b>	<b>\$ 6,300,782</b>	<b>\$ 9,631,456</b>	<b>\$ 10,386,070</b>	<b>\$ 9,331,639</b>	<b>\$ 10,108,707</b>



**PER STUDENT** \$6,591 \$10,257 \$10,898 \$11,043 \$10,663

\*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

### DELTA

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



# Appendix

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ARTIST: Maggie Kemp, grade 10, Crescent Valley High School



**Corvallis**  
SCHOOL DISTRICT



## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Corvallis School District 509J, Benton and Linn Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 will be held on Thursday, May 20, 2021 at 6:30 p.m. In light of COVID-19 statewide restrictions and in keeping with the efforts of social distancing to reduce the spread of the coronavirus, this meeting will be held virtually and live streamed on the district's YouTube channel at [youtube.com/c/CorvallisSchoolDistrict](https://youtube.com/c/CorvallisSchoolDistrict).

The purpose of the meeting is receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Please contact [jennifer.schroeder@corvallis.k12.or.us](mailto:jennifer.schroeder@corvallis.k12.or.us) by noon on May 20, 2021 to schedule public comment and include your name, physical address, phone number, and email address.

Written public comment related to the proposed budget may be submitted via email to [jennifer.schroeder@corvallis.k12.or.us](mailto:jennifer.schroeder@corvallis.k12.or.us) or by mail addressed to the Corvallis School District Budget Committee, attn.: Jennifer Schroeder, 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. All written public comment received by noon on May 20, 2021 will be presented to the Budget Committee at the meeting.

A copy of the budget document may be inspected or obtained on or after May 20, 2021 at the District Office at 1555 SW 35<sup>th</sup> St, Corvallis, OR 97333 between the hours of 8:00 a.m. and 5:00 p.m. The budget document will also be published online at [www.csd509j.net/departments/finmngmt](http://www.csd509j.net/departments/finmngmt). A copy of this notice is also posted on the district's website at [www.csd509j.net](http://www.csd509j.net).

For additional information, contact:

Jennifer Schroeder, Assistant to the Finance and Operations Director  
541-757-5874  
[jennifer.schroeder@corvallis.k12.or.us](mailto:jennifer.schroeder@corvallis.k12.or.us)

POSTED: Corvallis School District Administration Building  
Benton County Courthouse (541-766-6675 FAX)  
Jane Stoltz, FYI Editor, Gazette Times (via e-mail)

DATE: May 12, 2021

\*\*\* Proof of Publication \*\*\*

State of Oregon  
ss )  
County of Linn and Benton

CORVALLIS SCHOOL DISTRICT 509J

PO BOX 3509J  
CORVALLIS, OR 97339

ORDER NUMBER 135200

I, Tracy Holloway, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

RECEIVED  
Accounts Payable

MAY 20 2021

Finance & Operations  
Corvallis SD 509J

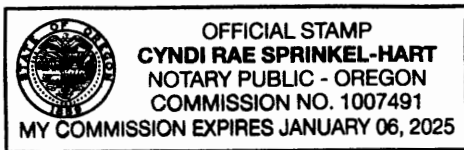
Section: Public Notices  
Category: 990 Public Notice  
PUBLISHED ON: 05/11/2021

TOTAL AD COST: 390.00

FILED ON: 5/12/2021

*Tracy Holloway*  
\_\_\_\_\_  
Tracy Holloway  
Legal Clerk

*Cyndi Rae Sprinkel-Hart*  
\_\_\_\_\_  
Subscribed and sworn to before me on May 12, 2021  
Cyndi Rae Sprinkel-Hart, Notary



# \*\*\* Proof of Publication \*\*\*

## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Corvallis School District 509J, Benton and Linn Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 will be held on Thursday, May 20, 2021 at 6:30 p.m. In light of COVID-19 statewide restrictions and in keeping with the efforts of social distancing to reduce the spread of the coronavirus, this meeting will be held virtually and live streamed on the district's YouTube channel at [youtube.com/c/CorvallisSchoolDistrict](https://www.youtube.com/c/CorvallisSchoolDistrict).

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Olivia Meyers Buch, Deputy Clerk  
School District 509J (Benton County Oregon – Joint School  
District 509A Linn County, Oregon)

#135200

Publish 05/11/2021

NOTICE OF BUDGET HEARING

A public meeting of the Corvallis School District will be held on Thursday, June 10, 2021 at 6:30 pm and live-streamed on the district's YouTube channel at youtube.com/c/CorvallisSchoolDistrict. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Corvallis School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1555 SW 35th St, Corvallis, OR 97333 between the hours of 8:00 a.m. and 5:00 p.m., or online at www.csd509j.net/departments/finmgmt. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact	Telephone number	E-mail
Olivia Meyers Buch, Director of Finance and Operations	(541) 757-5874	olivia.meyersbuch@corvallis.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 2019-2020	Adopted Budget This Year: 2020-2021	Approved Budget Next Year: 2021-2022
1. Beginning Fund Balance .....	\$ 215,798,873	\$ 171,373,831	\$ 185,603,610
2. Current Year Property Taxes, other than Local Option Taxes .....	42,670,995	43,651,246	46,165,108
3. Current Year Local Option Property Taxes .....	7,166,192	8,080,492	8,351,253
4. Other Revenue from Local Sources .....	27,212,098	22,784,026	23,793,019
5. Revenue from Intermediate Sources .....	893,550	3,988,265	1,191,577
6. Revenue from State Sources .....	43,456,784	49,368,939	49,531,980
7. Revenue from Federal Sources .....	4,480,797	8,328,759	15,273,103
8. Interfund Transfers .....	-	-	-
9. All Other Budget Resources .....	1,020,692	40,242,879	537,000
<b>10. Total Resources .....</b>	<b>\$ 342,699,981</b>	<b>\$ 347,818,437</b>	<b>\$ 330,446,650</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries .....	\$ 45,567,314	\$ 46,697,257	\$ 52,381,989
12. Other Associated Payroll Costs .....	27,823,410	28,795,219	31,404,431
13. Purchased Services .....	20,689,910	26,528,128	26,901,396
14. Supplies & Materials .....	6,588,191	9,241,664	11,150,692
15. Capital Outlay .....	20,981,387	162,015,685	127,442,435
16. Other Objects (except debt service & interfund transfers) .....	14,736,308	17,345,450	19,224,657
17. Debt Service* .....	16,034,601	15,081,745	17,821,242
18. Interfund Transfers* .....	-	-	-
19. Operating Contingency .....	-	39,047,570	41,734,328
20. Unappropriated Ending Fund Balance & Reserves .....	-	3,065,719	2,385,480
<b>21. Total Requirements .....</b>	<b>\$ 152,421,120</b>	<b>\$ 347,818,437</b>	<b>\$ 330,446,650</b>

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

Function FTE for Function			
1000 Instruction	\$ 52,553,266	\$ 56,390,495	\$ 62,616,522
FTE	522.57	516.79	545.78
2000 Support Services	51,167,028	58,189,912	65,992,588
FTE	273.62	275.21	310.24
3000 Enterprise & Community Service	3,662,794	3,978,001	4,536,490
FTE	36.44	39.95	36.16
4000 Facility Acquisition & Construction	29,003,433	172,064,995	135,360,000
FTE	2.16	3.25	4.69
5000 Other Uses	-	-	-
5100 Debt Service*	16,034,600	15,081,745	17,821,242
5200 Interfund Transfers*	-	-	-
6000 Contingency	-	39,047,570	41,734,328
7000 Unappropriated Ending Fund Balance	-	3,065,719	2,385,480
<b>Total Requirements</b>	<b>\$ 152,421,120</b>	<b>\$ 347,818,437</b>	<b>\$ 330,446,650</b>
<b>Total FTE</b>	<b>834.79</b>	<b>835.20</b>	<b>896.87</b>

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

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

The 2021-22 proposed budget 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 capital improvements are completed in alignment with the bond measure approved by Corvallis voters in 2018. The General Fund represents 29% of the proposed budget for all funds and accounts for most operating activities 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). 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. The Capital Projects Fund represents 49% of the proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. The proposed budget for the Capital Projects Fund totals \$161.1 million and includes funding for several projects that are underway including the replacement of Lincoln Elementary and Husky Elementary, and renovations at Adams Elementary, Jaguar Elementary, Wildcat Elementary and Corvallis High School.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy .....	\$4.4614	\$4.4614	\$4.4614
Local Option Levy .....	\$1.5000	\$1.5000	\$1.5000
Levy For General Obligation Bonds .....	\$12,965,181	\$13,079,018	\$14,598,585

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds .....	\$198,570,000	\$2,879
Other Bonds .....	\$16,475,000	-
Other Borrowings .....	-	-
<b>Total .....</b>	<b>\$215,045,000</b>	<b>\$2,879</b>

\*\*\* Proof of Publication \*\*\*

State of Oregon  
ss )  
County of Linn and Benton

CORVALLIS SCHOOL DISTRICT 509J

PO BOX 3509J  
CORVALLIS, OR 97339

ORDER NUMBER 135841

I, Tracy Holloway, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

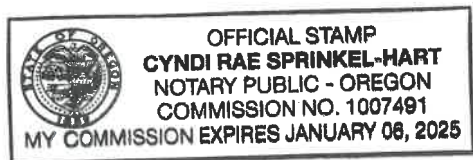
Section: Public Notices  
Category: 990 Public Notice  
PUBLISHED ON: 06/03/2021

TOTAL AD COST: 1241.04

FILED ON: 7/12/2021

Tracy Holloway 07-12-2021  
Tracy Holloway  
Legal Clerk

Cyndi Rae Sprinkel-Hart  
Subscribed and sworn to before me on July 12, 2021  
Cyndi Rae Sprinkel-Hart, Notary



# \*\*\* Proof of Publication \*\*\*

FORM ED-1

## NOTICE OF BUDGET HEARING

A public meeting of the Corvallis School District will be held on Thursday, June 10, 2021 at 6:30 pm and live-streamed on the district's YouTube channel at youtube.com

CorvallisSchoolDistrict. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Corvallis School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1555 SW 35th St, Corvallis, OR 97333 between the hours of 8:00 a.m. and 5:00 p.m., or online at www.csd509j.net/departments/inmgmt. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Olivia Meyers Buch, Director of Finance and Operations (541) 757-5874 E-mail: olivia.meyersbuchcorvallis.k12.or.us

### FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 2019-2020	Adopted Budget This Year: 2020-2021	Approved Budget Next Year: 2021-2022
1. Beginning Fund Balance	\$ 215,798,873	\$ 171,373,831	\$ 185,603,610
2. Current Year Property Taxes, other than Local Option Taxes	42,670,995	43,651,246	46,165,108
3. Current Year Local Option Property Taxes	7,166,192	8,080,492	8,351,259
4. Other Revenue from Local Sources	27,212,098	22,784,026	23,793,019
5. Revenue from Intermediate Sources	893,550	3,988,265	1,191,577
6. Revenue from State Sources	43,456,784	49,368,939	49,531,980
7. Revenue from Federal Sources	4,480,797	8,328,759	15,273,103
8. Interfund Transfers	-	-	-
9. All Other Budget Resources	1,020,692	40,242,879	597,000
<b>10. Total Resources</b>	<b>\$ 342,699,982</b>	<b>\$ 347,818,437</b>	<b>\$ 330,446,650</b>

### FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries	\$ 45,567,314	\$ 46,697,257	\$ 52,381,989
12. Other Associated Payroll Costs	27,823,410	28,795,219	31,404,431
13. Purchased Services	20,689,910	26,528,128	26,901,396
14. Supplies & Materials	6,588,191	9,241,664	11,150,692
15. Capital Outlay	20,981,987	162,015,685	127,442,435
16. Other Objects (except debt service & interfund transfers)	14,736,308	17,345,450	19,224,657
17. Debt Service*	16,034,601	15,081,745	17,821,242
18. Interfund Transfers*	-	-	-
19. Operating Contingency	-	39,047,570	41,734,328
20. Unappropriated Ending Fund Balance & Reserves	-	3,065,719	2,985,480
<b>21. Total Requirements</b>	<b>\$ 152,421,120</b>	<b>\$ 347,818,437</b>	<b>\$ 330,446,650</b>

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

Function FTE for Function			
1000 Instruction	\$ 52,553,266	\$ 56,390,495	\$ 62,616,522
FTE	522.57	516.79	545.78
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FTE	273.62	275.21	310.24
3000 Enterprise & Community Service	3,662,794	3,978,001	4,536,490
FTE	86.44	39.95	36.16
4000 Facility Acquisition & Construction	29,003,435	172,064,995	135,560,000
FTE	2.16	3.25	4.69
5000 Other Uses	-	-	-
5100 Debt Service*	16,034,600	15,081,745	17,821,242
5200 Interfund Transfers*	-	-	-
6000 Contingency	-	39,047,570	41,734,328
7000 Unappropriated Ending Fund Balance	-	3,065,719	2,985,480
<b>Total Requirements</b>	<b>\$ 152,421,120</b>	<b>\$ 347,818,437</b>	<b>\$ 330,446,650</b>
<b>Total FTE</b>	<b>834.79</b>	<b>835.20</b>	<b>896.67</b>

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

The 2021-22 proposed budget 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 capital improvements are completed in alignment with the bond measure approved by Corvallis voters in 2018. The General Fund represents 29% of the proposed budget for all funds and accounts for most operating activities 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). Budgeted General Fund current resources total \$82.9 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. The Capital Projects Fund represents 49% of the proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. The proposed budget for the Capital Projects Fund totals \$161.1 million and includes funding for several projects that are underway including the replacement of Lincoln Elementary and Husky Elementary, and renovations at Adams Elementary, Jaguar Elementary, Wildcat Elementary and Corvallis High School.

### PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.4614 per \$1,000)	\$4.4614	\$4.4614	\$4.4614
Local Option Levy	\$1.5000	\$1.5000	\$1.5000
Levy For General Obligation Bonds	\$12,965,181	\$13,079,018	\$14,598,585

### STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	\$198,570,000	\$2,879
Other Bonds	\$16,475,000	-
Other Borrowings	-	-
<b>Total</b>	<b>\$215,045,000</b>	<b>\$2,879</b>



**Corvallis School District 509J**  
**Resolution No. 21-0601**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Corvallis School District 509J hereby adopts the budget for fiscal year 2021-2022 in the total of **\$330,446,650**. This budget is now on file at the District Administration Office at 1555 SW 35<sup>th</sup> St, Corvallis, OR 97333.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are hereby appropriated:

<b>100 - General Fund</b>		<b>298 - Designated Revenue Fund</b>	
1000 - Instruction	\$ 48,311,745	1000 - Instruction	\$ 704,050
2000 - Support Services	36,872,291	2000 - Support Services	187,175
3000 - Enterprise and Community Services	515,637	3000 - Enterprise and Community Services	67,899
5100 - Debt Service	762,867	4000- Facilities Acquisition and Construction	500,000
6000 - Contingency	6,172,095	<b>Total</b>	<b><u>\$ 1,459,124</u></b>
<b>Total</b>	<b><u>\$ 92,634,635</u></b>		
<b>204 - District Donation Fund</b>		<b>299 - Food Service Fund</b>	
1000 - Instruction	\$ 430,000	3000 - Enterprise and Community Services	\$ 3,205,103
2000 - Support Services	50,000	<b>Total</b>	<b><u>\$ 3,205,103</u></b>
3000 - Enterprise and Community Services	120,000		
<b>Total</b>	<b><u>\$ 600,000</u></b>	<b>300 - Debt Service Fund</b>	
<b>208 - Designated Facilities Fund</b>		5100 - Debt Service	\$ 14,311,542
4000 - Facilities Acquisition and Construction	2,815,000	6000 - Contingency	392,371
<b>Total</b>	<b><u>\$ 2,815,000</u></b>	<b>Total</b>	<b><u>\$ 14,703,913</u></b>
<b>296 - Grants Fund</b>		<b>301 - PERS Bond Debt Service Fund</b>	
1000 - Instruction	\$ 11,937,874	5100 - Debt Service	\$ 2,746,833
2000 - Support Services	10,304,275	6000 - Contingency	1,288,709
3000 - Enterprise and Community Services	627,851	<b>Total</b>	<b><u>\$ 4,035,542</u></b>
4000 - Facilities Acquisition and Construction	1,000,000		
<b>Total</b>	<b><u>\$ 23,870,000</u></b>	<b>400 - Capital Projects Fund</b>	
<b>297 - Student Body Fund</b>		2000 - Support Services	\$ 5,000
1000 - Instruction	\$ 1,232,853	4000 - Facilities Acquisition and Construction	131,045,000
2000 - Support Services	150,000	6000 - Contingency	30,000,000
<b>Total</b>	<b><u>\$ 1,382,853</u></b>	<b>Total</b>	<b><u>\$161,050,000</u></b>
		<b>601 - Insurance Fund</b>	
		2000 - Support Services	\$ 18,423,847
		6000 - Contingency	3,881,153
		<b>Total</b>	<b><u>\$ 22,305,000</u></b>
		<b>Total Appropriations, All Funds</b>	<b><u>328,061,170</u></b>
		<b>Total Unappropriated and Reserve</b>	
		<b>Amounts, All Funds</b>	<b><u>\$ 2,385,480</u></b>
		<b>TOTAL ADOPTED BUDGET</b>	<b><u>\$330,446,650</u></b>

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2021-22 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$4.4614 per \$1,000 of assessed value for permanent rate tax;
- (2) At the rate of \$1.5000 per \$1,000 of assessed value for local option tax;
- (3) In the amount of \$14,598,585 for debt service for general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED, that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Education Limitation**

Permanent Rate Tax.....\$4.4614/\$1,000  
 Local Option Tax.....\$1.5000/\$1,000

**Excluded from Limitation**

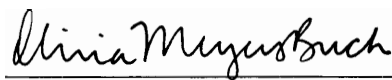
General Obligation Debt Service.....\$14,598,585

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 10<sup>th</sup> day of June, 2021.

ATTEST:



Sami Al-AbdRabbuh, Board Chair



Olivia Meyers Buch, Deputy Clerk

**Notice of Property Tax and Certification of Intent to Impose  
Tax on Property for Education Districts**

To assessor of Benton and Linn County

**RECEIVED FORM ED-50  
2021-2022  
JUL 07 2021**

**BENTON COUNTY  
ASSESSMENT**

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Corvallis School District has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Benton and Linn County. The property tax, fee, charge, or assessment is categorized as stated by this form.

PO Box 3509J Corvallis OR 97339  
Mailing Address of District City State ZIP Code  
Oli via Meyers Buch Deputy Clerk 541-757-5874 oli.via.meyersbuch@corvallis.k12.o  
Contact person Title Daytime telephone number Contact person e-mail address

**CERTIFICATION**— You must check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate —or—	Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	\$4.4614		
2. Local option operating tax .....2	\$1.5000		Dollar Amount of Bond Levy
3. Local option capital project tax.....3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001.....4b			14,598,585
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			14,598,585

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000.....5	\$4.4614
6. Election date when your new district received voter approval for your permanent rate limit .....6	
7. Estimated permanent rate limit for newly merged/consolidated district .....7	

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	11-08-2016	2017	2021	\$1.5000

150-504-075-6 (Rev. 10-16-20)

Form ED-50 (continued on next page)

(see the back for worksheet for lines 4a, 4b, and 4c)  
 File with your assessor no later than **JULY 15**, unless granted an extension in writing.

**Notice of Property Tax and Certification of Intent to Impose a  
Tax on Property for Education Districts**

**FORM ED-50  
2021-2022**

To assessor of Benton and Linn County

RECEIVED  
JUN 21 2021  
LINN COUNTY ASSESSOR

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Corvallis School District has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Benton and Linn County. The property tax, fee, charge, or assessment is categorized as stated by this form.

PO Box 3509J Corvallis OR 97339  
Mailing Address of District City State ZIP Code  
Olivia Meyers Buch Deputy Clerk 541-757-5874 olivia.meyersbuch@corvallis.k12.o  
Contact person Title Daytime telephone number Contact person e-mail address

**CERTIFICATION**— You **must** check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate — or — Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	\$4.4614		
2. Local option operating tax .....2	\$1.5000		Dollar Amount of Bond Levy
3. Local option capital project tax .....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			14,598,585
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			14,598,585

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000.....5	\$4.4614
6. Election date when your new district received voter approval for your permanent rate limit .....6	
7. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district.....7	

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount — or — rate authorized per year by voters
Operating	11-08-2016	2017	2021	\$1.5000

150-504-075-6 (Rev. 10-16-20) Form ED-50 (continued on next page)

(see the back for worksheet for lines 4a, 4b, and 4c)  
**File with your assessor no later than JULY 15, unless granted an extension in writing.**



**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.



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Finance and Operations Director  
Meeting Date: June 10, 2021

### **Resolution No. 21-0601: Adopt 2021-22 Budget, Make Appropriations, Impose Property Taxes, and Categorize Taxes**

### **ACTION REQUESTED**

#### Background

Oregon Revised Statute 294.456 prescribes that the governing body shall enact resolutions to adopt the budget, to make the appropriations, to determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor, and to itemize and categorize the ad valorem property tax amount or rate as required under ORS 310.060. The format and wording is based on recommendations from the Oregon Department of Revenue. The Board is required by law to adopt a balanced budget before July 1, 2021, the start of the new fiscal year.

The Board annually levies a permanent tax rate for general operating purposes of the school district. The tax rate for the General Fund is a permanent rate computed by the Oregon Department of Revenue expressed in dollars per thousand of assessed value. No action of the School Board can increase this limit. This tax rate is \$4.4614 per \$1,000 of assessed value and was approved by the Budget Committee.

The Board 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. The 2021-22 proposed budget was developed based on a local option levy tax rate of \$1.50 per \$1,000 of assessed value, which was approved by the Budget Committee.

Approval of a general obligation bond by voters also carries with it authority to levy taxes to pay the bond principal and interest. The amount levied for bonded debt is intended to meet the estimated principal and interest payments due in 2021-22 and includes an estimate of taxes not to be received due to the discount and uncollectible amounts. The 2021-22 levy for bonded debt approved by the Budget Committee was \$14,598,585.

#### ACTION REQUESTED:

Adopt the attached resolution to adopt the budget, make appropriations, impose property taxes, and categorize taxes for the 2021-22 fiscal year.

ATTACHED:

Resolution No. 21-0601

MOTION REQUESTED:

"I move that Resolution No. 20-0601 be adopted to adopt the budget, make appropriations, impose property taxes, and categorize taxes for the 2021-22 fiscal year."



**Corvallis School District 509J  
Resolution No. 21-0601**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Corvallis School District 509J hereby adopts the budget for fiscal year 2021-2022 in the total of **\$330,446,650**. This budget is now on file at the District Administration Office at 1555 SW 35<sup>th</sup> St, Corvallis, OR 97333.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are hereby appropriated:

<b>100 - General Fund</b>		<b>298 - Designated Revenue Fund</b>	
1000 - Instruction	\$ 48,311,745	1000 - Instruction	\$ 704,050
2000 - Support Services	36,872,291	2000 - Support Services	187,175
3000 - Enterprise and Community Services	515,637	3000 - Enterprise and Community Services	67,899
5100 - Debt Service	762,867	4000 - Facilities Acquisition and Construction	500,000
6000 - Contingency	6,172,095	<b>Total</b>	<b>\$ 1,459,124</b>
<b>Total</b>	<b>\$ 92,634,635</b>		
<b>204 - District Donation Fund</b>		<b>299 - Food Service Fund</b>	
1000 - Instruction	\$ 430,000	3000 - Enterprise and Community Services	\$ 3,205,103
2000 - Support Services	50,000	<b>Total</b>	<b>\$ 3,205,103</b>
3000 - Enterprise and Community Services	120,000		
<b>Total</b>	<b>\$ 600,000</b>	<b>300 - Debt Service Fund</b>	
<b>208 - Designated Facilities Fund</b>		5100 - Debt Service	\$ 14,311,542
4000 - Facilities Acquisition and Construction	2,815,000	6000 - Contingency	392,371
<b>Total</b>	<b>\$ 2,815,000</b>	<b>Total</b>	<b>\$ 14,703,913</b>
<b>296 - Grants Fund</b>		<b>301 - PERS Bond Debt Service Fund</b>	
1000 - Instruction	\$ 11,937,874	5100 - Debt Service	\$ 2,746,833
2000 - Support Services	10,304,275	6000 - Contingency	1,288,709
3000 - Enterprise and Community Services	627,851	<b>Total</b>	<b>\$ 4,035,542</b>
4000 - Facilities Acquisition and Construction	1,000,000		
<b>Total</b>	<b>\$ 23,870,000</b>	<b>400 - Capital Projects Fund</b>	
<b>297 - Student Body Fund</b>		2000 - Support Services	\$ 5,000
1000 - Instruction	\$ 1,232,853	4000 - Facilities Acquisition and Construction	131,045,000
2000 - Support Services	150,000	6000 - Contingency	30,000,000
<b>Total</b>	<b>\$ 1,382,853</b>	<b>Total</b>	<b>\$161,050,000</b>
		<b>601 - Insurance Fund</b>	
		2000 - Support Services	\$ 18,423,847
		6000 - Contingency	3,881,153
		<b>Total</b>	<b>\$ 22,305,000</b>
		<b>Total Appropriations, All Funds</b>	<b>\$ 328,061,170</b>
		<b>Total Unappropriated and Reserve</b>	
		<b>Amounts, All Funds</b>	<b>\$ 2,385,480</b>
		<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 330,446,650</b>

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2021-22 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$4.4614 per \$1,000 of assessed value for permanent rate tax;
- (2) At the rate of \$1.5000 per \$1,000 of assessed value for local option tax;
- (3) In the amount of \$14,598,585 for debt service for general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED, that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Education Limitation**

Permanent Rate Tax.....\$4.4614/\$1,000  
Local Option Tax.....\$1.5000/\$1,000

**Excluded from Limitation**

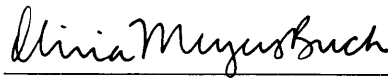
General Obligation Debt Service.....\$14,598,585

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 10<sup>th</sup> day of June, 2021.

ATTEST:



\_\_\_\_\_  
Sami Al-AbdRabbuh, Board Chair



\_\_\_\_\_  
Olivia Meyers Buch, Deputy Clerk

**VIII. BOND OVERSIGHT COMMITTEE ANNUAL REPORT**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Ryan Noss, Superintendent  
Meeting Date: June 10, 2021

### **Bond Oversight Committee Update**

**NO ACTION REQUIRED**

#### Background

In May 2018, Corvallis voters approved a \$199,916,925 capital construction bond. District leadership is committed to sound fiscal decisions and careful stewardship of the public's investment. The Bond Oversight Committee was formed in the fall of 2018 and tasked with monitoring the progress of the bond program, reviewing bond program financial reports, and ensuring bond revenues are used for the purpose consistent with the voter-approved bond measure.

The committee includes seven community volunteers, a liaison from the school board, and staff liaisons. Current members are Rich Arnold, Emily Barton, Amy Crump, Brad Hamlin (Chair), Jennifer Richmond, Emily Valdez, and Gordon Zimmerman. The school board liaison is Jay Conroy.

In addition to the superintendent, staff liaisons are Olivia Meyers Buch, Director of Finance and Operations, Kim Patten, Director of Facilities and Transportation, and Brenda Downum, Communications Coordinator. Wenaha Group liaisons are Dale Kuykendall, Senior Project Manager and Julie Haymart, Administrative Assistant.

#### Annual Report

Attached is the Bond Oversight Committee's report for 2019-2021. This was a collaborative effort among committee members and staff liaisons to provide an overview of the entire bond program. Committee members wrote the narrative report and staff provided the financial reporting.

#### Charter Review

This spring, the committee engaged in a discussion about the original Bond Oversight Committee charter and the need for clarity about the role of committee members. We are currently in the process of reviewing the charter and with committee input expect to update the charter to better reflect their responsibilities.

Ensuring transparency and accountability continues to be the primary focus of this group. The charter review also highlighted the need for a change in the frequency of information sharing and meetings as the bond program has shifted from the earlier phase of the bond program to the current phase that includes major projects under construction throughout the community. A revised charter will be shared with the school board in the fall of 2021.



## **BOND OVERSIGHT COMMITTEE ANNUAL REPORT**

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### **2019-21 OVERALL ASSESSMENT OF BOND PROGRAM**

The role of the Corvallis School District Bond Oversight Committee is to ensure bond revenues are used only for the purposes consistent with the voter-approved 2018 bond measure and consistent with state law.

The committee has been meeting quarterly via Zoom since the onset of the COVID-19 pandemic to review financial reports provided by the school district. The financial reports provided to us in 2019 - 2021 have reported that all projects were within budget with surplus funds being held in reserve.

### **Committee Members**

Amy Crump, Chair, October 2019 - July 2020

Brad Hamlin, Chair, October 2020 - July 2021

Rich Arnold

Emily Barton

Jennifer Richmond

Emily Valdez

Gordon Zimmerman

Jay Conroy, liaison, Corvallis School Board

### **Review of Bond Oversight Committee Charter**

In preparation for this assessment committee members reviewed the charter and the initial intentions for the Bond Oversight Committee (BOC).

One objective was for the BOC to help reduce long-term maintenance, construction costs, improve efficiency, longevity, and innovative practices.

- The BOC has not been presented with preliminary opportunities to review, provide input or make recommendations regarding construction decisions. The school district has been utilizing individual design advisory committees for each project.
- The BOC has primarily reviewed decisions made by district staff and the design advisory committees.
- Committee members were invited to visit the Lincoln construction site and were shown materials selected that will help reduce long-term maintenance such as the anti-graffiti coating for the bricks. On other tours committee members were shown highlights of the innovative new maker spaces, inclusive bathrooms and other key design elements.

Another role the committee is tasked with is to actively communicate key information related to the bond to ensure transparency to all stakeholders. The construction phase of the first bond projects have begun

and we are finding that the quarterly meeting format worked well while projects were still in the design and permitting phases. The quarterly meeting format has prevented us from consistently receiving key information to be able to answer questions when asked by members of the community.

## **Looking Ahead**

The committee is working with the district to better fulfill our stated roles as we move forward by:

1. The committee would like to meet monthly to improve the flow of communications and to receive information in a timely manner.
2. A member of the committee will in turn attend public meetings that will contain or present information about the bond.
3. The committee will review the comprehensive financial audit report in order to review bond program spending.
4. The committee would like to establish with the school district what constitutes a significant construction costs/pricing change from the established budgets. In our role to ensure all bond promises are met, we would like to be presented with these significant changes along with how the district plans to handle the additional costs.
5. Establish a process for committee members to ask questions or present community concerns to the appropriate district staff person and provide responses as needed.

## **Conclusion**

The Corvallis School District Bond Oversight Committee has found the district to be very well organized and focused on fulfilling the bond promises within budget and on schedule. Committee members are eager to be utilized to our full intent and find new ways to improve communication with the stakeholders.

Financial reporting through April 30, 2021 was prepared by district staff and is provided on the following page.



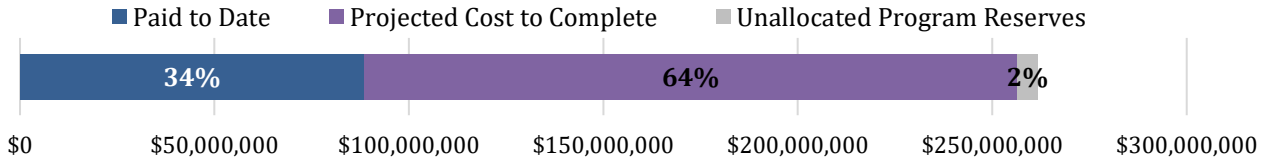
# BOND OVERSIGHT COMMITTEE ANNUAL REPORT

## FINANCIAL SUMMARY AS OF APRIL 30, 2021

Voter Approved Bond Issuance	\$ 199,914,046
Bond Sale Premium	39,204,888
Bond Interest Earnings	11,919,995
OSCIM Grant <sup>1</sup>	6,234,147
Other Funding <sup>2</sup>	2,000,066
Projected Resources through End of Program <sup>3</sup>	2,395,000
<b>Total Program Resources</b>	<b>\$ 261,668,142</b>

Paid to Date	\$ 88,584,803
Projected Cost to Complete	167,737,096
<b>Total Projected Costs</b>	<b>\$ 256,321,899</b>
Unallocated Program Reserves	5,346,243
<b>Total Program Requirements</b>	<b>\$ 261,668,142</b>

- <sup>1</sup> **Oregon School Capital Improvement Matching (OSCIM) Grant.** Matching grant through this state program; restricted to Lincoln project.
- <sup>2</sup> **Other Funding.** Additional grants and reimbursements from several sources including energy conservation reimbursements from the SB 1149 program and from the Energy Trust of Oregon, and seismic rehabilitation grants; restricted to specific projects.
- <sup>3</sup> **Projected Resources through End of Program.** Interest earnings.



	Bond Allocation	Other Funding Sources <sup>1</sup>		Total Projected Costs	Paid to Date		Projected Cost to Complete
		allocated	pending allocation				
Adams	\$ 11,594,457	\$ 632,420	\$ 5,897,118	\$ 18,123,995	\$ 2,297,677	13%	\$ 15,826,318
Garfield	20,431,066	4,789,016	297,121	25,517,203	18,068,369	71%	7,448,834
Husky	38,462,382	(648,740)	235,020	38,048,661	13,130,128	35%	24,918,533
Jaguar	12,322,158	5,625,703	156,135	18,103,996	2,643,544	15%	15,460,452
Lincoln	32,068,849	6,260,619	378,750	38,708,217	22,562,636	58%	16,145,581
Mt View	8,904,029	-	8,354,345	17,258,374	153,475	1%	17,104,899
Wildcat	11,807,766	5,669,935	32,497	17,510,198	3,763,619	21%	13,746,579
Franklin	8,897,336	-	1,952,876	10,850,212	77,560	<1%	10,772,652
Cheldelin	9,992,479	8,500	2,238,426	12,239,405	5,902,661	48%	6,336,744
Linus Pauling	400,000	-	-	400,000	355,294	89%	44,706
Corvallis	7,982,711	2,449,028	-	10,431,739	4,534,034	43%	5,897,705
Crescent Valley	16,226,898	4,402,001	14,886	20,643,785	7,967,201	39%	12,676,584
Harding	11,208,697	-	5,860,198	17,068,895	574,207	3%	16,494,688
Program Administration	9,615,219	-	1,802,000	11,417,219	6,554,398	57%	4,862,821
<b>TOTAL</b>	<b>\$ 199,914,046</b>	<b>\$ 29,188,482</b>	<b>\$ 27,219,372</b>	<b>\$ 256,321,899</b>	<b>\$ 88,584,803</b>	<b>35%</b>	<b>\$ 167,737,096</b>

<sup>1</sup> **Other Funding Sources.** Includes bond sale premium, bond interest earnings, OSCIM grant, and other funding such as energy conservation reimbursements from the SB 1149 program or Energy Trust of Oregon, and seismic rehabilitation grants.

**IX. BOND ITEMS**

**A. Bond Report**





# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Kim Patten, Director of Facilities and Transportation  
Meeting Date: June 10, 2021

### **Bond Program Update**

**NO ACTION REQUIRED**

#### Background

Wenaha Group provides project management services for the Facilities Improvement Bond approved by voters in May 2018. Wenaha Group's project managers will prepare a monthly report to communicate status and progress on bond projects. The report will be included in a board packet each month, published on the district website, and shared with key communicators.

Direct questions regarding bond projects to [kim.patten@corvallis.k12.or.us](mailto:kim.patten@corvallis.k12.or.us)



## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE JUNE 10, 2021**



### **GENERAL PROGRAM UPDATES**

As an unusual school year winds down, some of our construction crews are going full steam, with others ready to go once the last bit of in-person learning is done.

- Jaguar and Wildcat Elementaries both have their demolition permits in hand. At Wildcat, the district has engaged with interested citizens to consider working with the City to retain the landscaping strip in front of the school and preserving parking, and to challenge the design engineers to relocate the storm water facility to a different location on the site. Both suggestions will require taking a case before the Planning Commission. Both schools are seeing a lot of work with moving and clearing spaces out for the start of active construction.
- The main renovation/addition project at Adams Elementary will occur next summer, but the district received bids for an early electrical package to be built this summer. This will pave the way for a successful renovation project, with assurance that the necessary transformer will be in place and operational. This electrical project will also separate the power services for the District Office and the Food Warehouse from Adams Elementary. To date, they have all been served from an electrical room in Adams that will be demolished next summer.
- Lincoln Elementary is seeing new finishes all the time, with paint, ceilings and flooring going in. On the outside, the site is beginning to take shape, with utilities, driveways and sidewalks underway. Move coordination teams are working closely with staff, movers and district personnel to prepare for the transition out of the old school building. Construction work will start right away when school is out for the summer.
- Things are taking shape at Husky Elementary, with all of the structural steel up, and exterior brick underway. Interior installation of mechanical, electrical and plumbing is progressing well. This project was intentionally scheduled to be about three months behind Lincoln Elementary, and it is tracking well.
- Garfield Elementary is progressing well on the new addition. The front office is complete and will be receiving furnishings soon. Renovation work on the existing east wing, cafeteria, kitchen and music room/stage will start once school is out for the year. The contractor and design team are working on a solution to improve performance of the required storm water management facility in front of the school, which has not been draining properly due to unforeseen deep soil conditions. To facilitate this work, there is a tremendous effort underway to organize the packing and moving of furnishings and contents.
- Mt. View and Franklin Elementaries are both well into Design Development documents, which means major programming and space allocations are complete. Bidding documents are scheduled for later this year. The Core Teams and Design Advisory Committees have had a lot of positive influence on the design processes for these schools.



## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE JUNE 10, 2021**



- Crews at CVHS are working on the CTE project, the new elevator at the gym, the fiber backbone replacement and the seismic upgrade project at the gym. Completion for these projects is scheduled for the end of this summer.
- The Corvallis High CTE project is seeing progress, with borings underway for the covered walkway foundations and quite a lot of work inside the buildings. Later this summer, the steel structure for the covered area between the buildings will arrive. Replacement of the carpet in the main building is also scheduled for this summer, as well as an updated camera system. The additional solar array work is scheduled to complete in June.
- The Cheldelin Library renovation is rapidly approaching completion and is looking very nice. This fall, the second phase of work will bid, which includes much-needed HVAC work and seismic upgrades.
- The College Hill project design is moving well. The district has engaged with interested citizens on the site designs, with neighborhood meetings scheduled in June to discuss the designs and possible alternatives.

### **Minority and Local Firm Participation**

Our contractors have continued their efforts to utilize local and minority-owned firms in our construction projects with great success:

- Gerding Builders on CHS CTE: 69% of the contracts (58% of the dollars) were awarded to local firms and 8% of contracts (2% of the dollars) were awarded to minority-owned firms.
- Gerding Builders on CVHS Seismic: 86% of the contracts (98% of the dollars) were awarded to local firms and 20% of contracts (0.3% of the dollars) were awarded to minority-owned firms.
- Fortis Construction on Jaguar: 56% of the contracts (76% of the dollars) were awarded to local firms and 17% of contracts (19% of dollars) were awarded to minority-owned firms.
- Fortis Construction on Wildcat: 53% of the contracts (69% of the dollars) were awarded to local firms and 14% of contracts (11% of dollars) were awarded to minority-owned firms.

### **Master Bond Schedule**

The bond team has updated the Master Bond Schedule timeline. It is presented in this report, and will be shared broadly with the community.



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE JUNE 10, 2021

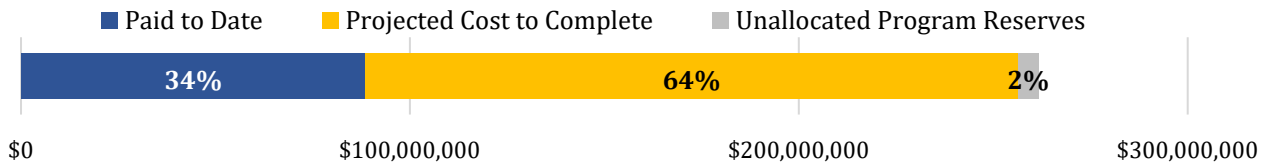


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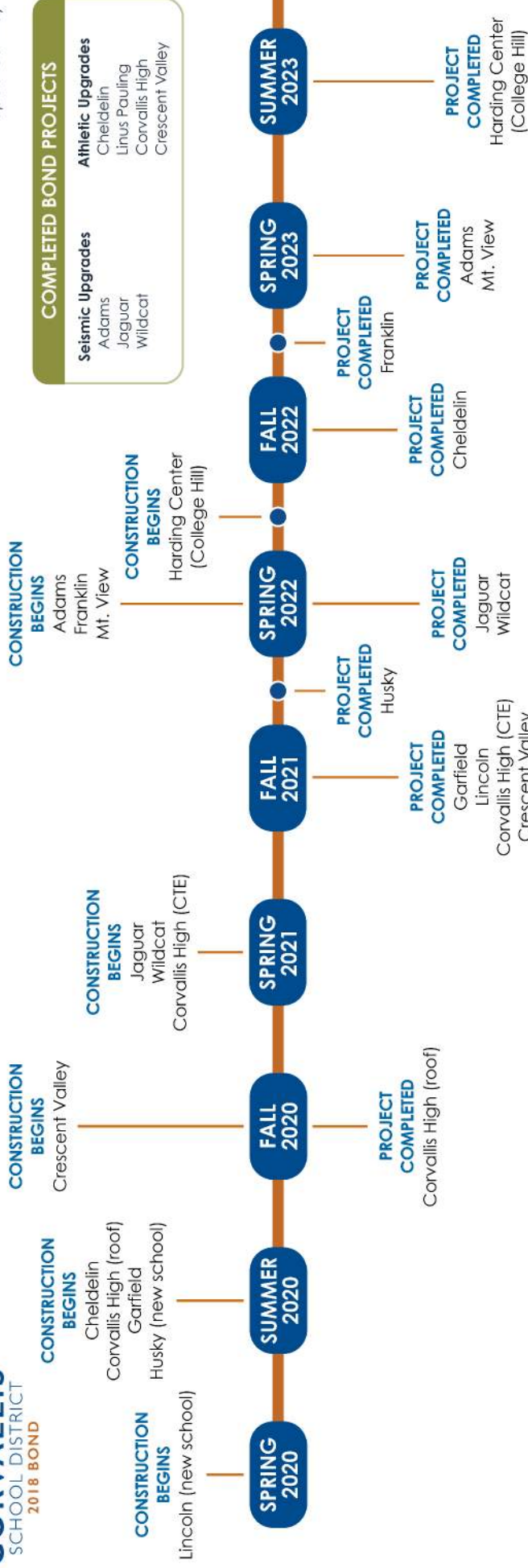
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# Bond Program Timeline (schedule subject to change)

For detailed information, visit [www.csd509j.net/bond-program](http://www.csd509j.net/bond-program)

Updated May 3, 2021



**COMPLETED BOND PROJECTS**

**Seismic Upgrades**  
Adams  
Jaguar  
Wildcat

**Athletic Upgrades**  
Cheldelin  
Linus Pauling  
Corvallis High  
Crescent Valley

SAFETY & SECURITY	ELEMENTARY SCHOOLS	RENOVATIONS & REPAIRS	LEARNING SPACES
Features such as secured front entry vestibules, seismic safety renovations, modern emergency communications systems and security cameras will be repaired, replaced or installed.	Husky and Lincoln will be replaced with new buildings on the same sites. A total of 21 portable classrooms will be removed and replaced with permanent classrooms.	Critical capital repairs will be completed including seismic/structural and accessibility improvements. Projects will maximize energy efficiency through the upgrade of mechanical systems.	Dedicated spaces for art/science, music, and physical education will be created in all K-5 schools. Career and technical education classrooms will be upgraded.

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 Duval, Human Resources Director and Title IX coordinator, [jennifer.duval@corvallis.k12.or.us](mailto:jennifer.duval@corvallis.k12.or.us)  
541-757-5840 | 1555 SW 35th Street, Corvallis, OR 97333



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**ADAMS ELEMENTARY SCHOOL**  
MAJOR ADDITION AND REMODEL

**Project Manager: Kieron Spellman**  
**Wenaha Group**

**Architect: DLR Group**

**CM/GC Contractor: Fortis Construction**

**PROJECT DESCRIPTION**

Add five (5) permanent classrooms, create collaborative/small group learning areas, create dedicated PE space by adding multi-use cafeteria, renovate existing classroom space for student support services, improve ADA accessibility, install energy efficient lighting, replace covered play shelter, upgrade finishes in hallways and shared spaces including floors, paint, and ceilings, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, replace emergency communication systems, secure front entry, and office modifications.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Nov 2018	Oct 2019	100%	
Design & Permitting	Nov 2019	Dec 2021	87%	
Construction	April 2022	June 2023	0%	

**CURRENT ACTIVITIES – DESIGN**

- Final Land Use submittal was submitted to the City on May 24<sup>th</sup>. Application should be deemed complete in two weeks with hearing likely July 7<sup>th</sup>.
- PIPC (public improvements) and Building permit process will proceed as soon as Land Use is approved.
- Electrical service replacement work and low voltage fiber work for the District Office and Food Warehouse bid last week of May. Contract approval to be presented to the board on June 10<sup>th</sup>. Work scheduled to occur this summer.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Electrical service replacement work for the District Office and Food Warehouse.

**HIGHLIGHTS - N/A**

**CHALLENGES AND SOLUTIONS - N/A**

**PROJECT PHOTO GALLERY - N/A**





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**CHELDELIN MIDDLE SCHOOL  
MAJOR RENOVATION**

**Project Manager: Patrick Linhart  
Wenaha Group  
Architect: Pivot Architecture  
Track Contractor: Field Turf USA  
CM/GC Contractor: Gerding Builders**

**PROJECT DESCRIPTION**

Renovation: Renovate classroom to create a STEAM lab, renovate library/media center, improve ADA accessibility to the front office and elsewhere in the school, renovate cafeteria, renovate restrooms, replace kitchen flooring, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, improve emergency lighting, improve seismic safety, replace wooden bleachers in the gym.

Resurface existing track: Scope also includes enlarging the high jump area to accommodate two jumping areas and improving drainage around the long jump area – Now Complete.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Jan 2019	June 2019	100%	Complete
Design & Permitting	May 2019	March 2020	100%	Permit issued
Design & Permitting PH II	July 2020	Mar-design, July - permit 2021	85%	Developing seismic and HVAC/Elec designs
Ph I Construction	June 2020	Aug 2021	67%	Library going now
Ph II Construction	Spring 2022	Aug 2022	0%	Scheduled 2022

**CURRENT ACTIVITIES**

- Gerding’s crews are currently installing finish paint and ceilings at this time.
- New light fixtures will be installing in the next couple weeks and we are upgrading the ancillary rooms from 2 tube fluorescent to LED models.
- Gerding’s mechanical, electrical and plumbing subcontractors all continue to finalize their work in the mechanical mezzanine.
- The one new rooftop unit serving the library has been set. Gerding is working on new HVAC equipment start up testing and final connections to this unit.



## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021**



- Final furniture selections have been made and products have been ordered. Some final review of the circulation desk options are ongoing and expected to finalize in the next week or so.
- PHASE II design drawings - The project team is performing additional constructability reviews on Pivot's 100% CD package prior to submitting to the City and going out to bid. Revised target for submitting to the City is now July so that we can include required changes in our last bid package for CMS, scheduled for fall.

### **ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Installation of our new library furniture.
- New library setup including loading books on the shelves is scheduled for August.

### **HIGHLIGHTS**

- Construction work during the active school days has been well coordinated and district staff are able to focus on the students.

### **CHALLENGES AND SOLUTIONS**

- Hot mop roofing has become a rare activity. This HVAC unit was set prior to specialty roofer's ability to be onsite. Connection work to proceed while we wait for certified hot mop roofer to become available to patch in the new curb work.

### **PROJECT PHOTO GALLERY**



*CMS – new soffit catwalk for future access*





# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



*Crane picking HVAC unit to serve library*





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*CMS Library ceiling ready for new acoustical glue on tile*



*CMS Library end soffit wall finish painted*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**COLLEGE HILL**

MAJOR ADDITION AND REMODEL

**Project Manager: Patrick Linhart  
Wenaha Group**

**Architect: Pivot Architecture**

**CM/GC Contractor: Gerding Builders**

**PROJECT DESCRIPTION**

Adds multi-use cafeteria, renovate two (2) classrooms to support science construction, improve ADA accessibility, renovate locker rooms, replace cabinetry in classrooms, replace roof and gutter system, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, improve emergency lighting, improve seismic safety in one story portion of the building, install access control system, replace emergency communication systems, replace fire monitoring system.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Nov 2018	Feb 2019	100%	
Design & Permitting	Jan 2021	May 2022	60%	
Construction	June 2022	May 2023	0%	

**CURRENT ACTIVITIES**

- Pivot Architects is nearing completion of the Design Development phase of their work. These documents will be the basis of updating the cost estimate and will also be used in our land use application and historical approval process.
- The project team continues the dialog with the neighborhood group to make sure their feedback is incorporated into the planned improvements. A neighborhood meeting is scheduled for 6:30 pm on Monday, the 7<sup>th</sup> of June via Zoom.
- Traffic study is underway and will be completed as soon as the design for the parking and other site improvements is finalized.
- The project team is working closely with school staff and Gerding Builders to develop a detailed construction phasing plan to ensure the work can take place safely and with minimum disruption to school operations. The phasing plan will likely include some temporary office space and possibly some temporary modular classrooms.



## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021**



### **ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Completion of the 100% Design Development documents in early June and commencement of the final Construction Document phase in July.
- The applications for the historical approval process and land use planning process will be undertaken in June.
- An updated cost estimate will be completed by the end of June.

### **HIGHLIGHTS**

- The final Design Advisory Committee was held on May 12<sup>th</sup>. The committee was thoughtful and highly engaged. Their input was critical to shaping the design.

### **CHALLENGES AND SOLUTIONS**

- While construction costs continue to escalate the project team has been able to keep all the bond promise scope intact.

### **PROJECT PHOTO GALLERY – N/A**



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**CORVALLIS HIGH SCHOOL  
MAJOR RENOVATION**

**Project Manager: Patrick Linhart  
Wenaha Group  
Architect: Pivot Architecture  
CM/GC Contractor: Gerding Builders**

**PROJECT DESCRIPTION**

Expand covered outdoor learning area for career technical education, renovate classroom spaces for career and technical education, improve softball facilities, including restroom and concessions, install ADA door openers, install covered walkway to applied technology buildings, replace artificial turf field, replace hallway carpet, replace roof on main building & greenhouse roof, resurface track, enhance video surveillance system, increase restroom connections to emergency generator, toilets & faucets, replace field lighting at Taylor Field.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Nov 2018	June 2020	100%	Initial CTE Planning
Design & Permitting	June 2020	March 2021	90%	CTE plans in for permit – due April
Construction	Spring 2019	April 2021	100%	CHS Softball, Taylor Field Lights, & Track Resurfacing, reroof completed
Major Construction	April 2021	Sept 2021	4%	CTE renovation

**CURRENT ACTIVITIES**

- Solar Project - Benton Electric Solar has completed most of the solar array additions. Work scheduled to be complete by end of June or earlier.
- CHS Greenhouse – Removal of panels set in asbestos hot sealants has started.
- CHS Renovation - Permit has been acquired and Gerding Builders has commenced construction in full force in all areas of the project.
- Gerding has released the pre-engineered metal building for fabrication. Release and fabrication of the structure was pushed out due to permit challenges.
- Site work has proceeded past demolition and we are working on new utility and footing installations in the covered work and covered walkway areas.
- Covered walkway piling work has started and will continue for the next few weeks.
- Gerding is installing HVAC supports at both AT N & S buildings. Our new HVAC equipment will be set on new or reinforced structures.



## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021**



### **ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Carpet replacements in the main CHS building will commence once school lets out and continue throughout the summer.

### **HIGHLIGHTS**

- Interior work is going well with no hold-ups.
- The CHS site will be very active for the next 3 months as we continue installation work in multiple areas of the site.

### **CHALLENGES AND SOLUTIONS**

- We are working to expedite PEMB fabrications to make up for lost time due to permit challenges.
- We are exploring and discovering where underground utilities conflict with future piles and working through footing designs in some locations.

### **PROJECT PHOTO GALLERY**



*CHS – Largest solar array 95% complete over library*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*CHS- Solar expansion at east array*



*CHS - HVAC supports in ceramics*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*CHS – Covered Walkway – piles ready to place*



*CHS – Covered Walkway piles installed or drilled*

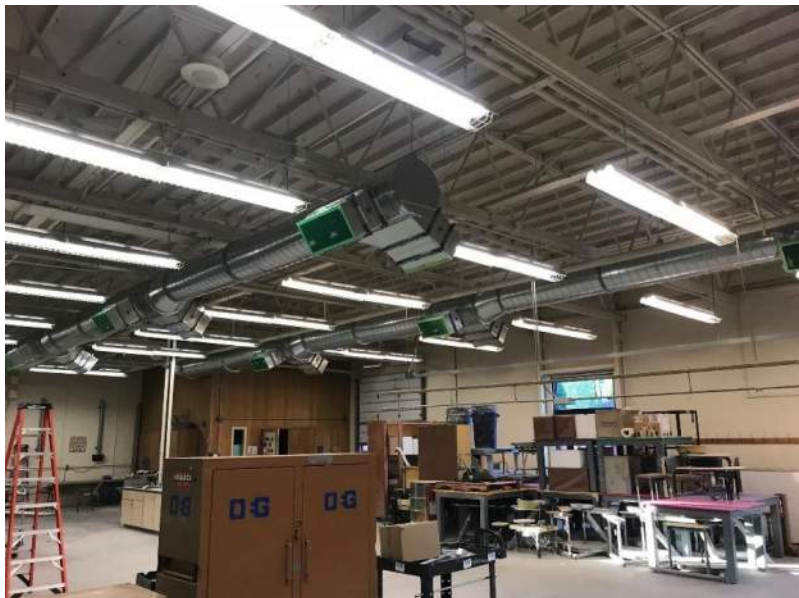




**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*CHS – Covered work area utility installations*



*CHS – new ceramics ductwork*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**CRESCENT VALLEY HIGH SCHOOL  
MAJOR RENOVATION**

**Project Manager: Patrick Linhart  
Wenaha Group  
Architect: Pivot Architecture  
CM/GC Contractor: Gerding Builders**

**PROJECT DESCRIPTION**

Expand covered outdoor learning area for career technical education, renovate and expand classroom spaces for career and technical education, install a new artificial turf field, improve ADA accessibility, install elevator in gym building and replace main ramp for ADA access, refurbish, repair, and weatherize building exterior, Replace fire suppression system in kitchen, resurface bus drop-off/pick-up lane, resurface track, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, enhance video surveillance system, improve seismic safety, increase power connections to generator circuit, replace access control system, and replace emergency communication systems.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Oct 2018	Dec 2018	100%	
Design & Permitting	Jan 2019	Mar 2020	100%	Permit Bldg F & A Elevator in hand
Design & Permit Bldg A seismic	July 2020	Feb 2021	100%	Bldg A seismic permit in hand
Construction (includes Bldg A seismic)	June 2020	Aug 2021	70%	Complete by Sept

**CURRENT ACTIVITIES**

CVHS Renovation-Building F:

- Roof deck for CTE expansion area is installed and roofing is going in.
- Brick work is very near completion.
- Rooftop HVAC fans and equipment are getting set and dried in by the roofer.
- Mechanical mezzanine work is ongoing and the space is starting to fill with equipment, ductwork and piping.
- Exterior framing is nearly complete and siding is about to begin installation now that brick has topped out.
- Drywall and taping have completed in most areas throughout the CTE space.





## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021**



- Finish painting is going on in science, chemical storage and in the autos spaces. The plan is to restore cabinetry in these spaces sooner than August to help with the end of summer rush.
- Electrical room work including new panels and circuiting continues to proceed throughout the space. Finish electrical is set to begin throughout.

### **CVHS Fiber Backbone:**

- Stoner Electric has completed 80% of the scheduled work.
- Three IDF rooms are left to switchover once summer starts after June 18<sup>th</sup>.

### **CVHS Seismic for Building A:**

- Permit for the building A seismic work has been acquired.
- Exterior work has begun. Gerding is actively working on seismic foundation excavation work for 2 new shear walls and footing-stem wall connections.
- Interior seismic and steel work is scheduled to begin June 27<sup>th</sup> as coordinated around sports programs.

### **ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Seismic work in Building A to complete end of August 2021.
- Elevator work to complete end of August 2021
- Building F CTE work to complete end of August 2021

### **HIGHLIGHTS**

- Elevator equipment scheduled to deliver June 25<sup>th</sup>
- The work has shifted from rough-in mode to finishes mode in most of the campus areas.

### **CHALLENGES AND SOLUTIONS**

- None

### **PROJECT PHOTO GALLERY**



*CVHS Building F – Electrical Room Progress*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*CVHS – Building A Seismic – West side footing improvements*



*CVHS – Building A Seismic – SW shearwall footing excavations*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*CVHS – Building A Elevator elevation view*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*CVHS Building F – Ceiling rough-in HVAC & others near welding*



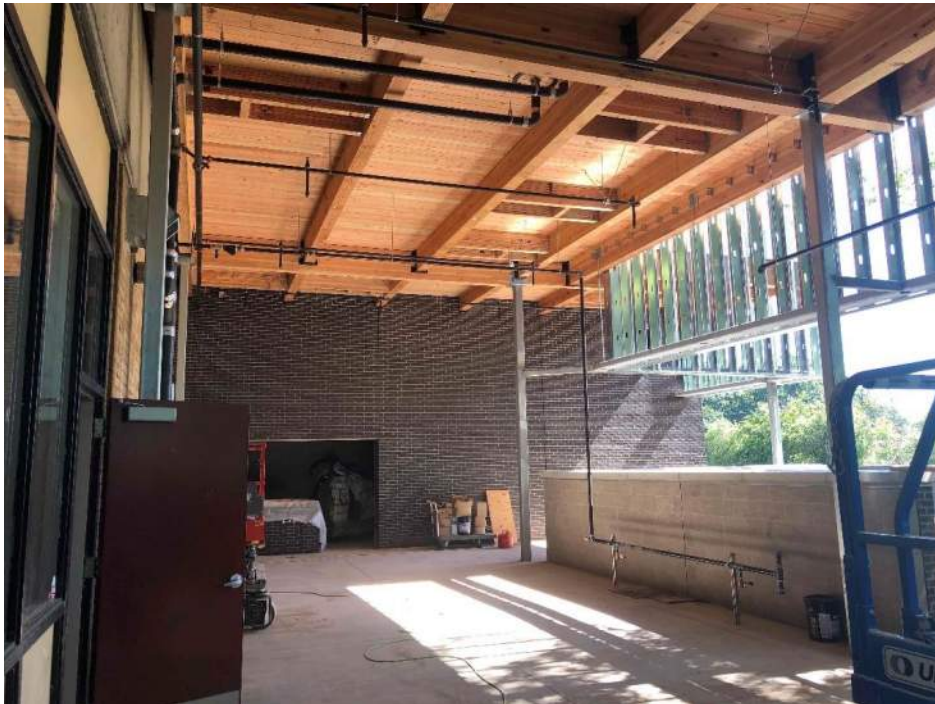
*CVHS Building F – Jewelry HVAC*



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



*CVHS Building F – Exterior of new woods area*



*CVHS Building F – Outdoor work area progress*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*CVHS Building F – Roof deck ready and curbs are set and ready for finish roofing*





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**FRANKLIN K-8**  
MAJOR REMODEL

**Project Manager: Kieron Spellman**  
**Wenaha Group**  
**Architect: DLR Group**  
**CM/GC Contractor: Fortis Construction**

**PROJECT DESCRIPTION**

Create collaborative/small group learning areas, renovate 2 classrooms to support middle school science instruction, improve ADA accessibility, install energy efficient lighting, renovate restrooms, replace exterior windows, flagpole, kitchen flooring, and roof, upgrade finishes in hallways and shared spaces including floors, paint, and ceilings, upgrade mechanical infrastructure including electrical, heating and plumbing systems, improve emergency and exterior lighting, improve seismic safety, repair sidewalks, replace emergency communication systems, secure front entry, and office modifications.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Jan 2019	Dec 2020	100%	
Design & Permitting	Jan 2021	Dec 2022	35%	
Construction	June 2022	Mar 2023	0	

**CURRENT ACTIVITIES**

- Second DAC meeting took place during May. Presentation also included interior design and material selection.
- DLR presently working on Design Development drawings with Construction Documents scheduled to be complete by October 2021.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- DLR to continue with Design Development and seismic analysis of the structure.

**HIGHLIGHTS**

- N/A

**CHALLENGES AND SOLUTIONS**

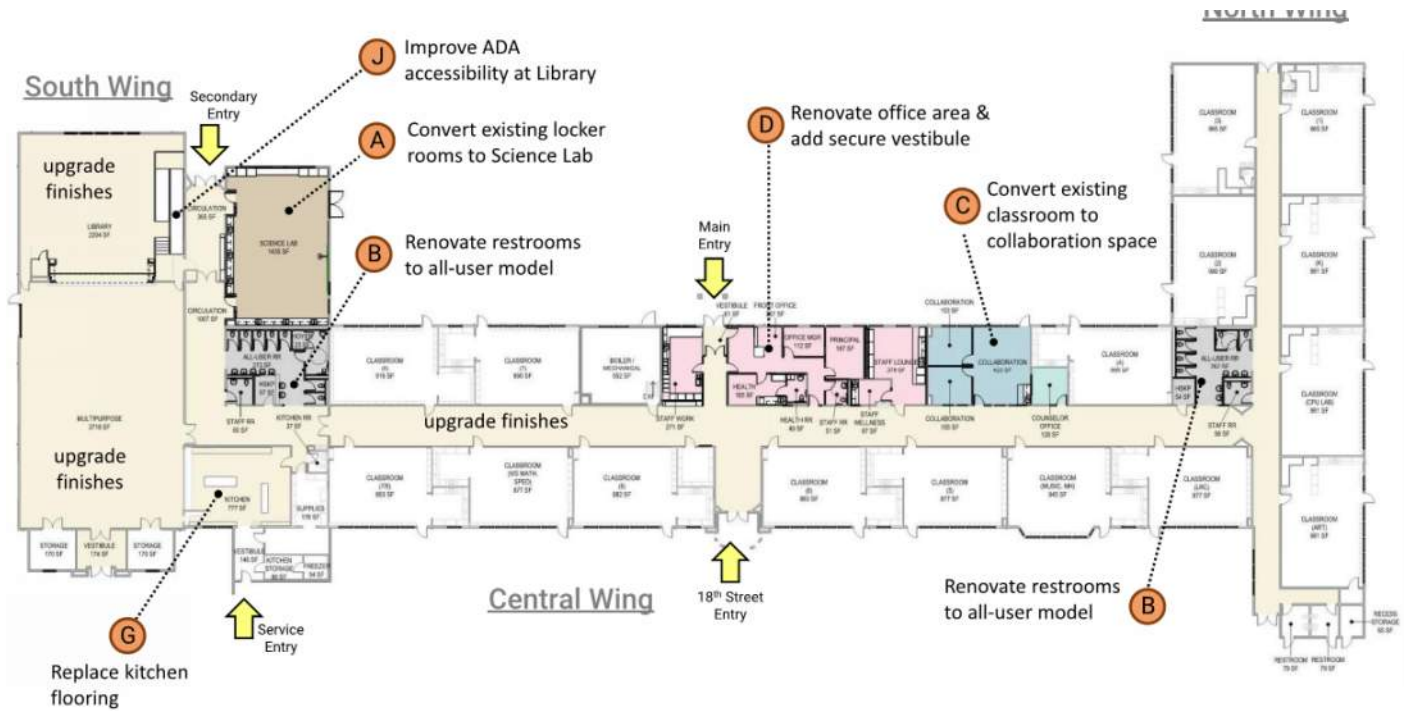
- N/A



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



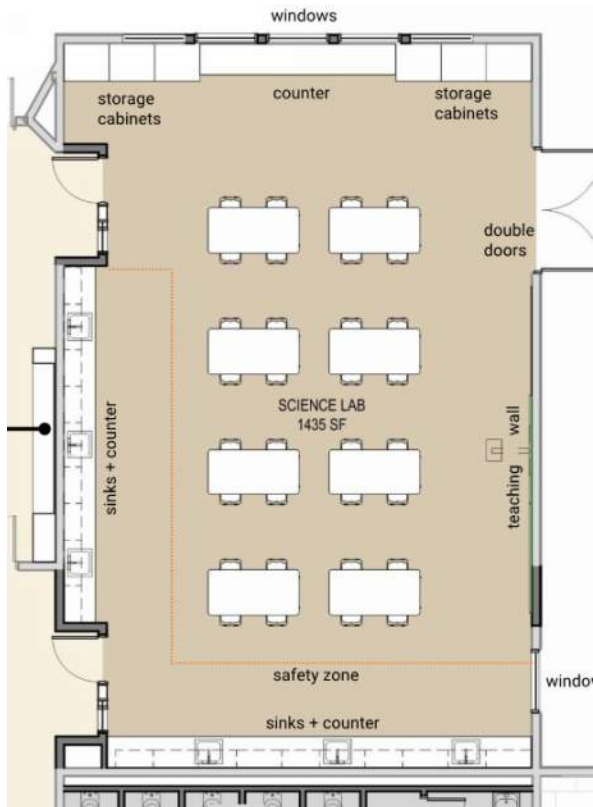
## PROJECT PHOTO GALLERY



*Proposed Floor Plan*



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021

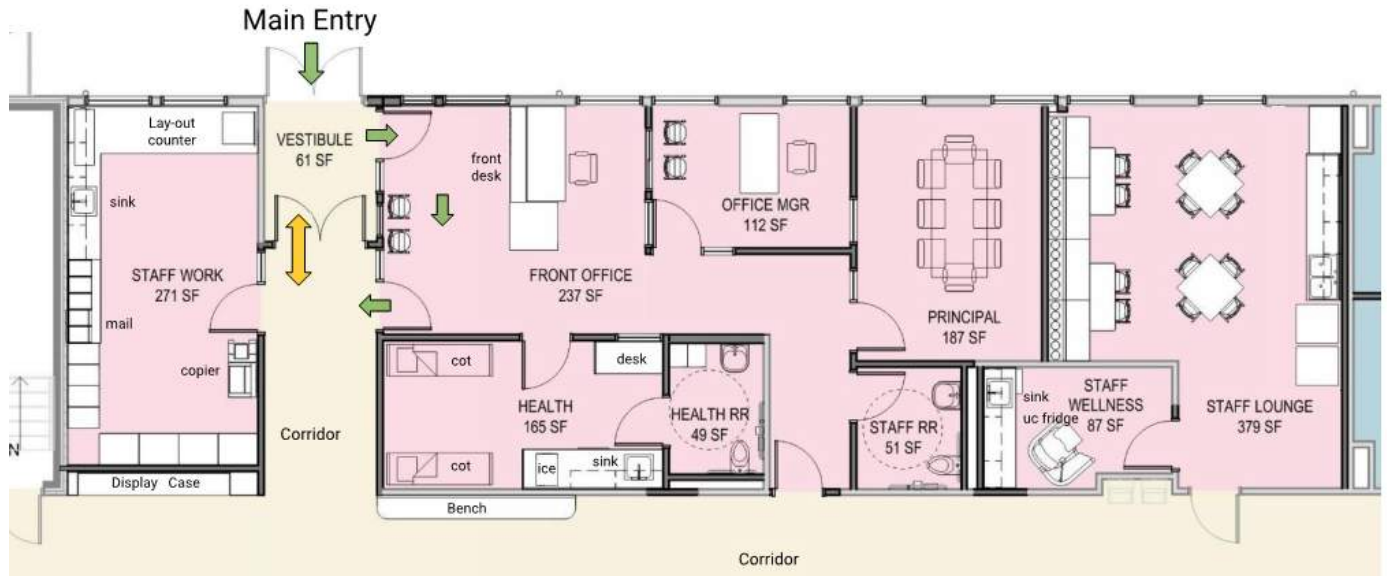


*Proposed Science Lab*





# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



*Front Entry and Office*





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**GARFIELD ELEMENTARY SCHOOL**  
MAJOR ADDITION AND REMODEL

**Project Manager: Patrick Linhart**  
**Wenaha Group**  
**Architect: DLR Group**  
**CM/GC Contractor: Fortis Construction**

**PROJECT DESCRIPTION**

Addition of six (6) classrooms, create collaborative and small group learning areas, expand the library/media center, renovation of existing classroom spaces, add covered play shelter, improve ADA accessibility, renovate restrooms, repair concrete floor foundation, replace the kitchen flooring, upgrade finishes in shared spaces with floors, paint, and ceiling, secure front entry, office modifications, improve site circulation and parking, repair/replace sidewalk, seismic upgrades, fuel tank decommissioning and upgrades to mechanical, electrical, and plumbing.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Oct 2018	Jan 2019	100%	
Design & Permitting	Jan 2019	July 2020	100%	
Construction	May 2020	Aug 2021	80%	New Area C & new office construction

**CURRENT ACTIVITIES**

- New Administration Area – area has been punch-listed and subcontractors are working through their outstanding items.
- New Addition - exterior siding systems and associated flashings are progressing well and nearing completion.
- New Addition - finish painting is 70% complete and new cabinetry is installing throughout the area.
- New Addition – final painted HVAC duct and new lighting is occurring in the new wing.
- New Addition – test bumping new HVAC fans and testing electrical systems and circuits.
- New Addition – restroom fixtures are installed and contractors continue to work on other related restroom finish items throughout.
- Gym – ceiling painting has completed and acoustical ceiling panels are installing ahead of upcoming lighting upgrades.



## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021**



- Gym – Area will be cleared of construction materials and is targeted for east wing classroom temporary storage once school lets out June 18<sup>th</sup>.
- Gym – Stage area – CSD is working on packing items in the stage area ahead of school year end moves.
- Modular move plans are being coordinated with other CSD schools in anticipation of coordinated summer moves.

### **ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Punchlist of new addition is scheduled for late June
- Abatement and demolition in east wing.
- Furniture is scheduled for delivery in mid-August

### **HIGHLIGHTS**

- Fortis is driving finishes in every area possible prior to June 18<sup>th</sup>.

### **CHALLENGES AND SOLUTIONS**

- None to report

### **PROJECT PHOTO GALLERY**



*GES – North Gym Wall – reinstalled refurbished wood*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*Area C – Art/Science Classroom progress*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*GES – North south hallway between area B-C*



*GES East-West hallway Area C*

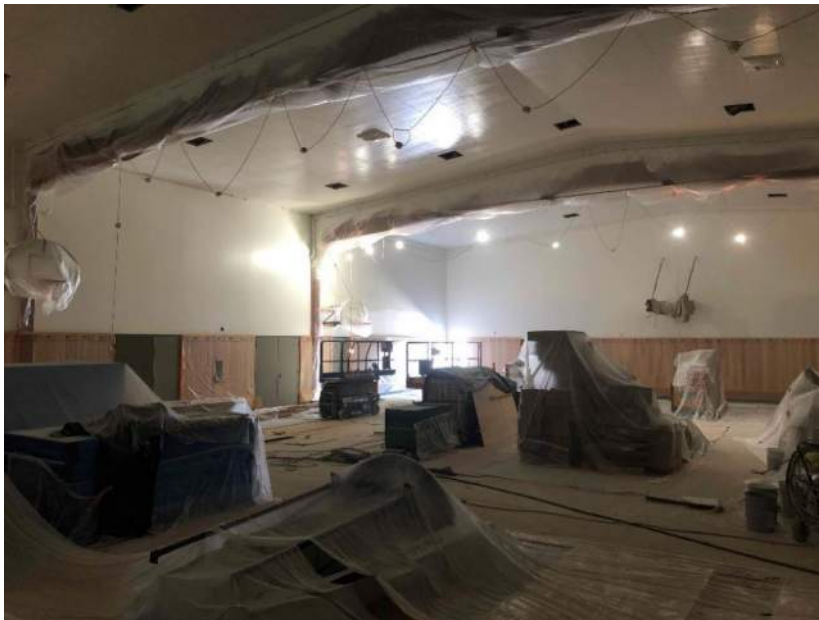




**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*GES – Restroom progress*



*GES – Gym Painting – ready for acoustical ceiling panels*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*GES – East Elevation – Area C*



*GES – North Elevation – Area C*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



*Garfield – Area C new classroom casework installing*



*GES – Area C new classroom acoustical ceiling and partially painted ductwork*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**HUSKY ELEMENTARY SCHOOL  
REPLACEMENT SCHOOL**

**Project Manager: Kieron Spellman  
Wenaha Group  
Architect: DLR Group  
CM/GC Contractor: Fortis Construction**

**PROJECT DESCRIPTION**

Construct new two-story 67,466 square foot elementary school and demolish existing school. Create new play areas and fields once demolition is complete.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Aug 2018	Dec 2018	100%	
Design & Permitting	Jan 2019	March 2020	99%	
Construction			27%	
Phase 1	Summer 2020	Fall 2020	100%	Staging & Sitework
Modular Classrooms to be relocated onsite and building pad construction.				
Phase 2	Fall 2020	Winter 2021	50%	New Construction
Construction to be conducted during the school year with secure fencing separation from school.				
Phase 3	Spring 2022	Summer 2022	0%	Demolition & Sitework

**CURRENT ACTIVITIES**

**Area A (east wing):**

- Installation of mechanical / electrical / fire sprinkler rough-in.
- Continuing with interior metal framing.
- Drywall installation.

**Area B (west wing):**

- Installation of mechanical / electrical / fire sprinkler rough-in.
- Continuing with interior metal framing.
- Drywall installation.

**Area C (gym/music wing):**

- Concrete slab at Gym and Stage poured last week. All interior concrete is complete.
- Working on penetrations through roof structure before roofing commences.

**Exterior:**

- Exterior skin (brick / metal Panels) being installed.





## CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



- Metal roof panels being installed on Areas A & B.

### ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Installation of exterior windows.
- Exterior framing and skin to commence on Area C.
- Continue with mechanical / electrical / fire sprinkler rough-in.
- Continue with all exterior skin (masonry / metal siding and windows).
- Continue with roofing installation.
- Work on coordinating plan for teacher pack-up and move to new building.

### HIGHLIGHTS

- Schedule is still tracking for occupancy late this year.

### CHALLENGES AND SOLUTIONS – N/A

### PROJECT PHOTO GALLERY



*Exterior View of the commons*



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



*Exterior Elevations*



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



*Commons*



*Gym and Stage/Music Room*





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**JAGUAR ELEMENTARY SCHOOL**  
MAJOR ADDITION AND REMODEL

**Project Manager: Kieron Spellman**  
**Wenaha Group**  
**Architect: DLR Group**  
**CM/GC Contractor: Fortis Construction**

**PROJECT DESCRIPTION**

Add four (4) permanent classrooms, create collaborative/small group learning areas, create dedicated PE space by adding multi-use cafeteria, renovate existing classroom space for student support services, add ADA accessible restrooms in Life Skills classrooms, improve ADA accessibility, install energy efficient lighting, replace covered play shelter, upgrade finishes in hallways and shared spaces including floors, paint, and ceilings, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, improve emergency lighting, improve site circulation and parking, replace emergency communication systems, replace sidewalk, secure front entry, and office modifications.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Nov 2018	Oct 2019	100%	
Design & Permitting	Nov 2019	May 2021	97%	
Construction	April 2021	June 2022	7%	

**CURRENT ACTIVITIES**

- Fortis continuing with logistics planning until receipt of building permits.
- Demolition permit has been approved. Waiting on Approval of Erosion Control Permit before any further work can continue.
- Design team in process of responding to the first set of comments received from the City related to the Building Permit.
- Civil Engineer responding to the first set of comments received on the PIPC documents.
- CSD working on packing up classrooms and other spaces needed for the summer activities. Moving to storage to occur as soon as school finishes for summer.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Relocate two modular classrooms presently on site and setting up of additional modularity required for next school year.





# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



- Proceed with demolition and construction activities.

## HIGHLIGHTS

- N/A

## CHALLENGES AND SOLUTIONS

- N/A

## PROJECT PHOTO GALLERY

- N/A



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**LINCOLN ELEMENTARY SCHOOL  
REPLACEMENT SCHOOL**

**Project Manager: Kieron Spellman  
Wenaha Group  
Architect: DLR Group  
CM/GC Contractor: Fortis Construction**

**PROJECT DESCRIPTION**

Construct new two-story 68,560 square foot elementary school and demolish existing school. Create new play areas and fields once demolition is complete.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Aug 2018	Dec 2018	100%	
Design & Permitting	Jan 2019	March 2020	100%	
Construction			50%	
Phase 1	Summer 2020	Summer 2020	100%	Staging/Sitework
Health Clinic to be relocated onsite. Temporary playground enhancement is being planned.				
Phase 2	Summer 2020	Summer 2021	82%	New Construction
Construction to be conducted during the school year with secure fencing separation from school.				
Phase 3	Summer 2021	Fall 2021	5%	Demolition/Sitework

**CURRENT ACTIVITIES**

**Area A (west wing):**

- Completing the mechanical room build-out.
- All casework has been installed.
- Electrical / mechanical trim being installed.
- Ceiling grid is installed, and tile scheduled to start next week.
- Doors / hardware and accessories being installed.
- Carpet to commence later in the month.

**Area B (east wing):**

- Casework being installed.
- Electrical / mechanical trim being installed.
- Ceiling grid is installed.
- Doors / hardware and accessories to start in a couple of weeks.
- Kitchen Equipment to commence next week.



## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021**



### **Area C (gym/music wing):**

- Floor polishing has commenced.
- Taping and painting of walls and ceilings is ongoing.
- Restroom ceramic tile to start next week.
- Gym wood floor to be delivered late June
- Electrical / mechanical trim being installed.
  - Permanent power to be installed by PP&L this week.
  - Elevator install to commence June 10<sup>th</sup>.

### **Lincoln Health Center:**

- All exterior sheetmetal (siding & roofing) has been completed.
- Permanent power being installed by PP&L this week.
- Casework complete. Flooring to be complete by end of week. Doors and accessories to commence next week.

### **ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Abatement and demolition of existing school to start late June.
- Continue to building construction completion and contractor turnover to the district.
- Construct all Phase 2 parking lots, play areas, hardscapes and landscaping.

### **HIGHLIGHTS**

- Project remains on schedule and will be ready for furniture mid-July.

### **CHALLENGES AND SOLUTIONS**

- N/A



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



## PROJECT PHOTO GALLERY



*Front and Back Main Entrances*



*Progress of Landscaping and Hardscapes along Viewmont*



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



Gymnasium



Stage / Music Room

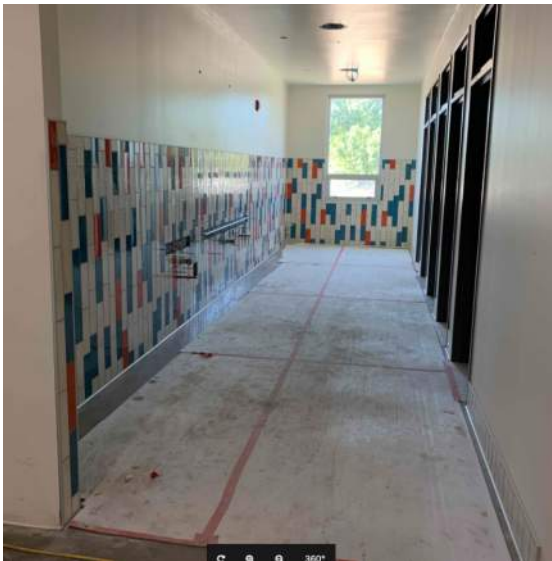




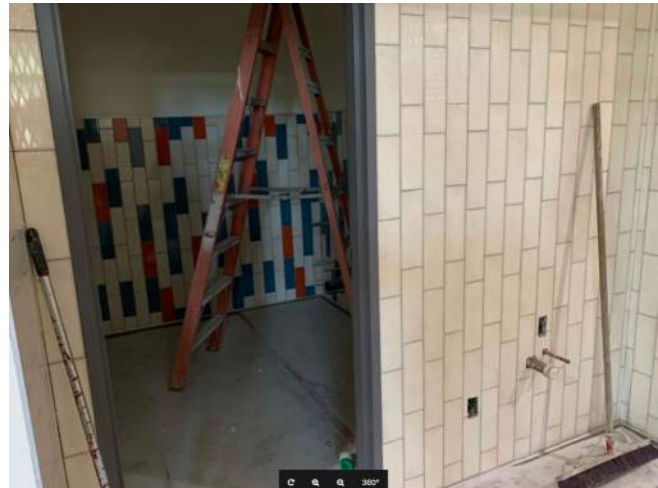
# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



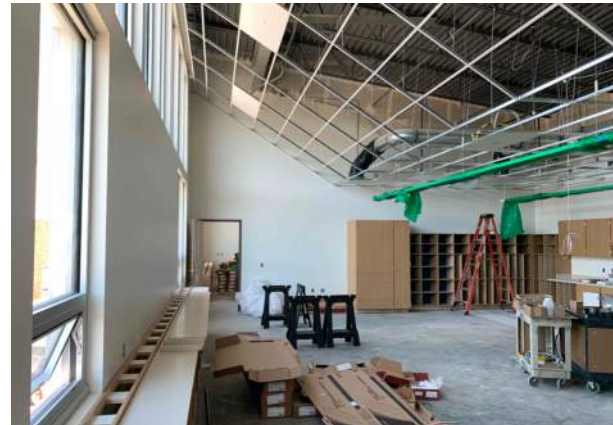
Commons and Main Stairwell



Restrooms



Classroom Casework





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**LINUS PAULING MIDDLE SCHOOL**

RESURFACE TRACK

**Project Manager: Wenaha Group**

**Architect: N.A.**

**Contractor: Field Turf USA**

**PROJECT DESCRIPTION**

Resurface existing track. Additional scope includes enlarging the high jump area to accommodate two jumping areas, improving drainage around the long jump area, removing the pole vault pad and adding track surface to the javelin runway.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	N.A	N.A.	N.A.	
Design & Permitting	Jan 2019	March 2019	100%	
Construction	June 2019	Aug 2019	100%	

**CURRENT ACTIVITIES**

- Nothing new to report
- All improvements to the track are 100% complete

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- N/A

**HIGHLIGHTS**

- This project came in on budget.

**CHALLENGES AND SOLUTIONS**

- N/A

**PROJECT PHOTO GALLERY**

- N/A



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**MOUNTAIN VIEW ELEMENTARY SCHOOL**  
MAJOR ADDITION AND REMODEL

**Project Manager: Kieron Spellman**  
**Wenaha Group**

**Architect: DLR Group**

**CM/GC Contractor: Fortis Construction**

**PROJECT DESCRIPTION**

Add three (3) permanent classrooms, convert existing office to classroom space, create collaborative/small group learning areas, improve ADA accessibility, install energy efficient lighting, replace kitchen flooring, upgrade finishes in hallways and shared spaces including floors, paint, and ceilings, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, enhance emergency communication systems, improve emergency lighting, improve seismic safety, improve site circulation and parking.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Dec 2018	Dec 2020	100%	
Design & Permitting	Jan 2021	Dec 2021	38%	
Construction	Apr 2022	June 2023	0%	

**CURRENT ACTIVITIES**

- Final DAC meeting took place during May.
- Design Development phase has reached 75% complete.
- After initial pre-app meeting with County, it was determined that no land use approval would be required for this project.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- A Design Development budget will be completed later this month.
- Continue with Design Development with Construction Documents scheduled to be complete by October 2021.





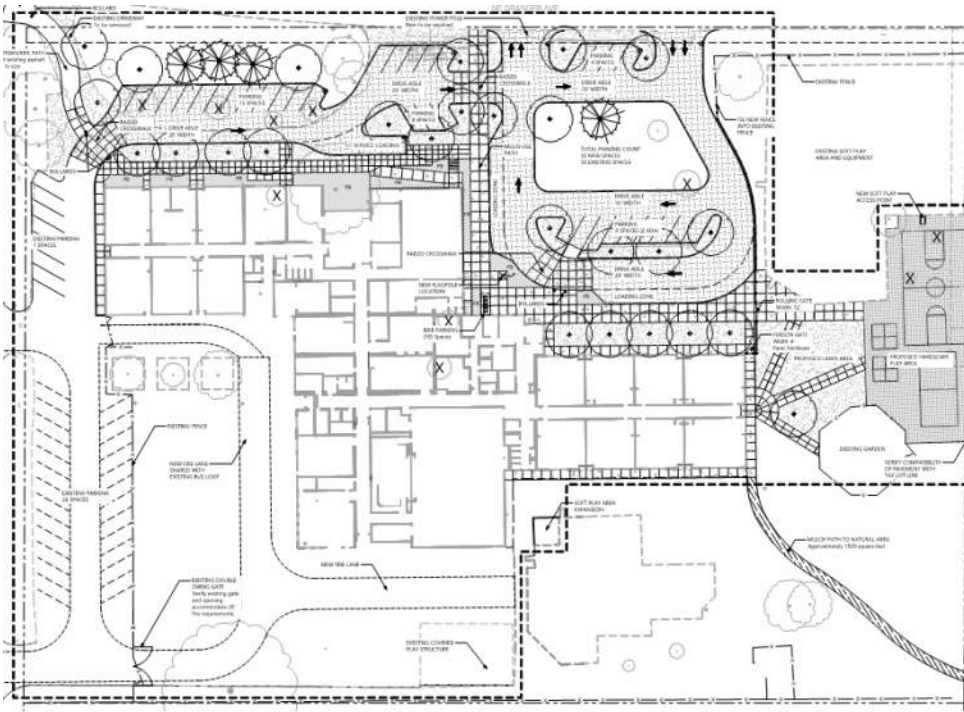
# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



## PROJECT PHOTO GALLERY



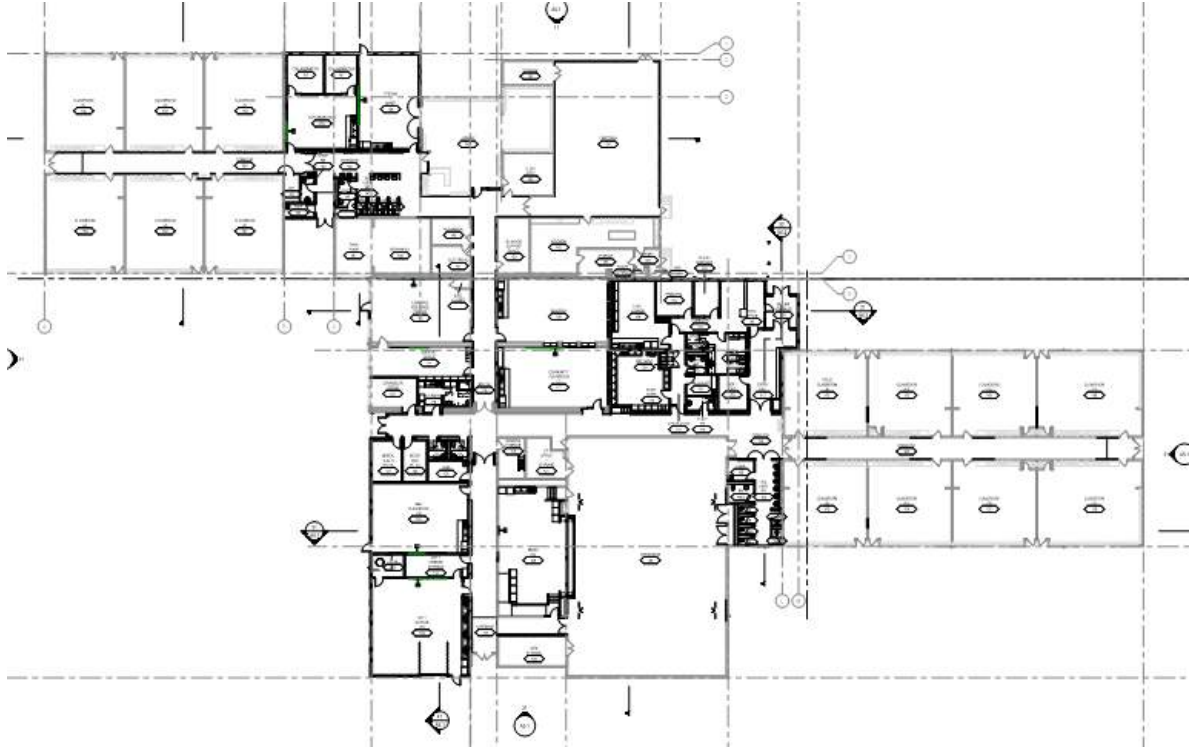
*Proposed Front Entry*



*Proposed Site Plan from 75% Design Development*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



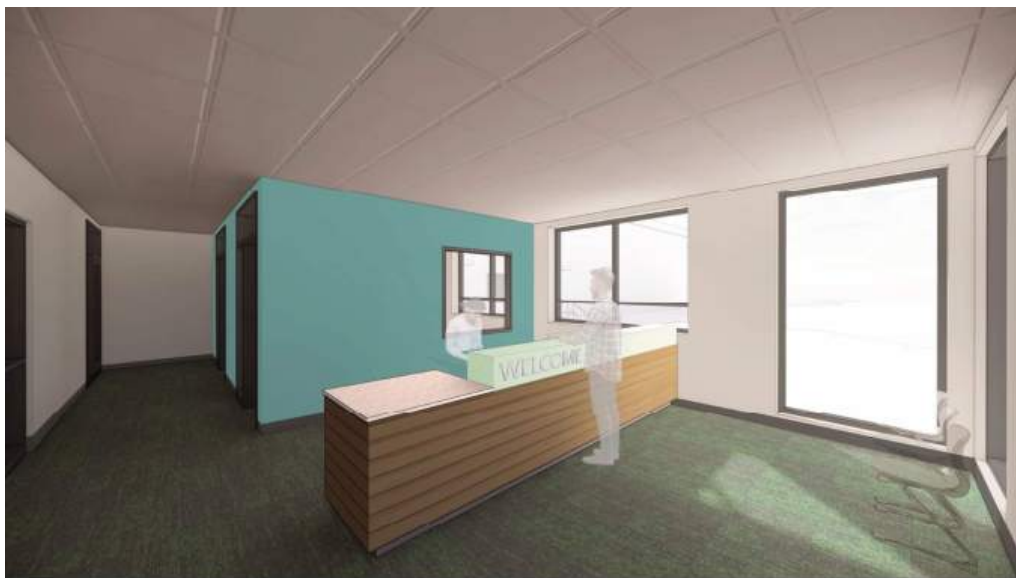
*Overall Floor Plan from 75% Design Development*



*Area B - 75% Design Development*



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



*Proposed Front Office*



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



*SW Learning Wing – Art & Science*



Art Room + Science



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
June 10, 2021**



**WILDCAT ELEMENTARY SCHOOL  
MAJOR ADDITION AND REMODEL**

**Project Manager: Kieron Spellman  
Wenaha Group  
Architect: DLR Group  
CM/GC Contractor: Fortis Construction**

**PROJECT DESCRIPTION**

Add three (3) permanent classrooms, create collaborative/small group learning areas, create dedicated PE space by adding multi-use cafeteria, renovate existing classroom space for student support services, improve ADA accessibility, install energy efficient lighting, replace covered play shelter, upgrade finishes in hallways and shared spaces including floors, paint, and ceilings, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, enhance emergency communication systems, improve emergency lighting secure front entry, and office modifications.

**SCHEDULE**

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Nov 2018	Oct 2019	100%	
Design & Permitting	Nov 2019	May 2021	93%	
Construction	April 2021	June 2022	7%	

**CURRENT ACTIVITIES**

- Land Use was approved May 5<sup>th</sup>.
- Building and PIPC documents have been submitted to the City. Waiting on first set of comments.
- Demolition permit is approved. Waiting on approval of the Erosion Control Permit before any additional work can commence.
- CSD working on packing up classrooms and other spaces needed for the summer activities. Moving to storage to occur as soon as school finishes for summer.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Arrival and set up of modulars required for next school year.
- Proceed with Demo and Construction activities.



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE June 10, 2021



## HIGHLIGHTS

- N/A

## CHALLENGES AND SOLUTIONS

- Neighborhood concerns regarding elements of the design related to Satinwood sidewalks and location of the detention pond in Wildcat Park as approved in the Land Use application.
  - Neighborhood meeting took place June 2<sup>nd</sup>, and another scheduled for June 17<sup>th</sup>, to consider feedback from the community on the design and proposed changes.
  - After meetings, the district will determine if a request will be made to the Planning Commission for a variance to the approved Land Use permit.

## PROJECT PHOTO GALLERY

- N/A

B. Adams Elementary Summer 2021 Bid Package - For Approval



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Kim Patten, Director of Facilities and Transportation  
Meeting Date: June 10, 2021

### **Contract Award** **Adams Elementary Summer 2021 Bid Package**

### **Action Required**

#### Background

On May 7, 2021 an advertisement was published in the Oregon Daily Journal of Commerce, the Corvallis Gazette Times and on the Corvallis School District website requesting bids for the Adams ES-Summer 2021 Electrical project. A non-mandatory pre-bid meeting was held on May 11, 2021 and 4 contractors attended. Bids were due on May 25<sup>th</sup> and three contractors submitted bids.

This project will provide a new transformer that will serve the future Adams Elementary renovation, and will provide increased and separate power for the food service warehouse and the district office. Currently, all three buildings are served by a single transformer in Adams, in an area slated for demolition. Doing the work this summer will ensure that the impacts of the transfer will not affect school operations or the pending renovation of the school.

EC Electric was the low bidder at \$390,270 and after evaluating all bids, the District has selected EC Electric to perform the work. This is funded from budgeted bond dollars.

#### ACTION REQUESTED

Authorize staff to execute a contract with EC Electric for Adams ES-Summer 2021 bid package.

#### MOTION REQUESTED

"I move to authorize staff to execute a contract with EC Electric for the Adams ES-Summer 2021 bid package in the amount of \$390,270."



C. Wenaha Group Fee Amendment - For Approval



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Kim Patten, Director of Facilities and Transportation  
Meeting Date: June 10, 2021

### **Wenaha Group Fee Amendment**

### **Action Required**

#### Background

In May 2018 voters approved a Facilities Improvement Bond in the amount of \$199,916,925. The Wenaha Group was selected as the Project Management firm representing the District.

The current Wenaha Group fee proposal is based on all bond work being completed by December 31, 2022. A variety of factors have contributed to the district extending the bond work schedule another year, to the end of 2023. These factors include district personnel capacity to internally manage the work, and the impacts of the pandemic, wildfires and civil unrest on supply chains and construction personnel availability. This year extension necessitates additional project management services from the Wenaha Group.

In addition, it was determined that Wenaha's alignment with the district's guiding principles made them the right choice for managing and procuring the furnishings packages for the schools. They are also best suited for coordinating the many moves in and out of schools and classrooms to fully accomplish the work with a minimum of disruption to student learning. Both of these scopes from the Wenaha logistics team are included in this request.

Funding for these scopes will be covered by bond funds, including a reserve allocation. In addition to the Wenaha Group scope increases, the reserve allocations will cover warehouse rent for move facilitation, energy dashboard work, and additional hours for district staff assigned to bond work.

#### ACTION REQUESTED

Authorize staff to execute Amendment #3 to the Professional Services Agreement for construction management services increasing the scope of work and the Wenaha Group Not-to-Exceed fee to compensate for the additional year of project management fees, coordination and procurement of furniture and equipment, and move coordination.

#### MOTION REQUESTED

"I move to authorize staff to execute Amendment #3 to the Professional Services Agreement with Wenaha Group for construction management services, furnishings procurement and move coordination in the amount of \$1,628,027, and authorize the allocation of bond reserves in the amount of \$1,800,000 to cover this Amendment and increases in Bond Program Administration.

**X. SCHOOL RENAMING RECOMMENDATION**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Ryan Noss, Superintendent  
Meeting Date: June 10, 2021

### **School Renaming Recommendations**

**NO ACTION REQUIRED**

#### **Background**

On July 30, 2020, School Board Director Vincent Adams [submitted a proposal](#) to change the names of Hoover, Jefferson, and Wilson elementary schools, and to initiate a community engaged process to review the names of all schools and buildings in the District and make recommendations for replacement or retention.

Following deliberation at its July 30 and August 6 meetings, and after consideration of extensive public comment and community input via email and telephone, the Corvallis School Board passed [Resolution Number 20-0801](#). (The District subsequently identified temporary names for the schools: Husky Elementary, Jaguar Elementary, and Wildcat Elementary, based on each school's mascot.)

In part, the resolution states, "Our community and nation's future requires that systemic racial oppression be dismantled, and that the removal of a historical figure's name from a building does not constitute erasure from history, but a conscious choice to amplify those societal values that must be taken into the future to promote equity, and ensure ALL children are able to thrive and grow."

#### **School Renaming Task Force**

Pursuant to passage of the resolution, Superintendent Noss created the School Renaming Task Force charged with:

- Reviewing the names of all schools and buildings in the District.
- Recommending names to the Superintendent for the schools formerly known as Hoover Elementary, Jefferson Elementary, and Wilson Elementary.
- Determining whether to replace the names of any other schools or buildings within the District, and recommend names to the Superintendent as needed.

The formation of a task force was announced in school communications and to the wider community on September 11, 2020. Students, staff, and community members were invited to apply and the selection process was completed in September. Task force members were notified on September 28, 2020, and invited to the first meeting scheduled for October 13, 2020.

The task force included community members, and students and parent/guardian representatives from the schools being renamed. Prioritization was given to the inclusion of individuals with diverse perspectives and racial identities.

### *Criteria for Making Recommendations*

Recommendations were considered in the context of School Board Policies and Administrative Regulations [FF – Naming or Renaming of Facilities or Areas](#), [FF-AR – Naming or Renaming of Facilities or Areas](#), and [JBB – Educational Equity](#), as well as the parameters set forth in Resolution number 20-0801. The task force utilized the following criteria:

Criterion 1	School name should inspire children and the community.
Criterion 2	Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism and other socially unjust biases (person, place, thing). Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.
Criterion 3	Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.
Criterion 4	At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).
Criterion 5	At least one school in Corvallis should have a name that honors the community's connection to place.
Criterion 6	Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.

### *Process Overview*

Task force meetings were facilitated by Melanie Quaempts and Bobby Daniels, District consultants from Wenaha Group. The task force was originally scheduled to meet from October through December 2020, but the work extended into January 2021. Task force members met for a total of ten virtual meetings, which allowed more time to conduct research on potential names and to allow ample public input. One high school student and three elementary students were active task force members in all meetings. A co-design model of facilitation was used in task force meetings; this style allowed for a collective and reciprocal approach to figuring out how to accomplish the charge in ways that all members of the task force agreed to, recognizing academic expertise as well as lived experiences.

A public input form was provided on the District website from October through mid-December to gather suggestions and feedback on potential names. District staff compiled the results for the task force's use. All suggestions for potential names were reviewed by task force members using biographical information readily available. Additional input was received from members of the District Equity Leadership Team Advisory group, the Students Advocating for Equity group, and through a District-wide survey sent to students in early December.

The Board's parameters were used to evaluate and prioritize the list of potential names. Task force members narrowed the list of more than 100 suggestions to a set of twenty names that were made available to the public on the District website for additional feedback. During that time, members of the task force spent time outside of meetings to gather additional biographical research on the names. Ultimately, the task force added two more names to the original list of twenty.

At their final meeting, members of the task force voted on each potential name and the list was ranked by the number of task force members in favor of the name. Task force members suggested the need for further understanding of the new names brought forward to ensure thorough biographical research is conducted for each person. The members emphasized that individuals whose name is associated with a school building should demonstrate a life-long effort toward social justice and antiracist activism.

### *Recommended Names*

At their final meeting on January 12, 2021, task force members engaged in breakout group discussion to ensure that all voices and perspectives were heard. The task force recommended a thorough historical review of each individual on the list. Task force members reinforced their belief that the biographical research of individuals should show a demonstrated life-long effort toward social justice and anti-racist activism. The task force finalized the list of potential 22 school names:

Ella Baker	Mercedes Diez	Robin Holmes
Beatrice M. Cannaday	Hannah & Eliza Gorman	Jovita Idar
Letitia Carson	Fannie Lou Hamer	Jennifer Keelan-Chaffins
Chepenefa (Champinefu <sup>1</sup> )	Kathryn Jones Harrison	John Lewis
Bessie Coleman	William Hilliard	Esther Pohl Lovejoy
Mabel Ping-Hua Lee	Tiacan	Mae Yih
Sonny Montes	Harriet Tubman	Minoru Yasui
Ava Helen Pauling		

### *Review of Other School and Building Names*

The task force was also charged to review and recommend any other school or building names that should be considered for renaming. Their discussion was focused on how well the names align with the criteria noted earlier in this report.

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<sup>1</sup> This is the correct spelling of the name according to the Cultural Resources Manager for the Confederated Tribes of the Grand Ronde.

### **Further Research on Recommended Names**

Once the task force completed their process, I engaged a small team of distinguished Oregon State University history professors to research the list of recommended names for Husky, Jaguar, and Wildcat elementary schools.

Research was conducted by Eliza Young Barstow, Mina Carson, Anna Elizabeth Dvorak, David Gene Lewis, and Joel Zapata. Their findings are attached; all names submitted meet one or more of the criteria noted earlier in this report. The researchers added a note that the order of names in their report were sorted by researcher and does not imply anything about the importance of the individuals or the preferences of the researchers.

### **Superintendent's Recommendation – Husky, Jaguar, and Wildcat Elementary Schools**

I have thoroughly reviewed the work of the task force as well as the additional historical research regarding the background of the names the task force submitted to me for these three schools. As a result, I am recommending the following replacement names:

<u>Current School Name</u>	<u>Recommended Replacement Name</u>
Husky Elementary School	Bessie Coleman Elementary School
Jaguar Elementary School	Kathryn Jones Harrison Elementary School
Wildcat Elementary School	Letitia Carson Elementary School

The following table shows how each name met the criteria noted earlier in this report.

Recommended Name	(C1) Inspiring	(C2) Intentionally disrupted racism and unjust biases	(C3) Woman who has made inspiring contributions	(C4) Honors local indigenous people	(C5) Honors connection to place	(C6) Perpetuated white dominance
Bessie Coleman	Yes	Yes	Yes	No	No	No
Kathryn Jones Harrison	Yes	Yes	Yes	Yes	Yes	No
Letitia Carson	Yes	Yes	Yes	Yes	Yes	No

Additionally, I recommend that no Board action take place at this meeting but rather through first and second readings of a School Board resolution in August and September, 2021.

The task force also reviewed the names of the remaining buildings in the District based on the criteria noted earlier in this report, and recommended those to be considered for renaming in the future as shown in the table below.

<b>Remaining Buildings</b>	<b>Recommended by task force for name change (pending further historical research)?</b>
Adams Elementary School	Yes
Cheldelin Middle School	Yes
Corvallis High School	No
Crescent Valley High School	No
District Office	No
Dixie School <sup>2</sup>	Yes
Franklin K-8 School	Yes
Garfield Elementary School	Yes
Harding Center <sup>3</sup>	Yes
Inavale School <sup>4</sup>	No
Lincoln Elementary School	Yes
Mountain View Elementary School	No
Linus Pauling Middle School	Yes
Western View Center <sup>5</sup>	No

Due to the significant investment of time and resources involved, I recommend establishing a different process for the review and renaming of any additional buildings in which only one building name should be reviewed at a time; once the process is underway for one site, a name change should not be considered for another building until the completion of the prior process. In addition, I strongly recommend a thorough historical review as a key component in that process.

If the Board wishes to rename any of these buildings, I recommend that Dixie School be the first name reviewed.

## **Conclusion**

The work of the School Renaming Task Force was thoughtful, authentic, and informed by the diverse lived experiences of our students and community. We are deeply grateful for the investment of time to bring to light the stories of those who inspire us with their perseverance and courage.

It is a privilege and an honor to bring forth the proposed names for Husky, Jaguar, and Wildcat elementary schools for further discussion. Additional public comment is

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<sup>2</sup> Currently houses LBL ESD Early Childhood Learning Center.

<sup>3</sup> Currently houses College Hill, CIMC, psychologists, and WINGS.

<sup>4</sup> Currently houses Muddy Creek Charter School.

<sup>5</sup> Currently houses Corvallis School District Welcome Center, Casa Latinos Unidos of Benton County, and Professional Learning Center.



anticipated prior to Board action. The result of this work will be names for our school buildings that will inspire, create pride, and welcome all through their doors.

Attachment: Historical Research Submitted for School Renaming Process

**Historical Research  
Submitted for School Renaming Process  
of Corvallis School District**

**May 2021**

**Research Conducted by:  
Eliza Young Barstow  
Mina Carson  
Anna Elizabeth Dvorak  
David Gene Lewis  
Joel Zapata**

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<sup>1</sup> Please note that these are simply grouped by researcher. The order does not imply anything about the importance of the individuals or the preferences of the researchers, and thus we do not intend for the order to influence the decision-making process.

## Renaming Criteria

*These are the criteria proposed and utilized by the School Renaming Task Force that met in the fall and early winter.*

C1: School name should inspire children and the community

C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives

C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names

C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing)

C5: At least one school in Corvallis should have a name that honors the community's connection to place

C6: Those that intentionally perpetuated white dominance (i.e. slaveholders, racist and/or anti-Indigenous views, etc.) will *not* be considered.

## Jennifer Keelan-Chaffins

Researched by Eliza Young Barstow

**Jennifer Keelan-Chaffins has devoted her life to activism and advocacy for people with disabilities.** As a child, her activism was instrumental in getting the Americans with Disabilities Act (ADA) passed by Congress in 1990.

Born in Grand Rapids, Michigan in 1981, Keelan-Chaffins was diagnosed with cerebral palsy at a young age. After her father left the family and Keelan-Chaffins's mother, Cynthia Keelan, lost her job, Keelan-Chaffins and her mother relocated to Phoenix. There, Keelan-Chaffins—who was soon joined by her younger sister, Kailee—lived with her maternal grandparents. Keelan-Chaffins's mother, sister, and grandparents all supported and participated in Keelan-Chaffins's growing commitment to activism, and they all encouraged her belief that she deserved inclusion in every aspect of life.

As children, Keelan-Chaffins and Kailee very much desired to attend school together; in the 1980s, however, the schools Kailee could attend insisted that Keelan-Chaffins was unfit to attend, and the schools for children with disabilities did not welcome siblings like Kailee. These challenges extended outside of the classroom and made childcare difficult for Cynthia. As she both worked and pursued her undergraduate degree at Arizona State University, Cynthia sometimes struggled to find adequate daycare for her children—particularly for Keelan-Chaffins, who daycares rejected because the facilities were not physically accessible; thus Cynthia sometimes found herself needing to take her daughters with her to university classes.

In school, Keelan-Chaffins encountered innumerable physical barriers that made life very difficult for a child in a wheelchair. Even more demoralizing, she routinely experienced bullying and ableism from both students and teachers. Many teachers looked at her wheelchair and made the assumption that Keelan-Chaffins's mind must not be worthy of a rigorous education. At some point, schools stopped advancing her in math, leaving her stuck at a fourth-grade level for years. It was not until Keelan-Chaffins pursued a GED through Arapahoe Community College in Littleton, Colorado that she was finally challenged in math and able to proceed from fourth-grade level math to college-level math in a short period of time. Keelan-Chaffins found choir, and there she was able to thrive and gain confidence. As a fourth grader, auditioning before six judges—and being chosen on her own merit to join the Denver Youth Choir—enhanced Keelan-Chaffins's sense of agency.

It was the world of activism, however, where Keelan-Chaffins stood out as truly exceptional. At age six, Keelan-Chaffins attended a protest organized by ADAPT, a grassroots disability rights organization, that was calling attention to the lack of accessible buses across the nation. They were in Phoenix to protest the American Public Transit Association, the lobbyist group that was pushing back against efforts to make public transit accessible. Prior to meeting members of ADAPT, Keelan-Chaffins had tried to use public transit in downtown Phoenix only to be told that the “lift is bolted down and only there for show” (to comply with the existing federal mandate). At the ADAPT protest, Keelan-Chaffins encountered disabled adults of diverse races and ages, and she was struck by the fact that these individuals were speaking up for their rights and professing their dignity. At that point, Keelan-Chaffins realized that she wanted to join the world of activists. Because she was both so young and also so determined, Keelan-Chaffins caught the attention of veteran activists like Justin Dart Jr. and Reverend Wade Blank. Blank had participated in the Civil Rights movement for Black Americans, and he had been a freedom rider. As such, he brought the language of civil

rights to activism for people with disabilities. Justin Dart, who became wheelchair bound after contracting polio at age eighteen, was also a leader in the disability rights movement.

The historical moment for which Keelan-Chaffins is best known is her involvement in the “Capitol Crawl” and the subsequent passage of the ADA. The writing of the ADA was a product of many people’s work, but one of the incidents that particularly informed its development was the Gallaudet Protest in which students at the historically deaf university called for a deaf president. In the immediate aftermath of the Gallaudet protest, journalists and lawmakers increasingly paid attention to the fact that it made sense to talk about rights for people with disabilities. Two months after the Gallaudet protests, the ADA was first introduced to Congress in 1988. Unfortunately, there was some resistance to passing it, as many people in Congress felt it was too radical. In order to better help senators and representatives understand the daily challenges experiences by people with disabilities, Justin Dart Jr. organized the ADA Discrimination Diaries, a project that involved many people with disabilities writing about their daily lives in order to show Congress what discrimination looked like. Keelan-Chaffins was one of the people whose life was recorded in an ADA diary.

On March 12, 1990, approximately 1000 people gathered to protest in front of the Capitol Building. Many of the disabled individuals had determined that they would draw attention to lack of accessibility by using the stairs of the Capitol to call demonstrate this reality. Keelan-Chaffins very much wanted to participate in this crawl, but the adults organizing the protest discouraged her. The rationale was that having a child do the crawl would run the risk of having viewers understand people with disabilities as childlike and deserving of pity. Keelan-Chaffins cried as she watched the crawl up the stair, as she very much wanted to participate. Ultimately, her mentor Rev. Blank told her that he thought she should follow her heart and participate. Eighty-four arduous steps and one hour later, Keelan-Chaffins had crawled her way up the Capitol stairs. A Google search of the Capitol Crawl almost always leads to an image of a blond eight-year-old working her way up the stairs, and her statement—“I’ll take all night if I have to”—is often included in articles about the Capitol Crawl, as well. The strength and determination of the protestors had a profound impact on Congress people’s thinking about the ADA, and the bill was ultimately passed and signed into law on July 26, 1990.<sup>2</sup> As the Berkeley law professor Arlene Mayerson observes, “For the first time, the exclusion and segregation of people with disabilities was viewed as discrimination. Previously, it had been assumed that the problems faced by people with disabilities, such as unemployment and lack of education, were inevitable consequences of the physical or mental limitations imposed by the disability itself.”

In the years to follow, Keelan-Chaffins went on to complete both her GED and Associates Degree at Arapahoe Community College in Littleton, Colorado. Following that, she attended Arizona State University and received a bachelor of science in Human Development and Family Studies. This degree allowed her to combine her professional interests with her experience in activism. Keelan-Chaffins continues to be interested in and dedicated to promoting civil rights pertaining to housing and education. During my interview with her, Keelan-Chaffins told me, “I am very proud of my work in the passage of the ADA. I am very proud that the ADA continues today. I also know this is just a beginning. There’s more work that needs to be done to ensure that the ADA is recognized to its fullest potential.” Within schools, Keelan-Chaffins urges teachers to better educate students

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<sup>2</sup> Here, I am reminded of the impact that images and video coverage had on the passage of the Voting Rights Act and on the progress of the Civil Rights movement more generally. On this topic, a particularly strong book is Mary Dudziak’s *Cold War Civil Rights: Race and the Image of American Democracy*, 2nd edition (Princeton University Press, 2000).

about the history and importance of the ADA. She believes that, just as schools teach the history of the Civil Rights movement, they should teach the history of the Disability Rights movement (which is, itself, another movement for civil rights). Just as Keelan-Chaffins found power and inspiration in the model of activist adults, she wishes to inspire all young people, including those with disabilities, to get involved with civic engagement and use their voices to create change for full inclusion for all Americans.

## **Renaming Criteria**

### **C1: School name should inspire children and the community.**

Keelan-Chaffins demonstrates the importance of social activism and using one's voice and time to call for change. Her ongoing activism is very much targeted towards inspiring and empowering school-age children.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Keelan-Chaffins has long worked—and continues to work—to advance the civil rights of disabled Americans. She seeks to combat attitudinal and physical barriers to rights for disabled Americans.

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Both Jennifer Keelan-Chaffins and her mother are examples of the power of female activism.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

Keelan-Chaffins' father is of Cherokee ancestry and when Keelan-Chaffins was eight-months old, he moved to Oklahoma to live among Cherokee people. That said, her Cherokee heritage does not seem to be a defining part of her identity.

### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

*This does not apply to Keelan-Chaffins.*

### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Keelan-Chaffins' work aims to support disabled Americans of all racial backgrounds. She also credits Black Americans—specifically their efforts in the Civil Rights movement—for inspiring the Disability Rights movement.

## **Sources and Further Reading:**

Jennifer Keelan-Chaffins and Cynthia Keelan, interview by Eliza Young Barstow. April 29, 2021.

Pimental, Annette Bay. *All the Way to the Top: How One Girl's Fight for Americans with Disabilities Changed Everything*. Sourcebooks Explore, 2020.

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"*A Magna Carta and the Ides of March to the ADA*," MN Department of Administration Council on Developmental Disabilities. <https://mn.gov/mnddc/ada-legacy/ada-legacy-moment27.html>

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Mayerson, Arlene. "The History of the Americans with Disabilities Act: A Movement Perspective." Disability Rights Education and Defense Fund. 1992. <https://dredf.org/about-us/publications/the-history-of-the-ada>.



## Hannah and Eliza Gorman

Researched by Eliza Young Barstow

### **Hannah and Eliza Gorman, mother and daughter, began their lives as enslaved people and ended their lives as respected property owners in the state of Oregon.**

Major John Thorp(e) brought Hannah and Eliza to Oregon in 1844 when he and his family moved from Missouri to Oregon. It is unclear whether Hannah and Eliza were still enslaved at the time they came west with the Thorps. Regardless of their status, they were some of the first known Blacks to travel from Missouri to Oregon. While they made the trip west as Thorps, sometime between 1850 and 1857, Hannah and Eliza later elected to change their last name to Gorman. Hannah and Eliza eventually became property owners in what is now Corvallis, and their house still stands at 641 NW 4<sup>th</sup> Street. At the time that they made this purchase, Black individuals were expressly forbidden by law from owning property. As such, Hannah and Eliza's ability to purchase land likely indicates that they were considered welcome neighbors by at least some of the white residents of Corvallis.

Upon arriving in Oregon, John Thorp, whose wife was deceased, received 320 acres of land and built a home. While the 1850 Donation Land Claim Act (DLCA) allowed white and "half-breed" (men of white and indigenous heritage) to receive 320 acres of land if single and 640 if married, there were no provisions for black individuals to receive land grants. This was, of course, because Oregon law aimed to keep Black people out of the territory. Unmarried women also had no access to grants of land. Moreover, in 1857, when voters elected to prohibit slavery in what would soon be the state of Oregon, they also voted in large numbers to exclude Blacks from the state. To ensure that Oregon did not offer any draws for Blacks, the Oregon State Constitution's Bill of Rights not only prohibited free Blacks from being in the state but—just in case they were in the state!—also banned them from owning property and making contracts.<sup>3</sup>

Hannah and Eliza Gorman, two unmarried Black women who were born into slavery, used their own money to purchase property and run successful businesses in a state where they were not supposed to exist. In 1857, Eliza purchased two lots from fellow Methodists, William and Julia A. Dixon. Following this, she and Hannah had a one-room house built, and then, in 1858, Hannah purchased an additional lot. In 1866, Hannah purchased a final lot. Over the years they lived together in Corvallis, Hannah took in laundry, and Eliza worked as a seamstress. Eliza's reputation for fine sewing resulted in her being asked to help with important local sewing projects. In 1913, white migrant Mary Stewart told *The Daily Gazette Times* that her family was inspired to go to Oregon when her neighbor—named Thorp—made the trip in 1844.<sup>4</sup> Mary Stewart was later understood to have made the first flag in the county, and a handwritten note in the 1860 census indicates that Eliza Gorman helped her do so.<sup>5</sup>

The limited number of documents that mention Hannah and Eliza Gorman indicate that many community members respected and appreciated the mother and daughter. Catherine Blaine, wife of

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<sup>3</sup> Greg Nokes, "Black Exclusion Laws in Oregon," *Oregon Encyclopedia*.  
[https://www.oregonencyclopedia.org/articles/exclusion\\_laws/](https://www.oregonencyclopedia.org/articles/exclusion_laws/)

<sup>4</sup> Fred Lockley, "The Early History of Corvallis by Pioneer Mary Stewart, Aged 92 Tells of the First People, First House, First Marriage, First White Child, Etc." *The Daily Gazette Times*. September 18, 1913, p. 4

<sup>5</sup> May Dasch, Hannah and Eliza Gorman: Early Afro-American Pioneers in Benton County, Oregon. Rough Draft of Timeline of Gormans life. February 24, 2004.

a Methodist missionary, wrote, “Eliza—a mulatto girl . . . had told me she would clear and make my black silk dress, and our plan had been to remain there until it was done. I must stop here and tell how nice everything was at Eliza’s, She and her mother Hannah, live together, take in washing and sewing. . . . Everything about the house is as clean and neat as can be, some of the negro love of ornament displaying itself. Their bed valances, ruffled and starched, their pillow and bolster cases trimmed; such handsome bed quilts, too; then the bed was so perfectly clean and sweet.”<sup>6</sup> While a reader of our time will readily pick up on the racist assumptions that a Black home would *not* typically be clean or arranged with care (or that black women were only worthy of respect if they conformed with a model of cleanliness and morals that aligned with white, middle-class values), I nonetheless include this passage to show that Eliza and her mother received approval from at least some portion of the white community in Corvallis. That is, even with racist ideas about the behavior and abilities of Black people, a good portion of white people in Corvallis seemed happy to have Eliza and Hannah as neighbors.<sup>7</sup>

More evidence that Eliza was well thought-of appears in her obituary. Sadly, Eliza died in 1869, at only thirty years of age. In this obituary, we learn that Eliza’s “intelligence, modesty, kind and sympathetic disposition, consistent Christian life, and uniform courteous behavior, has won the respect and confidence of the entire community.” Writing about the funeral, the author of the obituary noted that there were “a large number of citizens in attendance and the attention she received during her illness was the strongest proof of the high estimation in which she was held. She will be missed, and her loss mourned, by nearly every family in Corvallis.” Her loss must have been a very difficult one for her mother, as “they seemed to live only for each other, and to make others happy.” And once again, we find an author celebrating the cleanliness and beauty of their home, writing, “Herself and aged mother, by industry and economy had built them a comfortable home, furnished it in good style, and surrounded it with fruit, flowers, and everything necessary to human comfort and happiness.”<sup>8</sup>

Hannah Gorman went to live in Portland after Eliza’s death, where she worked as a housekeeper for a Methodist Episcopal minister. Hannah was able to live with family once again in 1871, as her son Hiram migrated west to Salem, Oregon. In 1888, Hannah died, followed in death only two weeks later by Hiram.

## Renaming Criteria

### **C1: School name should inspire children and the community.**

Hannah and Eliza Gorman made successful lives for themselves in the face of profound obstacles.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

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<sup>6</sup> David Blaine, *Letters and Papers of Rev. David E. Blaine and his wife Catherine; Seattle, 1853 – 1856, Oregon, 1856 – 1862*. Seattle Historical Society of the Pacific Northwest Conference of the Methodist Church, 1963), p. 193. As cited in

<sup>7</sup> The way white writers effusively celebrated Eliza’s Christian morals and cleanliness is very much in line with what historian Evelyn Brooks Higginbotham writes about in *Righteous Discontent: The Women’s Movement in the Black Baptist Church, 1880–1920* (Harvard University Press, 1994).

<sup>8</sup> *The Corvallis Gazette*. July 7, 1869, p. 3.

Hannah and Eliza Gorman did not explicitly work to disrupt system racism within Oregon, but they did take steps that challenged it on an individual level. For example, they lived in Oregon (when Black individuals were not supposed to do so), and they owned property (another thing Black individuals were not legally allowed to do).

**C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Hannah and Eliza Gorman did not have the support of male relatives, as they were brought to Oregon as enslaved individuals. They accomplished the things they did through their own effort and perseverance.

**C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

*This does not apply to Hannah and Eliza Gorman.*

**C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

Hannah and Eliza Gorman are among the first known Black individuals in Oregon, and the house they built for themselves still stands in Corvallis.

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Hannah and Eliza Gorman did not perpetuate white dominance, and certainly their individual actions pushed back against restrictions on Black individuals. There is not, however, a record of their thoughts about indigenous people.

**Sources and Further Reading:**

Much of the content of this report is indebted to the work of Diana Painter, an architectural historian who prepared a report on the Hannah and Eliza Gorman house. The report was submitted for listing in the national register on July 30, 2014. Mary Gallagher of the Benton County Historical Society aided Diana Painter in her report and likewise guided me to useful sources for this report.

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May Dasch, Hannah and Eliza Gorman: Early Afro-American Pioneers in Benton County, Oregon. Rough Draft of Timeline of Gormans life. February 24, 2004.

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## Fannie Lou Hamer

Researched by Eliza Young Barstow

### **Fannie Lou Hamer was a leading Civil Rights activist who is best known for her role in Mississippi's voting rights campaign in the 1960s.**

Born to sharecroppers in 1917 in Montgomery County, Mississippi, Hamer began working in the cotton fields at age seven. She was the youngest of her parents' twenty children. Like a majority of children in sharecropping families, her education was abbreviated by the realities of the sharecropping life. Schools were available only four months a year, and much of the time, Hamer's family did not have the financial resources to supply her with clothing appropriate to where in a classroom. For insight into the level of poverty Hamer's family experienced:

I used to watch my mother try and keep her family going after we didn't get enough money out of the cotton crop. To feed us during the winter months mama would go round from plantation to plantation and would ask the landowners if she could have the cotton that had been left, which was called scrappin' cotton. When they would tell her that we could have the cotton, we would walk for miles and miles and miles in the run of a week. We wouldn't have on shoes or anything because we didn't have them. She would always tie our feet up with rags because the ground would be froze real hard. We would walk from field to field until we had scrapped a bale of cotton. Then she'd take that bale of cotton and sell it and that would give us some of the food that we would need.<sup>9</sup>

In 1962, a black minister and voting rights activist spoke at Hamer's church in Ruleville, Mississippi. The Student Nonviolent Coordinating Committee (SNCC) and the Southern Christian Leadership Conference (SCLC) were sending volunteers to urge Black individuals attempt to register to vote. While Black men had legally received the right to vote with the fifteenth amendment in 1870, and black women had—along with women of all racial backgrounds—received the right to vote with the nineteenth amendment in 1920, the reality is that far-reaching, robust Jim Crow laws assured that few Black Americans in the South had the opportunity to vote. SNCC and SCLC aimed to change that reality, and they were in Mississippi seeking grassroots support.

Hamer's decision to join—and ultimately become a significant leader in—the movement for Black voting rights was very much informed by her commitment to Christianity, specifically the values espoused by the Black church. As historian Charles Marsh writes, “While Jim Crow society was designed to convince blacks they were nobodies, the black churches—even those that remained quiet on civil rights—preached the longings and desires of a disenfranchised people. A new social space took place, offering an alternative to the social world of Jim Crow.”<sup>10</sup> Hamer quickly became not only a participant, but a key organizer and leader of the voting rights movement. While she was known for her keen organizing skills and her ability to give inspiring speeches, the people she worked with particularly celebrated her ability to sing spirituals, often creatively modifying the words so as to include a focus on civil rights and nonviolent civil disobedience. Because of her activism, she endured numerous stays in jail, horrific beatings and torture during some of those jail stays, and firing by her boss (as was typical for many people who registered to vote; very often, after

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<sup>9</sup> As cited in Charles Marsh, *God's Long Summer: Stories of Faith and Civil Rights* (Princeton University Press, 1997), 11.

<sup>10</sup> *Ibid* 13.

attempting to register, they came home to find that the courthouse had called their boss and reported that the employee was a rabble rouser).

In addition to her work within Mississippi, Hamer advocated for change at a national level. Among her many accomplishments, she helped to found and then represent the Mississippi Freedom Democratic Party at the 1964 Democratic Convention; she was recruited (following her speech to the Democratic Party in 1964) to work for SNCC; she ran for Congress in 1964 and 1965; and she served as one of the delegates from Mississippi at the 1968 Democratic Convention.

In Mississippi, Hamer worked to improve the economic realities for Black residents. She founded the Freedom Farm Cooperative (FFC), which worked to purchase land that Black families could own and farm collectively. Harry Belafonte was among the people who offered financial support for her efforts, and this support allowed her to purchase a significant amount of land and start some shared businesses (like a coop and a sewing business). Along with this land, a number of low-income housing units were built to offer affordable, safe, clean housing.

In 1977, Hamer died of breast cancer at age fifty-nine. She is now widely recognized as a key leader in the Civil Rights movement. Her view that human rights struggles are interconnected is now an idea that many people take for granted, but this was not always a widely accepted idea. As she asserted in a speech to the National Women's Political Caucus in Washington in 1971, "Nobody's free until everyone's free."

## **Renaming Criteria**

### **C1: School name should inspire children and the community.**

Fannie Lou Hamer demonstrates the importance of social activism and using one's voice and time to call for change.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Fannie Lou Hamer worked to advance the rights of Black Americans and also focused her efforts on the well-being of the United States' poorest citizens.

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Fannie Lou Hamer was most definitely a woman. Tragically, she was sterilized without her knowledge or concession, as she went in for a routine obstetrical procedure and came out sterilized (a common practice among white doctors who treated Black female patients during that time). As such, Fannie Lou Hamer suffered because of her identity as a Black woman but nonetheless worked to advance the rights of a wide range of Americans.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

*This does not apply to Fannie Lou Hamer.*

**C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

*This does not apply to Fannie Lou Hamer.*

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Fannie Lou's Hamer's activism was directed at disrupting white dominance and white supremacy.

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## **Ella Baker**

Researched by Eliza Young Barstow

**Ella Baker was a leading visionary and organizer for the Civil Rights movement.** Her work involved affiliation and leadership with groups like the Student Nonviolent Coordinating Committee (SNCC), the Southern Christian Leadership Conference (SCLC), and the National Association for the Advancement of Colored People (NAACP). In activist circles, Baker acquired a nickname that spoke to her mentoring of younger activists: that name was “Fundii,” which is a Swahili word for a person who teaches a craft to the next generation.

Ella Baker was born in 1903 in Norfolk, Virginia and raised in North Carolina. She attributed much of her early racial and historical awareness to the stories her grandmother told her about growing up as a slave. Baker began challenging systems and policies that she found unfair when she was a college student at Shaw University in Raleigh, North Carolina. Following her time in college, she devoted her life’s work to social activism. As a young adult in New York City, she was a member of the Young Negroes Cooperative League, where she learned the power of grassroots organizing. While in New York, she not only joined groups that focused on improving rights for Black individuals, but she also joined groups focused on women’s rights. During this time period, she spoke out against the conviction of the Scottsboro boys. In the 1940s, she worked as a field secretary for the NAACP and directed branches for several years.

Baker is best known for her work within the Civil Rights movement. In 1955, she co-founded Friendship, an organization that sought to combat Jim Crow Laws in the South. And in 1957, she relocated to Atlanta, as she wanted to help with the organization of Martin Luther King’s Southern Christian Leadership Committee (SCLC). She ultimately left the SCLC because she found the student activism within the Civil Rights movement particularly compelling, and she wished to support the younger members. After the Greensboro sit-ins, she helped college students organize the Student Nonviolent Coordinating Committee (SNCC). Like King, SNCC promoted nonviolent resistance. Together with the Congress of Racial Equality, SNCC organized the Freedom Rides of 1961. Freedom rides consisted of groups of people—both Black and white—riding together on buses that crossed state-lines. At the time these took place, many southern states viewed this kind of activity as illegal, so these protests—which were extremely dangerous for the participants—aimed to desegregate interstate transportation. In 1964, Baker worked with SNCC in Mississippi to help organize Freedom Summer, a concerted effort to make voting rights a reality for Black people in Mississippi. Here, she worked with the Mississippi Freedom Democratic Party—a political party founded by Fannie Lou Hamer.

It is hard to overemphasize Baker’s belief in the power of community organizing. “Strong people don’t need a strong leader,” she explained. Speaking of Martin Luther King, Jr., she asserted that, “Martin didn’t make the movement,” but “the movement made Martin.”<sup>11</sup> As a determined leader—albeit one who was not always at the visual forefront of the movement—she was the mentor of many social activists. According to her biographer Barbara Ransby, she was a significant mentor for “Representative John Lewis of Georgia; Stokely Carmichael (Kwame Ture); Representative Eleanor Holmes Norton of Washington, D.C.; Marian Wright Edelman, the president emeritus of the

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<sup>11</sup> Barbara Ransby, “Ella Baker’s Legacy Runs Deep. Know Her Name.” *The New York Times*. January 20, 2020.



Children’s Defense Fund; Joyce Ladner, the former president of Howard University; and the social activist Julian Bond.”<sup>12</sup>

Baker remained active in civil rights until her death on December 13, 1986.

## **Renaming Criteria**

### **C1: School name should inspire children and the community.**

Ella Baker demonstrates the importance of social activism and using one’s voice and time to call for change.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Ella Baker worked to advance the rights of Black Americans by helping organize myriad grassroots campaigns and also by mentoring many younger activists.

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Most historians who have written about Ella Baker assert that she would be better known if she had been a man. In many cases, her contributions were behind the scenes, but this does not make her contributions less important than those of the more prominent men with whom she worked.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

*This does not apply to Ella Baker.*

### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

*This does not apply to Ella Baker.*

### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Ella Baker’s activism was directed at disrupting white dominance and white supremacy.

## **Sources and Further Reading:**

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<sup>12</sup> *Ibid.*

## Letitia Carson for Corvallis Schools Renaming Project

Researched by Mina Carson

**Letitia Carson (c. 1814-1888), an African American woman, was an Oregon pioneer at a time when Blacks were legally excluded from the Oregon territory, a successful plaintiff in defending her property in Benton County when women and Blacks were severely disadvantaged before a jury of white men, and ultimately a landowner after the federal Homestead Act overrode Oregon's exclusionary constitution.** She was a person of “grit and gumption,” as one writer accurately characterizes her: resourceful, tough, and creative.<sup>13</sup>

Carson was born in Kentucky around 1814, presumably into slavery. We pick up her trail in Missouri in 1845, when she departed for the Oregon Territory with David Carson, a white immigrant from northern Ireland. It is not clear whether Carson ever claimed Letitia as property. They did not legally marry. Letitia bore two children with Carson: the first, their daughter, as they traveled the Oregon Trail.

Letitia and David settled in the Soap Creek Valley in Benton County on a 640 acre land claim that was later reduced to 320, apparently because the couple wasn't married and could not legally marry. Their second child, a son, was born in 1849. David Carson died of an illness in 1852. Instead of the county allowing Letitia access to Carson's estate, their neighbor, Greenberry Smith, was named executor, and claimed that Letitia and the children were property and thus had no claim on the estate. She sued in Benton County for \$7450 as compensation for seven years' labor on the land claim. In 1855 an all-white all-male Benton County jury awarded her \$300 as well as \$229.50 for her court costs. Impressively, a federal court the next year awarded her almost \$1400 for the cattle which were taken from her.

Letitia and her children moved to Douglas County around 1856. She worked for a white family there, as well as working as a midwife. Shortly after the federal Homestead Act was passed in 1862, she filed a 160-acre land claim on South Myrtle Creek in Douglas County. The federal act did not exclude claimants on the basis of race. Carson was among the first 71 claimants in the United States -- another sign of her determination and initiative -- and was the only Oregon Black woman to have a claim certified. She filed as a widow and single mother of two children.

Carson improved her property with a house, a barn, and a smokehouse, as well as a fruit orchard. She lived another twenty years. Upon her death in 1888 she was buried in Stephens Cemetery in Myrtle Creek. Her daughter Martha married a man whose mother was from the Umatilla tribe; the couple moved to the reservation and had ten children. After her first husband's death she remarried, and lived until 1911. Letitia's son, Andrew Jackson “Jack” Carson, farmed and trained horses in Canyonville. He did not marry, and died at 73 in 1922.

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<sup>13</sup> Greg Shine, “From Slave to Landowner: The Grit and Gumption of Letitia Carson,” U.S. Department of the Interior Bureau of Land Management Website, February 18, 2021. <https://www.blm.gov/blog/2021-02-18/slave-landowner-grit-and-gumption-letitia-carson>  
Accessed May 4, 2021.

### **Additional context:**

I depend on a number of researchers who have done the challenging work of tracing Letitia Carson's life and career through court records, as well as Oregon and federal land claims and vital records. Interest in her remarkable life has spiked in the last decade and includes a historical novel published in 2014: Jane Kirkpatrick's *A Light in the Wilderness* (Grand Rapids: Revell, 2014). Oregon law shifted several times in the first years of the Carsons' residence here. The harsh exclusion law of 1844 was modified, then repealed, then reinstated, then rescinded again, and then replaced with a state constitutional exclusionary clause. The Oregon Black pioneers were not slaves -- legally, though the antislavery law was not enforced -- but they were also not free, not eligible for citizenship, and not subject to the rights and privileges of white residents. The 1860 census counted 128 Blacks in an Oregon population of 52,465. Letitia Carson's lifelong quest for the right to work to allow herself and her descendants to flourish -- and her remarkable success in this quest -- is thus more than a note in the history of Oregon and of African Americans. We can piece together her personality and drive from her material accomplishments on the land and to some extent from the survival and flourishing of her children.

### **Renaming Criteria**

#### **C1: School name should inspire children and the community.**

Alas, Letitia Carson is not a household name. There would rightly have to be education offered about her life and accomplishments in the Oregon and African American contexts. I am not suggesting that Carson is not a good choice!

#### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing.) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Letitia Carson's life is inspirational. She was unwilling to accept discrimination and exclusion, and found the resources to fight her battle for civil rights, as a Black person and later as the common law widow of a white man, in the presumptively hostile Oregon and federal court systems.

#### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Again, Letitia Carson stood up for herself and her family, and exercised the right to claim land as a woman and a Black person to build a heritage for her children.

#### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing.)**

Letitia Carson's daughter married a man whose mother was a member of the Walla Walla tribe. Martha Carson married Narcisse Lavadour and together they moved to the Umatilla Reservation,

where he claimed an allotment of land. They raised ten children on that land until Lavadour's death in 1893. (Martha Carson remarried, divorced in 1910, and died in 1911.)

**C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

Letitia Carson has a direct connection to Benton County, so the answer really depends on how you interpret that criterion.

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Presumably Letitia Carson through her life, actions, and connections may be considered not to have perpetuated white dominance.

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Nokes, Greg. The Oregon Encyclopedia, s.v. "Black Exclusion Laws in Oregon." [https://www.oregonencyclopedia.org/articles/exclusion\\_laws/](https://www.oregonencyclopedia.org/articles/exclusion_laws/). Accessed May 4, 2021. Nokes untangles the nasty web of Oregon's early Black exclusion laws. Antislavery did not translate to pro-Black -- quite the opposite.

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Zybach, Bob. "The Search for Letitia Carson in Douglas County." *The Umpqua Trapper* (v. 50, no. 4, Winter 2014), 3-19. This is a publication of the Douglas County Historical Society. As an OSU student in the early 1990s, Zybach worked closely with Janet Meranda to trace the history of Carson as part of a project to fill out narratives of Black pioneers in Benton County. Zybach includes fascinating documentary details here.

## **Bessie Coleman for Corvallis Schools Renaming Project**

Researched by Mina Carson

**Bessie Coleman was an African American aviator.** Born in Jim Crow Texas in 1892, she died in an air crash in 1926 in Jacksonville, Florida. She was known to and beloved by both American and international fans of air shows, and deeply respected by African American communities who recognized not only her flying skills but also her contributions to civil rights and racial justice in the darkest era of post-Civil War society.

Coleman was born into a poor Texas family. Her mother was Black and her father was biracial, with Cherokee grandparents. With thirteen children (Bessie was the tenth born), the family survived by sharecropping. Bessie's father George Coleman left his family when Bessie was nine, returning to Oklahoma. Bessie's mother Susan remained with her youngest four children in Waxahachie, Texas, where Bessie attended a segregated school. A gifted student, she was accepted on scholarship to the Missionary Baptist Church School, then continued on to the Oklahoma Colored Agricultural and Normal University in Langston, Oklahoma. She dropped out after one semester, unable to afford the fees.

At 23, in 1915, Coleman joined several of her brothers in Chicago. At the barber shop where she worked as a manicurist, she was inspired by her brothers' stories of serving in the military as well as by other veterans of the Great War who shared stories of flying. She decided to learn to fly: a seemingly impossible goal for a Black girl in the United States in 1920. Indeed, she was rejected by every American flight school she applied to -- as a woman AND an African American. Robert Abbott, editor of the great Black newspaper the Chicago *Defender*, suggested that she move to France to pursue flight school, and offered financial support. She took a second job to raise money, and learned French in order to apply to French schools and then to understand the instruction. In 1921 she earned her international pilot's license from the *Fédération Aéronautique Internationale*, and immediately began speaking publicly to inspire interest in founding a flight school for African American students.

Her flying career began in 1922, after another journey to Europe for advanced training in stunt flying and parachuting as well as consultation with the airplane manufacturer Anthony Fokker. She loved performing dangerous tricks: loops and figure eights and near-ground dips. She began barnstorming the country, always promoting flight for women and African Americans, and seizing occasions to honor African American achievements in the Great War. She would not speak or perform in segregated venues. Her commitment to racial justice was explicit and firm. Agreeing to appear in a film of her life, so she could raise more money for her planned flight school, she walked off the set and quit the film when she was scheduled to appear in her first scene in rags. To her, this perpetuated negative "Uncle Tom" stereotypes of African Americans and she would not be part of that.

Surviving one crash in 1923, she resumed her flying career almost two years later. Her courage and outspokenness earned notoriety and a national fan base. She was called "Queen Bess." In 1926, when she was 34, a second crash took her life. In April, her mechanic William Wills flew a plane from Texas to Florida for an air show. Three forced landings on the way suggested that the plane was unready for flight, but Coleman insisted on performing. In a preparatory flight, piloted by Wills, the plane went into a dive. Without her seat belt, Coleman was thrown from the open cockpit and died upon impact; the plane then crashed, killing Wills as well.

Even in death, Bessie Coleman was overlooked by the white press in favor of noting (white) William Wills's death. Black papers mourned her, though, prominently featuring the tragic accident.

## **Renaming Criteria**

### **C1: School name should inspire children and the community.**

Bessie Coleman's achievements may be attributed not just to her gifts of intellect but also to her ambition, her creativity, and her courage. Her accomplishments were of two kinds: sensationally athletic, and deeply value-driven. Children can understand both types of contributions. In addition, Coleman was not only African American, but through her father's side, Native American; thus her recognition honors a complex multiracial heritage.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing.) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

The exciting thing about Bessie Coleman is precisely her intentionality, from her first decision to learn to fly. Reportedly, her brother teased her after he came home to Chicago from the Great War, saying that while French women could fly, American women, particularly Black women, could not. Throughout her career she fought for the right and opportunity of both women and African Americans to access flight training. In addition, she refused to perform for segregated audiences at air shows.

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Bessie Coleman fought for the right of women as well as Black women and men to gain access to aviation opportunities.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing.)**

No -- not as far as we know a local connection, though she was part Cherokee through her father.

### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

No -- no Corvallis or Oregon connection.

### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

No -- not a problem with Coleman. Quite the opposite, of course.

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Slotnick, Daniel E. "Overlooked No More: Bessie Coleman, Pioneering African-American Aviatrix." *New York Times*, December 11, 2019. <https://www.nytimes.com/2019/12/11/obituaries/bessie-coleman-overlooked.html> Accessed May 4, 2021. This is part of a series of "do-overs," obituaries of great US figures previously overlooked by the *New York Times* obituary staff, usually for the predictable reason of the person's racial or ethnic identity, sexual orientation, or gender. It is a poignant, well researched, and well written piece.

Alexander, Kerri Lee. *National Women's History Museum*, s.v. "Bessie Coleman." National Women's History Museum, 2018. <https://www.womenshistory.org/education-resources/biographies/bessie-coleman> Accessed May 4, 2021.

"The Official Website of Bessie Coleman." <http://www.bessiecoleman.org/bio-bessie-coleman.php>. Accessed May 4, 2021. This website seems to be maintained primarily by the family. It is valuable for its collection of photographs and tributes to Coleman, as well as additional biographical details. It is a less scholarly resource than the previous citations.

Though Coleman has been historically neglected relative to, say, Amelia Earhart, she may be considered a notable American and has been the subject of a number of biographies, several of them aimed at children.

There is a wonderful clip from a PBS American Masters program last year, honoring overlooked US women. The Bessie Coleman segment is just under ten minutes long and definitely worth a viewing, as the editors emphasize Coleman's accomplishments and activism against a backdrop of the intensification of white violence against Blacks in the years after World War I. <https://watch.opb.org/video/aviator-bessie-coleman-ztdgjl/>

## **Ava Helen Pauling**

Researched by Mina Carson

**Ava Helen Pauling (1903-1981) was a peace and human rights activist.** She was married to Linus Pauling, the Nobel Prize winning chemist, and together they led thousands of scientists and many more thousands of citizens around the world in protesting the nuclear arms race and the physical as well as human fallout from Cold War international conflicts. It was Ava Helen who pushed Linus to use his international scientific fame and credibility to campaign for peace, both among their fellow citizens and with governments around the world. Their work helped lead to the signing of the Limited Test Ban Treaty in 1963. For these campaigns, Linus won the Nobel Peace Prize in 1962 -- an international honor he added to his 1954 Nobel Prize in Chemistry, and a distinction for which he always credited Ava Helen, her inspiration and her work.

Ava Helen Miller was born into a large family, the tenth of twelve children, in rural Oregon. She grew up debating politics around the dinner table; her teacher father held distinctly socialist views, which helps explain her liberal-progressive grounding. When her parents divorced, she moved to Salem to live with an older sister and attend high school. After graduation she enrolled at what was then Oregon Agricultural College (now OSU). She fell in love with her chemistry instructor and he with her, and they began dating -- a situation that would certainly be frowned upon, if not disciplined, today! She and Linus married in 1923, creating a union passionate and committed from its beginning until Ava Helen's death from cancer in 1981. The couple had four children. Ava Helen's strong suit was not parenthood, as this writer knows from delving into the archives and consulting with the couple's oldest child. The marriage, and then the couple's work in peace and progressive causes, always came first.

Ava Helen Pauling's primary contributions to these public causes were made both at Linus's side and through the Women's International League for Peace and Freedom (WILPF), an influential and truly international group founded during World War I to protest the world's devastatingly destructive rush toward war. She also became active in the American Civil Liberties Union to protest the US internment of Japanese citizens during World War II. She was a charismatic speaker and a leader among her peers. She did not enjoy the behind-the-scenes work of these voluntary organizations, and was often frustrated by their politics, particularly when WILPF was roiled internally over Cold War politics in the anticommunist 1950s. In the early 1960s she happily joined Women Strike for Peace, which she experienced as a younger group more oriented toward direct action.

Ava Helen Pauling's work would have been readily lost to history, so to speak -- lost in organizational footnotes -- if not for her prominence as Linus Pauling's wife. This is a classic issue in women's history and in political history, where women have made huge and often invisible contributions behind the lines, not just brewing the coffee and running the copy machines but also framing the resolutions, staffing the tables, and lobbying the politicians.



## Renaming Criteria

### **C1: School name should inspire children and the community.**

I can see that this would be problematic for Corvallis, where one school is already named for a Pauling. I see confusion ahead. Of course one solution for inclusion would be to expand the name of Linus Pauling Middle School to the unwieldy Ava Helen and Linus Pauling Middle School.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing.) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Ava Helen Pauling's primary contributions to disrupting racism, genderism, and ableism were embedded in her peace work. She was explicitly active against the internment of the Japanese during WWII, and she was deeply sympathetic to the US civil rights movement of the 1950s-1960s. She became outspokenly feminist as she aged -- in part casting her eyes back over her own life, regretting having dropped out of college to marry (though not regretting the marriage).

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Yes.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing.)**

No.

### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

Ava Helen Pauling was definitely an Oregonian in origin, but she and Linus spent their adult lives in California.

### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

She is OK here-- not quite as clueless as most white middle-class persons in the twentieth century.

## **Sources and Further reading:**

Carson, Mina. *Ava Helen Pauling: Partner, Activist, Visionary*. Corvallis: Oregon State University Press, 2013.

Linus Pauling Online

<http://scarc.library.oregonstate.edu/digitalresources/pauling/>

The Pauling Blog. “An interview with the author of Ava Helen Pauling...” June 5, 2013. Linus Pauling Online. Special Collections and Archives, Oregon State University.

<https://paulingblog.wordpress.com/2013/06/05/an-interview-with-the-author-of-ava-helen-pauling-partner-activist-visionary/>

Accessed May 5, 2013. There are many, many entries about Ava Helen Pauling in the extensive Pauling Collection. Egotistically, I’ve cited here an interview with me a year after the biography cited above was published, mainly because there are many informal reflections on AHP embedded in this interview. But a digital search of the archive uncovers many more entries NOT written by (or spoken by) this author.

“Ava Helen Pauling.” Wikipedia. Updated March 5, 2021. This entry was written by a researcher at Special Collections at OSU. It’s a very good summary, for those who haven’t got time to read a book ;-).

## **Esther Pohl Lovejoy**

Researched by Mina Carson

Esther Pohl Lovejoy (1869-1967) was a distinguished physician and public health professional based in Portland, Oregon. Her work resonated internationally as she participated in mitigating the ravages of World War I on European women and children. She was a founding leader in the Medical Women's National Association and the Medical Women's International Association, as well as the American Women's Hospitals group, which she led from 1919 to 1967 -- an astonishingly long run of leadership in a professional organization. She was an active researcher throughout her career. Later in her long life she became a historian of women in medicine, publishing four books. She was also very active in the Oregon woman suffrage campaigns of the early twentieth century, and she ran unsuccessfully for Congress in 1920. Doctor, scientist, feminist, politician, writer: Lovejoy is inspirational in her energy and commitment to the public good.

Esther Clayson's childhood was spent in Seabeck, a tiny settlement along the Hood Canal in Washington Territory, where her parents ran a boarding house for loggers. The family moved to Portland in 1883. Inspired by several somewhat random encounters with Portland woman doctors, Esther decided to pursue medicine as a career -- one that was just barely opening to determined women in the US. Coming from a family of very modest means, she worked her way through the University of Oregon Medical School in Eugene, graduating with the H. A. Wall Prize (for academic achievement) in 1894 and marrying a classmate, Emil Pohl, shortly afterward.

Lovejoy's early medical practice was focused on women and children. She also gained experience in fighting disease when her brother, husband, and then several other family members migrated to Alaska during the Gold Rush of the 1890s and encountered a meningitis epidemic. The family was haunted by tragedies that also influenced Pohl Lovejoy's life work. Her brother was murdered in Alaska; her young son died of septic peritonitis after drinking contaminated milk; staying on in Alaska after Esther had returned to Portland, husband Emil Pohl died there during another encephalitis epidemic in 1911.

By 1905, back in Portland for several years, Esther Pohl had gained the attention of the mayor, who appointed her to the Portland Board of Health, and then as Portland City Health Officer two years later. Among her achievements in that position was staving off an outbreak of bubonic plague that threatened to migrate north from the San Francisco Bay area, largely by enlisting the public in sanitary and preventive measures as well as offering rat-catching bounties. The plague bypassed Portland, though it hit Seattle. Noteworthy is Pohl Lovejoy's effort to keep the public from blaming and stigmatizing Portland's Chinese community in this crisis.

Other focuses during her period as public health officer included campaigning for pure food and milk (particularly poignant after her son Freddie's death), garbage collection, and public health measures in the schools -- all of which resonate in 2021 as we face a divided nation in the grip of a public health tragedy. It is important to note that these public health measures were also a major focus of urban Progressivism in the first decade of the twentieth century, and that women nationally played a major role in highlighting these issues in their campaigns of "urban housekeeping."

These were also the years of a ramped up, though discouraging, fight for women's suffrage. Pohl Lovejoy took an active part in Oregon's suffrage campaigns of 1906 and 1912, and then after

returning from her World War I service in Europe, ran for Congress in 1920 as a progressive Democrat to unseat the Republican incumbent (she was not successful).

Esther Pohl married George Lovejoy in 1912. They were divorced in 1920, after a fascinating battle over George Lovejoy's plans to build a sanitarium in southern Oregon -- plans that Esther Pohl Lovejoy opposed on medical, environmental and public health grounds. There is no room here to narrate this fight, but one can find the details in Kimberly Jensen's biography of EPL, cited below.

## **Renaming Criteria**

### **C1: School name should inspire children and the community.**

Esther Pohl Lovejoy's work is sufficiently material and, frankly, heroic to engage young people's attention.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing.) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

This is the more complex story. Pohl Lovejoy went through the kinds of evolution in her understanding of diversity and inclusion that characterized a number of white people's journeys in the early twentieth century. After acceding to a plan to placate Southern white women suffragists by allowing them NOT to cooperate with Black women suffrage organizations, Pohl Lovejoy gradually moved to a position of inclusion and coordination with the suffrage organizations of women of color. In her campaign for Congress in 1920, she explicitly advocated immigration regulation and restriction, adopting the "unassimilable" language of anti-immigration activists. So in these areas her candidacy for school naming is somewhat problematic; this is one of those Progressive Era stories of liberal white cluelessness.

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Esther Pohl Lovejoy qualifies with an A plus rating in this category.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing.)**

No.

### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

Esther Pohl Lovejoy acted on the international stage, but was Portland-based throughout her long career. So -- Oregon, but not Corvallis.

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Please see my response to C2.

**Sources and Further reading:**

Jensen, Kimberly. *Oregon's Doctor to the World: Esther Pohl Lovejoy and a Life in Activism*. Seattle: University of Washington Press, 2012. Wonderful biography, particularly interesting to anyone enjoying women's history or the history of the Northwest, especially the Portland area. Dr. Jensen is a professor of history at Western Oregon State University and an expert on US women's history.

Jensen, Kimberly. Oregon Encyclopedia, s.v. "Esther Clayson Pohl Lovejoy (1869-1967)." March 17, 2018.

[https://www.oregonencyclopedia.org/articles/lovejoy\\_esther\\_clayson\\_pohl\\_1869\\_1967/](https://www.oregonencyclopedia.org/articles/lovejoy_esther_clayson_pohl_1869_1967/)

Accessed May 5, 2021. This is Professor Jensen's own summary of her biographical project, cited above.

Lovejoy, Esther Pohl. *Women Doctors of the World*. New York: Macmillan, 1957. Near the end of her career, Pohl Lovejoy became a practicing scholar, publishing several books about women in medicine.

## Harriet Tubman

Researched by Mina Carson

Harriet Tubman, a self-emancipated African American woman born into slavery, lived from approximately 1822 to 1913. Tubman was born Araminta Ross, the child of enslaved parents and sister to eight siblings, in Dorchester County, Maryland. She was an abolitionist and a suffragist whose extraordinary courage was embodied in her thirteen returns to the “slave state” of Maryland - the ground she knew best -- before the Civil War to lead at least seventy enslaved individuals to freedom.

Tubman became one of the so-called Underground Railroad’s most successful and inspiring “conductors,” returning to the slave states to collect small groups of slaves and guiding them to houses where they could be concealed as they made their way northward, often to Canada, the safest goal for escaped slaves.

In addition to her daring missions to free first her family members and then other enslaved persons, she was a military scout and spy, a nurse, and even briefly a combatant during the Civil War (1861-1865). After the war she campaigned actively for women’s suffrage. Perhaps her least known work was for an institution of care for aging African American individuals in her Auburn, New York community, to be established on land that she owned. She lived to see the opening of this home in 1908.

Physically tiny and illiterate, with lifelong consequences from a brain injury suffered as she tried to stop a white owner from abusing a fellow enslaved person in her youth, she lived an extraordinarily long and productive -- we must say heroic -- life of leadership and service. Supporting herself through domestic work and child care, she had to struggle for years to gain a tiny military pension in her later years -- and initially she was granted only the \$8 per month accorded to the widow of a Union soldier (her second husband, Nelson Davis). After numerous bureaucratic hassles, this amount was finally raised to \$20 per month, an irregular amount more than nurses received but less than soldiers were allotted. This extended struggle for justice for herself seems to be the only major self-serving campaign of her long life -- and at the same time, of course, was a struggle for all veteran women and African American soldiers and scouts for the Union.

**Additional context:** It is difficult to overstate the soul- and body-crushing, totalistic world created by United States whites, both slaveowners and non-slaveowners. **For a young woman to escape slavery, and then to return to those same roads and swamps and fields and plantations in order to entice other African Americans to make the same possibly fatal journey, defied the odds of success in multiple ways.** In addition, particularly after the Fugitive Slave Act of 1850, there was increased danger for African Americans of being captured or kidnapped back into slavery -- in fact of course some free Blacks were sold into slavery by ruthless white gangs of kidnappers, as we learn in Solomon Northup’s memoir *Twelve Years a Slave*. Tubman operated in a social and economic world of distrust and treachery, in a nation all of whose institutions were designed for continued oppression. It is a myth to believe that there was a clear line between Northern and Southern culture when it came to racial oppression and discrimination, both social and legal. US history is defined by its legacy of slavery.

It is also important to note that as an enslaved child, Tubman (Ross) suffered many of the usual insults and injuries of female enslaved children. As a child of five or six, for example, she was sent to

a white woman's house to care for an infant. She was whipped multiple times for her mistakes in babysitting a being only a few years more helpless than herself. She hated domestic work and taught herself to be strong and effective at field and outdoor chores so she would not have to work in the master's house any more. Yet as a free Black, she returned to those domestic tasks, because they were the only way an illiterate Black woman could support herself.

Tubman's first marriage, to a free Black man named John Tubman, was not legally recognized because the marriages of slaves were extralegal. John Tubman ultimately made a second marriage, as did Harriet (as she had renamed herself) after the Civil War, to Nelson Davis, a Black veteran much younger than herself.

## **Renaming Criteria**

### **C1: School name should inspire children and the community.**

Harriet Tubman is justly familiar to many young people in this country. Her primary source of fame is those amazing missions, marked by ingenuity, improvisation, raw courage, and refusal to succumb to her charges' doubts and hesitations. Children can easily grasp her remarkable, concrete, and selfless contribution to social justice.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing.) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Tubman not only struggled to free some enslaved persons, but also for general abolition of slavery. In addition, she fought for women's rights and for the rights of senior citizens (as we now say) to a dignified and secure old age.

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Tubman was a woman, and given the repression of women in the 19th century, as well as the unimaginable exploitation of African American women's bodies and labor, she exemplifies the spirit of this criterion.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing.)**

No.

### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

No. Tubman had no special connection to Corvallis or to Oregon.

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Not a problem in Tubman's case. Additionally, there do not seem to be any skeletons in her closet, even by twenty-first century standards and ideals.

**Sources and Further Reading:**

*It may be important to note that Tubman's remarkable accomplishments are well documented and were testified to by numerous contemporaries, both Black and white.*

Catherine Clinton, *Harriet Tubman: The Road to Freedom* (Boston: Little, Brown and Company, 2004). This is a lively, scholarly biography.

Michals, Debra, ed. *National Women's History Museum*, s.v. "Harriet Tubman." 2015.  
<https://www.womenshistory.org/education-resources/biographies/harriet-tubman>. Accessed May 1, 2021.

This is a good, brief summary of Tubman's life and career, with additional sources, including a primary source collection, cited at the end.

*Wikipedia*. 2021. "Harriet Tubman." Last modified April 27, 2021.  
[https://en.wikipedia.org/wiki/Harriet\\_Tubman](https://en.wikipedia.org/wiki/Harriet_Tubman). Accessed May 1, 2021.

This is an extraordinarily extensive and well documented article in the public resource Wikipedia. I do not hesitate to offer this as an engrossing and scholarly source on Tubman's life for further reading. The main author is not credited, alas.



## **Kathryn Jones Harrison**

Researched by David Gene Lewis

**Kathryn Jones Harrison is a member of the Confederated tribes of the Grand Ronde and one of the first leaders of the contemporary tribe who lead the tribe through its restoration in 1983.** Harrison grew up at the Grand Ronde tribe before its termination in 1954 and attended Chemawa Indian school. Chemawa was the only Bureau of Indian Affairs boarding school in Oregon and is still open today. In its over 150 year history Chemawa has served as a school for tribal students from Alaska, the Plains, and the Southwest regions, where children from the age of six years old would be sent away each year to board and be immersed in an education system until they graduate in 12<sup>th</sup> grade. The Indian Boarding school system was compulsory to tribes and implemented to assimilate native people into American culture through an immersive process through eliminating the culture educational education (language, cultural and spiritual practices) they would have had at home.

The Grand Ronde tribe was terminated from 1954 to 1983 and when Harrison went to college, she attended Lane Community College and was in a nursing program. In the 1970s the Siletz and Grand Ronde were seeking restoration and Harrison first helped the Siletz, because one of her parents was a Siletz member, and she eventually served on the early Siletz tribal council as its secretary. Siletz was restored in 1977 by Congress. Restoration was a highly contentious practice involving getting Oregon's politicians to agree to support the bill and answering numerous people in society who did not think tribes needed to exist. Siletz had to address concerns from the Sport fishing lobby who thought Siletz getting restored would destroy fishing in Oregon. This of course did not happen. But politicians in Congress had to agree that their forebearers from the 1950s who had approved termination had made a series of mistakes and that termination was a bad Indian policy that needed to be reversed.

When Grand Ronde was preparing for restoration Harrison went to help the tribe, because one of her parents had been from Grand Ronde, and she used her knowledge of the restoration process she had gained at Siletz to get the tribe through the many political barriers to restoration. For Grand Rondes restoration the tribe had to also address the Sport fishing lobby's concerns but also the concerns of the Logging industry who thought that if the tribe got restored they would destroy logging. This also was unfounded and never occurred. But the result of the lobby's criticizing the tribal restorations were that the tribes were forced to give up hunting and fishing rights, and for Grand Ronde administration of their logging for 20 years in order to get the support of Oregon Politicians for the restoration bills. Siletz was restored in 1977 and Grand Ronde in 1983. Harrison eventually testified before Congress in Washington, DC (there are photos) and the tribe was restored in 1983. She is the only person to have served on two different tribal councils in Oregon and to have helped two tribes to become restored. Harrison spent 10 years as the Tribal Council Chair and led the Grand Ronde tribe through the development of many programs and its expansion into Indian Gaming with the opening of the Spirit Mountain Casino. Harrison also spent much of her time working to recover and restore parts of the Grand Ronde culture and history and was especially helpful with work on the Molalla tribal history. Harrison is a descendant of Chief Yelkus of the Northern Molalla tribe, one of the treaty signers of the Willamette Valley Treaty of 1855. Through this treaty the whole of the Willamette Valley to the Columbia River was sold to the United States, and the treaty provided a permanent reservation for the tribes. This permanent reservation however was taken away under termination. After her time on council Harrison continued to make presentations and advocate for the tribe as a representative and became noted as

a native women leader in the Northwest. Harrison continues to live at Grand Ronde and does not travel much. If her name was chosen for this honor, it would be appropriated to approach her and her family for their permission.

**Sources and Further Reading:**

Olson, Kristine. Kathryn Harrison,

[https://www.oregonencyclopedia.org/articles/harrison\\_kathryn\\_1924/#.YJThUaFICUk](https://www.oregonencyclopedia.org/articles/harrison_kathryn_1924/#.YJThUaFICUk)

Kathryn Jones Harrison, <https://www.up.edu/commencement/honorary-degrees/harrison.html>

Olson, Kristine & Kathryn Jones Harrison. Standing Tall, the Lifeway of Kathryn Jones Harrison, University of Washington Press, 2005.

**Renaming criteria**

**C1: School name should inspire children and the community.**

Harrison's is an inspiring story of perseverance in the face of many obstacles for both a woman and a native person.

**C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing.) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Harrison worked for two tribes to right wrongs committed by the United States government, wrongs that have been noted to be part of a racist and colonial agenda to eliminate tribal nations.

**C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Yes Harrison meet this.

**C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing.).**

Yes Harrison meets this.

**C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

Harrison is a member of a local tribe, which is connected to Corvallis by being the original tribe that lived in this location. Harrison herself has few connections with Corvallis.

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Harrison does not exhibit this.

## Chepenefa

Researched by David Gene Lewis

**Chepenefa is a version of the name of the Champinafu tribe of Kalapuya Indians who lived at Mary River, now called Corvallis.** Chepenefa or Chepenafo are versions of the name written into the Willamette Valley treaty of 1855. Correctly the name should be Champinafu, while Chepenefa is now the legal name of the tribe because of its inclusion in the treaty ratified by the United States on March 3<sup>rd</sup> 1855. The word is a placename and the parts of the name are “Ch” - place- “am” -of - “pinafu” the pinafu people, or people of the mountain, likely meaning Mary’s Peak. The Champinefu were the Kalapuya tribe that owned all the land from the Willamette River and up the Mary’s River drainage in the vicinity of what is now Corvallis. They were a major tribe who spoke the Central Kalapuyan dialect. The tribe was placed on a temporary reservation at Marysville in March of 1855 and then removed to the Grand Ronde Reservation after January 1856 by the order of Joel Palmer, Indian Superintendent of Oregon. The Grand Ronde reservation was created to hold the tribes of western Oregon after they sold their lands by signing the Treaty of the Willamette Valley in 1855, which sold all of the Valley to the Columbia River to the United States. When they arrived on the reservation there were only 22 people from the “Marysville” tribe and their headman was George. One of the last speakers of the language was William Hartless who was interviewed by several anthropologists and elicited numerous oral histories. His oral histories are collected into the Kalapuya Texts, published in 1945 by Melville Jacobs. One of his stories connects his directly with the land of the “Pinefu,” which is now called Corvallis. The Kalapuyan language is now extinct with no known speakers.

### Sources:

Lewis, David. Kalapuya tribal History, <https://ndnhistoryresearch.com/tribal-regions/kalapuyan-ethnohistory/>

McNaughton, Don & David Lewis. Kalapuya, Native American of the Willamette Valley Oregon, <https://libraryguides.lanecc.edu/kalapuya>

### Renaming criteria

#### **C1: School name should inspire children and the community.**

The name would honor the original tribe from this location.

#### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing.) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

The Champinafu were removed by federal Indian agents but pushed from the lands by the original settlers of Corvallis. This name would then be returned to the land and partially recognize the tribe who unethically and illegally lost their lands.

#### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

There were women in the tribe who also suffered removal and discrimination at the hands of the federal government and settlers. But the name is not only referencing women.

**C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing.)**

Yes this would fulfill this.

**C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

Yes this would honor this.

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

No.

## **Tiacan**

Researched by David Gene Lewis

**Tiacan was a principal chief of the Santiam Kalapuyan peoples.** He signed the 1955 Willamette Valley Treaty which was ratified, and the 1851 Santiam treaty which was not ratified. He is noted to have been a very strong leader and along with his second chief Alquema, spoke powerfully at the treaty proceedings in 1851 about his wishes not to be moved from where his ancestors are buried (there is a full transcript of the negotiations). They refused to be removed to the Umatilla area and so they held out signing of the treaty until the Willamette Treaty Commission allowed for his people to claim all the land between the forks of the Santiam River as their permanent reservation. The treaty was never ratified by Congress, so the reservation was never created. Today the tribal descendants consider that area between the forks of the Santiam to be the most significant of the Santiam Lands, where they said their people were buried. The Santiam had at least four major villages and were likely the most powerful of all the Kalapuyan nations, claiming a territory from Chemeketa (Salem) to Brownsville, with the Willamette River their western border. Tiacan's village is assumed to have been in what is now Lebanon, Oregon, by the side of the south fork of the Santiam. In 1855, after the Willamette Valley Treaty was ratified the Kalapuyans were all removed to temporary reservations on settler land claims. In January of 1856 Indian superintendent Joel Palmer ordered all of the tribes onto the Grand Ronde Indian Reservation. Tiacan is not listed as the leader of the Santiam tribe in the census of November of 1856, instead Aquema is listed with their remaining population of 81 people. It is assumed Tiacan died sometime between January 22<sup>nd</sup>, 1855, and November 1855.

### **Renaming criteria**

#### **C1: School name should inspire children and the community.**

Tiacan was the principal chief of one of the Santiam Kalapuya tribes. Tiacan made remarkable statements as to the meaning of his land and tried to hold out for a reservation in his land.

#### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing.) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Tiacan worked to counter colonial policies, which are racialized, by settlers and the United States government, to attempt to remain in his lands. He was unsuccessful.

#### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

*No, Tiacan does not fulfill this criteria.*

#### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing.)**

Yes, this would fulfill this.

#### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

Yes, this would honor a local Indigenous leader of one of the Kalapuya tribes.

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

No.

**Sources and Further Reading:**

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[https://www.oregonencyclopedia.org/articles/willamette\\_valley\\_treaties/#.YJTjeKFICUk](https://www.oregonencyclopedia.org/articles/willamette_valley_treaties/#.YJTjeKFICUk)

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## **William Hilliard**

Researched by David Gene Lewis

**William Hilliard was the first black employee of the Oregonian newspaper and he moved up the editor ranks to become the first black editor-in-chief of the newspaper.** As editor he promoted tolerance of other races and sexual orientations in the stories put out by the paper and even removed Native American mascot names from sports teams the newspaper reported on, because they were insensitive (this is well ahead of most institutions or states addressing this issue. Indian mascots in Oregon schools are now illegal according to state laws. Schools do have the option to have a Native mascot if they develop such a mascot with a local tribe and teach native history at the same time. Indian mascots have been noted by many scholars for decades as being racist depictions of native people, their looks and characters. Many native mascots dehumanize native culture and characters, and are drawn in romanticized and diminutive stereotypes that do not at all represent real native people or their culture. Many supporters of native mascots say they honor native peoples, but native peoples are rarely asked if they feel honored, nor were they asked initially to help develop a mascot which does honor them. There are some cases of universities working with tribes, like the Utes and Seminoles to develop mascots, and respectfully representations of them. The major problem is that few people know anything about tribal history or culture and all they get is popular culture images of mascots which misrepresent native people and culture.

When William first applied for a job for the newspaper delivering papers he was not hired, because of his race. He was even dissuaded from continuing in journalism by a professor, while at the University of Oregon. William eventually graduated from Pacific University with a journalism degree, created his own newspaper aimed at Portland's Black community, and then was able to get hired as a copy boy for the Oregonian. He served in the Navy and worked for 42 years in journalism, mostly at the Oregonian. As a reporter in the 1970s, he was not allowed to attend athletic games in person due to fears that he as a Black reporter would not be tolerated. Still, he was one of four reporters to interview Presidents Carter and Reagan. He oversaw the highly contentious merger of the Oregonian with the Oregon Journal in the 1980s. The Oregonian purchased the Oregon Journal, which was a well-respected newspaper in Portland in the 20<sup>th</sup> century. He became the president of the American Newspaper Association in 1993, the first black president of the organization, and retired in 1994. In 1993, the National Association of Black Journalists gave Mr. Hilliard its presidential award, and in 1998, Hilliard was named to the Oregon Newspaper Hall of Fame. Hilliard died in 2017. His is an inspirational story of a black man who broke barriers and opened doors, allowing more culturally-responsive diversity in newspaper reporting.

### **Renaming criteria**

#### **C1: School name should inspire children and the community.**

Hilliard's story is inspiring to children and minorities to preserve in whatever a person wants to do and you will eventually be recognized.

#### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing.) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Yes, Hilliard worked against racism aimed at black and native people, and LBGT community during his time working at the Oregonian.

**C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

*No, he does not meet this criteria.*

**C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing.)**

*No, he does not meet this criteria.*

**C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

*No, he does not meet this criteria, as there is no connection to Corvallis.*

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

No.

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## **John Lewis**

Researched by Anna Elizabeth Dvorak

Born about 50 miles south of Montgomery near Troy, Alabama on a cotton farm on February 21, 1940, John Robert Lewis was the third of Willie Mae (née Carter) and Eddie Lewis' ten children. This son of sharecroppers sought to become a preacher and read anything he could get his hands on. Growing up in the south, a childhood trip to Buffalo, New York when he was 11 emphasized the differences between the integrated North and segregated South in which he lived.

His quest for racial equality gained focus when in 1955 at the age of 15, Lewis first heard Martin Luther King, Jr. speak on the radio and followed news of King's Montgomery Bus Boycott later that year. It was also the same year that he gave his first sermon.

Inspired by evangelist Billy Graham, Lewis pursued his childhood dream of becoming a minister. He first applied to the local Troy State College (now Troy University) in 1957 but was denied admittance. He wanted to sue the University for discrimination but feared potential threats on his family if he did so. Lewis instead attended the historically black colleges of the American Baptist Theological Seminary (where he was ordained as a Baptist minister) and Fisk University (where he received a bachelor's degree in religion and philosophy in 1967) both of which are in Nashville, Tennessee.

It was as a student in Nashville that Lewis began his activism in the civil rights movement with the Nashville Student Movement. Lewis believed that it was important to engage in "good trouble, necessary trouble" in order for change to occur. As a student, Lewis organized bus boycotts, sit-ins at segregated lunch counters, and non-violent protests for voting rights and against racism. These protests would lead to the desegregation of downtown Nashville's lunch counters. In 1961 at the age of 21, Lewis became one of the original 13 Freedom Riders, and was the first to suffer assault. When the Freedom Rides organized by the Congress of Racial Equality (CORE) ended due to the violence that they provoked, Lewis and fellow activist Diane Nash organized successful rides taken by Nashville area university students.

This sit-in movement created the catalyst for the founding of the Student Non-violent Coordinating Committee (SNCC), of which Lewis was a founding member in 1960. Three years later, he was elected chairman of the group and helped organize the March on Washington that summer, where he would speak ahead of King and his "I Have a Dream" speech. In the following years, Lewis would go on to organize and participate in Freedom Summer – a campaign for voter education and registration focused in Mississippi – and events surrounding the Selma voting rights campaign, including the Selma to Montgomery marches. He remained chairman until 1966. This activism towards racial equality established Lewis as one of the Big Six leaders of the Civil Rights Movement in the 1960s, along with King, James Farmer, A. Phillip Randolph, Roy Wilkins, and Whitney Young.

Lewis worked for various groups focused on community organization and voter registration, failed in his run for council in 1977, after which he worked for the Carter administration as associate director of ACTION prior to his successful run for Atlanta city council in 1981. Lewis won a successful bid for his run for Congress in 1987 and was considered one of the most liberal congressmen to represent a southern district and advocated for gay rights and national health insurance while continuing his fight for racial equality. In addition to the many honorary degrees

and other honors Lewis received throughout his life, Lewis was awarded the Martin Luther King Jr. Nonviolent Peace Prize in 1975, the John F. Kennedy Profile in Courage Award in 2001, and the National Association for the Advancement of Colored People's (NAACP) Spingarn Medal in 2002. In 2011 he received the Presidential Medal of Freedom from Barack Obama.

Having announced his diagnosis in December 2019, he died from complications of pancreatic cancer July 17, 2020 at the age of 80 in Atlanta, Georgia. He remained the congressman for Georgia's 5<sup>th</sup> district until his death. On the day of his funeral, *The New York Times* published an essay written by Lewis in which he called for the youth continue the fight for freedom and gave the following call:

*Though I may not be here with you, I urge you to answer the highest calling of your heart and stand up for what you truly believe. In my life I have done all I can to demonstrate that the way of peace, the way of love and nonviolence is the more excellent way. Now it is your turn to let freedom ring.*

Lewis was the first African American lawmaker to lie in state in the rotunda of the United States' capitol building.

### **Renaming Criteria**

#### **C1: School name should inspire children and the community.**

John Lewis demonstrates the importance of activism and advocating for equal rights for all, despite the obstacles.

#### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

John Lewis worked to advance the rights of Black Americans and used his position in Congress to advocate for other marginalized groups.

#### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

*This does not apply to John Lewis.*

#### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

*This does not apply to John Lewis.*

#### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

*This does not apply to John Lewis.*

#### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

*John Lewis' activism was directed at disrupting white dominance and white supremacy.*

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## **Mae Yih**

Researched by Anna Elizabeth Dvorak

Mae Yih, born Chih Feng Dunn on May 24, 1928 in Shanghai, China, served in both houses of the Oregon state legislature. She was the first Chinese American to serve in a state senate when she was elected in 1983.

Yih completed her early education in China and started college there as well before transferring to Barnard College in New York City in 1948. This transfer was not a planned change, but instead was necessitated by the start of the Chinese Revolution while she was in the United States visiting her older brothers in New York City. Yih planned to return to Shanghai after completing her studies, and work for her father. However, with the arrest of her father by the Communist Party, her financial support dwindled and when she completed her bachelor's degree in economics from Barnard in 1951, she did not have any available funds to return to Shanghai. At Barnard she and her classmates were encouraged to participate in decision making. Yih credits this with her eventual career in politics.

She married Stephen Yih in 1953 and together they moved to Albany, Oregon in 1956 for his job at the Wah Chang Corporation. In Albany she volunteered at her children's schools, before she ran for schoolboard, eventually serving 13 years. The next year Yih was encouraged to run for the Oregon State house, which she won, beating the 14-year incumbent. She would serve three two-year terms in the House before running for the Oregon State Senate in 1982. Yih was re-elected for five terms in 1986, 1990, 1994, and 1998, and was elected Senate President Pro Tempore for the 1993–1995 session. In 2002, Yih decided not to seek re-election in and retired at the end of her term in January 2003.

A conservative Democrat, some of Yih's many accomplishments notable for our circumstances included passage of laws establishing child support legislation to expedite child support and reduce public assistance; appropriation for regional Adolescent Drug & Alcohol Treatment Center; school curriculum to encourage sexual abstinence to reduce teen pregnancy; and in 1990 championed the Willamette River Scientific Study, which studied the health of the Willamette River and assessed the causes and effects of pollution in the river. Yih was also a strong supporter of field burning, instead of using chemicals, in order to effectively control of disease and insects. Early in her career, Yih introduced and passed legislation to establish sister state relationship with Fujian province, China in 1983. After her retirement in 2003, Yih was awarded the Distinguished Service Award from the Albany Chamber of Commerce.

She continues to live in Albany and was most recently recognized by the Museum of Chinese in America in 2019 with their Legacy Award. Describing this award, the Museum president Nancy Yao Maasbach explained, "Senator Yih is a true icon and trailblazer for the Chinese-American community. We are delighted to recognize her historic election to the Oregon State Legislature, and her many achievements, including her successful efforts to forge friendly and trade relationships between Oregon and China." Yih shares her story in her autobiography, *East Meets West*.

## Renaming Criteria

### **C1: School name should inspire children and the community.**

Mae Yih demonstrates the importance of education and pursuing all you are capable of, even if it runs counter to what is considered traditional.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Mae Yih worked to disrupt stereotypes of Chinese Americans and used her position in the Oregon Legislature to advocate for her local community's needs.

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Mae Yih overcame obstacles throughout her life and was the first Chinese American elected to the Oregon state senate in 1983.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

*This does not apply to Mae Yih.*

### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

Mae Yih moved to Albany in 1956, participated in the school district, represented Albany in the state legislature, and still lives there today.

### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Mae Yih's political career was directed at disrupting white dominance and white supremacy as her position as a Chinese American woman.

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## **Robin Holmes**

Researched by Anna Elizabeth Dvorak

Robin Holmes was born in Virginia in 1810, an enslaved person.

In 1844, having been promised their freedom by their owner Nathaniel Ford, Robin arrived in Oregon with his wife Polly and three of their six children – Celi Ann, Harriet, and Mary Jane. The additional three children – Clarisa, Eliza, and William – had likely been sold as slaves prior to their journey west from Missouri to cover debts Ford owed.

The group settled in the Willamette Valley, near Rickreall, and Ford built the Holmes' a small cabin but denied them their freedom. By 1850, Robin and Polly had at least two more children born in the Oregon Territory, and Ford granted only the parents and the youngest child their freedom. Ford kept the older four children as slaves.

Understanding by this time that Ford would not likely free his children, Robin started a legal battle to gain custody of his children. His case was up against incredible odds. Robin was an illiterate enslaved man, who knew only of the life of a slave. Ford on the other hand was a powerful man who had connections and had been elected to the Oregon Territorial Legislature.

In 1852, their attorney Reuben P. Boise filed their case against Ford in Polk County on the basis that Ford was unlawfully detaining the Holmes children. Robin and Boise hoped that when Ford brought the children to the court, he would be unable to satisfactorily explain why he detained the children. Ford would then be forced to give custody back to Robin and Polly, the children's parents.

According to early records from the case, Ford admitted that he had detained the children. However, the case worked its way through the lower courts, and only reached the Oregon Supreme Court 15 months later. (This was largely due to Ford's "loss" of the original writ and the time was used by Ford to attempt to sell the children and remove them from the territory.). Chief Justice George A. Williams ruled that slavery could not exist in Oregon unless there was legislature in place to support it. Therefore, the judge ruled against Ford and the Holmes children were granted their freedom. Following the successful verdict, Robin and Polly moved with their children to Marion County where they started and operated a plant nursery. Although one daughter, Mary Jane, would stay on with the Fords as a servant for another four years. When she wished to leave their service to be married, Ford demanded \$700 in return for her freedom, even though it had already been granted by the territorial supreme court.

Although the Oregon Territory was not a slave territory, the debates of pro- and anti-slavery continued in Oregon as they did throughout the rest of the United States. The case *Holmes v. Ford* reinforced the illegality of slavery in Oregon, and would be the last attempt to defend a pro-slavery stance in the territory. However, even with slavery banned in the territory, and eventually the state, free Blacks were politically marginalized.

## **Renaming Criteria**

### **C1: School name should inspire children and the community.**

Robin Holmes fought for the rights and freedom of his children, despite the position of power Nathaniel Ford held in the state.

**C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

As a newly freed man, Robin Holmes fought advocated for the freedom of his enslaved children when their owner refused to free them.

**C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

*This does not apply to Robin Holmes.*

**C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

*This does not apply to Robin Holmes.*

**C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

Robin Holmes won his and his children's' freedom and spent the rest of his life in Marion County.

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Robin Holmes' fight for freedom directly disrupted white dominance and white supremacy in the Oregon Territory.

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## **Minoru Yasui**

Researched by Anna Elizabeth Dvorak

Minoru Yasui was a lawyer from Oregon. As a Japanese American during the Second World War, Yasui protested the internment and unfair treatment of Japanese Americans. His court case was the first case to test the constitutionality of curfew laws targeting minority groups and made it all the way to the United States Supreme Court, where the case was affirmed. In 1986, the Supreme Court overturned his criminal conviction, but did not rule that the law Yasui broke was itself unconstitutional.

He was born in Hood River in October 1916 to Japanese immigrants Shidzuyo and Masuo Yasui. He was the third child born to the couple who made their living farming fruit.

He attended the University of Oregon for both his bachelor's and law degrees after graduating high school in 1933. While an undergraduate, Yasui participated in the United States Army's Reserve Officer Training Corps (ROTC) – a graduation requirement for male students at the time – and was commissioned as a second lieutenant of the Army's Infantry Reserve after he graduated in 1937. He completed his law degree in 1939 – making him the first male Japanese American lawyer in Oregon – and attempted to find work in Portland, OR, which he found challenging. His father connected him with the Japanese consulate in Chicago, IL. He resigned from his position as an attaché when the Japanese bombed Pearl Harbor on December 8, 1941, in order to report for military duty.

Yasui attempted to report for duty ten times and was turned down each time. He was arrested on December 13, 1941, as a resident alien and had his assets frozen. This prompted Yasui to move back to Portland to practice law and assist Japanese Americans get their affairs in order, which was especially helpful in the wake of President Franklin Delano Roosevelt's Executive Order 9066, which was signed into effect February 19, 1942, and permitted the military to set up exclusion zones, establish curfews, and intern Japanese Americans during the war.

It was in Portland that Yasui challenged the constitutionality of this Executive Order. On March 28, 1942, Yasui walked around downtown Portland after 11:00 pm and asked a police officer to arrest him. When the officer refused, Yasui went directly to the police station. While out on bail, a grand jury indicted him. He further tested the constitutionality of the Executive Order when he refused to be evacuated and instead returned to his family home in Hood River.

At the non-jury trial, Yasui was represented by the American Civil Liberties Union when no Oregon group would support him. Federal judge James Alger Fee found him guilty, and also argued that although Yasui was born in the US, he was not a US citizen. He was sentenced to one year in jail and a \$5000 fine. Yasui waited to appeal while held in the Multnomah County jail.

When the case reached the Supreme Court, the judges decided that Yasui was a US citizen. However, the case was used alongside *Hirabayashi v. United States* to uphold the decision that the government can restrict the lives of citizens during war. The case went back to Judge Fee who dismissed the fine, and ruled that time served was sufficient. Yasui was released and then the Minidoka War Relocation Center, an internment camp in Idaho.



During the summer of 1944 Yasui was allowed to leave the internment camp and return to Chicago. He eventually settled in Denver, where he was able to practice law after passing the bar and submitting an appeal to the Colorado Supreme Court due to his wartime criminal record.

Settling in Denver with his wife, True Shibata, and eventually three daughters, Iris, Holly, and Laurel, Yasui was involved in community relations along with his law practice. Part of this work included working with the city of Denver's Community Relations Commission and the Japanese American Citizens League.

Throughout his life he argued for redress for Japanese Americans interned during the Second World War and advocated for many different minority groups. Two years after his death, President Ronald Reagan signed the Civil Liberties Act of 1988, which finally granted redress to all Japanese Americans during the Second World War. In 2015, President Barack Obama awarded Minoru Yasui the Presidential Medal of Freedom.

### **Renaming Criteria**

#### **C1: School name should inspire children and the community.**

Minoru Yasui fought against the inequality of US laws during the Second World War and continued to fight for equality throughout his career.

#### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Minoru Yasui advocated for equal rights and equal treatment for all under the law.

#### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

*This does not apply to Minoru Yasui.*

#### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

*This does not apply to Minoru Yasui.*

#### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

Minoru Yasui was born in Hood River and challenged the curfew law in Portland, but spent his adult life in Denver, Colorado.

#### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Minoru Yasui challenged laws that unequally affected minority groups.

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## Mabel Ping-Hua Lee

Researched by Anna Elizabeth Dvorak

Even from an early age, Mabel Ping-Hua Lee fought for women's rights. This was despite being denied the right herself when the 19<sup>th</sup> Amendment passed due to the Chinese Exclusion Act, which prevented Lee and other Chinese immigrants from becoming citizens.

Born in Canton, China, in 1896, Lee spent the majority of her life in the United States as a pastor's kid. Her father, Lee To, began his ministry at the Baptist Chinese Mission in New York's Chinatown in 1904, which is when she and her mother joined him in the US. Both her mother and father taught at the mission, and she was raised to be politically aware and modern.

She graduated high school in the city's public school system and stayed in New York to continue her education at Barnard College. After graduating in 1916 with her bachelor's degree, Lee went on to complete a PhD in economics on the economic history of China from Columbia in 1921, the first such degree granted to a Chinese woman in the United States. During her years as a student, she wrote for *The Chinese Students Monthly*, advocating for feminism in the US and China. Throughout her work she argued that true democracy required suffrage for all women.

Because of the limited freedoms Chinese women gained after the recent Chinese Revolution, white suffragists wished to form relationships with Chinese women in America. These Chinese women in turn formed with relationships with the suffragists in the hope that women's suffrage would lead to the repeal of the Chinese Exclusion Act and they would be able to gain citizenship. In 1912, the year she started at Barnard, Lee joined national and local suffragists – including Harriet Laidlow, Anna Howard Shaw, and Alva Belmont – at the Peking Restaurant on Seventh Avenue and 47th Street. At the meeting, she caught the eyes of the suffragists with her insight on the sexism and racism Chinese women faced, Lee led a suffrage parade on horseback. Three years later she was invited to give a speech at the Women's Political Union's Suffrage Shop, which she titled "The Submerged Half" and was covered by *The New York Times*. In her speech, Lee encouraged the empowerment of women, and Chinese women in particular, through education and civic participation. These were values she continued to advocate for and support throughout the rest of her life.

The suffragists hard work would come to fruition several years later when women in New York state gained the right to vote in 1917. And three years later when national suffrage was granted with the 19<sup>th</sup> amendment, ratified in 1920. However, Chinese women would not gain the right to vote for over another two decades, until the Chinese Exclusion Act was repealed in 1943.

After graduating, Lee began her journey back to China where she planned to stay and apply her degrees to helping her own people. However, with the death of her father in 1924, she returned to New York to take care of her mother and her father's church and mission. Lee dedicated the rest of her life to her faith and taking care of the people of Chinatown through the mission. At the mission, she established the Chinese Christian Center, a community center that provided a health clinic, kindergarten, vocational training, and English classes to the residents of Chinatown. Her position as a well-educated, bilingual Chinese American allowed her a unique position to help other Chinese succeed in the US.

Lee passed away in 1966 and it is not clear if she ever became a United States citizen and was able to cast her own vote.

## Renaming Criteria

### **C1: School name should inspire children and the community.**

Mabel Ping-Hua Lee fought for women's suffrage and the rights of Chinese American women.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Mabel Ping-Hua Lee fought for women's suffrage and continued to support the Chinese community she was a part of in her work in Chinatown.

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Mabel Ping-Hua Lee fought for women's suffrage even though she would not be able to vote herself, and likely was never able to vote.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

*This does not apply to Mabel Ping-Hua Lee.*

### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

*This does not apply to Mabel Ping-Hua Lee.*

### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

Mabel Ping-Hua Lee advocated for women's suffrage because she believed that true democracy required suffrage for all.

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## Sonny Montes

Researched by Joel Zapata

**Celedonio Montes Jr. (Sonny Montes) has been one of Oregon's leading Mexican American activists since the 1960s. From 1966-1971 Montes was a central figure in the Valley Migrant League, an organization that sought to politically empower Mexican Americans and provided such services as job training and GED classes for migrant farmworkers seeking to leave the migration stream and make Oregon home. In 1971, Montes entered a new phase in his life and began advocating for Mexican American higher education in. During the 1970s, he led the struggle to save Colegio Cesar Chavez, the only accredited independent higher education institution for and by Mexican Americans in the country.**

Sonny Montes was born on May 24, 1944 in Weslaco, Texas, only a few miles from the U.S.-Mexico border. Following the social norms in South Texas, Weslaco was a segregated community where Mexican Americans were the majority but did not have political power and lived in neighborhoods with few public services like paved streets and running water. In essence, Montes was born into a Juan Crow system that mirrored the Jim Crow system African Americans endured throughout the U.S. South and beyond. In this social system, Mexican Americans dependent on migratory farm labor to supplement their seasonal work in the South Texas agricultural sector. Following migratory farm labor routes during the 1940s and 1950s, the Montes family worked in agricultural fields in West Texas, Arkansas, Indiana, Illinois, and beyond. By the age of eight, Sonny Montes was completing full days of work alongside adults in agricultural fields across the country.

In hopes of leaving the migrant stream, in 1954 the Montes family relocated to Fort Worth, Texas. There, Sonny Montes attended school and often worked after school until past midnight. Nonetheless, in search of additional wages, the family returned to migratory farm labor. Starting in 1961, they migrated to California during the summers. Despite working during the summers as a migrant farm laborer and working long hours after school, Sonny Montes graduate from high school in Fort Worth in 1963. Afterward, the Montes family moved to California, where Sonny Montes met his first wife, Librada Arce. Also from a South Texas migrant family, Librada's siblings and parents were working in the agricultural fields of the Upper Willamette Valley. In 1966 the couple moved to Oregon in order to labor alongside Librada's family. Librada and Sonny were living in a labor camp outside of Cornelius, the Valley Migrant League, an Oregon-based War on Poverty agency, recruited Sonny as a program aid for the organization's Hillsboro Opportunity Center. As the late University of Oregon historian Glenn Anthony May noted, "Sonny Montes became a foot soldier in the War on Poverty in late June 1966."<sup>14</sup>

Sonny Montes quickly rose through the ranks of the Valley Migrant League. He proved himself to be an effective speaker with a profound conviction for social justice. Aiming to further the cause of Mexican American civil rights, he called for the Valley Migrant League to transform itself from an Anglo American led organization serving Mexican American farmworkers to become an organization serving and led by those same Mexican Americans farmworkers. Sonny believed farmworkers and former farmworkers would have a better understanding of the needs of the people

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<sup>14</sup> Glenn Anthony May, *Sonny Montes and Mexican American Activism in Oregon* (Corvallis: Oregon State University Press, 2011), 21.

the Valley Migrant League served. By 1968 the Valley Migrant League transformed into an organization largely directed by farmworkers and ex-farmworkers. Oregon's news media and those participating in it called the change a "revolution."<sup>15</sup> From that organizational revolution emerged a groundswell of determination among Mexican Americans to create fundamental social change in Oregon.

Starting in 1969, Sonny Montes began devoting much of his time to political and social causes. He participated in United Farm Workers picketing in the Portland area during the union's grape boycott. He also protested police mistreatment of Mexican Americans, led demonstrations that called for state universities to recruit Mexican American youth, and helped establish El Centro Chicano Cultural in the Woodburn area. Sonny's voice was noted by Oregon's governor, Tom McCall. When McCall established the Governor's Advisory Committee on Chicano Affairs (now the Commission on Hispanic Affairs), the fifteen-member committee included Sonny.

Having accepted the position as director of ethnic affairs and student services coordinator at Mt. Angel College, in 1971 Sonny Montes departed the Valley Migrant League. At the college, he took courses and earned a degree while working to recruit minority students. However, in 1973 Mt. Angel College faced certain closure due to declining enrollments, debts and loss of accreditation. Sonny Montes and other Mexican American administrators turned the tragedy into an opportunity, taking over the college and founding Colegio Cesar Chavez—an institution focused on serving Mexican Americans and other people of color. Sonny became the college's Director of Administrative Affairs (President). However, the college's financial base continued to deteriorate. Sonny helped launch negotiations, lawsuits, vigils, and protests to restructure the college's debts. The Mexican American Civil Rights Movement in Oregon reached its peak in coalescing to save the college—just as the movement faltered in other major Mexican American population centers. Despite adversity, the college's first graduating class in 1977 included more Mexican Americans than the combined number of Mexican Americans graduating from the University of Oregon and Oregon State. That same year, Sonny accepted a position at the Center for Bilingual Education, Northwest Regional Educational Laboratory in Portland. No longer under Sonny's leadership, Colegio Cesar Chavez's debts became insurmountable, and the institution closed its doors in 1983.

At the Center for Bilingual Education, Northwest Regional Educational Laboratory, Sonny Montes conducted trainings with school districts and education departments throughout Oregon, Washington, Alaska, Hawaii and Micronesia. Sonny later became the director of the National Origin Desegregation Assistance Center, which worked with school districts that had been found out of compliance with Department of Education's Office of Civil Rights. In 1988 Sonny accepted an administration position with the Portland Public Schools. Two years later Sonny co-founded the Cesar E. Chavez Student Leadership Conference. Today, the Cesar E. Chavez Student Leadership Conference is the largest high school student event for Latinx students in Oregon. Sonny was also a member of the Cesar E. Chavez Boulevard Committee in Portland. In 2010 Sonny received the Distinguished Latino Educator Award from the Oregon Association of Latino Administrators. Sonny retired from Portland Public Schools in 2011.

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<sup>15</sup> May, 97.

## Renaming Criteria

### **C1: School name should inspire children and the community.**

Sonny Montes life story can inspire children and the community to overcome various forms of adversity while also seeking an equitable society for all.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Sonny Montes spent his youth overcoming adversity and has spent the rest of his life pushing for social justice in Oregon and beyond.

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

This does not apply to Sonny Montes.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

This does not apply to Sonny Montes.

### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

This does not apply to Sonny Montes.

### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

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## Beatrice Morrow Cannady

Researched by Joel Zapata

**Beatrice Morrow Cannady (1889-1974) was one of Oregon's leading civil rights activists during the early twentieth-century.**

Born in Littig, Texas, on January 9, 1890 to a family of twelve, Beatrice Morrow Cannady attended schools in Littig, Houston, and New Orleans. The daughter of the formerly enslaved Jackson Morrow and Francis Carter, she went on to graduate from Wiley College (a historically black liberal arts college in Marshall, Texas) in 1908. Cannady then taught in Baldwin, Louisiana and Guthrie, Oklahoma. She then briefly enrolled at the University of Chicago. In 1912 Cannady left Chicago for Portland, Oregon. In Portland, she married Edward Daniel Cannady, the editor and co-founder of the *Advocate*. This was Portland's only African American newspaper at the time. Soon after marrying, she became the managing editor for the *Advocate* and took on most of the responsibility of running the newspaper. Her affiliation with the *Advocate* would continue for the next twenty-four years—including her ownership of the newspaper after her divorce from Edward in 1930.

Much as in the South, Beatrice Morrow Cannady found segregation was present throughout Portland and Oregon. From the 1910s to the 1930s, she used her position in the *Advocate* write editorials against segregation and discrimination in Portland and Oregon. Cannady also assured the *Advocate* carried news stories of Black leadership and history.

Deeply involved with Portland's Black community, Cannady was a founding member of the city's NAACP chapter. As a leader in the Black community and the NAACP, Cannady spoke widely in Portland's schools and colleges, including Reed College and Lincoln High School, the city's oldest high school. She lectured on and discussed with students the importance of positive interracial relations, African American history, and the many contributions Black people had made to American and global society. People in Portland and across the Pacific Northwest could also hear her voice in the new medium of radio. There too, she asserted the importance of cooperative social relations between Black and white Americans.

She also advocated for African American civil rights in the political arena. When the Ku Klux Klan pushed north from California in 1921, Beatrice Morrow Cannady urged Governor Ben W. Olcott to act to protect Oregon's African American population. Likewise, she met with Portland Mayor George L. Baker to protest showings in the city of the deeply racist film *Birth of a Nation*. Cannady had become one—if not the—leading civil rights advocates in Oregon. Cannady also helped shape the state's first civil rights legislation that would have mandated full access to public accommodations for people of color. The legislation failed, but in 1925 Cannady worked on the successful campaign to repeal Oregon's "black laws," which prohibited African Americans from settling in Oregon and denied voting rights to people of color. In recognition of her efforts and leadership, the NAACP Executive Secretary James Weldon Johnson invited Cannady to address the association's 1928 convention in Los Angeles. In her speech followed the keynote by W.E.B. DuBois. Cannady's efforts were also recognized at the national level when she was nominated for the Harmon Foundation's Harmon Award in Race Relations. In 1932, Cannady unsuccessfully ran to represent District 5, Multnomah County, in the Oregon House of Representatives. Pointing to her importance in Oregon and beyond, Cannady regularly interacted with leading African American intellectuals, publishers, and artists like Oscar De Priest, James Weldon Johnson, Roland Hayes, A. Phillip Randolph, and Langston Hughes.

Beatrice Morrow Cannady's pathbreaking life also includes her graduation from the Northwestern School of Law at Lewis and Clark College (now Lewis & Clark Law School) in 1922. At age of thirty-three Cannady became the first Black woman to graduate not only from the Northwestern School of Law at Lewis and Clark College, but the first Black woman to graduate from any law school in Oregon. Her intellectual life was also visible through her personal library. She had a collection of over three hundred volumes on African American history and literature as well as complete series of organization publications, such as the NAACP's *Crisis* magazine. Cannady's home in the Irvington neighborhood in northeastern Portland was a lending library of sorts for the African American community and perhaps the state's leading African American focused library.

Beatrice Morrow Cannady left Oregon for Los Angeles in 1938. She continued working for social justice in less public forms. For example, she wrote for a Southern California black newspaper, the *Precinct Reporter*, and regularly held interracial gatherings in her home to discuss civil rights. Even if she left Oregon, Beatrice Morrow Cannady's time in state makes clear that African Americans played a significant social-cultural role in early twentieth-century Oregon and in the state's history since then.

### **Renaming Criteria**

#### **C1: School name should inspire children and the community.**

Against enormous obstacles, Beatrice Morrow Cannady became a leading voice for civil rights in Oregon and the nation.

#### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Beatrice Morrow Cannady was one of Oregon's leading civil rights activists and one of its most dynamic.

#### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Beatrice Morrow Cannady was a pathbreaking woman in innumerable ways, including being the first Black woman to graduate not only from the Northwestern School of Law at Lewis and Clark College, but the first Black woman to graduate from any law school in Oregon.

#### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

This does not apply to Beatrice Morrow Cannady.

#### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

This does not apply to Beatrice Morrow Cannady.

#### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

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## Jovita Idar

Researched by Joel Zapata

**As an activists, teacher, editor, and writer, Jovita Idar (1885-1946) advocated for equality for both women and Mexican Americans.**

Jovita Idar was born to an activist family in Lorado, Texas in 1885. Idar attended the Holding Institute in her hometown, earning a teaching certificate in 1903 at the age of eighteen. She began teaching at a rural school in Los Ojuelos, near Lorado. At the time Mexican Americans largely lived under a Juan Crow system mirroring the Jim Crow system African Americans endured across the South and beyond. Hence, the school Idar taught at was designated a “Mexican school.” As such, it had inadequate equipment and was located in a dilapidated building. Angered by school segregation and education discrimination against Mexican American children, she resigned from her teaching position and joined her family’s newspaper, *La Crónica*, as a journalist.

Jovita Idar joined *La Crónica* to address the discrimination Mexican Americans faced in Texas through the printed word. She also wrote against lynching and other forms of extralegal violence common in Texas, and called for women’s rights. For example, in 1911 Idar published an editorial calling for women’s suffrage. That same year, Idar was among the women that banded together to form the Liga Femenil Mexicanista (Female Mexicanist League). With Jovita as its president, the league was one of the first women’s organizations focused on working to better the civil rights of Mexicans in Texas and the larger United States. The league pushed for Texas to provide equitable public education to the state’s Mexican children and organized charitable activities. News of the league’s activities appeared in *La Crónica*, and the group met in the Idar family home. The women of the league adopted the motto “For the People and by the People.”<sup>16</sup>

Following that motto, during the Mexican Revolution battle of Nuevo Laredo in 1913, Idar crossed the border to care for the injured. She later joined La Cruz Blanca (White Cross), a medical brigade associated with the Constitutionalist faction of the Mexican Revolution. With La Cruz Blanca, Idar traveled throughout northern Mexico with revolutionary forces as a nurse.

In addition to *La Crónica*, Jovita Idar worked for various other newspapers. For *El Progreso*, Idar wrote an editorial protesting President Woodrow Wilson sending U.S. troops to the U.S.-Mexico border. The editorial incensed the Texas Rangers—known for their well-documented brutality against Mexican Americans. When the Texas Rangers attempted to shut down *El Progreso*, Idar blocked their entrance into the newspaper’s offices with her own body. When the Texas Rangers succeeded in ransacking the newspaper’s offices and destroyed its printing press, Idar returned to *La Crónica*.

After marrying, Jovita Idar moved to San Antonio in 1917. There, Idar founded El Club Democrat, an organization that promoted Mexican American political participation within the city’s Democratic Party. In addition, she opened a free, bilingual kindergarten for Mexican children. In San Antonio Idar continued her journalistic work by working for *El Heraldo Cristiano*, the Spanish-language newspaper for Spanish-speaking Methodists, as well as two of the city’s Italian-language newspapers.

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<sup>16</sup> Teresa Palomo Acosta and Ruthe Winegarten, *Las Tejanas: 300 Years of History* (Austin: University of Texas Press, 2003), 85.

## Renaming Criteria

### **C1: School name should inspire children and the community.**

Jovita Idar worked her entire life to achieve a more just world for Mexican Americans, Mexican nationals, women, and children.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Jovita Idar crossed ethno-racial, gender, and national boundaries through her writings and personal actions to improve the conditions of Mexican Americans, women, and children.

### **C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Jovita Idar was a pathbreaking woman in innumerable ways and advocated for women's rights.

### **C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

This does not apply to Jovita Idar.

### **C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

This does not apply to Jovita Idar.

### **C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

## Sources and Further Reading:

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Teresa Palomo Acosta and Ruthe Winegarten. *Las Tejanas: 300 Years of History*. Austin: University of Texas Press, 2003.

John Weber. *From South Texas to the Nation: The Exploitation of Mexican Labor in the Twentieth Century*. Chapel Hill: University of North Carolina Press, 2015.

## Mercedes Frances Deiz

Researched by Joel Zapata

**Mercedes Frances Deiz. (1917-2005) was a pathbreaking Oregonian. Deiz became the first Black women admitted to the Oregon State Bar, the first African American and the first women of color to hold a judgeship in Oregon, the first Black women to become a judge in the entire Pacific Northwest, the first African American elected to a county circuit court in the state. As the daughter of an Afro-Cuban immigrant, she is also likely the first Latina in many of these same categories.**

Mercedes Frances Deiz was born in New York City on December 13, 1917. Deiz was the eldest of ten children in working-class, interracial family. Her mother, Mary Kuzma Lopez, was a Czechoslovakian immigrant; her father, Frank Lopez, was an Afro-Cuban immigrant. She credits her father for influencing her life by insisting “that each of his kids be unique to the best of our abilities.”<sup>17</sup> She attended elementary school in Harlem before the Deiz family moved to the Lower East Side. Yet, Deiz chose to attend Harlem’s Wadleigh High School, a three-mile walk from her home. A highlight of her high school experience was meeting First Lady Eleanor Roosevelt. Because she was a candidate for lunchroom director, a position she won, Mercedes was on the stage when the First Lady visited. The First Lady congratulated all of the candidates, but she singled out Deiz by name when doing so. At the age of sixteen Deiz went on to graduate from Wadleigh High School in 1934.

She then entered the workforce, first working in a clothing store, and then, through the Urban League, finding a position at the Lafayette Theatre in Harlem, part of the Works Progress Administration’s Federal Theatre Project. While working for the theater for four years as an usher and then a telephone operator, Deiz took night classes in French in order to qualify for admission to Hunter College. Working to pay her way through college, she took classes during the day and then labored on the switchboard in the evenings. She first considered a career in law while working in the Lafayette Theatre “because people naturally confided in her and she helped them with their problems.”<sup>18</sup> While in college, she married and had a son. When the Federal Theatre Project ended, Deiz began working for the Hotel and Club Employees Union, helping organize workers.

After her marriage faltered in 1948, Mercedes Frances Deiz arrived to Portland, Oregon, where her brother lived, with her four-year-old son and only twelve dollars. She began working for the Internal Revenue Service, where she met her husband, Carl Deiz. They had two children and their marriage lasted until her death, on their fifty-sixth wedding anniversary. She then worked within the law library of the Bonneville Power Administration.

After encountering segregation in Portland businesses, Deiz became active in the city’s Urban League, the NAACP, and the city’s larger Black community. She also encountered gender discrimination in both the private and public-sector jobs that were often restricted to men. Seeking to further gender equity, Deiz became part of the Interracial Fellowship Group, which promoted understanding among women of different races and cultures.

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<sup>17</sup> Cliff Collins, “A Life of Firsts: Mercedes Deiz Was a Trailblazer by Choice,” in *Oregon State Bar Bulletin* (Tigard, OR: Oregon State Bar, December, 2005).

<sup>18</sup> Adrienne Nelson, *A Century of Service: Multnomah Bar Association, 1906-2006* (Portland, OR: Multnomah Bar Association, 2006).

Deiz eventually began working as a legal secretary at a law firm and quickly demonstrated an aptitude for the law. She began attending the Northwestern School of Law at Lewis and Clark College (now Lewis & Clark Law School) as a night student while working during the day as a legal assistant and raising three children. Deiz graduated at the top of her class in 1959. She was the only woman in the graduating class. Deiz became the first African-American woman admitted to the Oregon Bar in 1960. Three days after admission, Deiz tried her first case.

Having successfully built a career as a trial lawyer in Portland over seven years, she next became a hearings officer for workers' compensation cases, the only woman to fill that role at the time. In November of 1969 Governor Tom McCall appointed Deiz to a district court, making her the first Black woman to become judge in the state and the entire Pacific Northwest. The next year, Multnomah County voters elected her to the same post, making Deiz the first Black woman elected to judgeship in the state. In 1972, Deiz ran for the Multnomah County Circuit Court. Voters elected her Deiz over her seven male challengers. From that election, Deiz became the first African American elected to a county circuit court in the state as well as the African American to be elected to remunerative office in Oregon. Voters reelected her in 1978, 1984 and 1990. Deiz retired from the bench in 1992 when she reached the mandatory retirement age of seventy-five.

In addition to her service as a judge, Deiz was a founding member of the Oregon Women Lawyers and the National Association of Women Judges. She served as the director of the latter as well as the National Center for State Courts. Throughout her life, Deiz worked tirelessly for social justice, and served on the Oregon Supreme Court Task Force on Racial/Ethnic Issues in the Judicial System. As a Woodrow Wilson Visiting Fellow at Harvard Law School, Deiz taught family law. Deiz's work was recognized with numerous honors and awards, including the Oregon State Bar's Award of Merit. Deiz was the fourth woman and the first person of color to receive the award. Today the Oregon Women Lawyers Judge Mercedes Deiz Award recognizes "an individual who has made an outstanding contribution to promoting minorities in the legal profession and in the community."<sup>19</sup> Deiz died in Portland on October 5, 2005.

## **Renaming Criteria**

### **C1: School name should inspire children and the community.**

Mercedes Frances Deiz came from a working-class immigrant family and through tireless effort had a life of firsts in which she consistently sought to further social justice and better our society.

### **C2: Name reflects social justice commitment to intentionally disrupting racism, genderism, ableism & other socially unjust biases (person, place, thing) Additional weight in recommendation should be given to figures who valued and worked for social justice in their lives.**

Mercedes Frances Deiz worked her entire life to create an equitable world for people of color and women in numerous arenas.

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<sup>19</sup> "Awards Given by Oregon Women Lawyers," *Oregon Women Lawyers*, <https://oregonwomenlawyers.org/about/awards/>.

**C3: Women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names.**

Mercedes Frances Deiz was a pathbreaking woman in the field of law and sought to further women's position in that same field.

**C4: At least one school in Corvallis should have a name that honors the local indigenous people (person, place, thing).**

This does not apply to Mercedes Frances Deiz.

**C5: At least one school in Corvallis should have a name that honors the community's connection to place.**

This does not apply to Mercedes Frances Deiz.

**C6: Those that intentionally perpetuated white dominance (i.e. slave holders, racist and/or anti-Indigenous views, etc.) will not be considered.**

### **Sources and Further Reading:**

Adrienne Nelson. *A Century of Service: Multnomah Bar Association, 1906-2006*. Portland, OR: Multnomah Bar Association, 2006.

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## Researcher Biographies

**Eliza Young Barstow** is a Senior Instructor in History and Religious Studies at Oregon State University. She received her PhD in American Studies from Harvard University in 2010. Her research and teaching focus on American religion, gender and religion, and white supremacy. She has a twelve-year old daughter who attended Huskie Elementary School and is now attending Cheldelin Middle School.

**Mina Carson** is Professor Emerita of History at Oregon State University. She retired in June after 30 years at OSU and saw two children through the Corvallis schools. She specializes in women's history, the history of social work and psychotherapy, and the history of popular culture. Carson continues to teach several of her favorite courses through OSU's Ecampus.

**Anna Elizabeth Dvorak** is a Historian of Science and currently works at Oregon State University's Special Collections and Archives Research Center as Public Services Assistant Archivist. As an archivist she is able to use her research expertise to help researchers complete their research both onsite and remotely. She further applies her experience in academia to provide instruction sessions using historical materials and promote SCARC materials on social media.

**David G. Lewis** is a Tribal member of the Grand Ronde tribe descended from the Santiam, Takelma and Chinook tribes. He was the Cultural Manager at the Grand Ronde tribe for 8 years and he has a PhD in anthropology from the University of Oregon. David teaches at Oregon State University in Anthropology and Ethnic Studies and researches the tribal peoples of western Oregon. Many of his writings are collected on the blog site [ndnhistoryresearch.com](http://ndnhistoryresearch.com) called the Quartux Journal. David lives in Salem with wife Donna and sons Saghaley and Inatye.

**Joel Zapata** is Assistant Professor at Oregon State University's School of History, Philosophy, and Religion. Zapata completed his Ph.D. at Southern Methodist University, and his dissertation won the 2020 National Association for Chicana and Chicano Studies Tejas Foco Dissertation Award. His "Taking Chicana/o Activist History to the Public" received the Frederick C. Luebke Award for the best article published in the *Great Plains Quarterly* in 2018.




# School Renaming Recommendation



# School Board Resolution 20-0801

*“Our community and nation's future requires that systemic racial oppression be dismantled, and that the removal of a historical figure's name from a building does not constitute erasure from history, but a conscious choice to amplify those societal values that must be taken into the future to promote equity, and ensure ALL children are able to thrive and grow.”*



# Task Force Charge

1. Review names of all district schools and buildings.
2. Recommend names to the Superintendent for the schools formerly known as Hoover, Jefferson, and Wilson Elementary.
3. Determine whether to replace the names of any other district schools or buildings, and recommend names to the Superintendent as needed.



# Task Force Members

The inclusion of individuals with diverse perspectives and racial identities was a priority in member selection.

The 14 member committee included students, community members and parents/guardians.

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# Process Overview


Ten task force meetings were held virtually and facilitated by Dr. Melanie Quaempts and Bobby Daniels, District consultants.

- Originally scheduled to meet from October through December 2020, the meetings extended into January 2021.
- This allowed more time to conduct research on potential names and to allow ample public input.



# Public Input

A public input form was promoted and available on the District website from October through mid-December to gather suggestions and feedback on potential names.

- District staff compiled the results and shared with the task force.
  - All suggestions for potential names were reviewed by task force members using the criteria and biographical information readily available.
- 

# Additional Input



Members of the District Equity Leadership Team Advisory group, the Students Advocating for Equity group, and a District-wide survey sent to students in early December provided additional input from multiple perspectives.








# Criteria for Task Force Recommendations

Recommendations were considered in the context of board policies and administrative regulations and the six criteria set forth in Resolution Number 20-0801.



# Recommended Names

---

Ella Baker

Beatrice M. Cannaday

Letitia Carson

Chepenefa

Bessie Coleman

Mercedes Diez

Hannah and Eliza Gorman

Fannie Lou Hamer

Kathryn Jones Harrison

William Hilliard

Robin Holmes

Jovita Idar

Jennifer Keelan – Chaffins

John Lewis

Esther Pohl Lovejoy

Mabel Ping-Hua Lee

Sonny Montes

Ava Helen Pauling

Tiakan

Harriet Tubman

Mae Yih

Minoru Yasui

A decorative graphic on the left side of the slide. It features a large teal circle in the upper left corner and a solid red circle in the lower left corner. The teal circle is partially cut off by the left edge of the slide.

# Remaining District Buildings

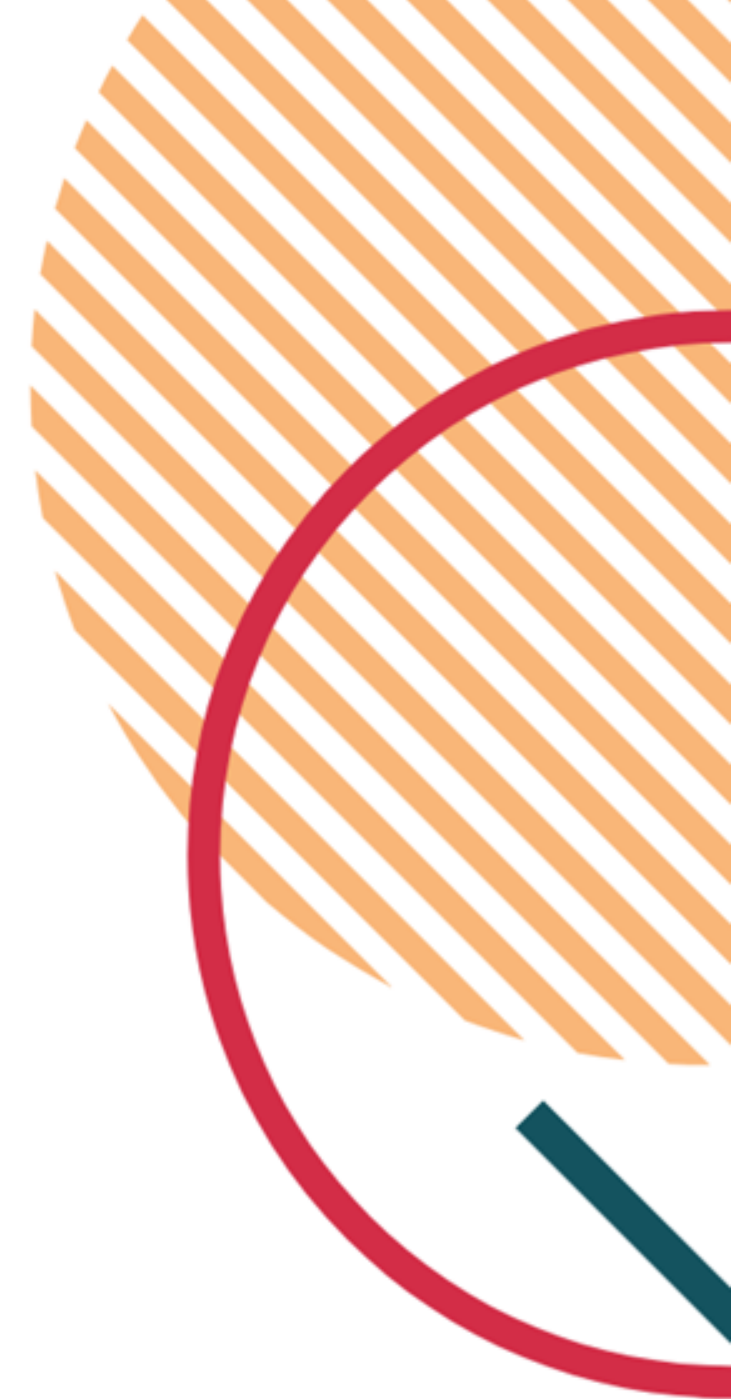
Based on the School Board criteria, the task force recommended name change consideration for the following buildings:

- Adams Elementary School
- Cheldelin Middle School
- Dixie School
- Franklin K-8 School
- Garfield Elementary School
- Harding Center
- Lincoln Elementary School
- Linus Pauling Middle School

# Task Force Considerations

Task force members recommended a list of 22 names for consideration.

- Suggested further biographical research.
- Emphasized that individuals whose name is associated with a school building should demonstrate a life-long effort toward social justice and anti-racist activism.
- Provided list of other district buildings to be considered for renaming.





# Further Research on Recommended Names

Small team of distinguished OSU history professors conducted research on all recommended names.

They utilized board school naming criteria as the lens of their research.

The work of the School Renaming Task Force and the additional historical research informed my recommendation.

# Husky Elementary

## Bessie Coleman Elementary

Born in Jim Crow Texas in 1892, she died in an air crash in 1926.

Bessie Coleman was the first African-American woman to earn a pilot's license which she accomplished by learning to speak French and moving to France. She was deeply respected by African American communities who recognized not only her flying skills but also her contributions to civil rights and racial justice in the darkest era of post-Civil War society.



# Jaguar Elementary Kathryn Harrison\* Elementary

Born in 1924 in Corvallis, currently 97 years old and living Salem.

Kathryn Jones Harrison is a member of the Confederated tribes of the Grand Ronde and one of the first leaders of the contemporary tribe who led the Grand Ronde and Siletz tribes through restoration.

\*Possibly Kathryn Jones Harrison, based on her preference.

# Wildcat Elementary

## Letitia Carson Elementary

Born in Kentucky around 1814, presumably into slavery. She died in 1888.

Letitia Carson was an African-American woman and an Oregon pioneer at a time when Blacks were legally excluded from Oregon's territory. She exercised the right to claim land as a woman and a Black person to build a heritage for her children.



# Next Steps

Additional public comment is anticipated prior to Board action on the three recommended names of Bessie Coleman, Kathryn Harrison and Letitia Carson.

My recommendation if the Board wishes to take action on renaming of the additional buildings is as follows:

- Establish a new process in which only one building name is reviewed at a time.
- Select Dixie School as the first name to be reviewed.



**XI. BOARD POLICY JBB - RACIAL EDUCATIONAL EQUITY - SECOND READ**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board

Prepared by: Marcianne Rivero-Koetje, Equity and Inclusion Coordinator

Meeting Date: June 10, 2021

### **ACTION REQUESTED**

Board Policy JBB—Racial Educational Equity (FKA: Educational Equity)—Revised—Second Reading

#### Background

“Individual behaviors can shape the success of an individual. But policies determine the success of groups.” Ibram X. Kendi

#### Our Commitment

We are committed to becoming an **anti-racist** school district, with policies, practices, and procedures that promote racial equity and provide a culturally relevant, responsive, and inclusive environment for all students.

#### Vision

Corvallis School District acknowledges the historical, generational, and compounding reality of the systems and structures that have intentionally created opportunities for some groups and perpetuated racial inequities for others. This Racial Educational Equity Policy was written collectively with staff and the perspectives of our Black, Indigenous, and People of Color (BIPOC) community and students.

We will use the word ‘we’ when referring to the District as we believe we are all responsible and accountable for the academic growth and well-being of every student in our district. We are committed to the success of every student in each of our schools. For that success to occur, we are committed to recognizing and dismantling institutional barriers and creating access and opportunities that benefit each student. We recognize that the historic, persistent racial opportunity gap is unacceptable, and these disparities contradict the beliefs and values that the District articulates. We will achieve equity when students’ identities, including racial identities, will not predict or predetermine their success in school.

#### Policy Development Process

For the 2020-21 school year, the school board set two goals: racial equity and community engagement.

Over the course of the year and with support of the Promise Scholarship, we conducted multiple work sessions with the Corvallis School Board to engage in conversations about racial equity. We began with a School Board retreat in September 2020 and held our final meeting in February 2021.

Prior to the February meeting, we spent time reviewing equity policies from around the country. Board members engaged in conversations by reviewing the current Educational Equity policy and using the following equity lens questions:

- How does this align with the District mission/vision?
- Who does this decision affect positively?
- Who does this decision affect negatively?
- How might this decision ignore or worsen existing disparities?
- What are the unintended consequences of this decision?
- How will those being affected by the decision be included in the process?
- What other possibilities were explored?
- How will this decision/outcome be sustainable?

As a result of the review of policies, including the District's current Educational Equity policy, board members provided feedback on a draft policy. A critical second step was to reach out and engage the community in providing input and voice in the draft policy, with an emphasis on organizations and groups that have been historically underrepresented in policy development. Over the last two months, we convened six focus groups with the following representation:

- District staff, including Family Liaisons, Equity Coaches, school office staff, teachers and assistants, Health Navigators, and members of the District's Leadership Team
- District families, including DELTA members and BIPOC community members
- Students from Students Advocating For Equity (SAFE)
- Community members from Casa Latinos Unidos, Benton County Health and Hewlett Packard

In these focus groups, we received critical reflections, feedback, and language suggestions from the community that better represents their hopes for our students and our collective community.

Themes and feedback that emerged from the focus groups include:

- Importance of implementation and accountability.
- Emphasis on race and acknowledging the intersectionality of race, gender identity, sexual orientation, ethnicity, and socioeconomic status.
- Accessible language; language that is both strength based and is less hierarchical.

### Summary

This work is a form of collective consciousness and capacity building. As a result of these conversations with our community, we have a deeper understanding that this policy is an imperative next step for us to create more inclusive and equitable schools for students, staff, and the community. We recognize that this will require significant work and resources, as well as courageous action and boldness, to implement across all schools. As a follow up to this policy, we will create an action plan that includes our community feedback and strategies to advance this important work.

### Cost Impact

None.

### Action Requested

Slight edits between May 6 and June 10 version are noted in blue.  
Discussion and adoption of revised version.



# Corvallis SCHOOL DISTRICT

Code: **JBB**  
Adopted: **9/12/16**  
Revised/Readopted:

## Racial Educational Equity Policy

Corvallis School District acknowledges the historical, generational, and compounding reality of the systems and structures that have intentionally created opportunities for some groups and perpetuated racial inequities for others. The This Racial Educational Equity Policy was written collectively with the voice and perspectives of our Black, Indigenous, and People of Color (BIPOC) community and students. We will use the word ‘we’ when referring to the district as we believe we are all responsible and accountable for the academic growth and well-being of every student in our district. We are committed to the success of every student in each of our schools. For that success to occur, the district is we are committed to racial educational equity by recognizing and dismantling institutional barriers and creating access and opportunities that benefit each student. We recognize that the historic, persistent racial achievement opportunity gap is unacceptable, and these disparities contradict the beliefs and values that the district articulates. “Achieving We will achieve equity” means students’ identities when student identity, including racial identities, will identity, does not predict or predetermine their success in school.

Educational Oregon’s history has impacted certain specific groups of people of color differently and the context of that treatment matters. In order to advance equity and racial justice, individuals and communities need a better understanding of the state’s historical treatment of certain groups, based on race, ethnicity, socioeconomic status, immigrant status, and gender expression. This policy is a vital step in raising awareness and understanding.

Racial educational equity is based on the principles of justice in allocating resources, opportunity, treatment, and creating success for each student.

Educational Racial educational equity promotes the real possibility of racial equality of educational results for each student and between diverse groups of students. Equity Racial equity strategies are intentional, systemic, and applied across all district operations with an emphasis on teaching and learning processes. We acknowledge that current and historical systems and structures have

<sup>4</sup>These are data categories that the Oregon Department of Education collects. Districts may choose to add to this list from data the district collects.

<sup>1</sup>Some data is suppressed to protect confidential student information.

<sup>2</sup>“Sexual orientation” is defined by Oregon Revised Statute (ORS) 174.100(7) to mean an individual’s actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual’s gender identity, appearance, expression or behavior differs from that traditionally associated with the individual’s sex at birth.

perpetuated racial inequities in health, safety, nutrition, housing and ~~rather environmental, as well as academic outcomes. Rather~~ than perpetuate racism, we must take responsibility to dismantle it: ~~Results will be achieved when student outcomes cannot be predicted by race.~~

To achieve racial educational equity, ~~the district commits~~ we are committed to:

1. Systematically ~~Narrowing the opportunity gap between student groups while raising the achievement of all students.~~
- 1.2. Consistently using districtwide and individual school level ~~data~~ data<sup>1</sup>, disaggregated by race, ethnicity, ~~national origin, language~~, special education, ~~sex~~ gender, and socioeconomic status, ~~and mobility~~ mobility<sup>1</sup> to inform district decision making.
2. ~~Raising the achievement of all students while narrowing the gap between the lowest and the highest performing students.~~
3. ~~Eliminating disparity~~ Promoting opportunities in all aspects of education ~~and its administration~~, including ~~but not limited to~~ extracurricular activities, to, ~~the disproportionate~~ ensure equitable representation of students by race, poverty, sex, sexual orientation<sup>2</sup>, ~~and national origin in discipline, advanced learning such as talented and gifted and advanced placement courses. Eliminate disparate representation in special education, and in various advanced learning discipline referrals.~~
4. ~~Graduating~~ Preparing all students ready to graduate and succeed in a diverse local, national, and global community.
5. De-centering the dominant narratives that ~~problematize students of color, and recognizing the existing knowledge that students bring into the classroom. stereotype people of color.~~
6. Honoring the culture, language, existing knowledge, and lived experiences that students bring to the classroom and using it to inform our teaching practice.

In order to achieve racial educational equity for each and every student, ~~the district shall make every effort to~~ we will:

1. Provide ~~Ensure~~ every student with ~~has~~ equitable access to high quality culturally responsive curriculum, support, facilities, that includes the multiple perspectives and contributions of other cultures and identities.
- 1.2. Give every student equitable access to educational resources, ~~even when this means differentiating such as inclusive classroom libraries, academic support, and facilities. Ensure students are not limited by their level of English acquisition. Equitable resource allocation, as specialized programming will create opportunities for historically underserved~~ close the opportunity gap so that all students ~~to~~ can thrive academically.
- 2.3. Review and examine existing policies, programs, professional development, and procedures

through an equity lens for the promotion of racial educational equity. Develop all applicable new policies, programs, and procedures with racial educational equity as a priority.

- ~~3.4.~~ Remedy the practices—including assessment—that lead to over- and under-representation of students of color in specialized programs: including sports, clubs, performing arts and other school-sponsored activities.
- ~~4.5.~~ Actively work toward~~Recruit, retain and support a teacher and administrator~~racially conscious and culturally responsive workforce that ~~reflects the diversity of the student body. The district seeks to recruit, employ, support, and retain and empower a workforce that includes racial, sex~~includes racial, gender, and linguistic diversity, ~~as well as culturally responsive and competent~~including administrative, instructional, and support personnel, coaches, counselors, and behavior staff.
- ~~5.6.~~ Ensure that every employee in the district is responsible and accountable for the learning and achievement of all students and for building a culture that reinforces this responsibility. The responsibility for dismantling racial disparities lies with adults, not students.
- ~~6.7.~~ ~~Provide professional development to strengthen~~Strengthen employees' knowledge and skills for eliminating opportunity gaps and other racial disparities ~~in achievement~~, as well as increase their capacity to understand the root causes of oppression.
- ~~7.8.~~ Create schools with a welcoming, inclusive culture and environment that reflects and supports diversity of the student and staff population, their families, and their community, and creates a deep sense of belonging. ~~Create asset~~Asset and strength based schools ~~where students and families linguistic, cultural capital~~celebrate student and ~~funds of knowledge are included~~family cultures, languages, and celebratedlived experiences.
- ~~8.9.~~ ~~Include partners who have demonstrated~~ culturally specific expertise, including but not limited to,~~Embrace multiple perspectives in learning and growing toward more racially equitable educational outcomes. These diverse voices should include students and may also include families, government agencies, institutions of higher learning, early childhood education organizations, other districts, community-based organizations, local businesses, and the community in general in meeting our high goals for educational outcomes. The district shall seek to involve, welcome and empower students, staff, families, and community members of color (including those whose first language may not be English) who reflect district demographics to inform decisions regarding the narrowing of the achievement and other opportunity gaps.)~~Embrace multiple perspectives in learning and growing toward more racially equitable educational outcomes. These diverse voices should include students and may also include families, government agencies, institutions of higher learning, early childhood education organizations, other districts, community-based organizations, local businesses, and the community in general in meeting our high goals for educational outcomes. The district shall seek to involve, welcome and empower students, staff, families, and community members of color (including those whose first language may not be English) who reflect district demographics to inform decisions regarding the narrowing of the achievement and other opportunity gaps.)
- ~~9.10.~~ Provide~~Create~~ multiple pathways to success, including college preparation and vocational training, in order to meet the needs of ~~the~~a racially diverse student body, and ~~shall~~ actively encourage, support, and expect high academic ~~achievement~~outcomes for each student.
- ~~10.11.~~ Provide~~Guarantee~~ culturally responsive materials ~~and,~~ assessments and courses that reflect the diversity of ~~students and staff~~our nation and are geared toward the understanding and appreciation of race, ethnicity, gender identity expression, sexual orientation, culture, ~~class~~socioeconomic status, language, ethnicity, poverty, ability, and other ~~differences~~attributes that contribute to the uniqueness of each ~~student and staff member~~individual.
- ~~11.~~ ~~Allocate resources to support our work in this area, and engage the community in this work.~~



~~The superintendent shall include equity practices in the district's equity transformation plan to implement this policy. The superintendent will report to the Board the progress of the equity transformation plan.~~

Every Corvallis School District employee is responsible for the success and achievement of all students. The Board recognizes that these are long term goals that require significant work and resources, as well as courageous action and boldness, to implement across all schools. As such, the Board directs the Superintendent to develop an action plan with clear objectives and metrics, prioritizing staffing and budget allocations and making the action plan accessible to the community.

The Superintendent will report on the action plan and progress towards these goals at least annually.

END OF POLICY

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**Legal Reference(s):**

[ORS 174.100\(7\)](#) [ORS 332.075](#)

[ORS 332.107](#)  
[342.437](#) to [-342.449](#)

[ORS](#)

**XII. DIANNE EFSEAFF MEMORIAL SCHOLARSHIP APPROVAL**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Ryan Noss, Superintendent  
Meeting Date: June 10, 2021

### **Oregon School Boards Association Diane Efseaff Memorial Scholarship Program**

### **ACTION REQUESTED**

#### Background

The Dianne Efseaff Memorial Scholarship Application has been completed and will be sent to OSBA for consideration upon approval by the Board.

#### **ACTION REQUESTED:**

Approve participation in the half Diane Efseaff Memorial Scholarship Program.

#### **MOTION REQUESTED:**

“I move to approve participation in the half Oregon School Boards Association’s Diane Efseaff Memorial Scholarship Program.”



## APPLICATION 2021

OSBA believes that school boards have an integral role to play in the continual improvement of student learning. We believe that role is a collaborative governance one with the superintendent/college president and a District Leadership Team (DLT). Participation in the Diane Efseaff Memorial Scholarship Program (DEMSP) includes meetings with the school board, superintendent/president and the DLT. If your system does not yet have a DLT, OSBA will help you in establishing one, and if your system has a DLT, we will help in learning how to integrate its work with the role of the school board.

District/ESD/Community college

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Name of person submitting application

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Title

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Email address

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Phone

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This application also functions as your board's intent to participate. It is due to OSBA by **JUNE 1, 2021**. OSBA will announce selected applicants by July 1, 2021.

Boards selected through the Diane Efseaff Memorial Scholarship Program application process are making a significant commitment of time to training and/or project work, which could result in a significant change in how the school board has done its work in the past. Selected boards that complete all aspects of the program (as described below) will receive either \$2,500 or \$5,000 of scholarship money to distribute to one or more students.

Boards may choose to participate in the full DEMSP or the half program. Each program is described on page 2 and 3.

*\*Program is dependent on approved funding by the OSBA board.*

# FULL DEMSP:

This program is ideal for boards that have not completed OSBA’s Roles and Responsibilities trainings in the last 12 months, or that have had significant turnover on the board since last completing the training. It may also be ideal for boards that wish to develop/revise a board operating agreement, a board self-evaluation, or the superintendent/president evaluation process, and/or that desire to invest deeply in their own professional development.

Boards applying for this program must be willing to commit to a minimum of 18 hours of professional development/project work. **DEMSP sessions must be scheduled as stand-alone special meetings and are not to be combined with other board business. Full board participation is expected at the DEMSP sessions.**

Boards that complete the program will earn a \$5,000 scholarship to distribute to one or more students.

A sample program outline is below:

SESSION	TOPIC	TIME COMMITMENT
Session 1	Facilitated assessment of board training needs, setting expectations, designing project goals and outcomes, scheduling future sessions	Approx. 3 hours
Session 2	Customized Board Training	Approx. 3 hours
Session 3	Customized Board Training	Approx. 3 hours
Session 4	Project session 1 <i>(with District Leadership Team)</i>	Approx. 3 hours
Session 5	Project session 2 <i>(with District Leadership Team)</i>	Approx. 3 hours
Session 6	Final project session <i>(with District Leadership Team)</i>	Approx. 3 hours

*All participants must also complete a superintendent/president evaluation and the OSBA online board self-evaluation during the eligibility period.*

# HALF DEMSP:

This program may be ideal for boards that have recently completed OSBA’s Basic and Intermediate Roles and Responsibilities trainings and have had no significant turnover on the board since last completing the training. It may also be ideal for boards that wish to expand on a previous scholarship project or complete a different project, or that have less time to commit to the board’s professional development.

Boards applying for this program must be willing to commit to a minimum of 12 hours of professional development/project work. **DEMSP sessions must be scheduled as stand-alone special meetings and are not to be combined with other board business. Full board participation is expected at the DEMSP sessions.** Boards that complete the program will earn a \$2,500 scholarship to distribute to one or more students.

A sample program outline is below:

SESSION	TOPIC	TIME COMMITMENT
Session 1	Facilitated assessment of board needs for project, setting expectations, designing project outcomes, scheduling future sessions	Approx. 3 hours
Session 2	Project session 1 <i>(with District Leadership Team)</i>	Approx. 3 hours
Session 3	Project session 2 <i>(with District Leadership Team)</i>	Approx. 3 hours
Session 4	Final project session <i>(with District Leadership Team)</i>	Approx. 3 hours

*All participants must also complete a superintendent/president evaluation and the OSBA online board self-evaluation during the eligibility period.*

## BOARD PROJECT

Each participating board must complete a board project (to be approved by OSBA's Director of Board Development). The board project must be:

- Designed to impact student achievement for all students
- Relate to a potential, proposed or newly adopted district initiative

(Examples of this might include a districtwide implementation of AVID or Restorative Justice, setting board goals or building a long-term monitoring plan for a newly adopted strategic plan.)

The first session of the DEMSP will be planning the project and learning how the principles of collaborative governance apply. The superintendent/president may be asked to build a District Leadership Team (DLT) to meet with the board for project sessions.

The project sessions will be co-created with the OSBA facilitator and will address the five roles of the board, as outlined in the Iowa Lighthouse research:

1. Set clear expectations
2. Learn as a board team
3. Provide support to ensure success
4. Hold the system accountable
5. Build the community will to succeed

## OTHER REQUIREMENTS

The board must submit evidence that the board has formally agreed to apply for and, if selected, participate in the Diane Efseaff Memorial Scholarship Program as described in this application.

During the eligibility period (7/1/21 - 6/30/22), you must submit documentation of the following:

1. **Completed superintendent/president evaluation.** *Please note that the OSBA Targeted Feedback Survey is not included in the cost of the DEMSP. If the participating board elects to conduct a Targeted Feedback Survey through OSBA as part of their superintendent/president evaluation, the costs for that service will be executed and invoiced under a separate service agreement.*
2. **Completed board self-evaluation using the OSBA online board self-evaluation tool.** *The full Board Self-Assessment Survey report and facilitation are included in the DEMSP.*

# PRICING

PROGRAM	COST
Full DEMSP <i>(minimum 6 sessions; 18 hours)</i>	\$2,650 plus travel expenses <i>(mileage, meals and hotel, if applicable)</i>
Half DEMSP <i>(minimum 4 sessions; 12 hours)</i>	\$1,750 plus travel expenses <i>(mileage, meals and hotel, if applicable)</i>
Additional DEMSP-related session <i>(if needed)</i>	No workshop cost; expenses only <i>(mileage, meals and hotel, if applicable)</i>

# APPLICATION AND ACKNOWLEDGEMENTS

Please use the space below to respond to the following questions:

1. Identify whether the board is applying for the full DEMSP or the half DEMSP. Select one:
  - Full program
  - Half program
2. Describe why the board wants to participate in the DEMSP and what the board hopes to learn by participating in this program. (For example, what are your greatest hopes for the system and board if selected to participate?)

The board hopes through this training to develop equitable systems and structure for community engagement to strengthen decision making.

The board hopes to identify what we truly mean by community engagement: Hearing the community, sharing information out, fostering board community relationships.

The board hopes to strengthen community engagement across scales (individual to community level) and across constituencies (different groups, especially hard to reach groups).



3. Is there a specific aspect of student achievement you hope to impact through participation in this program?

By formalizing the equitable systems and structures for community engagement, the board hopes to close the opportunity gap in topics of high engagement. Examples of such topics are:

- a) anti-racist and equity policies
- b) special education
- c) In-person learning resumption and re-imagining education
- d) equity in reading and how we identify kids struggling to read
- e) equity in math education
- f) public involvement in budgeting and funding
- g) Dress code

4. List the board's professional development activities within the last 24 months.

The board participated in the past two years in the scholarship program and was involved in the following professional development opportunities:

- 1- Board roles and responsibilities
- 2- OSBA conferences
- 3- Understand and advocate for the multi-tiered mental health program in schools.
- 4- Development of racial equity policy
- 5- Board Self-Evaluation (BSAS)

5. Please explain your current board governance practices and what you're looking to change (if any) by implementing a collaborative governance model.

The board currently observes the collaborative governance model. We look forward to increase student voice and community involvement in the development and revision of transformational policies and in the identification of strategic priorities.

**Please read and initial each item below:**

\_\_\_\_\_ I acknowledge that I have read and understand all parts of the application.

\_\_\_\_\_ The board has formally agreed to apply for and participate in the DEMSP. A copy of the resolution, motion and/or board minutes is included as documentation.

\_\_\_\_\_ The board understands the time commitment involved in the DEMSP and has agreed to schedule DEMSP sessions with the facilitator as stand-alone special meetings (not combined with other agenda items). The board has agreed to devote approximately three hours to each session.

\_\_\_\_\_ The board has agreed to full board participation and to have at minimum a quorum present in each session with OSBA.

\_\_\_\_\_ The board has agreed to complete all project requirements by June 30, 2022.

\_\_\_\_\_ The board understands that all requirements of the DEMSP must be met before the district is awarded the \$5,000 or \$2,500 scholarship funds.

A handwritten signature in black ink, appearing to read "3 alle 26 5", written over a horizontal line.

Signature of board chair

Date

The board will take formal action on this in its June meeting.

# DEMSP CHECKLIST

Use this checklist to check your progress on the DEMSP.

- Application submitted by June, 1, 2021. Included:
  - Completed application form and acknowledgements page
  - Board chair signature
  - Copy of minutes and/or resolution/motion documenting the board vote to apply for and participate in the DEMSP
  
- Roles and Responsibilities training(s) completed  
(full program): \_\_\_\_\_
  
- Initial DEMSP session completed: \_\_\_\_\_
  
- Session #2 completed: \_\_\_\_\_
  
- Session #3 completed: \_\_\_\_\_
  
- Session #4 completed: \_\_\_\_\_
  
- Session #5 completed (full program): \_\_\_\_\_
  
- Session #6 completed (full program): \_\_\_\_\_
  
- Superintendent/president evaluation completed, and documentation sent to OSBA: \_\_\_\_\_
  
- Board self-evaluation completed using the OSBA online self-evaluation tool: \_\_\_\_\_

**XIII. BOARD POLICY BC/BCA - BOARD ORGANIZATION - SECOND READ**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board

Prepared by: Parker Schulze

Meeting Date: June 10, 2021

**ACTION REQUESTED**

Board Policy BC/BCA—Board Organization/Board Organizational Meeting—Revised—  
Second Reading

### Background

There was previously some discussion as to Board elections and whether or not we needed to add additional meeting time in order to facilitate Board elections and officers. This edit has been suggested by members of the Oregon School Boards Association (OSBA).

### Involvement

Staff members: Parker Schulze

### Cost Impact

None.

### Function

Review of revisions.

## Board Organization/Board Organizational Meeting

No later than the next regular meeting following July 1, the Board will organize itself for the year.

The Board shall hold an organizational meeting that will consist of, but not be limited to, the following actions:

1. Election of a Board chair;
2. Election of a vice chair;
3. Provision for a time and place for regular meetings;
4. Designate the clerk and deputy clerk for the district;
5. Other organizational actions prescribed by law or by Board practice.

~~The incumbent Board chair will preside until a successor is elected, whereupon the successor will assume the chair. In the event no incumbent chair or vice chair remains on the Board, or neither is able to continue to serve as an officer, the Board will select a temporary chair to conduct the election. No member of the Board shall serve as chair more than four years in succession.~~

~~Should the Board hold its annual organizational meeting prior to July 1, all actions will be effective as of July 1 and will be ratified by the Board at the next regular meeting following July 1.~~

[The incumbent Board chair will preside until a successor is elected, whereupon the successor will assume the chair. In the event no incumbent chair or vice chair remains on the Board, or neither is able to continue to serve as an officer, the Board will select a temporary chair to conduct the election.]

END OF POLICY

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**Legal Reference(s):**

[ORS 255.335](#)  
[ORS 332.040 - 332.045](#)  
[ORS 332.057](#)

**XIV. BOARD MEETING CALENDAR FOR 2021-22 APPROVAL**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Parker Schulze  
Meeting Date: June 10, 2021

### **Board Meeting Calendar**

### **ACTION REQUESTED**

Each year the Board is required to formally adopt a meeting schedule. Attached is a schedule of proposed business meetings and work sessions for the year 2021-2022. Other meetings may be called as deemed necessary by the Superintendent and Chair of the Board.

During the last Board meeting there was discussion on the best way to ask the community for input regarding potential conflicts (especially racial, religious, or linguistic minority groups). In an effort to source feedback, fifteen local religious, cultural, and community entities were contacted to provide their input on this draft calendar. Of these entities, two responded, and suggested no additional changes.

However, based on community input, the suggested April 7<sup>th</sup>, 2022 meeting has been moved to April 14<sup>th</sup>, 2022 in order to avoid interference with the Jewish Community's day of remembrance for Holocaust Victims, known as Yom Hashoah.

Additionally, based on Board Member input, the suggested January 6<sup>th</sup>, 2022 meeting has been moved to January 13<sup>th</sup>, 2022 in order to avoid interference with the Catholic Community's observance of Epiphany.

### **ACTION REQUESTED**

Approve the 2021-22 Corvallis School Board meeting calendar as presented

### **MOTION REQUESTED**

"I move to approve the 2021-22 Corvallis School Board meeting calendar as presented."





**2021-22 Meeting Schedule**

J	July 1 <sup>st</sup> , 2021 – Business Meeting
A	August 12, 2021 – Business Meeting
	August 19, 2021 – Retreat
S	September 9, 2021 – Business Meeting
	September 23, 2021 – Special Meeting
O	October 14, 2021 – Business Meeting
	October 21, 2021 – Special Meeting
N	November 18, 2021 – Special Meeting (School Improvement Plans)
D	December 9, 2021 – Special Meeting (School Improvement Plans)
	December 16, 2021 – Business Meeting
J	January 6, 2022 – Business Meeting
	January 13, 2022 – Special Meeting
F	February 3, 2022 – Business Meeting
	February 24, 2022 – Special Meeting
M	March 3, 2022 – Business Meeting
A	April 14, 2022 – Business Meeting
	April 21, 2022 – Budget Committee Meeting
M	May 5, 2022 – Business Meeting
	May 19, 2022 – Budget Committee Meeting
	May 26, 2022 – Budget Committee Meeting
J	June 10, 2022 – Business Meeting

**XV. SUPERINTENDENT'S 2021-24 EMPLOYMENT CONTRACT**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Sami Al AbdRabbuh, School Board Chair  
Meeting Date: June 10, 2021

### **Approve Employment Contract – Superintendent Ryan Noss**      **ACTION REQUESTED**

#### Background

Chair Al AbdRabbuh and Vice-Chair Finger-McDonald have updated Superintendent Noss's Employment Contract for the 2021-2024 school years. Compared to the superintendent contracts in peer districts, Superintendent Noss's current contract places his compensation substantially below the peers compared. Based on this comparison of superintendent contract data, Board Chair Al AbdRabbuh and Vice-Chair Finger-McDonald negotiated on behalf of the Board with the goal of bringing Superintendent Noss's compensation on average with the peers of the Corvallis School District over a three-year contract.

Following are highlights from the contract:

- The agreement shall commence on July 1, 2021 for a three-year term.
- Salary for the first year will be \$165,444.
- In the following two years of this Agreement the Superintendent annual salary will increase according to a COLA equal to the lowest COLA offered to any of the employee groups plus a 3.8% base rate step.
- Vacation additions include:
  - An increase of vacation days allowable for cash-out from 12 to 15.
  - As a one-time exception, and without application of the 15-day limitation, the Superintendent can cash out each of the unused vacation days accumulated as of July 1, 2021.
    - The election to cash out one or more of vacation days accumulated as of July 1, 2021, must be exercised on or before June 30, 2022.
    - Any vacation days accrued after July 1, 2021 are not subject to this exception.
    - All vacation days accumulated by the Superintendent as of June 30, 2022, shall be subject to forfeiture in accordance with the general contract provisions and without exception.

Topic, Date, continued.

- Fringe benefits added include:
  - Upon completion of a D. Ed. Superintendent Noss will receive \$10,000 annually, evenly split across pay periods.

ACTION REQUESTED:

Approve the contract as submitted.

MOTION REQUESTED:

"I move to approve the contract as submitted."

**SUPERINTENDENT EMPLOYMENT CONTRACT**  
**Between**  
**RYAN NOSS**  
**and the**  
**CORVALLIS SCHOOL DISTRICT 509J**  
**(Linn and Benton Counties, Oregon)**

THIS AGREEMENT is made and entered into this **10<sup>th</sup> day of June, 2021** by and between CORVALLIS SCHOOL DISTRICT 509J, acting by and through the School Board of Directors, hereinafter referred to as the “School Board,” and RYAN NOSS, hereinafter referred to as “Superintendent.”

**WITNESSETH:**

WHEREAS, Superintendent is desirous of serving as the chief executive officer of the District and to perform all duties required by that office; and

WHEREAS, School Board is desirous of securing a Superintendent to supervise and direct the schools and the educational program of the District under the general supervision of the District’s School Board; and

WHEREAS, the School Board and Superintendent believe that a written Employment Contract is necessary to describe specifically their relationship and to serve as the basis of the effective communication between them as they fulfill their governance and administrative functions in the operation of the education program of the Schools;

NOW THEREFORE, in consideration of the mutual promises contained herein, the School Board hereby employs Ryan Noss as the Superintendent of Corvallis School District, in and for said District, and Superintendent hereby accepts such employment upon the terms and conditions set forth below.

**SECTION 1. TERM:**

This Agreement shall commence on July 1, 2021, and terminate on June 30, 2024

Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the School Board or Superintendent to terminate this Agreement at any time subject only to the provisions herein relating to termination.

During the term of this agreement, the Superintendent, subject to approval of Board Chair, may take up to five (5) days annually to undertake speaking engagements, teach at the university level, write and conduct other consultant activities for honoraria/consultant fees and expenses. The Superintendent shall retain all rights to such of his writings as may be published.

**SECTION 2. LENGTH OF AGREEMENT, SUBSEQUENT CONTRACTS:**

In accordance with Oregon law, ORS 332.505, this Agreement is for a period of three years. This Agreement may be extended each year for one additional year by mutual agreement following July 1<sup>st</sup> of each year creating a rolling three-year contract. This extension is dependent on a satisfactory evaluation of the superintendent and is at the discretion of the Board. This Agreement may be altered at any time by mutual agreement of the District and the Superintendent. By April 15, 2024, the Superintendent shall provide the School Board with written intent to negotiate compensation for contract years beyond June 30, 2024.

Subject to the mutual extension option, this Agreement shall automatically expire at the end of its term. The Board and Superintendent agree that notice has been given as required by ORS 342.513 of nonrenewal of the Superintendent's contract by March 15, 2024, unless the Board has acted prior to that date to offer a new contract. This Agreement is only for the term provided above and may only be extended as provided herein; it shall not be renewed by any statutory automatic renewal provision.

Any section of this Agreement may be proposed for modification at the request of the Superintendent. The School Board will have 60 days from the time of the request to make its decision regarding the proposed contractual change.

### **SECTION 3. DUTIES:**

The Superintendent is the chief executive officer of the School District. In that capacity the Superintendent has the primary responsibility for execution of School Board policy. The Superintendent shall direct and assign the staff of the District; organize, reorganize, and arrange the administrative and supervisory staff as best serves the District; select all personnel subject to the approval of the School Board; recommend policies, regulations, rules, and procedures deemed necessary and appropriate for managing the District and implementing its responsibilities; and in general, perform all duties reasonably incident to the office of Superintendent and such other duties as may be specified and/or delegated by the School Board. In addition to the duties and responsibilities as provided by law, Superintendent shall have additional authority, duties and responsibilities set forth in the position description of Superintendent (Board policies CB and CBA).

Subject to the provisions of the Oregon Public Meetings Law, the Superintendent is entitled to attend all School Board meetings, except executive sessions held to discuss the Superintendent's performance, unless invited by the School Board, and all Board and citizen committee meetings. The Superintendent is an ex-officio member of all School Board committees and may provide recommendations on matters considered by those groups.

### **SECTION 4. SUPERINTENDENT'S LICENSE:**

Superintendent shall maintain throughout the life of this Agreement a valid and appropriate license to act as the Superintendent of Schools as required by the State of Oregon. Failure to maintain such license shall constitute cause for immediate termination of this contract.

### **SECTION 5. PROFESSIONAL LIABILITY:**

The School Board agrees that it shall defend, hold harmless, and indemnify Superintendent from any and all demands, claims, suits, actions and legal proceedings brought against the Superintendent in his individual capacity, or in his official capacity as agent and employee of the District, provided the incident arose while the Superintendent was acting within the scope of the Superintendent's employment, as permitted by law.

### **SECTION 6. PERFORMANCE GOALS:**

Annually, and no later than April 15, the School Board shall, in consultation with the Superintendent, establish general goals and specific objectives for the following school year. The goals and objectives shall be established in writing and be among the criteria for evaluation of the Superintendent.

## **SECTION 7. PERFORMANCE REVIEW:**

The School Board may in its discretion meet in Executive Session and evaluate and assess in writing the performance of the Superintendent no later than May 1 of each year during the term of this contract. The evaluation shall be based upon the Superintendent's position description as identified in Board Policy CBA, and the goals and objectives established by the School Board for the Superintendent under Section 6. Evaluations shall be conducted for the purposes of evaluating the Superintendent's management of the District, improving District leadership, maintaining open and effective communication between the School Board and the Superintendent, and enhancing relations between the School Board and the Superintendent. The Superintendent shall be entitled to meet with the School Board to review the evaluation and to provide any information that he deems pertinent. The School Board will also conduct a mid-year check-in review for the same purposes.

## **SECTION 8. PROFESSIONAL GROWTH:**

The School Board encourages the continuing professional growth of Superintendent through Superintendent's reasonable participation in:

- A. Seminars and courses offered by public or private educational institutions.
- B. Informational meetings with other persons whose particular skills or backgrounds would serve to improve the capacity of Superintendent to perform Superintendent's professional responsibilities for the District.
- C. Up to two national education conference/meetings each year; additional national conferences will require School Board prior approval. Out-of-state travel shall require prior approval by the School Board.
- D. Conferences, workshops, and committee work related to school executive organizations.

Expenses for travel will be reimbursed when the travel has the advance authorization of the School Board. Reimbursement for mileage will be based on the Internal Revenue Service rate at the time the expense is incurred. Superintendent will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and bills for personal convenience.

## **SECTION 9. CONTRACT DAYS:**

Superintendent shall be required to render 260 days of full and regular service to the District during each year of this Agreement. These days shall include:

- A. Holidays: Superintendent shall have the holidays available to non-represented employees;
- B. Sick Leave: Sick leave shall be credited to Superintendent's account in accordance with ORS 332.507 and shall accrue during the term of this Agreement at the rate of 12 days per year. The Superintendent may bring to Corvallis any amount of sick leave accumulated from an Oregon public school district as verified by the previous employing district;

C. Personal Days: Superintendent shall have the same personal leave days and conditions available to non-represented employees; and

D. Vacation: Superintendent shall be entitled to 30 days of vacation per year. The Superintendent may accumulate 15 vacation days from one contract year into the next contract year. Vacation days shall not accumulate beyond 30; any vacation days in excess of 30 shall be forfeited as of July 1 of the next contract year. Any accumulation consistent with the provisions of this section, to a limit of 15 days per fiscal year, may be cashed out by the Superintendent at any time each contract year on a per diem basis at the current year's rate of pay. As a one-time exception, and without application of the 15-day limitation, the Superintendent can cash out each of the unused vacation days accumulated as of July 1, 2021. The election to cash out one or more of vacation days accumulated as of July 1, 2021, must be exercised on or before June 30, 2022. Any vacation days accrued after July 1, 2021 are not subject to this exception. All vacation days accumulated by the Superintendent as of June 30, 2022, shall be subject to forfeiture in accordance with the general contract provisions and without exception.

#### **SECTION 10. SALARY:**

For the 2021-2022 school year, the School District shall pay Superintendent an annual salary base rate of \$165,444. In the following two years of this Agreement the Superintendent annual salary will increase according to a COLA equal to the lowest COLA offered to any of the employee groups plus a 3.8% base rate step. Salary will be paid in 12 equal monthly payments commencing on July 1.

The salary rate may be adjusted by mutual agreement between the School Board and the Superintendent, for work performed or to be performed, by the Superintendent. The salary may be decreased for lack of funds to continue the education program at its anticipated rate, to the same extent as provided for the non-represented salary employees.

#### **SECTION 11. FRINGE BENEFITS:**

The Superintendent shall receive, unless otherwise improved upon by mutual agreement between the School Board and the Superintendent:

- A. Insurance. The District shall pay premiums for insurance for:
1. Medical, dental, vision: The same benefits as accorded to other non-represented employees of the District.
  2. Long-term disability: A long-term disability insurance plan that covers up to 66.67% of salary up to a maximum of \$6,000 per month.
  3. Life insurance: A life insurance plan that provides up to \$200,000 term-life with benefits reduction beginning at age 70.
- B. PERS. Upon qualification for PERS, the District shall make the same contribution accorded to other non-represented employees of the District.



- C. Tax-sheltered annuity. A District contribution of \$1,250 a month toward a 403(b) plan of the Superintendent's choice through one of the District-approved vendors. The Superintendent is responsible that such TSA contributions are within the IRS regulations.
- D. Auto allowance. The District will pay the Superintendent a stipend of \$750.00 a month, as taxable income, for use of personal automobile for District business. Travel outside of the District shall be turned in by the Superintendent to the District for reimbursement by District at the IRS rate.
- E. Tuition. The District will conditionally reimburse the Superintendent up to \$3,000, for college coursework related to educational leadership and completion of an advanced degree based on the repayment schedule below. Tuition will be reimbursed upon proof of payment and successful course completion. If the Superintendent resigns before completing his full employment obligation then he will be required to reimburse the Corvallis School District 50% of the tuition reimbursement paid, subject to the limits in the repayment schedule below.

School year	Repayment amount
End of 2021-22	Up to \$2,500

- F. Upon completion of a D. Ed. Superintendent Noss will receive \$10,000 annually evenly split across pay periods.

**SECTION 12. MEMBERSHIP DUES:**

The District shall pay the cost of Superintendent's annual membership dues in the following organizations:

- A. Professional organizations: Rotary, AASA, COSA, OASE, and Corvallis Chamber of Commerce.
- B. Such other dues as may be agreed upon by the Superintendent and the School Board.

**SECTION 13. EXPENSES:**

The Superintendent's expenses in carrying out the Superintendent's authorized duties will be reimbursed upon submission of a properly completed and approved voucher and receipts as required by the business office. Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses. The Finance and Operations Director will be responsible for ensuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget.

The District shall provide a laptop for the Superintendent's home for District business use only.

**SECTION 14. PERMANENT DISABILITY OF THE SUPERINTENDENT:**

Notwithstanding anything in this Agreement to the contrary, the School Board is hereby given the option to terminate this Agreement in the event that the Superintendent shall become permanently disabled during the term of this Agreement or any extension thereof. Permanent

disability is a disability which incapacitates the Superintendent from performing the duties under this Agreement on a regular and continuing basis, based on information from the Superintendent's physician. Such option shall be exercised by the School Board giving twenty (20) days written notice to Superintendent by registered mail and addressed to Superintendent at the District Office or at such other address as Superintendent shall furnish in writing to the District.

During any such period of disability and until final termination, Superintendent's compensation shall be in the amount provided in the disability insurance policy to be provided by the District and in lieu of salary described in Section 10. Upon final termination of this Agreement, Superintendent's compensation will continue to be provided by the terms of the disability insurance policy.

In no event shall the amount paid to the Superintendent exceed the full rate of pay of the Superintendent including PERS and insurance benefits.

If a question exists concerning the capacity of the Superintendent to return to Superintendent's duties, the School Board may require the Superintendent to submit to a medical examination, to be performed by a doctor licensed to practice medicine. The District shall provide the names of three approved physicians; the Superintendent may choose any of the three physicians to conduct said examination. The examination shall be done at the expense of the District. The physician shall limit the report to the issue of whether the Superintendent has a permanent disability as defined herein. The uncertainty of indefinite leave may create an undue hardship upon the District.

#### **SECTION 15. TERMINATION:**

- A. **Mutual Agreement:** This contract may be terminated at any time upon the mutual agreement of the parties.
- B. **By Superintendent:** The Superintendent may resign upon sixty (60) days advance written notice to the School Board.
- C. **By School Board for Cause:** The School Board may terminate this employment agreement for cause, which means such conduct that is seriously prejudicial to and which substantially affects the fundamental mission of the District. Such conduct includes, but is not limited to, neglect of duty, breach of contract, inefficiency, immorality, insubordination, conviction of a crime involving moral turpitude, inadequate performance, failure to comply with such reasonable requirements as the School Board may prescribe to show normal improvement, failure to show evidence of professional training and growth, or failure to maintain in good standing a valid and appropriate license to act as Superintendent of Schools as required by the State of Oregon. Other reasons may constitute cause for dismissal, but other such reasons, for purposes of this contract, will be interpreted to include or cover only those reasons which are the same general nature or class as those reasons which are set forth above. If the School Board seeks to terminate the Superintendent for cause, it shall provide written notice at least ten (10) days prior to the effective date of termination. That notice must contain a statement of reasons constituting cause describing the alleged grounds with sufficient particularity as to afford the Superintendent a reasonable opportunity to respond. If the School Board chooses to consider termination of the Superintendent for cause, it shall provide written

notice at least ten (10) days prior to the date of such proceedings. That notice must contain a statement of reasons constituting cause describing the alleged grounds with sufficient particularity as to afford the Superintendent a reasonable opportunity to respond. The Superintendent shall be entitled to a due process hearing before the School Board and a written decision setting forth the School Board's decision, and its reasons with regards to termination shall be provided to the Superintendent within ten (10) days after the decision to terminate.

**SECTION 16. APPLICABLE LAW**

This Agreement is to be construed in accordance with the Board policies, the Administrative rules adopted by the School Board and under the laws of the State of Oregon. The venue for resolving all legal disputes under this contract is the Circuit Court of the State of Oregon, for Benton County.

If any specific clause or portion thereof in this Contract is determined to be unenforceable under law, the remaining clauses of this Contract shall not be affected and shall continue to be enforceable.

**IN WITNESS WHEREOF**, the School Board by resolution duly and regularly adopted has caused two originals of this Agreement to be signed in the name of the Corvallis School District by the Chairperson of the School Board and the Superintendent.

**DISTRICT:**

Corvallis School District 509J  
(Linn and Benton Counties, Oregon)

By: \_\_\_\_\_  
Sami Al-Abdrabbuh, Board Chair

Dated: June 10, 2021

**SUPERINTENDENT:**

Ryan Noss

By: \_\_\_\_\_  
Ryan Noss

Dated: June 10, 2021

**XVI. EMPLOYMENT CONTRACT ADDENDUMS - FINANCE AND OPERATIONS  
DIRECTOR AND HUMAN RESOURCES DIRECTOR; EMPLOYMENT  
CONTRACT - ASSISTANT SUPERINTENDENT**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Ryan Noss, Superintendent  
Meeting Date: June 10, 2021

### **Employment Contract Addendums – Finance and Operations Director and Human Resources Director; Employment Contract – Assistant Superintendent**

#### **ACTION REQUESTED**

##### Issue

The Assistant Superintendent, Finance and Operations Director, and the Human Resources Director contracts stipulate that “Salary for subsequent years will be subject to negotiations with the Superintendent.” In addition, the Board approved a new three year contract for the Assistant Superintendent at the March 11, 2021, Board meeting.

The salaries for these positions follow the increase offered to the non-represented employee group. Last year this group agreed to not take a COLA or any other financial increase due to the uncertainty of the financial implications of the pandemic.

#### **ACTION REQUESTED**

Approve the attached employment contract and addendums.

#### **MOTION REQUESTED**

“I move to approve the attached employment contract and addendums as submitted.”

ADDENDUM  
Employment Contract for Human Resources Director

The following changes are being made to the Employment Contract with Jennifer Duvall, Human Resources Director effective July 1, 2021.

**SECTION 3. COMPENSATION:**

**Salary:** The District shall pay the Human Resources Director, for the services rendered, at an annual base salary of \$139,513, for the 2021-22 school year, paid monthly commencing July 1. Salary for subsequent years will be subject to negotiations with the Superintendent.

---

Superintendent/Date

---

Human Resources Director /Date

ADDENDUM  
Employment Contract for Finance and Operations Director

The following changes are being made to the Employment Contract with Olivia Meyers Buch, Finance and Operations Director effective July 1, 2021.

**SECTION 3. COMPENSATION:**

**Salary:** The District shall pay the Finance and Operations Director, for the services rendered, at an annual base salary of \$139,513, for the 2021-22 school year, paid monthly commencing July 1. Salary for subsequent years will be subject to negotiations with the Superintendent.

\_\_\_\_\_  
Superintendent/Date

\_\_\_\_\_  
Finance and Operations Director /Date

EMPLOYMENT CONTRACT

BETWEEN

MELISSA HARDER, ASSISTANT SUPERINTENDENT

And the

CORVALLIS SCHOOL DISTRICT

This employment contract is made and entered into between CORVALLIS SCHOOL DISTRICT 509J, hereinafter referred to as the “District,” and MELISSA HARDER, hereinafter referred to as “Assistant Superintendent.”

**WITNESSETH:**

WHEREAS, the District will employ an Assistant Superintendent under the general supervision of the Superintendent and;

WHEREAS, the District and Assistant Superintendent believe that a written employment contract is necessary to describe specifically their relationship and to serve as the basis of the effective communication between them;

NOW THEREFORE, in consideration of the mutual promises contained herein, the District hereby employs Melissa Harder as the Assistant Superintendent and the Assistant Superintendent hereby accepts such employment upon the terms and conditions set forth below.

**SECTION 1. TERM:**

The agreement shall be a three-year agreement commencing July 1, 2021 through June 30, 2024.

**SECTION 2. DUTIES:**

The Assistant Superintendent shall have and maintain the qualifications, perform the specific duties, and shall have and exercise the authority outlined in the job description for the position of Assistant Superintendent. In addition, the Assistant Superintendent shall perform other duties as prescribed by the Superintendent.

**SECTION 3. COMPENSATION:**

**Salary:** The District shall pay the Assistant Superintendent, for the services rendered, at an annual base salary of \$136,915 for the 2021-22 school year, paid monthly commencing July 1. Salary for subsequent years will be subject to negotiations with the Superintendent. The School Board may unilaterally reduce the number of workdays and proportionately reduce the salary if such reduction is part of a District-wide reduction in response to limited financial resources.

**SECTION 4. CONTRACT DAYS:**

The contract days for the Assistant Superintendent position is 260 days, which includes ten (10) paid holidays as outlined in the non-represented agreement.

**SECTION 5. BENEFITS:**

The Assistant Superintendent shall be entitled to the fringe benefits and agreements accorded to the other District administrative employees as identified in the non-represented agreement, including, but not limited to: PERS contribution, health insurance, holidays, leaves, and professional memberships.



**Allowance:** The District will pay the Assistant Superintendent a stipend of \$250 a month, as taxable income, for use of personal automobile for District business.

**Tax-sheltered annuity:** The District will make a contribution of \$200.00 a month toward a 403(b) plan of the Assistant Superintendent's choice through one of the District approved vendors. The Assistant Superintendent is responsible that such TSA contributions are within the IRS regulations.

**Tuition:** Tuition reimbursement may be negotiated with the Superintendent at any time during this contract.

**Vacation:** The Assistant Superintendent shall receive 25 vacation days per year. Unused vacation days may be carried over into the following fiscal year (July – June) or may be cashed out by the Assistant Superintendent in June of each contract year on a per diem basis at the current year's rate of pay. If vacation days are carried over into the next fiscal year the days must be used by December 31 of the following year or are forfeited.

Vacation days are granted at the beginning of the fiscal year. Upon termination of employment, vacation days are pro-rated based on the number of days worked. All used, unearned vacation is owed to the District and will be deducted from the Assistant Superintendent's final pay. Any unused, earned vacation, not to exceed 10 (ten) days, shall be cashed out at the per diem rate at the termination of the Assistant Superintendent's employment with the District.

#### **SECTION 6. PROFESSIONAL DEVELOPMENT:**

The District is committed to professional development and will provide the necessary resources to facilitate the professional growth of the Assistant Superintendent. The District expects the Assistant Superintendent to continue professional development and to participate in relevant learning experiences at District expense, with Superintendent approval.

- a. The Assistant Superintendent is encouraged to develop a professional growth plan that meets the needs of both the individual and the District, as approved by the Superintendent.
- b. Participation in a national/regional conference is encouraged, should be part of the overall plan for professional development of the Assistant Superintendent, and is subject to Superintendent approval. The Assistant Superintendent may attend at least one (1) national conference each year, expenses to be incurred by the District subject to the limit of budgeted amounts for this expenditure.

The District shall reimburse the Assistant Superintendent for all actual and necessary professional development expenses incurred by him as provided in the budget and within the scope of her employment, such as:

- a. Lodging expenses will be reimbursed based upon documented receipts, subject to prior approval by the Superintendent.
- b. Meals will be reimbursed to the limits established by District policy or administrative rule upon submission of receipts, subject to prior approval by the Superintendent or his/her designee.

**SECTION 7. ADMINISTRATIVE CERTIFICATE:**

The Assistant Superintendent shall maintain throughout the term of this agreement a valid and appropriate license to act as Assistant Superintendent as required by the State of Oregon. Failure by the Assistant Superintendent to maintain such a license in good standing constitutes cause for the Corvallis School District to terminate this contract.

**SECTION 8. EVALUATION:**

The Assistant Superintendent and the Superintendent shall meet annually for the purposes of evaluation of the performance of the Assistant Superintendent and expressing recommendations and observations on how such performance may be continually improved. Such evaluation shall be summarized in writing and placed in the Assistant Superintendent's personnel file.

**SECTION 9. LAYOFF:**

Should the School Board determine to eliminate or reduce the percentage of "FTE" the position of Assistant Superintendent, the Assistant Superintendent shall be considered for any vacant administrative positions that she is qualified to fill.

**SECTION 10. RENEWAL:**

The Superintendent and the Assistant Superintendent shall consult and confer each year to consider changes in salaries, benefits, and/or other items either party deems appropriate. In accordance with ORS 342.513, this contract section provides notice of nonrenewal at the end of the term of this agreement, unless the Board acts to renew the contract by March 15, 2024.

**SECTION 11. TERMINATION:**

This Employment Contract may be terminated by mutual agreement of the parties, voluntary resignation, death or retirement. Throughout the term of this contract, the Assistant Superintendent will be subject to dismissal for the reasons set forth in ORS 342.865(1). The Superintendent shall provide notice of specific charges that may be the basis for dismissal and shall provide an opportunity to respond to the Superintendent before the Superintendent makes a recommendation for dismissal to the School Board. The District shall give the Assistant Superintendent no less than ten (10) days written notice in advance of the pre-termination meeting with the Superintendent. If the Assistant Superintendent chooses to be accompanied by legal counsel at the hearing, she will assume the cost of her attorney. The Assistant Superintendent may resign prior to the conclusion of the contract by giving at least 30 days advance notice to the Board.

**SECTION 12. INDEMNIFICATION:**

The District will defend, hold harmless, and indemnify the Assistant Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against the Assistant Superintendent in her individual capacity, or in her official capacity as agent and employee of the District, provided the incident arose while she was acting within the scope of her employment, all according to the Oregon Tort Claims Act.

**SECTION 13. SAVINGS CLAUSE:**

If during the term of this Contract it is found that a specific clause of the Contract is illegal in federal or state law, the remainder of the Contract not affected by such a ruling shall remain in force.

**SECTION 14. APPLICABLE LAW:**

This Employment Contract is subject to all applicable laws of the State of Oregon, rules and regulations of the State Board of Education, and policies of the District and of the Board, all of which are made part of the terms and conditions of this Contract as though set forth therein.

**SECTION 15. AMENDMENT:**

This Employment Contract may be amended by the parties at any time. No amendment shall be effective unless it is in writing, signed by the Assistant Superintendent and the Superintendent, and approved by the School Board.

IN WITNESS WHEREOF, the District has caused this Contract to be approved on its behalf by a duly authorized officer, and the Assistant Superintendent has approved this Employment Contract.

Approved this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_.

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Assistant Superintendent

## **XVII. NON-REPRESENTED EMPLOYEE BENEFITS AND COMPENSATION**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Jennifer Duvall, Human Resources Director  
Meeting Date: June 10, 2021

### **Non-Represented Employee Benefits and Compensation - ACTION REQUIRED**

#### Issue

The non-represented employee group's agreement expires June 30, 2021.

Last year this group agreed to not take a COLA or any other financial increase due to the uncertainty of the financial implications of the pandemic. To remain competitive in the market the recommendation is 3% COLA with adjustments to steps (drop step 1, add a step at the top, and renumber staying with 6 steps). This is a one year agreement with an insurance contribution increase to \$1475/month.

#### Action Requested

Approve the changes to the Non-Represented Employee Salary and Benefits Agreement effective July 1, 2021.

#### **MOTION REQUESTED:**

"I move to approve the Non-Represented Employee Salary and Benefits Agreement for 2021-22."



**Corvallis**  
SCHOOL DISTRICT

# **Non-Represented Employees Salary and Benefits Agreement**

2021-2022

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, [jennifer.duvall@corvallis.k12.or.us](mailto:jennifer.duvall@corvallis.k12.or.us)  
541-757-5840 | 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333

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**CORVALLIS SCHOOL DISTRICT  
NON-REPRESENTED SALARIES AND BENEFITS**

**INTRODUCTION**

Employees subject to this handbook are those excluded from collective bargaining units on the grounds of supervisory or confidential status or those having a community of interest with management personnel. The following groups of employees are covered by the provisions of this handbook:

- Licensed Administrators
- Supervisors
- Confidential Staff
- Non-Teaching Professional Staff

- 1) **DUTIES**—Duties shall be as assigned by the district superintendent. The employee shall devote full time, skill, labor, and attention to district assignments. The employee must obtain prior superintendent approval before accepting any offers of outside employment or consulting work. The employee shall perform assigned responsibilities in accordance with the employment agreement, the laws of the state of Oregon, the Oregon Administrative Rules, written school district policies, and school district administrative regulations, procedures, and directives. The employee may be reassigned or transferred at any time. Employees are expected to work on policy, procedure, curriculum, negotiations, budget, and other issues or projects as assigned. Each employee shall demonstrate skill in communications with staff, students, parents, patrons, and all others with whom the employee comes into official contact.
  
- 2) **CONTRACT YEAR WORK SCHEDULE**—Employees will schedule the work year with their immediate supervisors so that the contracted number of work days are available between July 1 and the following June 30. Each day that students attend school will be a scheduled workday for building administrators unless the appropriate supervisor approves a specific exception. Any variation from the established work year schedule requires the specific written approval of the supervisor. If the employee does not complete their work year with the district, the employee’s final check shall be prorated to account for actual days worked.
  
- 3) **HOURS**—The nature of the work is such that definite work hours cannot be established, and it is the expectation of the district that employees will be available when needed. The employee shall maintain sufficient on-site hours consistent with the needs of the particular building or program and general operations of the school district. Employees are required to attend school board, budget committee, and other meetings or activities at the direction of their supervisor or the superintendent.

The district recognizes the varied and unique duties and responsibilities that employees are required to perform during and beyond the regular workday. Because flexibility is essential at all levels of administration, exemptions from a rigid work schedule are desirable in order to provide a means for employees to meet professional and personal obligations. As a guideline, however, covered employees are expected to maintain work hours that are



consistent with the needs of students, the public, and other staff. Summer hours may vary depending upon building and district needs as approved by the superintendent.

#### 4) **COMPENSATION**

***Salary Schedule*** (see Appendix A.)

Non-represented employees shall be paid in accordance with Salary Schedule, Appendix A. Salary applies to work performed during the fiscal year of July 1 through June 30.

Paychecks are issued generally the last working day of a month. Final payment of wages shall be made on the final day of the corresponding pay period for separation of services, other than termination.

New employees will be placed on the salary schedule for the appropriate position and in accordance with their verified work experience. Steps will be granted based on similar job related experience or similar position held for which they are hired.

Effective July 1, 2011, employees who have been in a paid status a minimum of 75% of the scheduled work year during the immediately preceding school year will be advanced one step on the appropriate salary range.

Effective July 1, 2014, cell phone stipends will no longer be paid to non-represented employees. The total stipend amount (\$360) was included in total salary moving forward.

***Public Employees Retirement System (PERS) Pickup***—The district pays the six percent employee contribution to the Public Employees Retirement System (PERS). Employees become members of the Public Employees Retirement System after being employed by district for six months, or upon date of employment if already member of PERS.

#### 5) **HEALTH INSURANCE--**

Effective October 1, 2021, the monthly district contribution for health insurance, which includes medical, dental, and vision for a full time employee shall be \$1,475. Life and long-term disability insurance premiums will be paid in full by the District.

Employees will pay the difference between the district contribution for health insurance and the cost of the monthly premium for the plan that the employee chooses. Employees hired for .5 FTE to .99 FTE will have premium payments prorated for the portion of an employee's assignment subject to this policy.

If the district selects a high deductible major medical plan that can be partnered with a Health Savings Account (HSA) per federal regulation, the district will make contributions to the HSA account for employees eligible to receive insurance benefits. The district's contribution will be pro-rated based upon FTE and the employer contribution amounts less medical/dental/vision/life/ltd premium deductions, but not in excess of the IRS allowable limit defined for individual and family classifications. Additionally, an employee may contribute funds to bring the total employer and employee contributions up to the IRS allowable maximum for the calendar year.

The employee is responsible to ensure account activities are in compliance with IRS regulations. Also, the employee is responsible for setting up the HSA account during the open enrollment period or the first time an individual is eligible to enroll in insurance.

The benefits provided are described in the contract between the district and insurance carrier and the summary of these plans is available on the district's website. Domestic partner coverage is available. Employee is taxed on added value of increased benefit.

For 2020-21 an eligible employee may "opt out" of District offered medical insurance coverage by indicating in writing to the District the employee's election not to obtain medical insurance coverage through the District. The employee is then responsible for meeting the health insurance coverage requirements under the Affordable Care Act (ACA). The deadline for making this election shall be by the end of open enrollment or first date the employee is eligible for insurance. A non-represented employee who opts out of District medical insurance coverage will receive \$200 per month, based on full-time FTE, or \$100 per month based on part-time FTE, paid as taxable income, beginning the eligible month the employee opts out.

An employee's decision to opt out of District medical insurance coverage shall constitute a waiver of the right to any such benefit for the duration of the insurance year, and shall be irrevocable until the following year unless the employee undergoes a "qualifying event" and applies for the District medical insurance coverage.

- 6) **FLEXIBLE SPENDING PLAN**—The district has established Section 125 (flexible spending) accounts in accordance with the Internal Revenue Code.
- 7) **TAX-SHELTERED ANNUITIES (TSA)**—Employees may contribute before-tax salary to tax-sheltered annuities. A list of available TSA vendors is on the district website.
- 8) **HOLIDAYS AND LEAVES**  
*Paid Holidays:*
  - New Years Day
  - Martin Luther King Jr.
  - Memorial Day
  - Independence Day (employees with 220 or more contract days)
  - Labor Day
  - Veterans Day
  - Thanksgiving Day
  - Day after Thanksgiving Day
  - Christmas (employees with 220 or more contract days)
  - Either Christmas Eve or New Year's Eve day as scheduled by supervisor (employees with 220 or more contract days)

**Leaves:**

Exempt employees are responsible for reporting all absences (i.e. personal leave, sick leave, vacation) through the district's leave reporting system.

Non-exempt employees are responsible for reporting their time worked and all absences (i.e. personal leave, sick leave, vacation) through the district's time-reporting system.

- *Bereavement Leave*—The employee will be granted, upon request, up to three days leave in the event of death of any member of the immediate family. Where substantial justification exists, in the sole discretion of the superintendent or designee, they may grant time beyond the three days with full pay.

Members of the immediate family include mother, mother-in-law, father, father-in-law, spouse, son, daughter, brother, sister, grandparents, grandchildren, or any other relative or domestic partner living in the immediate household of the employee. The superintendent or designee may grant leave for others upon written request.

- *Sick Leave*—Sick leave is available to covered employees on the basis of one day per month worked (defined as a month with 14 or fewer unpaid days). Sick leave with pay is for personal illness or in order to care for the employee's spouse, domestic partner, son, daughter, or parent who has a serious health condition.

Sick leave for the fiscal year will be advanced on July 1, and earned by subsequent service. Sick leave is accumulative without limit. Employees may take sick leave prior to its accrual up to the maximum that can reasonably be expected to accrue during the fiscal year. Employees who leave the employ of the district and have used unearned sick leave will be required to reimburse the district for any unearned sick leave used. Sick leave is not earned during unpaid leave of more than two weeks duration.

Employees may bring in up to 75 days of sick leave from other Oregon school districts. The transfer of sick leave shall not be effective until the administrator has completed thirty (30) working days.

- *Personal Leave*—Three days per year is granted for those times when leave is desired for personal commitments or convenience but is not of an emergency nature. Prior approval by the employee's supervisor is required. One personal leave day may be carried over into the next fiscal year, however, there can be no more than four days total in a year. Personal leave cannot be paid out.
- *Emergency Leave*—Two days leave with pay will be granted for emergencies of a serious personal nature beyond the employee's control which must be attended to during regular working hours or closure emergency days. This leave is non-accumulative.

In requesting emergency leave, the applicant will be requested to state the general nature of the emergency. The superintendent or designee has authority and grants emergency leave.

- *Family/Parental Leave*—Leave will be granted by the superintendent or designee in accordance with state and federal family medical leave law for 12 work weeks in any 12 month period for the reasons set forth in those laws.
- *Professional Leave*—An employee’s supervisor may grant professional leave with pay for educational conferences, meetings, or visitations to exemplary programs that are related to the employee’s assignment, in accordance with Board Policies GCL and GDL.
- *Professional Growth Leave*—Professional growth leave is for unique opportunities that can be expected to provide a substantial contribution to the district. Leave may be requested without pay or with reduced pay through application to the superintendent or designee for approval. At a minimum, the application will describe the proposed activity or program and its potential contribution to the district, financial support requested (if any), and a statement of income and/or benefits the employee expects to receive from non-district sources as a result of the proposed activity.

The superintendent or designee may, at their discretion, approve the application as submitted, approve the application subject to such modifications as it deems appropriate, or deny the application.

If the leave is with pay and/or benefits, the employee shall sign a promissory note in the amount of the *total cost* to the district of the pay and benefits to be provided. One-third of the original amount of the promissory note shall be waived by the district for each full year of service following the employee’s return from leave. If the employee fails to complete three full years of service, the portion of the note not waived shall be due upon the effective date of the employee’s termination. However, in the event of death or permanent disability of the employee, the full amount of the promissory note will be waived.

- *Unpaid Leave*—An employee who is not probationary and who has worked three consecutive years for the district may be granted unpaid leave by the superintendent or designee for personal reasons for up to one year. No benefits will accrue during extended unpaid leaves.
- *Other Leaves*—The district will comply with its legal obligations to grant any leaves not specified above, i.e., military, jury duty, etc.

- *Vacation (260 day employees only)*
- | <u>Years of Service</u> | <u>Vacation Days Annually</u> |
|-------------------------|-------------------------------|
| Less than 10            | 15 days                       |
| 10 but less than 15     | 17 days                       |
| 15 and over             | 20 days                       |

Employees may carry over a maximum of ten days of vacation each July 1 with the approval of the superintendent or designee. Any vacation accrual in excess of 10 days on June 30 will be paid in July of each year.

**9) OTHER BENEFITS**

- *Mileage Allowance (out of district):* Employees are reimbursed at the IRS rate for actual mileage for out-of-district business use of their car.
- *Mileage Allowance (in district):* Designated employees who travel extensively in-district as an ongoing part of their job may be reimbursed for in-district travel at the IRS rate. These positions will be designated by Human Resources as part of the job description.

Effective July 1, 2015, the following positions will be paid a mileage stipend as compensation for the use of personal vehicles to perform in district duties as follows:

\$30 per month:

Principals/Middle School, Elementary  
Assistant Principals/Middle School

\$50 per month

Principals/High School  
Coordinator/Alternative Pathways  
Assistant Principals/High School  
Communications Coordinator

\$100 per month

Coordinator/Teaching and Learning  
Assistant Coordinator/Teaching and Learning

Other non-represented positions may be compensated for in-district travel for district-required meetings up to \$50 per year by submitting a mileage reimbursement request.

- *Professional Dues:* The district will pay the cost of dues for affiliation with COSA and one appropriate State and one National professional organization, with prior approval by the employee's administrative supervisor.
- *Professional Development:*  
In-state conferences/workshops: Each building administrator will be allocated \$300 per year towards an in-state conference/workshop (registration and travel expenses,

following board policy and administrative regulations). Reimbursement needs to be processed through the Human Resources Department. A building administrator may choose to use the \$300 conference allocation towards tuition reimbursement for the year, working through the Human Resources Department.

National conference: The district will pay up to \$2000 per year, per a three year calendar rotation for building administrators to attend a national conference. This allocation can be used towards registrations and travel expenses, following adopted board policy and administrative regulations. The national conference must be approved by the Superintendent. The three year rotation will be based on seniority as an administrator with the district.

- *Tuition Reimbursement:* Tuition may be reimbursed for a maximum of eight quarter hours per year (July 1 through June 30) for a course of study approved in advance by the superintendent or designee. Reimbursement is for 100% of cost of tuition if university vouchers are used or if vouchers are not used then reimbursement is for 90 percent of cost of tuition with maximum being 90 percent of OSU graduate school rate. Administrators must submit a written request, a copy of the tuition receipt, and evidence of satisfactory course completion to Human Resources to receive reimbursement. This benefit is for the current school year only and is not cumulative. In addition a tuition reimbursement pool will be established up to \$5,000. If this allotment has not been used by June 30, then staff who have already received reimbursement earlier in the year may apply for additional reimbursement, if qualified.
- *Support for Employees Running for State or National Offices (in their respective professional organizations):* The district will establish an account to cover the costs of printing and mailing for any employee who is campaigning for state or national office in a professional organization related to his/her assignment. Employees may apply to access this account through the superintendent's office. The maximum reimbursement available to each employee will be \$250 per campaign as funds are available.

#### **10) PROBATIONARY PERIOD**

*Licensed Administrators*—Normally, licensed administrators will serve a probationary period of three years. In special circumstances, the probationary period may be shortened, based on relevant experience, to no less than one year by the agreement of the superintendent and the administrator. Any such agreement will be in writing and will be placed in the administrator's personnel file.

*Non-licensed Employees*—Non-licensed employees will serve a probationary period of one year.

- #### **11) EVALUATION**—Evaluation of employees will be conducted annually for probationary licensed administrators, and at least every other year for other non-represented staff by the superintendent or appropriate administrative designee. The evaluation will be based on applicable board policy, the job description, performance, and professional standards, and

performance goals that have been discussed with the employee at the beginning of the evaluation period. It may be desirable to gather input from parents, students, teachers, peers, or others for use in the evaluation process. If such input is to be part of the licensed administrator's evaluation, its use will be in accordance with Board Policy CCG. Evaluations will be completed and discussed with the employee by June 30 of each year unless that date is extended in writing.

- 12) **IMPROVEMENT PLAN**—When an employee's performance needs improvement (for other than disciplinary reasons), the superintendent or designee may place the employee on an improvement plan. The plan will specify the area(s) of deficiency, the needed improvement, the time period in which improvement is required, and what assistance the district will provide. An improvement plan may be required if the deficiency is inadequate performance, inefficiency, or neglect of duty. The duration of an improvement plan will be for 45 workdays or such other time as is reasonably calculated to allow the employee an opportunity to correct the area(s) of deficiency. At the end of the plan, the superintendent or designee will review the results with the employee, including whether the employee met the requirements of the improvement plan, whether an extension of the plan is required, or whether the superintendent will recommend termination of employment.
- 13) **COMPLAINTS**—Persons with complaints about non-represented employees will be encouraged to attempt to resolve the issue with the employee involved. If the complaint is not resolved, the complainant may formally present the complaint in writing (including all supporting statements and evidence) to the employee's supervisor. Complaints will be shared with the affected employee. The employee will be given an opportunity to respond to the complaint and/or attempt to resolve the complaint, as deemed appropriate to the circumstances by the employee's supervisor. Such complaints will not be used in the employee's evaluation unless the employee has had these opportunities. Additionally, complaints will not be used in an employee's evaluation unless it is determined through this process that the complaint has merit and substance and is reasonably related to the employee's job description, performance standards, or ability to be an effective employee in the district.
- 14) **DISCIPLINE AND DISMISSAL**—No employee will be disciplined without due process that includes a clear statement of charges for violation of known standards with the opportunity to meet and discuss the matter with their supervisor after a thorough investigation, and discipline that is consistent with other discipline administered for similar offenses.

Employees may be dismissed, or otherwise disciplined, for any reason deemed sufficient by the district and will be entitled to an improvement plan only at the discretion of the district.

- 15) **INDEMNIFICATION**—The district will defend, hold harmless, and indemnify the employee from any and all demands, claims, suits, actions, and legal proceedings brought against the employee in their individual capacity, or in their official capacity as agent and

employee of the district, provided the incident arose while they were acting within the scope of their employment, all according to the Oregon Tort Claims Act.

**16) EXTENSION OR NONEXTENSION OF LICENSED ADMINISTRATOR'S CONTRACT**—The district will comply with state law regarding the extension/non-extension of licensed administrator's contracts. Administrators may appeal contract non-extension to the School Board, no later than the next March 30 after notification.

**17) REDUCTION IN STAFF**

*Licensed Administrator*—The district will observe ORS 342.934 and Board Policy CPA when making reductions in licensed staff. The Board will retain, consistent with state law, the most capable and productive of the licensed and/or qualified employees needed to carry out the approved programs of the district.

*Non-Licensed Employees*—An employee whose entire FTE has been terminated will be entitled to 90 calendar days notice of layoff or the equivalent salary in lieu of notice.

**18) CHANGES IN BENEFITS**—Changes in benefits for non-represented employees may be proposed by the Board or covered employees as needed, by a written request to the other party. The Board agrees that no changes will be made without first offering affected employees the opportunity to consult and confer with the Board regarding the proposed changes.

**19) RETIRED NON-REPRESENTED EMPLOYEES**—The district may choose to hire PERS-retired non-represented employees on an annual basis. Unless set forth herein, the provisions of this document shall cover all duties, work schedule, hours, compensation, insurance, flexible spending plan, tax-sheltered annuities, holidays, leaves, other benefits, evaluation, complaints, due process, indemnification, reduction in staff, and changes in benefits. In addition, the rehired retiree will be able to carry over up to ten days of sick leave.

The following provisions shall not apply: retirement, personal leave, vacation accrual, professional growth leave, tuition reimbursement, and improvement plan. The rehired retiree will not be granted extended leave.

The contract year may have fewer days than a typical school year calendar. A re-employment calendar may be mutually developed to address district needs or PERS restrictions on post-retirement employment, and salary would be pro-rated accordingly based on number of days. It is the employee's responsibility to maintain records to ensure compliance with all PERS regulations and allowable PERS hours. If the employee exceeds the number of PERS allowable hours, they will be responsible for any costs or penalties incurred.



**2021-22 Non-Rep Salary Schedule**

**3% COLA**

<b>Position</b>	<b>Days</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>
Assistant Superintendent	260	136,915	140,338	143,846	147,442	151,128	154,906
Director/Finance & Operations	260	123,308	126,391	129,551	132,790	136,110	139,513
Director/Human Resources	260	123,308	126,391	129,551	132,790	136,110	139,513
Director/Teaching & Learning	260	123,308	126,391	129,551	132,790	136,110	139,513
Principal/High School	230	125,768	128,912	132,135	135,438	138,824	142,295
Principal/Middle School	230	117,244	120,175	123,179	126,258	129,414	132,649
Principal/Elementary	230	112,440	115,251	118,132	121,085	124,112	127,215
Coordinator/Teaching & Learning	230	112,440	115,251	118,132	121,085	124,112	127,215
Coord/Alternative Pathways	230	112,440	115,251	118,132	121,085	124,112	127,215
Asst Principal/High School	230	109,315	112,048	114,849	117,720	120,663	123,680
Asst Coord/Teaching & Learning	230	104,275	106,882	109,554	112,293	115,100	117,978
Asst Principal/Middle School	230	104,275	106,882	109,554	112,293	115,100	117,978
Director/Facilities & Transportation	260	100,396	102,906	105,479	108,116	110,819	113,589
Director/Technology	260	100,396	102,906	105,479	108,116	110,819	113,589
Manager/Mental Health	260	88,669	90,886	93,158	95,487	97,874	100,321
Manager/Business Services	260	85,875	88,022	90,223	92,479	94,791	97,161
Manager/Food Services	260	83,026	85,102	87,230	89,411	91,646	93,937
Communications Coordinator	260	83,026	85,102	87,230	89,411	91,646	93,937
Manager/Facilities	260	78,103	80,056	82,057	84,108	86,211	88,366
Financial Analyst	260	70,692	72,459	74,270	76,127	78,030	79,981
Supervisor/Custodial	260	69,338	71,071	72,848	74,669	76,536	78,449
Exec Asst to Superintendent & Board	260	69,338	71,071	72,848	74,669	76,536	78,449
Manager of District Theaters	260	69,338	71,071	72,848	74,669	76,536	78,449
Instructional Services Support	260	67,523	69,211	70,941	72,715	74,533	76,396
Therapist/Physical	190	67,168	68,847	70,568	72,332	74,140	75,994
Sustainability Specialist	260	59,710	61,203	62,733	64,301	65,909	67,557
Administrative Specialist	260	57,349	58,783	60,253	61,759	63,303	64,886
Business Services Specialist	260	57,349	58,783	60,253	61,759	63,303	64,886
Human Resource Specialist	260	57,349	58,783	60,253	61,759	63,303	64,886
Payroll Lead Specialist 2	260	57,349	58,783	60,253	61,759	63,303	64,886
Coord/Transportation	260	57,349	58,783	60,253	61,759	63,303	64,886
Athletic Trainer (grandfathered)	210	-	-	-	55,649	57,040	58,466
Supervisor/Food Services	260	48,808	50,028	51,279	52,561	53,875	55,222
Specialist/Family Outreach Advocate	190	42,622	43,688	44,780	45,900	47,048	48,224
Athletic Trainer	210	40,339	41,347	42,381	43,441	44,527	45,640

**XVIII. PLANNING FOR SCHOOL BOARD EVALUATION PROCESS**

**XIX. CONSOLIDATED ACTION (8:20 p.m.)\***

A. Minutes

1. January 7, 2021

**MINUTES**  
Special Meeting of the  
**BOARD OF DIRECTORS**  
Corvallis School District 509J

**I. CALL TO ORDER AND ROLL CALL**

The meeting was called to order at 6:32 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<u>BOARD MEMBERS PRESENT</u> Vincent Adams Sami Al-AbdRabbuh, Chair Jay Conroy Sarah Finger McDonald, Vice Chair Luhui Whitebear Terese Jones	<u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Superintendent Melissa Harder, Assistant Superintendent Olivia Meyers Buch, Finance and Operations Director
<u>BOARD MEMBERS EXCUSED</u> Tina Baker	

A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. PROMISE SCHOLARSHIP WORK SESSION**

Kristen Miles, OSBA Board Development Specialist, and Marcianne Rivera-Koetje, Corvallis School District Equity Coordinator, presented a PowerPoint to the Board related to Equity and Race. (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

The Board reflected on the importance of race, how the Board can approach issues with a more equitable perspective, and how the Board can develop policies that are more just for our students of color.

Members discussed how action over lip service is the most valuable component of any governing body, the vital importance of being anti-racist, and how shifting focus to these issues is part of the Board's official goals. Educational opportunities for community members, engaging the community in various equity projects within the School District, and the disproportionate impact of variables on our most vulnerable populations were also topics of discussion.

### III. SHORT BREAK

### V. CONSOLIDATED ACTION

**This item was moved to the beginning of the agenda.**

There was discussion on item A.

- Director Adams would like to applaud this work and thank staff for their hard work and time spent on this project.
- Dale Kuykendall, from Wenaha Construction Group, and Kim Patten, Director of Facilities presented on this topic and spoke to the equity and accessibility of these various playground items.
- Superintendent Noss spoke to the funding of these items, and the engineering/design process that was utilized in order to make sure that construction was efficient.
- Director Jones asked how much more taxpayers are investing in these structures than originally anticipated, and if the funds now allocated to these items are displacing alternative projects.
- Dale Kuykendall stated that these are contingency funds and they are not displacing additional or alternative projects – this is an upgrade.
- Kim Patten spoke to the fact that many areas provide the minimum play structures possible and ask PTA groups to fundraise for the additional structures. Corvallis School District is not doing that, and is thus more equitable in their funding for these items.
- Director Whitebear asked about the safety of the various equipment, especially the safety considerations for the swing sets.
- Kim Patten answered that the construction teams have had in-depth conversations about this topic. They determined that some student groups greatly enjoy the swinging back and forth, and while there are inherent risks, they believe they can create a safe environment with staff supervision. Additionally, they have installed rubber matting underneath the swing sets, and are planning to conduct regular safety checks on the equipment to make sure that all structures are safe and maintained regularly.
- Chair Al-AbdRabbuh is interested in whether or not the construction has taken into account the moisture in the Pacific Northwest, as well as varying hot and cold temperatures, snow, and so on.

- Kim Patten stated that construction teams have indeed considered weather variables and have selected appropriate equipment for the environment.

**MOTION:**

**It was moved by Director Adams and seconded by Director Jones to approve the Consolidated Action items. The motion was voted on and unanimously approved.**

**A. Bond Action Items**

- 1. CHS Solar** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)
- 2. NW Playground Equipment** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**V. CONSOLIDATED INFORMATION**

There were no items presented for Consolidated Information.

**VII. BOARD MEMBER COMMENTS**

- Vice-Chair Finger-McDonald expressed appreciation for the work that this Board did today, and for all the work they have done so far. There are many steps yet to come and the Board is committed to advocating for positive change for students and within the community.
- Director Whitebear expressed cautious optimism for the future. She expressed that it's important to face the reality of the events we are experiencing but taking care of oneself is also important. This work is exhausting but vital and she feels proud to be part of this Board and the work that it has done (and will do).
- Director Adams expresses that equity work is so important and democracy happens in many areas – not merely on a Federal level. Work on local boards, county-level, state-level, and so on, is equally as important as Federal change. He appreciates this governing body and he is excited to be a part of the work that it is doing for our students and community.
- Director Conroy reflected on the messages he would like to send to his family, his community, and the public at large. He would like to convey the importance of the Democratic process and peaceful demonstration.

- Director Jones wants to emphasize our responsibility to our community and the needs of those around us. She would like to make sure that awareness is maintained that individuals here and in surrounding areas are still suffering and accountability is extremely important.
- Chair Al-AbdRabbuh supports Superintendent Noss's prioritization of student and staff health during this pandemic. Additionally, he mentions that he is optimistic, based on meetings with state leadership, as to the future of school reopening and public health plans.

## VII. ADJOURNMENT

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 9:44 p.m.

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Sami Al-AbdRabbuh, Board Chair

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Ryan Noss, Superintendent

Prepared By: Parker Schulze

2. February 4, 2021

**MINUTES**  
Special Meeting of the  
**BOARD OF DIRECTORS**  
Corvallis School District 509J

**I. CALL TO ORDER AND ROLL CALL**

The meeting was called to order at 6:35 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<u>BOARD MEMBERS PRESENT</u> Vincent Adams Sami Al-AbdRabbuh, Chair Jay Conroy Luhui Whitebear Terese Jones Tina Baker	<u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Superintendent Melissa Harder, Assistant Superintendent Olivia Meyers Buch, Finance and Operations Director
<u>BOARD MEMBERS EXCUSED</u> Sarah Finger McDonald, Vice Chair	

A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. PROMISE SCHOLARSHIP WORK SESSION**

**The Board agreed unanimously to move the Consolidated Action items to the beginning of the meeting, so staff can be released.**

Kristen Miles, OSBA Board Development Specialist, and Marcianne Rivera-Koetje, Corvallis School District Equity Coordinator, presented a PowerPoint to the Board related to Equity and Race. (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

The Board reflected on their goals, values, and the work that they are able to do to mitigate factors that influence the educational gaps in equity. They debriefed their previous discussions, watched a slide presentation related to District Equity work for the purpose of grounding before policy revision, and then a review of the scholarship committee work.



The Board recognizes that having a clear “why statement” is important and making sure to create change through direct actions rather than words alone is critical. The models we want to use are research based and are created through data and scientific study. Race is the common denominator between these equity gaps and recognizing that is important to addressing the gaps. Reflecting Board values through policy is one way that the Board can influence positive change and reallocate resources.

The Board is excited and honored to do this work and is happy to offer these funds to students who need them in order to further their education.

### III. SHORT BREAK

### IV. CONSOLIDATED ACTION

**This item was moved to the beginning of the agenda.**

There was discussion on item B.

- Chair Al-AbdRabbuh is interested as to the difference between the Maximum Guaranteed Price we will approve at this meeting and then the one we will do at the next meeting.
- Dale Kuykendall, of Wenaha, states that this project is on track – and we are comfortable bringing this piece to the Board now and the next piece will be in early March. That project isn’t fully bid yet, however, we want to get the abatement in March so that we can be ready to go for Spring Break.

#### **MOTION:**

**It was moved by Director Adams and seconded by Director Jones to approve the Consolidated Action items. The motion was voted on and unanimously approved.**

**A. Licensed Personnel Action** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

#### **B. Bond Items**

**B. 1 CHS Early Work** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 2. JAWS Early Work** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**Budget Committee Vacancies** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 C. Board records.)

## V. CONSOLIDATED INFORMATION

**V. A Non-Licensed Personnel Information** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

## VII. BOARD MEMBER COMMENTS

- Director Whitebear wanted to say Happy Black History month to all students, staff, and community members. We are excited to make a resolution recognizing this month.
- She also thanks the community for their patience in waiting to go back to school for the vaccine rollout and encourages the community to take measures that help limit the spread of COVID-19 and reduce the infection rate as soon as possible.
- Director Adams expressed appreciation for the Corvallis Public Schools Foundation and all of their assistance and work for the District and all of the good works that they do. Our staff are working miracles every day.
- Director Jones would love to hear more about what the District is doing to house homeless students, and what our resources are for these populations.

## VII. ADJOURNMENT

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 9:21 p.m.

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Sami Al-AbdRabbuh, Board Chair

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Ryan Noss, Superintendent

Prepared By: Parker Schulze

3. February 18, 2021

**MINUTES**  
Special Meeting of the  
**BOARD OF DIRECTORS**  
Corvallis School District 509J

**I. CALL TO ORDER AND ROLL CALL**

The meeting was called to order at 6:32 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<u>BOARD MEMBERS PRESENT</u> Vincent Adams Sami Al-AbdRabbuh, Chair Jay Conroy Sarah Finger McDonald, Vice Chair Luhui Whitebear Terese Jones	<u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Superintendent Melissa Harder, Assistant Superintendent Olivia Meyers Buch, Finance and Operations Director
<u>BOARD MEMBERS EXCUSED</u> Tina Baker	

A quorum was present and due notice had been published.

**II. EXECUTIVE SESSION (PRIOR TO MEETING)**

**III. PLEDGE OF ALLEGIANCE**

**IV. BOARD MEMBER REPORTS**

- Chair Al AbdRabbuh expresses gratitude for the work that the Board does and how their efforts truly create positive change and impact the District for the better. He also attended the Hands Across Corvallis event and really enjoyed seeing all of the contributions and let everyone know that the recording of the event is online and can be viewed by anyone at any time.
- Additionally, the All Students Belong rule that is being implemented presently is meant to protect our students from hate and trauma. However, there has been some feedback related to Hindi symbols that predate the Swastika and suggested new language. He supports this new language and would like the Board to discuss their internal policy and language decisions and attempt to incorporate this feedback into their edits.

- Director Adams expressed appreciation at the way the Board approaches their work in collaboration with the District, teachers, staff, and more. He has not seen this collaborative approach across the entire state and he appreciates the privilege of being able to have that experience here.
- Director Conroy was interested in finding out information about other schools, other states, and other entities determination factors as to in-person versus distance learning. He encourages the public to contact the Governor's Office with your opinion if they would like and he appreciates the work that Corvallis School District has been doing.
- Director Jones had the opportunity to check in with a few students and teachers this week as report cards went out. There is a lot of detail in these reports that the teachers have provided and it's important to note that the relationships we had in-person are still happening over digital learning. A lot of communication from the community has been to open our schools and while she agrees that our buildings are not open she wants to remind the public that we are still actively teaching and learning with our students.

#### V. SUPERINTENDENT'S REPORT

Superintendent Noss provided a few highlights of the work District-wide since his last report and answered questions from Board members. The first week of February was the School Counseling Week and it focuses on the contributions that our counselors make. We recognize that the pandemic is greatly affecting students and our team has been working extremely hard to make sure our kids are supported. We plan on committing additional funding and resources to this piece of our student experience. (The Superintendent's report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

#### VI. STUDENT REPRESENTATIVE REPORTS

**Jesse Martin** spoke about how the students in College Hill are learning about leadership and reflecting on their participation in the community as a whole.

**Kate Voltz** updated the Board on Student Government, Black History Month activities, and other events. They've been compiling resources on Black Media and Black owned businesses within the local area. Student news groups are thriving.

**Calvin Carleski** was not able to attend tonight so Anna Wilson replaced him for this meeting. She updated the Board on student efforts to organize food, supplies, and books which will go to community partners to help the community. Sports will begin practices on Monday while following all relevant CDC guidelines.

**Ezra Hart** let the Board know that CHS is promoting a fundraiser pledge campaign to support a teacher's son who is battling a severe illness. Additionally, they are starting a buddy program for upperclassmen to support freshmen this year.

**Kristen Moon** explained that the students are collecting monetary and non-perishable donations for the local food bank and the welcome center. There's a lot of buzz in the school around the impending start of sports and hybrid instruction models. Students want to make sure that we are following CDC guidelines.

## VII. PUBLIC COMMENT

**Megan Gibbons of Corvallis** spoke on the return to in-person school. She is a parent of two students at Corvallis. She feels that families who can afford extra events, tutors, and private lessons are going to be able to keep up while students who cannot afford these things will fall farther behind. She expressed concerns over the equity gap and wants to use newer metrics, PPE and vaccines to return to school as soon as possible – for all students who want to return. She appreciated the hard work that everyone has been doing and recognizes that there are parts of this puzzle that she doesn't understand. However, she feels that the equity gaps are getting wider and the students are not being supported enough to prevent mental health issues. She feels that something needs to change and change quickly.

**Alexis McQuillan of Corvallis** spoke on returning to school. She is a parent of two students at Corvallis and she also teaches within the District. She feels that we should return to school as soon as possible and for as many hours as possible. Our students are struggling a lot right now, and not only have they been out of school but they have also been out of activities, friendships, and sports. Her children are struggling with depression and despair and she sees this in other students as well, and it's very hard. Additionally, many of our high needs kids are not able to work in a digital environment and need in-person support. She's been working in Limited In-Person Instruction since its inception and she can clearly see a contrasted difference. She feels that vaccines make it safe enough to return to school and it's important that we get back to the classroom and recognize that our students are suffering.

**Lon McQuillan of Corvallis** spoke on returning to school. He is a parent of two students at Corvallis and he is also a pediatrician in Corvallis. He feels that the kids he is seeing in his practice are hopeless, unmotivated, upset, depression, sad, and similar emotions. He worries about the mental health of students who are being isolated and he wants to make sure that the Board hears the negative impacts of distance learning but also appreciates the work they are doing. He understands that this is a very complicated decision but he encourages the Board to get students back in school as soon as possible.

**Christopher Viggiani of Corvallis** spoke on returning to school. He is a parent of multiple students at Corvallis and he believes we can return to school in-person without a significant risk. He knows that schools across the country are reopening and he believes that we can do the same and encourages the Board to consider it.

**Yael Raich of Corvallis** is a student at Corvallis and wants to encourage the Board to consider reopening. She feels that we don't have enough educational time and that students are struggling with mental health. Digital learning is difficult and doesn't work for everyone and she doesn't feel that digital learning is the best use of the teacher's time or the student's time either. She also mentions the impact of learning loss and lack of grades on the upcoming college application process. She would like the students who are struggling with mental health to have support and she suggests that even one full day a week would be very beneficial to all students.

**Becky Kerns of Corvallis** spoke on returning to in-person school. She is a research scientist with a student in the Corvallis School District. She recognizes the complexity of this problem but encourages a swifter return to school. She recognizes that Corvallis is doing the best that they can with what they have but we need to do more and do so quickly. Students across the nation are being medicated and treated for mental health issues at unprecedented rates. We know that schools are low risk for COVID, especially with the appropriate mitigation measures in place. She wonders about our current metrics; she notes that in our documents we state that we want to return to school but our actions don't necessarily reflect this. She wonders at the timeline for the return to school and feels like the District is opening schools at too slow a pace. She feels that isolation is extremely detrimental to the students in our District and we need to overcome our fear. She supports the vaccination of teachers, however, she feels that other higher risk groups should be vaccinated first, before teachers, if we are going to remain out of school and try and continue digital learning.

**Cathy Seward of Corvallis** spoke on Universal Healthcare. She thanks the Board for their hard work on this topic. She shared her history with financially devastating medical issues; she had brain surgery for an aneurism, and the sum total of her bills – WITH insurance – was totaled at \$343,000.00 or thereabouts. She mentions that with debt like this, individuals cannot buy houses or participate in the economy in a reasonable way. She did some research about universal healthcare groups in the Corvallis area and agrees that insurance has to be universal because the inequity is staggering. She states that she was privileged to have insurance but not everyone is able to acquire that. Had she not gone to the hospital, like many people who don't have insurance do, she would have died. The options are paying bills for the rest of your life or go bankrupt. Death, bankruptcy, or lifelong debilitating debt are not acceptable options. We can do better and she will be advocating for universal healthcare. She thanks the Board for their time and their most recent resolution related to this.

**Bruce Thompson of Corvallis** spoke on universal healthcare. He is a retired Family doctor who served in Corvallis for over twenty years. He speaks firsthand of the benefits of publicly funded healthcare. His wife has worked for the Corvallis School District for over thirty years and he thinks that much in the same way we fund public education, we need to support publicly funded healthcare as well. He agrees with Cathy Seward that it is time to extend the high quality funded healthcare, like Oregon Health Plan and Medicare, to the entire country. This pandemic has underscored the need for such a system and most other countries have something like that. We see lower rates of death in those countries. It's even more important in American because with the pandemic came a huge loss of jobs, which results in more people without insurance, as the two are connected. Additionally, universal healthcare aids in bridging the equity gap.

#### **VIII. EDUCATIONAL UPDATE**

Superintendent Noss ceded some of his time to Benton County Health Officials, Peter Banworth, Bruce Thompson, and Carolina Amador who presented a slide deck on the county metrics. This included an analysis from the Benton County Epidemiologist and a discussion about the reopening needs, the areas of concern, and other factors in decision making processes. Superintendent Noss updated the Board on the Hybrid return to in-person scheduling. (The Educational Update is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

#### **IX. BOND PROGRAM UPDATE**

Kim Patten, Director of Facilities, Transportation and Dale Kuykendall and Dave Fishel of Wenaha, gave a slide presentation about the various work that is being done at the construction sites within the district, pictures of the work, and described each situation and its specific needs and goals. They answered questions about timelines, budgets, and materials. (This presentation is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

#### **MOTION:**

**It was moved by Director Adams and seconded by Director Jones to amend the Guaranteed Maximum price contract at Corvallis High School to establish the full Guaranteed Maximum Price. The motion was voted on and unanimously approved.**

- Vice-Chair Finger-McDonald had a concern that both this and the Garfield furniture are potentially removing money from the Husky project.
- Dale says this is not the case and we still have a large contingency at Husky. He states that he is confident that project is as stable as it can be.



- Director Adams would like to know a rough amount that we're pulling from Husky in order to cover these projects.
- Dale states that we are pulling around \$300,000.00 to cover both of these. He states that much of the uncertainty around materials and other factors was COVID related and much of that has been alleviated. He's not going to pull all the contingency, by any means, but feels confident this is fine.
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- We have active members from the neighborhood on our Design Advisory Committee and are getting great feedback about the revitalization of that building and the land use – people are excited about the field revitalization.

#### **X. FURNITURES, FIXTURES, AND EQUIPMENT REPORT**

Melanie Quempts, Wenaha's Director of Educational Planning, answered questions from the Board related to furniture and fixtures within our buildings. She states that this furniture is a great investment and everyone is excited to start using it. We wanted to meet the needs of learners, grow instruction, and make every student feel important in this space. (This presentation is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

#### **MOTION:**

**It was moved by Director Adams and seconded by Vice-Chair Finger-McDonald to approve the Furnitures, Fixtures, and Equipment request as proposed. The motion was voted on and unanimously approved.**

#### **XI. HOMELESS EDUCATION PROGRAM UPDATE**

**This item was postponed to the next Board meeting.**

#### **XII. RESOLUTION 21-0101: ACKNOWLEDGMENT OF BLACK HISTORY MONTH (SECOND READ)**

- Director Whitebear wanted to make sure that community members know this is not merely an afterthought of the Board and it happened to fall here.
- Director Adams stated that this is something that has been a long time coming and we are excited to celebrate this month annually, as a District.

(This resolution is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**MOTION:**

**It was moved by Director Adams and seconded by Vice-Chair Finger-McDonald to approve Resolution 21-0101: Acknowledgement of Black History Month. The motion was voted on and unanimously approved.**

**XIII. RESOLUTION 21-0202: UNIVERSAL HEALTHCARE (SECOND READ)**

- Chair Al AbdRabbuh suggested an amendment to remove the language that specifically mentions the 2019 Healthcare for All Act as an example.
- Director Conroy wanted to clarify the reason he plans on voting against this resolution. He has done a great deal of research on the task force that was formed to research this issue. The wording he objects to is the phrase “state-funded” because he feels that single-payer universal-healthcare isn’t necessarily a wise choice.
- He also doesn’t feel like this suggestion is under the purview of the Board and feels like we would not be able to save the money that the state task force has concluded we would save because he feels that the state would remove funding that they currently give us to cover those premiums.
- Additionally, he feels that we haven’t heard testimony in favor of this plan and he feels that this is because people want to keep their private healthcare and are not supporting this measure.
- He appreciates the heart behind these measure but will be voting against this as long as the Board suggests state-funded healthcare, and as long as he feels that this is out of the Board’s responsibility.
- Director Whitebear mentioned that the Resolution doesn’t say “state funded”. She believes that perhaps the Board members are perceiving this language in a different way and wants to clarify the intent of these words.
- Director Adams respectfully disagrees with Director Conroy as to the purview of the Board. He feels that the health of students and families is directly in the path of the Board. He believes that we are speaking on behalf of the constituents that cannot advocate for themselves.
- He supports state-funded healthcare systems but wanted to find opposing arguments. He found an article by the Rand Corporation that showed that the costs might increase because more individuals would be accessing the care they need. Additionally, the costs could be lowered if we consider the savings of preventative care.
- He believes that healthcare is necessary and a market cannot efficiently deliver such a service without leaving out many groups. This has been

evidenced in the current pandemic.

- Director Jones believes that it is in the best interests of the children in this District who deserve to have healthcare, who deserve healthy parents and healthy siblings, and she believes firmly that this falls under the purview of the Board because it provides a healthy educational environment and takes away external factors that deteriorate an educational experience.
- She states that a healthy community costs less than an unhealthy community. If we don't receive the money back from the state that we are currently getting to cover premiums gets reinvested in our community, we still benefit – even if the financial difference is not directly seen.
- She also wants to mention that low-income communities and racially marginalized communities are affected by disproportionate lack of healthcare or under-insured care and taking this step is in alignment with our commitment to racial equity in education.
- Vice-Chair Finger-McDonald supports this resolution. She feels lucky to have insurance to cover her current extremely costly healthcare and she feels that families can support students better, and students can have a reduced stress environment, if they are able to access healthcare.
- Chair AlAbdRabbuh brought forth the many stories he was told about healthcare in terms of families who had to decide between death, care, or lifelong death. Some individuals choose to go without treatment so that they don't leave their families in debt. A community takes care of each other. Without healthcare we can't learn, work, or live.
- He states that many people refuse to go to the emergency room because they can't afford it, so they just don't seek treatment. We are privileged. This is critical and a human right. We have a social contract debt to individuals, and everyone deserves healthcare – even those who cannot afford the cost of the premiums. Everyone, without exclusion.
- Director Conroy supports universal healthcare and would like to make that clear. He states that there are many ways to get universal healthcare and he thinks that state-sponsored is not necessarily the correct way to proceed.
- He believes in the Board values and appreciates the words that Board members have said tonight that resonate with him.

(This resolution is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**MOTION:**

**It was moved by Director Adams and seconded by Vice-Chair Finger-McDonald to approve Resolution 21-0202: Universal Healthcare, with suggested amendments. The motion was voted on and passes with a 5-1 majority with one absent Board member.**

**VI. CONSOLIDATED ACTION**

There was discussion on item A.

- Chair Al AbdRabbuh stated that we do not have any applicants for the Budget Committee. There was no further discussion.

**MOTION:**

**It was moved by Director Adams and seconded by Director Jones to approve the Consolidated Action items. The motion was voted on and unanimously approved.**

**XIV. A. Appoint Budget Committee Member** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**XV. CONSOLIDATED INFORMATION**

**XV. A. Board Policy – BF – Policy Development (First Read)** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

- **This item has been postponed until the next Board Meeting.**

**XVI. BOARD MEMBER COMMENTS**

- Chair Al AbdRabbuh encourages anyone who is interested to apply for the Budget Committee, as we need applicants and the work is important.
- Director Adams spoke about the homeless report that has been postponed. He states that the information in that report is critical and the Board needs to play and advocacy role in that support advocate role.
- He stated that we want to devote resources to our homeless population, especially after the eviction moratorium is no longer in place, which will result in severe consequences. He encourages the Board to advocate on a

State and Federal level and asks Superintendent Noss to advise them.

- Director Whitebear expressed appreciation for all the precautions the community is taking and which led to the rollout plan of a hybrid in-person model. The fewer cases we have the sooner we can be back to school.
- Director Conroy would like to express his appreciation for his fellow Board members and their caring hearts. He believes they are all very good people.
- He also appreciates Chair Al AbdRabbuh, Superintendent Noss, and Assistant Superintendent Harder for their work digging through community feedback and creating a solution that works as a compromise.

## **XVII. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 10:56 p.m.

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Sami Al-AbdRabbuh, Board Chair

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Ryan Noss, Superintendent

Prepared By: Parker Schulze

4. March 11, 2021

**MINUTES**  
 Business Meeting of the  
**BOARD OF DIRECTORS**  
 Corvallis School District 509J

**I. CALL TO ORDER AND ROLL CALL**

The meeting was called to order at 6:32 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<p><u>BOARD MEMBERS PRESENT</u>                  Vincent Adams                  Sami Al-AbdRabbuh, Chair                  Jay Conroy                  Sarah Finger McDonald, Vice Chair                  Terese Jones                  Luhui Whitebear                  Tina Baker</p> <p><u>BOARD MEMBERS EXCUSED</u></p>	<p><u>EXECUTIVE STAFF PRESENT</u>                  Ryan Noss, Superintendent                  Melissa Harder, Assistant Superintendent                  Jennifer Duvall, Human Resources Director                  Olivia Meyers Buch, Finance and Operations Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u>                  Kate Voltz                  Simone Moulton                  Kristen Moon                  Jesse Martin</p>
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A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. BOARD MEMBER REPORTS**

- Director Adams mentioned that the District will be meeting with negotiation teams soon, as soon as financial information is available.
- Director Whitebear spoke about the NAACP session went very well. She appreciates the community engagement and encouragement in the informational sessions. She encourages community members that would like to interface with the Board to reach out because they would be happy to do so.
- Chair Al AbdRabbuh updated the Board on the Corvallis Publis Schools Foundation breakfast. This event went very well and they reached their \$100,000 donation goal.

- He also mentions that the caucus of color is sharing information about relevant bills that are being proposed. He will share updates with the Board as needed. To this item, he thanks Kate Voltz for her phenomenal legislative testimony.

## V. SUPERINTENDENT'S REPORT

Superintendent Noss provided a few highlights of the work District-wide since his last report. Last week was classified employee week and we greatly appreciate their efforts within our schools. Also, we will be offering a special breakfast each month this year. He congratulated students within our District that have won coveted and competitive scholarships recently, such as the President's Volunteer Award. Our Green Teams won awards for their sustainability video. (This video was shared with the Board during this meeting) Lastly, we have collaborated with the Dolly Parton Imagination Library to give pre-school students books and materials. If you are interested in signing up, the details are on our website. (The Superintendent's report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

## VI. STUDENT REPRESENTATIVE REPORTS

**Jesse Martin** reported that College Hill is a smaller school and doesn't often have a lot to report, however, the students made an anthology book with stories and creative works from every student in their class. They read an example of one of the student submissions that was intriguing to them and that they resonated with, for the Board, who appreciated hearing the submission. The College Hill Green Team will be working with Sustainable Corvallis, the City, and the School to plant trees on the side of their building to promote better air quality, shade, and sustainability.

**Kate Voltz** congratulates Saraj for his awesome work and is happy to see him getting recognition. She also spoke about the upcoming sports and speech and debate team events. Additionally, the students are excited for our upcoming Spring Break. She mentions that students in Oswego District have reached out and would like to collaborate with the Corvallis Student Representatives for intrastate work. Counselors have created safe mental health groups for students and they are looking forward to collaborating with their peers and support adults to access these services.

**Calvin Carleski** was not able to join so **Simone Moulton** is standing in for him. Simone mentions that Corvallis students of color would like to speak to the Board on April 8<sup>th</sup> and they will be speaking with Superintendent Noss and Chair Al AbdRabbuh. Superintendent Noss suggested they reach out to Parker Schulze to coordinate a meeting between the Board and the Students, and potentially request an agenda item.

**Kristen Moon** updated the Board on the student mentoring program that helps transition freshmen into school in-person so they're not overwhelmed. They want to make sure that all students have all the supports that they need to be successful and happy.

## VII. PUBLIC/STAFF COMMENT



There was no public comment.

## VIII. SUPERINTENDENT'S 2020-21 EVALUATION

Chair Al AbdRabbuh read the entirety of this evaluation, out loud, to the Board. (The evaluation is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

### **MOTION:**

**It was moved by Director Adams and seconded by Director Conroy to approve the Superintendent's 2020-21 Evaluation. The motion was voted on and unanimously approved.**

## IX. BOND PROGRAM UPDATE

Kim Patten, Director of Facilities and Transportation and Dale Kuykendall, of Wenaha, gave a presentation on the Bond Report and answered questions. (This report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.) They also responded to questions from Board members about accessibility, excitement of completion date, and the flow of the construction areas.

### **IX. A. Jaguar and Wildcat Guaranteed Maximum Price (GMP) Approval**

### **MOTION:**

**It was moved by Director Conroy and seconded by Director Adams to approve the Jaguar and Wildcat Guaranteed maximum Price (GMP) amendment item. The motion was voted on and unanimously approved.**

## X. EDUCATIONAL UPDATE

Superintendent Noss and Assistant Superintendent Harder gave a Educational Update Presentation. He spoke about the various legislative pieces that we anticipate, the new guidance that we believe we will receive next week, and the COVID-19 tracking dashboard that the District has implemented. (This presentation is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.) They responded to questions from Board members during the presentation.

## XI. HOMELESS AND FOSTER STUDENT REPORT

Amy Lesan, Elementary Schools Coordinator updated the Board on our Homeless and Foster Students Report. (This report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.) She responded to questions from Board members related to our resources, commitment, and equity plans.

- Director Whitebear would like more data included in these reports. She mentions the need to track data on LGBTQIA+ students because they are significantly

more at risk than many other students. The team acknowledges this and plans to collect a wider range of data when possible – we have anecdotal data but it's not currently quantifiable. However, we do plan to include this in the future.

## **XII. SCHOLARSHIP COMMITTEE PRESENTATION**

Director Adams updated the Board on the scholarship committee work. The committee recommends that the Corvallis Public School Foundation take over the distribution of the scholarships as well as the application review and any relevant pieces, as they have a lot more experience with these types of functions and are willing to do this for us.

Generally, all Board members agreed to this partnership. If they have any additional questions or concerns about this process, they will express their thoughts by communicating with the individuals in charge of the scholarship dissemination.

## **XIII. CONSOLIDATED ACTION**

Discussion was held regarding item B.

- Chair Al AbdRabbuh has suggested language to add to the preamble in the section related to parameters. He presented this language to his fellow Board members and the suggested language was accepted. These changes will be made.

### **MOTION:**

**It was moved by Director Jones and seconded by Director Adams and seconded by Vice-Chair Finger-McDonald to approve the Consolidated Action items pending minor edits. The motion was voted on and unanimously approved.**

**XIII. A. Licensed Personnel Action, Including Annual Contract Renewals** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**XIII. B. Budget Parameters – Readoption** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## **XIV. CONSOLIDATED INFORMATION**

There was discussion on item XIV. B, XIV. C., and XIV. D.

- Director Conroy thanks Debbie and Sharon, who are retiring, for their hard work. Director Adams agrees and thanks them as well for their service.
- Director Whitebear had questions on some of the citations in this policy. One is related with personnel and one is related to conduct, and she is curious why these are cited here, in a policy about policy development.

Additionally, she wants to know about the terminology about “basic responsibility” and what that means in this context.

- Superintendent Noss shared that there could be reluctance to bring this policy forward and this policy would be impacted. Director Whitebear would like to see clarifying language in this area.
- Assistant Superintendent Harder will follow up on this with OSBA and get some clarification on the citations and this content area.
- Director Adams was curious about the change in format from the previous unaudited statements to the present ones. This change is because it takes up staff time in order to reformat the information. We will continue trying to figure out a compromise in this information and presentation.

**XIV. A. Non-Licensed Personnel Information** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**XIV. B. Board Policy BF – Policy Development – (First Read)** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**XIV. C. December Financial Statements – Unaudited** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**XIV. D. January Financial Statements – Unaudited** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## **XII. BOARD MEMBER COMMENTS**

- Director Jones would like to see more robust transitional systems within our District. She would like to know what our cutoff for services is and how we are supporting students who are interested in these services and programs. She mentions a combination of barriers that might influence GED students versus diploma students and she would like to hear a report on this information.
- Director Conroy would like to make sure that we are going to address the policy suggestions that Board members have been making throughout the year.
- Director Whitebear thanks Superintendent Noss for his leadership and getting the students back to in-person school in the manner that he has done so far. She encourages more equity focus and would like to see Marcianne come speak with the Board about various topics and do more work in these areas in the future.

- Chair Al AbdRabbuh presented information about the Caucus of Color and encouraged participation in this legislative advocacy and professional development group. The work that they do is phenomenal. Additionally, he thanks Superintendent Noss for his skilled leadership through this pandemic.

**XIII. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 9:31 p.m.

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Sami Al-AbdRabbuh, Board Chair

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Ryan Noss, Superintendent

Prepared By: Parker Schulze

DRAFT

5. April 8, 2021

**MINUTES**  
 Business Meeting of the  
**BOARD OF DIRECTORS**  
 Corvallis School District 509J

**I. CALL TO ORDER AND ROLL CALL**

The meeting was called to order at 6:33 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<p><u>BOARD MEMBERS PRESENT</u>                  Vincent Adams                  Sami Al-AbdRabbuh, Chair                  Jay Conroy                  Sarah Finger McDonald, Vice Chair                  Terese Jones                  Luhui Whitebear                  Tina Baker</p> <p><u>BOARD MEMBERS EXCUSED</u></p>	<p><u>EXECUTIVE STAFF PRESENT</u>                  Ryan Noss, Superintendent                  Melissa Harder, Assistant Superintendent                  Jennifer Duvall, Human Resources Director                  Olivia Meyers Buch, Finance and Operations Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u></p> <p><u>Corvallis High School</u>                  Ezra Hart                  Kristen Moon</p> <p><u>Crescent Valley High School</u>                  Kate Voltz                  Calvin Carleski</p> <p><u>College Hill</u>                  Jesse Martin</p>
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A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. SCHOOL BOARD MEMBER REPORTS**

- The Corvallis School Board, the Corvallis Public Schools Foundation, Executive Staff in attendance, and the School Board Representative groups introduced themselves.
- The Corvallis School Board and the Corvallis Public Schools Foundation are engaging in a joint work session during this Board meeting.

- Director Whitebear mentioned that the Corvallis Public School Foundation's website has launched their scholarship information and the page is live. We appreciate working with the foundation and are excited to see what we can build together.
- Director Adams wanted to express that negotiations are proceeding and both sides have been extremely student-centered and he is extremely grateful for these discussions and the work that goes into them.
- Board Chair Al-AbdRabbuh is attending the National School Board Association's Annual Conference virtually. He looks forward to writing a report and sharing a presentation about all of the engaging information that he is experiencing. Additionally, there is some discussion happening between OSAA and the Caucus of Color regarding equitable dress codes; they have decided to allow religious exemptions for head coverings and other such items from their current policies, effective immediately.
- Director Jones extends her gratitude to the community member who reminded the Board that this day is the day of Jewish remembrance. We must deepen our commitment to anti-racist and anti-xenophobic work. We will be reaching out to religious and community organizations for their input on next year's Board Calendar to make sure that we avoid and potential conflicts like this in the future with our scheduling.

#### IV. SUPERINTENDENT'S REPORT

Superintendent Noss provided a few highlights of the work District-wide since his last report. He mentioned that we have had some comments from the public regarding the race and ethnicity choice limitations. The District has worked with many collaborators and has identified additional racial identities for this year's registration process. There are currently twenty-two different races represented on this registration packet with an additional option for writing in another category (which the ESD will evaluate and potentially add in the future). This is one area that we are extremely proud of and we look forward to more positive steps forward. (The Superintendent's report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

#### V. STUDENT REPRESENTATIVE REPORTS

**Jesse Martin** described the small outdoor graduation ceremony that College Hill will be having. Additionally, they are excited for the student gardens to open again and look forward to seeing everyone back in school full time.

**Ezra Hart** is excited to announce the planning and collaboration of videos, freshman orientation designs, and the wrap-up of Fall sports. He mentions that Spring sports will be starting soon.

**Kate Voltz** mentioned that the group of students involved in the equity hiring presentation were disappointed to not be able to speak to the Board directly. They will continue to collect testimonials and would like to speak directly to the Board in the future. She also wanted to update the Board on Coalition work Members of the Corvallis Debate team will be competing at both State and Nationals.

**Calvin Carleski** states that Kate Voltz covered the topics for their school.

**Kristen Moon** states that Fall sports are finishing this week and while this year has been chaotic, the sports teams have been a great place for students to participate and interact with their peers. Students are preparing for the freshmen to return to in-person school and help them transition.

- Director Adams expressed that student representatives need a Board Policy regarding their participation. Superintendent Noss states that he has seen this and is interested in speaking to the Board about this in the future.

## **VI. PUBLIC/STAFF COMMENT**

**There were no public commenters.**

## **VII. CORVALLIS PUBLIC SCHOOLS FOUNDATION WORK SESSION**

The Corvallis School District Governing Board and the Corvallis Public Schools Foundation met to work collaboratively, share information, and present updates to each other. The work was extremely fruitful and we look forward to working with the CPSF in the future to provide our students with wide-ranging programmatic support, scholarships, and more. (This presentation is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

## **VIII. BOND ITEMS FOR INFORMATION AND APPROVAL**

Kim Patten, Director of Facilities and transportation for the Corvallis School District, and Dale Kuykendall, from Weneha Construction, provided the Board with an update on various Bond work throughout the District. The work has gone extremely well so far and we are under budget as well as ahead of schedule on most items. (The Bond Update and other attachments are posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.) These presenters responded to questions from Board members.

**VIII. A. Bond Written Report** (This report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)



- Dale Kuykendall mentioned that this has been an interesting process as they are attempting construction without students in the building. He anticipates that it will still go well when students return and is excited for them to see the process.
- Kim Patten mentioned that we are recommending keeping windows open to have additional windows open, however, in many cases the noise from the construction is prohibitive in this area.
- Director Jones wondered if there was some kind of option for students who are sound sensitive. Director Patten mentioned that we are absolutely learning and working through these issues as they arise; we are working on utilizing swing shifts, putting students first, and making sure that any issues are addressed immediately and with the student at the center.
- Dale Kuykendall gave a brief description of what some of the acronyms used in this report were related to and how the processes work.
- Director Adams had some questions regarding the increase in certain numbers on these projects – particularly the CHS allocations. Dale responded that many of these numbers were originally based on an early release and that these numbers are an accounting shift for the Bond Reserves that we are using. This is not an *additional* request for funds.

**VIII. B. CHS Reserve Allocation Approval** (This report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**MOTION:**

**It was moved by Director Adams and seconded by Director Adams to approve the CHS Reserve Allocation Approval. The motion was voted on and unanimously approved.**

**VIII. C. CVHS Seismic GMP Approval** (This report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**MOTION:**

**It was moved by Director Adams and seconded by Vice-Chair Finger-McDonald to approve the Bond Items for Information and Approval. The motion was voted on and unanimously approved.**

**VIII. D. CHS Video Surveillance Contract Approval** (This report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

- Director Conroy asked what the new video surveillance technology will look like. Director Patten explained that these software and cameras will be much more efficient. It is possible to log in to these cameras from anywhere as long as you have proper credentials and it is easier to use.
- Director Whitebear had a question regarding what the purpose of these cameras was; for example, is this for students or protecting the buildings, etc. Additionally, she would like to know about security in terms of accessing these cameras and where the footage is stored. Director Patten mentions that we are installing these systems to both supervise our investment and to fulfill a Bond Promise. These videos will be stored on district servers. They will not be streamed to the District Office and the room will physically be secured. Even law enforcement entities must utilize a public records request to obtain footage. We want to make sure we are protecting student, staff, and visitor privacy.
- Additionally, Director Patten mentioned that our systems that were previously installed are outdated and deteriorating. She mentions that one exception to this procedure would be an active threat situation where police needed live access.
- Director Al-AbdRabbuh asked whether his research was correct – whether the company providing this software is indeed encrypting this footage on both ends. Director Patten said that is correct – the technology is secure.

**MOTION:**

**It was moved by Director Conroy and seconded by Director Adams to approve the CHS Video Surveillance Contract Approval. The motion was voted on and unanimously approved.**

**IX. EDUCATIONAL UPDATE**

Superintendent Noss gave a presentation regarding updates to the educational plan for the District. **The most crucial piece of this update is that we will begin in-person instruction, four days per week, for all students – except those who choose to remain virtual.** (This update is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.) Superintendent Noss responded to questions from Board members.

- Director Conroy wanted to know what a school day will look like for these students and what the educators will need.
- Assistant Superintendent Harder outlined a few possibilities and described the workload for our teachers. Superintendent Noss stated that we have many students and we are attempting to serve all of them individually according to their needs.

- Director Adams expresses appreciation for all of the hard work that the District has performed in order to get to this point. He commends Superintendent Noss for his leadership and he thanks everyone involved with this incredibly detailed and incremental process.
- Additionally, Director Adams wanted to know how long each student in Cohort C will be interacting with their teachers. Superintendent Noss stated that this will vary with each individual child, however, this will be consistent and ongoing. He highlights the differences in curriculum and the differences between online and in-person education. The students in our online programs are learning from Corvallis School District teachers.
- Vice-Chair Finger-McDonald asked if there would be in-person contact time scheduled for any students in Cohort C so that there isn't a disconnect. Her second question was related to the amount of support for teachers in the District. Our classrooms are being reconfigured, and we need to make sure we are giving them the support they need. Superintendent Noss and Assistant Superintendent Harder spoke to this question and assured the Board that we are doing everything we can for teachers and we are making sure to keep in mind that we want to keep Cohort C engaged but we will need to keep physical distancing protocols.
- Director Jones asked for expansion on lunch and breaks. Assistant Superintendent Harder assured her that we have planned in-depth for food, mask breaks, and snack times. We are making sure that all of the students are able to eat – if they need to eat we will make sure they do.
- Director Whitebear thanks everyone for their hard work on reopening. She wants to make sure that Cohort C is supported as much as possible, especially since they have had more support throughout the year. She mentions that some students may not have the ability to have adults remind them to do their work or keep them on track. She is concerned about the loss of interaction and the feeling of isolation for this group – especially the elementary groups with very young children who are less independent than older students. Superintendent Noss and Assistant Superintendent Harder responded to this question and stated that we have not figured out the perfect solution to the pandemic; however, this has been a concern that has been brought up frequently. This is very important and we are going to continue improving the process and trying to make sure that the plan that we come up with works for everyone in the District.
- Director Baker shared that they have the same concerns as Director Whitebear. They appreciate knowing that this is something that District Leadership is thinking about and is working on with full focus.

- Chair Al-AbdRabbuh stated that in the interests of time, please send any questions you have to the Board or Superintendent Noss, to answer at a later time. He reiterates his thanks and support for all that we have done.

## **X. ADOPT BOARD MEETING SCHEDULE 2021-22**

The Board discussed meeting dates for next year. (This draft calendar is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.) There was some discussion on the dates of gatherings, number of meetings, making sure we avoid professional conferences, and other procedural discussions regarding meeting dates. Additionally, Board members want to make sure that these meeting dates do not conflict with any religious holiday or important date.

We will bring this item back for a second read at the next meeting. In the meantime, we will disseminate this schedule to religious and cultural leaders in Corvallis and have them suggest potential conflicts.

Additionally, we will get more information about language that could provide a provision for temporary Board Leadership. Based on this information, we will decide accordingly what to do with the proposed Board Calendar.

## **XI. CONSOLIDATED ACTION**

No discussion was held on these items.

### **MOTION:**

**It was moved by Vice-Chair Finger-McDonald and seconded by Director Adams to approve the Consolidated Action items. The motion was voted on and unanimously approved.**

**A. Minutes** (These documents are posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

- 1. January 7<sup>th</sup>, 2021**
- 2. January 14<sup>th</sup>, 2021**
- 3. October 22<sup>nd</sup>, 2021**
- 4. November 11<sup>th</sup>, 2020**
- 5. December 10<sup>th</sup>, 2020**
- 6. December 17<sup>th</sup>, 2021**

**B. Licensed Personnel Action** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**C. Budget Parameters for Reoption** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

- Director Whitebear thanked staff for editing the Budget Parameters for this meeting and making sure that the new language was added.

## **XI. CONSOLIDATED INFORMATION**

There was no discussion on these items.

**A. Non-Licensed Personnel Information** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B. Unaudited Financial Statements - February** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## **XII. BOARD MEMBER COMMENTS**

- Board members discussed whether or not the Board would like to participate in the Diane Efseaff Memorial Scholarship.
- Community Engagement and Equity, Supporting Students/Learners During the New Normal, Serving Students from Houseless Populations, and Addressing Student Needs were suggested as a possible topic for the scholarship program for next year.
- Director Whitebear stated that our topics should be specific and we should have an actionable plan for these topics as well.
- Director Conroy asked what the responsibilities of the School Board are during absolutely unprecedented times such as a pandemic. We will not be the only District or School Board who will struggle with this and we may want to look into studying this further.
- The Board would like to participate in the full Efseaff scholarship program.

- Director Whitebear wanted to make sure that her earlier comments were not misinterpreted. She does think it's a concern that middle and high school students may not have as much support as well. Her previous comments wanted to focus on the most vulnerable students (the elementary age students), but certainly not dismiss the needs of the other students.
- Director Whitebear also wants to recognize that his month is Arab-American History Month and Sexual Assault Awareness Month. She expresses support for both the Arab community and assault survivors.
- Vice-Chair Finger-McDonald is grateful for the vaccines that many individuals in the community have been able to receive. She reiterates that wearing masks, washing hands, and obtaining the vaccine are the ways in which we can support efforts to reopen school
- Director Conroy thanked the Board for their open discussions. He wanted to know more about the information that Chair Al-AbdRabbuh sent out recently regarding Board Self-Evaluation that is required by law.
- Chair Al-AbdRabbuh expanded on this bill and they key themes. Director Conroy expressed concerns about the State telling local Boards what they should be studying. Additionally, he expresses that equity and governance are certainly important but he also thinks that finance, educational achievement, and so on are also important. He feels that Boards should have a broader mandate, if they have to have a mandate, to make sure that Boards are well-rounded in terms of training and education.
- Chair Al-AbdRabbuh would like to state that the Board is already doing most of these requirements. However, the portion that is new is documenting these trainings in a certain and specific way. He will, however, bring Director Conroy's feedback to the legislature.

### **XIII. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting At 10:24 p.m.

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Sami Al-AbdRabbuh, Board Chair

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Ryan Noss, Superintendent

Prepared By: Parker Schulze

6. May 6, 2021

**MINUTES**  
Business Meeting of the  
**BOARD OF DIRECTORS**  
Corvallis School District 509J

**I. CALL TO ORDER AND ROLL CALL**

The meeting was called to order at 6:33 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<p><u>BOARD MEMBERS PRESENT</u>          Vincent Adams          Sami Al-AbdRabbuh, Chair          Jay Conroy          Sarah Finger McDonald, Vice Chair          Terese Jones          Luhui Whitebear</p> <p><u>BOARD MEMBERS EXCUSED</u>          Tina Baker</p>	<p><u>EXECUTIVE STAFF PRESENT</u>          Ryan Noss, Superintendent          Melissa Harder, Assistant Superintendent          Jennifer Duvall, Human Resources Director          Olivia Meyers Buch, Finance and Operations Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u></p> <p><u>Corvallis High School</u>          Ezra Hart          Kristen Moon</p> <p><u>Crescent Valley High School</u>          Kate Voltz          Calvin Carleski</p> <p><u>College Hill</u>          Jesse Martin</p>
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A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. SCHOOL BOARD MEMBER REPORTS**

- Director Whitebear thanked the public in advance for their input on our racial equity in education policy and expressed her hope that this policy will be a great representation of the Corvallis School District



- Director Adams wanted to express that contract negotiations are proceeding well. He states that both sides have been extremely student-centered and he is extremely grateful for these discussions.
- Director Conroy expressed appreciation for his experiences at the in-person instruction observations. Additionally, he mentioned some details about the work that the Budget Committee is doing. He also appreciated the Bond Oversight Committee's work and their dedication.
- Board Chair Al-AbdRabbuh expressed appreciation for teachers during this Teacher Appreciation Week. He spoke about their commitment to our students and was very appreciative of their dedication.
- Additionally, he congratulated Kate Voltz for her State Final placement on the Debate Team. He congratulates the entire team and our former Board representatives who were on the team as well. They have been selected for a higher level debate and it's a great honor to have them with us.
- Lastly, he asked the Board to check-in on their interest for a yearly Board evaluation. Many Board members were in favor. The Board selected the longer and more in-depth evaluation and facilitated discussion that will be provided by Kristen Miles, from OSBA, during the June Board meeting.

#### IV. SUPERINTENDENT'S REPORT

Superintendent Noss provided a few highlights of the work District-wide since his last report. Additionally, he recognized teachers for Teacher Appreciation Week, especially during this chaotic year. Graduation ceremonies will be on-site this year – as long as Benton County does not increase in their risk status. Due to social distancing requirements, each student will receive two guest tickets to attend the ceremony, and each school will have two separate graduations. This is our first full week back in school and we are following protocols to keep everyone healthy. He reviewed our COVID-19 protocols with the Board and the public. (The Superintendent's report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

#### V. STUDENT REPRESENTATIVE REPORTS

**Kate Voltz** thanked the Board for allowing student participation in their meetings. She expresses appreciation at how much work the teachers have put in during this pandemic. She outlines the fact that a half-billion-dollar educational cut that is being proposed in the legislature and advocates against this funding reduction; she encourages anyone interested to speak to the legislature about it.

**Calvin Carlecki** is excited about the in-person return and outlines the feeling of exuberance felt by many students at school. Applications are now open for Core

Council and the students hope to have a Senior Day this year at some point. Graduation is coming up soon and it's Teacher Appreciation Week.

**Ezra Hart** mentioned that Grad Night is coming up so please support students by eating at designated participating restaurants. He thanks the Board for their equity work and their desire to include students.

**Kristen Moon** stated that the in-person schedule is fun and encouraging for students. The class leaders have come up with ideas for student engagement. Their first spirit event, which is open to virtual students as well, will be a cookie decorating event. Sports, fine arts, and other programs are very busy.

**Jesse Martin** expressed that they were excited at the new in-person schedule. There will be 18 students earning their GED and around 25 students earning a diploma at College Hill. Many students are working very hard and the students appreciate the work that their teachers are doing during this time.

## VI. FAREWELL TO STUDENT REPRESENTATIVES

All student representatives that attended this year's meetings were given a certificate of appreciation and were recognized for their passion and hard work.

## VII. PUBLIC/STAFF COMMENT

1. **Sravya Tadepalli** of Corvallis spoke about the Theater Diversity Advisory Committee. She is a Corvallis School District Graduate. She expressed that she feels that this has been entirely driven by alumni and is concerned by what she perceives as a lack of serious interest in making positive change within the department, by means such as this committee. Issues with the timeline and the delivery of each piece of this project makes individuals who care feel like they are unheard and as though this is not a priority for leadership. Sravya and Isabella presented together and suggested action items for this item that they feel will empower the committee to do their critical work.
2. **Isabella Medina** of Corvallis spoke about the Theater Diversity Advisory Committee. She is a Corvallis School District Graduate. She wants to make sure that the Committee is a priority and that they are allowed to proceed with the vital work that is needed in this area. She states that the school district should have swiftly completed work to redistribute systemic power within this department and should be a model. Isabella and Sravya presented together and suggested action items for this item that they feel will empower the committee to do their critical work.
3. **Kainoa McFadden** of Corvallis spoke about the Theater Diversity Advisory Committee. He is a Corvallis School District Graduate with

significant training related to equity in theater. He believes that the current theater department without the advisory group charter allows room for a hostile culture within the theater department, allowing individuals in power to continue their agendas without any system of checks and balances. He feels that the current theater culture is toxic, racist, and implies that without additional and unpaid labor, he would not advance within the group.

4. **Brianna Brady** of Corvallis spoke about the Theater Diversity Committee. She is a Corvallis School District Graduate. She believes that her experiences of racism and exploitation within the Theater Program significantly impacted her future experiences in college. She feels as though she absorbed the negative stereotypes that were pushed on her within her experiences and that the individuals who reached out to her were only doing so to 'save face'. She feels as though we need to honor the work done by our advocates and implement the TDAC guidelines.
5. **Jimbo Ivy** of Corvallis spoke about the Theater Diversity Committee. He is the theater supervisor for the Corvallis Parks and Recreation Department. He would like to express his appreciation for the work that the students and alumni have done with this group. The Majestic Theater has recently gone through a similar process and has recently been working towards anti-racist strategies within their work. He states that he has not been contacted by any staff from the Theater Department.
6. **Rebecca Goslow** of Corvallis spoke about construction. She is a former parent of Corvallis students and is heavily involved in the community. She requests that a strip of land that is currently going to be turned into a parking area be retained and beautified and she also requests that the Board consider leaving the parking spaces that already are in the area, as they are needed for parents and community volunteers. She has spoken with many relevant CSD employees and is hopeful that they are taking her concerns into consideration, but wants to make sure the Board does too.
7. **Pallavi Dhagat** of Corvallis spoke about potential change to the math curriculum at CSD. She is a parent of a Corvallis Student and Professor of Electrical Engineering at Oregon State University. She wants to make sure the Board considers her comments as both a parent and as an expert in her field. She strongly opposes removing math curriculum and she wants to emphasize that she feels this will have an extremely detrimental effect on students. She states that math is very important to changing the world for the better and without advancing students to a math level that interests them, we are taking away their excitement and will stunt their passion.
8. **Natasha Mallette** of Corvallis spoke about potential changes to the math curriculum at CSD. She is a parent of two Corvallis students. She is

concerned about students without math, especially those without advocates or those who are marginalized. She believes that eliminating opportunities for learners to excel will widen inequity gaps in education for minority students especially and feels that this would be unjust. She strongly feels that a strong math curriculum supports the inclusion of women, minorities, and other marginalized groups in STEAM fields.

9. **Jen Adler** of Corvallis spoke about potential changes to the math curriculum at CSD. She is the parent of a Corvallis student. She feels that we are all in agreement that marginalized students are underrepresented in accelerated programs. She has experience in the selection process for elementary and early middle school selection processes for advance placement and cites that there is bias within these systems. We also have students that develop at different rates who need to be challenged and engaged. She believes these issues are solvable and wants to support working together to address these issues with a plan that doesn't involve the removal of advanced math curriculum.

## **VIII. MUDDY CREEK CHARTER SCHOOL ANNUAL REPORT**

Mark Page, the interim Executive Director of the Muddy Creek Charter School gave a presentation about the school's activities this year and their plans for the future. He cited concerns about staffing, curriculum, and organizational growth as his main focuses for the immediate future, but also feels confident that the school has a good opportunity here to improve and looks forward to working on the challenges they are facing. He thanks the Board for the opportunity to speak with them about the school. (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

## **IX. BOND UPDATE REPORT**

Kim Patten, Director of Facilities and transportation for the Corvallis School District, and Dale Kuykendall, from Weneha Construction, provided the Board with an update on various Bond work throughout the District. The work has gone extremely well so far and we are under budget as well as ahead of schedule on most items. We are keeping an eye on fluctuating prices due to impacts from COVID-19 and other relevant factors. Board members expressed appreciation for the amazing and complex work that the Bond group, and especially Kim and Dale are doing, and thank them for their informative reports. (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.) These presenters responded to questions from Board members.

## **X. 2020-21 STATE SUMMATIVE ASSESSMENTS RECOMMENDATION**

Superintendent Noss, Amy Lesan, Elementary Schools Coordinator, and Nikki McFarland, Secondary Schools Coordinator gave a presentation regarding the State Assessment Recommendations of the Teaching and Learning groups. They propose that we utilize our many performance, work sample, real world learning projects, and standards-based assessments already in place, that give teachers more relevant and individualized information, instead of administering the state assessments to students this year. We feel like this strategy is the best strategy for our students. (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**MOTION:**

**It was moved by Director Adams and seconded by Director Jones to approve the State Summative Assessments Recommendation. The motion was voted on and unanimously approved.**

**XI. RACIAL EQUITY POLICY – FIRST READ**

Marcianne Rivera-Koetje, Equity Coordinator for the District, presented about the proposed Racial Equity Policy that has been developed over the past few years with input from many cultural, religious, underserved, diverse, and other minority groups. This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

- Board members asked questions related to the resources and data used to create these strategies, the process that was used to outline our proposed policy recommendations, and the perceived effectiveness of the strategies outlined within the document.
- Board members also expressed appreciation for the fact that this policy reads as a group effort – with input from many varied community sources – and the passion is reflected very well in this outline.
- Director Whitebear asked that we add “gender expression” to our policy, and include student input as one of our main ideas, but otherwise expresses her firm appreciation for this work.
- Vice-Chair Finger-McDonald stated that she is extremely proud to see the Board and the District set goals and then follow through with actions. She mentions how powerful it is to see action along with ideas, and put requirements in place that benefit all.
- Director Jones mentioned that this was a profound reading experience and thanks the group for their hard work on this policy.

**XII. CORVALLIS ONLINE APPLICATION**

Assistant Superintendent Harder presented information to the Board regarding the need to have a CDL option for next year. Parents who were surveyed want more information regarding what the next school year would look like. We agree that more information is important. We plan to create an independent school which is an entirely separate Corvallis Online school, for the purposes of tracking data and measuring student attendance correctly, and we need Board approval to create an institutional ID to move forward with this plan. (This presentation is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**MOTION:**

**It was moved by Director Adams and seconded by Director Conroy to approve the Corvallis Online Application items and allow staff to move forward with creating an institutional ID for Corvallis Online. The motion was voted on and unanimously approved.**

**XIII. CONSOLIDATED ACTION**

There was discussion on items A, B, and C.1.

- Director Adams and Director Conroy both expressed their thanks to the individuals retiring. The loss of such a wealth of institutional knowledge is sad to see but we are very excited on their behalf and wish them the best in their retirement. Your work and dedication has not gone unnoticed.
- Director Adams expressed excitement for the election of such a wonderful candidate for our Budget Committee. He is certain she will be a tremendous asset to our budget work and our goals.
- Vice-Chair Finger-McDonald wanted to make sure that the public knows that this position has been open for a long time and we have received only one application. The Board thinks highly of the candidate.

**MOTION:**

**It was moved by Director Jones and seconded by Director Adams to approve the Consolidated Action items. The motion was voted on and unanimously approved.**

**A. Appoint Budget Committee Member** (These documents are posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. Licensed Personnel Action** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

### **C. Board Policies – FOR ACTION**

**C. 1. Policy BF** – Policy Development – Second Read (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**D. Non-Resident Transfer Allocation** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

### **XIV. CONSOLIDATED INFORMATION**

There was discussion on items B.1, B. 5, B.7, B.10, B.12.

- Director Adams pointed out a typo on policy JFCM.
- Director Conroy is satisfied with the language added to Policy BC/BCA.
- Director Whitebear would like to know why we added language about resolutions in policy BFC. This language was added because Director Conroy had concerns about the time frame of Board actions and proposed by him via conference with OSBA and their policy team.
- Director Whitebear feels that this time frame for resolutions will create undue chaos and will necessitate utilizing the ‘emergency clause’ more often than necessary, simply based on timing. This is counterproductive to the intent of a policy that is supposed to generate public input.
- Director Conroy is concerned about the level of communication and public input on anything the Board suggests and considers passing. He would like to see more community feedback and wants to make sure that the Board is maintaining transparency and setting a high bar.
- Chair Al AbdRabbuh states that transparency is very important. He feels that expediency and deliberation do need to be carefully balanced in legislation. The minimum bar is deliberating and discussing with observation from the public. The community deserves an opportunity to speak about proposed items. However, the standard of 14 days between proposal and passage is creating a very high bar and may not always be possible due to the timing of resolutions and their originations.
- Director Whitebear expresses concerns about the perceived retaliation that prompted the edits to this policy, and worries that the community will interpret this language as being reactive to specific passages from this school year such as the School Renaming process, Black History Month, and the Indigenous People’s Day resolution. She states that if we do pass

this we need to make clear that this is not the case, if that's the intent.

- Director Conroy states that resolutions and policies are both under the Board purview and should both be included. He states that the emergency clause should be enough to cover any issues that come up. He believes that he would have supported an emergency clause utilization related to Black History Month and Indigenous People's Day, but was concerned about the process the Board used when considering the School Renaming.
- Chair Al AbdRabbuh asks individuals who would like to propose an amendment to policy BCF to bring those proposed amendments to the Board at our next meeting and we will deliberate more at that time.
- Director Adams appreciates the intent behind Director Conroy's proposed edits to this policy, especially because the Board still has work to do in relation to community engagement. He feels that this might be part of a larger solution, but he doesn't think that the Board is recognizing the work we need to do in this regard as a larger tapestry with broad needs.

**A. Non-Licensed Personnel Information** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B. Board Policies – FOR INFORMATION** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B. 1. Policy BFC – Adoption and Revision of Policies – First Read** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 2. Policy BC/BCA – Board Organization – First Read** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 3. Policy EEA – Student Transportation Services – First Read** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 4. Policy IKFB – Graduation Exercises – First Read** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 5. Policy JB – Equal Educational Opportunity - Revised – First Read** (This document is posted online with the informational packet



of this meeting and will be filed with the official 2020-21 Board records.)

**B. 6. Policy JEBA** – Early Entrance - Revised – First Read (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 7. Policy JFCM** – Threats of Violence – Revised - First Read (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 8. Policy JHCD** – Non-Prescription Medication – **Rescind** - First Read (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 9. Policy JHCD/JHCDA** – Medications (FKA ‘Prescription Medications) - Revised – First Read (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 10. Policy LBEA** – Resident Student Denial for Virtual Public Charter School Attendance – NEW – First Read (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 11. Administrative Regulation GCBDA/GDBDA-AR** – Federal Family and Medical Leave/Oregon Family Medical Leave – First Read (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. 12. Administrative Regulation JHCD/JDCA-AR** – Medications (FKA ‘Prescription Medications’) – First Read (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**C. Review 2021-22 Draft Board Calendar** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**D. March Financial Statements (Unaudited)** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## **XII. BOARD MEMBER COMMENTS**

- If Board members would like to participate in Board meetings in-person, going forward, they may do so. However, Budget Meetings will be virtual.
- Director Adams would like to hear more about the Theater District Advisory Committee. He feels that we can learn more about this issue and the Board might be able to support this equity work, with policy. He would also like to see more information about the proposed changes to the District's mathematics curriculum as well and hear the related discussion. Director Jones and Director Conroy would also like to hear about math.
- Director Jones wants to express her thanks to Kim Patten and the Bond Team. She is very grateful for the effort they put in this week to hear from the community and they represented the District extremely well.
- Director Whitebear would like to know the rough timeline of parents getting resources for mental and emotional health supports, as well as cohort C. Superintendent Noss stated he's working on getting this out ASAP and focusing on support in Cohort C's educational experience as well.
- Director Whitebear also would like to express concerns about the statements we heard from the students earlier. She does not want the students and alumni to have to share their trauma in order to feel heard. It's not sustainable for one's emotional health and we must do better. Additionally, she's disappointed to hear that the TDAC has not reached out to the Corvallis Theater group and wants to better support that.

### **XIII. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting At 11:05 p.m.

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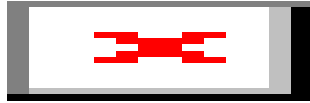
Sami Al-AbdRabbuh, Board Chair

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Ryan Noss, Superintendent

Prepared By: Parker Schulze

## B. Licensed Personnel Action



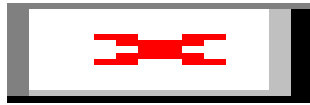
Prepared for: Corvallis School Board  
Prepared by: Ryan Noss, Superintendent  
Meeting Date: June 10, 2021

## Licensed Personnel Action

## ACTION REQUESTED

1. Issue:
  - a. Recommendation to Hire

Name	Position	FTE	Building	Start Date	Contract Status
Anderson, Joyce	Nurse	1.00	District Office	5/11/2021	Probationary Year 1
Boyer, Nima	TOSA	0.20	District Office	8/30/2021	Temporary
Bradley, Nolan	PE Teacher	1.00	Wildcat Elementary School	8/30/2021	Probationary Year 1
Feser, Kathleen	TOSA	0.20	District Office	8/30/2021	Temporary
Fischer, Michael	5th Grade Teacher	1.00	Mt View Elementary School	8/30/2021	Probationary Year 2
Fischer, Tracey	Principal	1.00	Husky Elementary School	8/30/2021	Probationary Year 1
Garibay, Summer	Mental Health Therapist	1.00	District Office	8/17/2021	Probationary Year 1
Hawkins, Chris	TOSA	0.50	District Office	8/30/2021	Temporary
Herrera Flores, Ranferi	Mental Health Therapist	1.00	Garfield/Lincoln Elementary School	8/17/2021	Probationary Year 1
Jensen, Aurora	Counselor	1.00	Husky Elementary School	8/30/2021	Probationary Year 2
Joerger, Nicole	Elementary Teacher - Bilingual	1.00	Garfield Elementary School	8/30/2021	Probationary Year 1
Olvera, Daniel	Kindergarten Teacher - Bilingual	1.00	Garfield Elementary School	8/30/2021	Probationary Year 3
Pipitone, Renee	Kindergarten Teacher	0.50	Husky Elementary School	8/30/2021	Probationary Year 3
Roach, Randy (R)	Alternative Education Teacher	1.00	Harding Center	8/30/2021	Probationary Year 1
Rojas Hernandez, Juana	DLI Teacher	1.00	Linus Pauling Middle School	8/30/2021	Probationary Year 1
Rubio Lopez, Ana	DLI Teacher	1.00	Linus Pauling Middle School	8/30/2021	Probationary Year 1



Ryan, Mandy	Nurse	0.60	District Office	5/17/2021	Probationary Year 1
Shreve, Kourtney	Special Education-Life Skills Teacher	1.00	Linus Pauling Middle School	8/30/2021	Probationary Year 1
Thorson, Kealy	RTI Specialist	0.25	Franklin School	8/30/2021	Temporary
Torregroasa, Cristina	2nd Grade Teacher - Self Contained	1.00	Lincoln Elementary School	8/30/2021	Probationary year 3
Valentin, Serena	Music Teacher	1.00	Wildcat Elementary School	8/30/2021	Probationary Year 1
Weber, Elizabeth (Ellie)	Special Education-Life Skills Teacher	1.00	Linus Pauling Middle School	8/30/2021	Temporary Teacher

**b. [Additional Information/Leaves/Reduction](#)**

<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Building</b>	<b>Effective</b>	<b>Reason</b>
Banach, Danielle (Elle)	Special Education Teacher	1.00	Linus Pauling Middle School	6/30/2021	Resignation
Brewer, Jeanette	RTI Specialist	0.70	Mt. View Elementary	6/30/2021	Retirement
Craig, Jacob (Jake)	PE Teacher	0.80	Husky Elementary School	6/30/2021	Resignation
Demarest, Ellen	Speech Language Pathologist	1.00	Muddy Creek/Private Schools	6/30/2021	Retirement
Garcia, Arturo	3rd Grade Teacher	1.00	Franklin School	6/30/2021	Resignation
Gish, Helen	Spanish Teacher	0.83	Linus Pauling Middle School	6/30/2021	Resignation
Hackett, Andrea	Speech Language Pathologist	1.00	Adams/Jaguar Elementary School	6/30/2021	Resignation
Lashley, Laura	Kindergarten Teacher	1.00	Adams Elementary School	6/30/2021	Retirement
Megale, Elise	4th Grade Teacher - Bilingual	1.00	Garfield Elementary School	6/30/2021	Resignation
Pascuzzi, Talia	4th Grade Teacher	1.00	Lincoln Elementary School	6/30/2021	Resignation

**MOTION REQUESTED:**

“I move to approve the Licensed Personnel action as submitted.”



Prepared for: Corvallis School Board  
Prepared by: Ryan Noss, Superintendent  
Meeting Date: June 10, 2021

**Licensed Personnel Action**

**ACTION REQUESTED**

1. Issue:

a. Recommendation to Hire

Name	Position	FTE	Building	Start Date	Contract Status
Altamirano, Jasmine	5th Grade Teacher - Dual English	1.00	Garfield Elementary School	8/30/2021	Probationary Year 1
Betancourt Garcia, Jeanette	Spanish Teacher	0.83	Linus Pauling Middle School	8/30/2021	Probationary Year 1
Ebright, Ashley	Speech Language Pathologist	1.00	Adams/Private Schools	8/30/2021	Probationary Year 1
Gilpin, Bernadette	Special Education Teacher	1.00	Husky Elementary School	8/30/2021	Probationary Year 2
Morales, Nathan	Counselor	1.00	Cheldelin Middle School	8/30/2021	Temporary Teacher
Peterson, Lucas	Language Arts Teacher	1.00	Linus Pauling Middle School	8/30/2021	Probationary Year 1
Schwartzman, Marisa	Music Teacher	0.20	Franklin School	8/30/2021	Temporary
Vomocil, Jennifer	Math Teacher	1.00	Linus Pauling Middle School	8/30/2021	Probationary Year 1
Withrow, Kathryn (Katie)	Special Education-Life Skills Teacher	1.00	Jaguar Elementary School	8/30/2021	Probationary Year 2
Verhoogan Odden, Lise	Mental Health Therapist	1.00	District Office	8/17/2021	Probationary Year 1

b. Additional Information/Leaves/Reduction

Name	Position	FTE	Building	Effective	Reason
Bryan, Joanne	Speech Language Pathologist	0.50 (correction from April report)	Husky Elementary School	6/30/2021	Retirement
Demarest, Ellen	Speech Language Pathologist	0.80 (correction)	Muddy Creek/Private Schools	6/30/2021	Retirement
Klein, Jennifer	Kindergarten Teacher	1.00	Franklin School	6/30/2021	Resignation

**MOTION REQUESTED:**

“I move to approve the Licensed Personnel action as submitted.”

C. Board Policies -- **FOR ACTION**:

1. **Policy BFC** - Adoption and Revision of Policies - Second Read



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board

Prepared by: Erika Cook

Meeting Date: June 10, 2021

**ACTION REQUESTED**

Board Policy BFC—Adoption and Revision of Policies—Revising—Second Reading

### Background

The Board discussed adding language to this policy regarding a mandatory length of time between first and second policy reads in order to have consistency in the adoption process and to allow for additional public input. Staff reached out to OSBA and the edits highlighted are suggested additions by OSBA staff members who reviewed the concerns. This proposed language includes both policy and resolution adoption/revision.

This policy was last adopted on 1/11/2018.

### Involvement

District staff: Superintendent Noss, Parker Schulze, Melissa Harder and Erika Cook.

### Cost Impact

None.

### Action Requested

Adoption of revised versions.





# Corvallis

## SCHOOL DISTRICT

Code: BFC  
Adopted: 8/96  
Revised/Readopted: 1/11/99, 1/11/18

### **Adoption and Revision of Policies**

Adopting new policies and changing or repealing existing policies is solely the Board's responsibility. Policy will be adopted and amended or repealed only by the affirmative vote of a majority of the Board members.

Proposed policies or policy changes and repeal of existing policies will be presented in writing for consideration by the Board.

To permit time for studying all new policies or amendments to policies and to provide an opportunity for interested parties to react, proposed policies or amendments will be presented as a Board agenda item in the following sequence:

1. First reading of a proposed policy or policies: This is information item and no action is required by the Board. A first reading announces that a new policy, a revision of an existing policy, or consideration to rescind a policy is being considered by the Board. Comments, questions, concerns, and recommended edits should be forwarded to the superintendent for consideration prior to the meeting in which the policy is recommended for a second reading and/or adoption.
2. Second reading/adoption of a proposed policy or policies: This is an action by the Board and may be placed on the consolidated action agenda. Any revisions to a policy from the first reading will not require the policy to go through an additional reading, except as the Board determines that the revision(s) need(s) further study and an additional reading would be advantageous. The second reading/adoption will take place at least two weeks after the first reading unless the board determines that the situation requires more urgency.

When, in the best interests of the district, immediate adoption of a proposed policy is necessary, the Board may adopt such policy at the first meeting in which it is presented.

Policies and amendments adopted by the Board will be attached to, and made a part of, the minutes of the meeting at which they are adopted and also will be included in the district's online board policy manual.

## **Resolutions**

Resolutions adopted by the board will follow the same adoption procedures as policies.

END OF POLICY

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### **Legal Reference(s):**

[ORS 332.107](#)

[ORS 332.505](#)

[OAR 581-022-2305](#) ~~1610~~

[OAR 581-022-0102](#) ~~1720~~

2. **Policy EEA - Student Transportation Services - Revised - Second Reading**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Erika Cook  
Meeting Date: June 10, 2021

**ACTION REQUESTED**

Board Policy EEA—Student Transportation Services—Revised—Second Reading

### Background

Senate Bill (SB) 905 (2019) clarifies and aligns with the Every Student Succeeds Act to say that the care for a student whose parent or guardian has voluntarily placed the student outside the student's home with a public or private agency and for whom the student's parent or guardian retains legal guardianship, does not meet the definition of "foster care". It establishes general rule that the student, whose parent or guardian voluntarily places the student in substitute care while retaining legal guardianship, is a resident of the district where the substitute care program is located. It also provides, under special circumstances outlined in SB 905, exceptions to allow the student (voluntarily placed by the parent or guardian) to attend school in the district where the parents or guardian resides.

Policy EEA is required. Edits provided by OSBA on 11/22/2019. Last adoption by CSD 4/11/2019.

### Involvement

Staff members: Melissa Harder, Kim Patten, Becky Weeks and Erika Cook.

### Cost Impact

None.

### Action Requested

Adoption of revised version.



# Corvallis

## SCHOOL DISTRICT

Code: EEA  
Adopted: 8/18/93  
Revised/Readopted: 3/10/97, 1/11/99, 12/8/03, 5/5/08, 3/14/11, 4/11/19  
Orig. Code: 5800; EE/EEA

### **Student Transportation Services**

School transportation services will be provided for:

1. Transporting students to and from school;
2. Transporting students to and from curricular and extracurricular activities sponsored by the district;
3. Transporting students from one school or facility to another;
4. Transporting students on school-sponsored field trips that are extensions of classroom learning experiences; and
5. Transporting homeless students to and from the student's school of origin<sup>1</sup> as required by the Every Student Succeeds Act of 2015 (ESSA).

These services shall be provided throughout the regularly scheduled year and during the regular school day as determined by the District.

#### **Distance from School**

Elementary students in grades K-5 who live more than one mile from school will be transported. Secondary students in grades 6-12 who live more than one and one-half miles from school will be transported. Mileage exceptions for health, safety or disability will be made in accordance with the district's approved supplemental plan. Miles from school will be determined by the District in accordance with Oregon Administrative Rule (OAR) 581-023-0041(1)(e).

#### **Vehicle Types**

The district may use Type 10 School Activity Vehicles to transport students from home to school, school to home and from district-sponsored activities.

#### **Safe School Choice**

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<sup>1</sup>“School of origin” means the school that a student attended when permanently housed or the school in which the student was last enrolled.

When the student has completed the final grade served by the school of origin, the term “school of origin” shall include the designated receiving school at the next grade level for all feeder schools.

The district may also provide transportation using federal funds<sup>2</sup> or through cooperative agreements with local victims assistance units for a student to attend a safe district school<sup>3</sup> out of the student's attendance area for any student who is a victim of a violent criminal offense occurring in or on the grounds of the school the student attends or the student attends a school identified as persistently dangerous.

If there are no other schools within the district a student may transfer to, the district may establish a cooperative agreement with other districts in the area for a transfer. Transportation for students who transfer for such purposes will be provided in accordance with the agreement.

### **Other Approved Transportation**

Students attending any private, parochial or public charter school under the compulsory school attendance laws will, where the private, parochial or public charter school is along or near the bus route, be provided equally the riding privileges given to public school students.

Transportation will be provided for students whose parent or guardian voluntarily placed the child outside of the child's home with a public or private agency and who is living in a licensed, certified or approved substitute care program, and who residency is established pursuant to Oregon Revised Statute (ORS) 339.134.

Preschool students with disabilities who have transportation as a related service and children from birth to age three who are enrolled in an eligible program shall be provided home to school transportation.

### **Safe Transportation**

A seat that fully supports each person and meets the minimum standards and specifications of law will be provided at all times. A person who weighs 40 pounds or less must be properly secured with a child safety system that meets the minimum standards and specifications established by the Oregon Department of Transportation under Oregon Revised Statute (ORS) 815.055. A person over 40 pounds or who has reached the upper weight limit for the forward-facing car seat must use a booster seat until they are four feet nine inches tall or age eight and the adult belt properly fits.<sup>4</sup> A person who is taller than four feet nine inches or eight years of age or older must be properly secured with a safety belt or harness that meets the requirements under ORS 815.055. In accordance with ORS 811.210 and 811.215, vehicles in excess of 10,000 pounds that have been equipped with lap belts must meet child car seat requirements as set forth by law.

The building administrator principal or designee shall ensure transportation officials and drivers

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<sup>2</sup>"Federal funds" means funds available through Title IV, Part A, and Title V, Part A.

<sup>3</sup>If there is not another school in the district to which students can transfer, districts are encouraged, but not required to, explore other appropriate options, i.e., an agreement with a neighboring district.

<sup>4</sup>"Proper fit" means the lap belt of the safety belt or safety harness is positioned low across the thighs and the shoulder belt is positioned over the collarbone and away from the neck.

receive notification of students having special medical or behavioral protocols identified in student records.

Appropriate training related to specific protocols, including confidentiality requirements, will be provided to drivers.

Aides or assistants that ride a school bus shall receive training on emergency procedures and their role in the safe transportation of all students on the bus.

The school bus or vehicle drivers will be responsible for the school bus or vehicle at all times from departure until return. The driver will not participate in any activities that might impair their driving abilities.

The district will comply with all state and federal laws and regulations pertaining to school bus and vehicle transportation.

### **Student Conduct**

School buses carrying students will be considered extensions of the school experience. All students using school transportation will abide by the code of conduct posted in each school bus or school activity vehicle. Violations of such code, as well as other conduct which is improper or which jeopardizes the safety of self or others, will be reported by the school bus or vehicle driver to the supervisor and building administrator as soon as possible. Violators may be denied use of transportation for a period of time as deemed proper by the building administrator and/or transportation coordinator.

END OF POLICY

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### **Legal Reference(s):**

<a href="#">ORS 327.006</a>	<a href="#">OAR 581-021-0050 to-0075</a>	<a href="#">OAR 735-102-0010</a>
<a href="#">ORS 327.033</a>	<a href="#">OAR 581-022-2345</a> <del>1530</del>	
<a href="#">ORS 327.043</a>	<a href="#">OAR 581-023-0040</a>	<a href="#">Senate Bill 905 (2019)</a>
<a href="#">ORS 332.405</a>	<a href="#">OAR 581-053-0002</a>	
<a href="#">ORS 332.415</a>	<a href="#">OAR 581-053-0003</a>	
<a href="#">ORS 339.240 to 339.250</a>	<a href="#">OAR 581-053-0004</a>	
<a href="#">ORS 343.155 to 343.246</a>	<a href="#">OAR 581-053-0010</a>	
<a href="#">ORS 343.533</a>	<a href="#">OAR 581-053-0031</a>	
<a href="#">ORS 343.155 to 343.243</a>	<a href="#">OAR 581-053-0040</a>	
<a href="#">ORS 811.210</a>	<del><a href="#">OAR 581-053-0053</a></del>	
<a href="#">ORS 811.215</a>	<a href="#">OAR 581-053-0060</a>	
<a href="#">ORS 815.055</a>	<a href="#">OAR 581-053-0070</a>	
<a href="#">ORS 815.080</a>	<a href="#">OAR 581-053-0210</a>	
<a href="#">ORS 820.100 to 820.190</a>	<a href="#">OAR 581-053-0220</a>	
	<a href="#">OAR 581-053-0230</a>	
	<a href="#">OAR 581-053-0240</a>	

Every Student Succeeds Act of 2015, 20 U.S.C. §§ 6315, 7912 (2015~~8~~).  
McKinney-Vento Homeless Assistance Act, 42 U.S.C. §§ 11431-11435 (2015).



3. **Policy IKFB** - Graduation Exercises - Revised - Second Reading



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board

Prepared by: Erika Cook

Meeting Date: June 10, 2021

**ACTION REQUESTED**

Board Policy IKFB—Graduation Exercises—Revised—Second Reading

### Background

New 2019 legislation, now published in Oregon Revised Statute (ORS) 329.451, allows an eligible student to wear a U.S. Armed Forces uniform at their high school graduation ceremonies. Additional bracketed, optional language has been added about students with disabilities and students participating in district-sponsored alternative education programs.

When updating policies, OSBA has added reviewing the policy via an equity lens. Where deemed appropriate, OSBA has added optional language for the district to consider; policy IKFB includes such language and is optional (referring to added language regarding items of cultural significance). See [Letter from ODE regarding Graduation Ceremonies](#).

Policy IKFB is optional. Edits provided by OSBA 10/06/2020. Last adoption by CSD 10/08/2020.

### Involvement

Staff members: Melissa Harder, Nikki McFarland and Erika Cook.

### Cost Impact

None.

### Action Requested

Adoption of revised version.



Code: IKFB  
Adopted: 8/30/99  
Revised/Readopted: 2/7/00, 4/5/10, 5/4/15, 10/8/20

## Graduation Exercises

The Board believes that completion of the requirements for a diploma, a modified diploma, an extended diploma or an alternative certificate from public schools is an achievement that improves the community as well as the individual. The Board wishes to recognize this achievement in a publicly celebrated graduation exercise.

Accordingly, appropriate graduation programs may be planned by each high school on the date selected by the school.

Presenters may be permitted to speak as part of the district's school's planned graduation program. All speeches will be reviewed and approved in advance by the building administrator or designee.

All students in good standing who have successfully completed the requirements for a high school diploma, or qualifies to receive or receives a modified diploma, an extended diploma or an alternative certificate, including a student participating in a district-sponsored alternative education program and a student with disabilities receiving a document certifying successful completion of program requirements shall have an option to may participate in graduation exercises.

A student shall be allowed to wear a dress uniform issued to the student by a branch of the U.S. Armed Forces if the student:

1. Qualifies to receive a high school diploma, a modified diploma, an extended diploma or an alternative certificate; and
2. Has completed basic training for, and is an active member of, a branch of the U.S. Armed Forces.

Graduating students will be allowed to wear items of cultural significance honoring their unique and diverse cultures, in accordance with consistently-enforced rules established by the building administrator or designee.

In good standing means the student has not been suspended, expelled, or otherwise excluded from school programs at the time of the ceremony.

END OF POLICY

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### Legal References:

[ORS 329.451](#)

~~[ORS 332.105](#)~~

[ORS 332.107](#)

~~[ORS 332.114](#)~~

~~[ORS 339.115](#)~~

[ORS 339.505](#)

[ORS 343.295](#)

~~[OAR 581-021-0071](#)~~

[OAR 581-021-0050](#)

[OAR 581-021-0055](#)

[OAR 581-021-0060](#)

[OAR 581-022-2000](#)

[OAR 581-022-2010](#)

[OAR 581-022-2015](#)

[OAR 581-022-2020](#)

[OAR 581-022-2505](#)

31 OR. ATTY. GEN. OP. 428 (1964)

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2012~~8~~); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2017~~2020~~).

Kay v. David Douglas Sch. Dist. No. 40, 1987); cert. den., 484 U.S. 1032 (1988).

Doe v. Madison Sch. Dist. No. 321, 177 F.3d 789 (9th Cir. 1999).

Lee v. Weisman, 505 U.S. 577 (1992).

Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988).

4. **Policy JB** - Equal Educational Opportunity - Revised - Second Reading



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Erika Cook  
Meeting Date: June 10, 2021

**ACTION REQUESTED**

Board Policy JB—Equal Educational Opportunity\*\*—Revised—Second Reading

### Background

Several changes in the presented model sample result from the recent comprehensive changes and updates to model policy GBN/JBA - Sexual Harassment, and an effort to remove duplicate language found in Sexual Harassment from policy JB - Equal Educational Opportunity. The addition of policy language that references an 'Equal Educational Opportunity Plan', while is new model policy language, is not new rule language and comes from OAR 581- 021-0046.

OAR 581- 021-0046 - (9) Equal Educational Opportunity Plans. Districts shall develop and implement a plan which assures that all students have equal opportunity to participate in the educational programs and activities and equal access to facilities in the district. Said plan shall include courses and components which provide students with an understanding of the pluralistic realities of their society, including multi-cultural/racial/ethnic education and equity in portraying all classes protected under ORS 659.150. Upon the request of the Superintendent of Public Instruction, districts shall submit copies of such plans and other assurances as are deemed necessary and proper.

Policy JB is required. Edits provided by OSBA on 11/06/2020. Last updated by CSD on 5/4/2009.

### Involvement

District staff: Melissa Harder and Erika Cook.

### Cost Impact

None.

### Action Requested

Adoption of revised version.



Code: JB  
Adopted: 6/28/99  
Revised/Readopted: 1/8/01, 10/8/01, 11/4/02, 8/15/05, 9/12/05, 12/10/07, 5/4/09

## **Equal Educational Opportunity \*\***

Every student of the district will be given equal educational opportunities regardless of age, race, religion, color, national origin, citizenship, gender, sex, sexual orientation<sup>1</sup>, disability, marital status, familial status, parental status, linguistic background, culture, socioeconomic status, capability or geographic location.

~~Further, The district shall develop and implement an Equal Educational Opportunity Plan that assures that no student will be excluded from participating in, denied the benefits of, or subjected to discrimination under any educational program or activity conducted by the district or denied access to facilities in the district. The district will treat its students without discrimination on the basis of gender as this pertains to course offerings, athletics, counseling employment assistance, and extracurricular activities.~~

~~The superintendent will designate at least one employee to coordinate its efforts to comply with and carry out its responsibilities under Title IX. The Title IX coordinator will investigate complaints communicated to the district alleging noncompliance with Title IX. The name, address, and telephone number will be provided to all students.~~

~~The Board will adopt and the district will publish grievance procedures providing for prompt and equitable resolution of student and employee complaints under Title IX.~~

A student or parent may access and use the district's general complaint procedure through Board policy KL – Public Complaints. All reports, complaints or information will be investigated. The complaint procedure is available at the district's administrative office and on the home page of the district's website.

A student of the district may not be subjected to retaliation by the district for the reason that the student has in good faith reported information that the student believes is evidence of a violation of a state or federal law, rule or regulation.

END OF POLICY

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<sup>1</sup> Sexual orientation means an individual's actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual's gender identity, appearance, expression or behaviors differs from that traditionally associated with the individual's sex at birth.

**Legal Reference(s):**

[ORS 174.100](#)

[ORS 192.630](#)

[ORS 326.051](#)

[ORS 329.025](#)

[ORS 332.107](#)

~~ORS 336.067~~

~~ORS 336.082~~

[ORS 336.086](#)

~~ORS 342.123~~

[ORS 659.850](#)

[ORS 659.852](#)

~~ORS Chapter 659~~

~~ORS Chapter 659A~~

[ORS 659A.003](#)

[ORS 659A.006](#)

~~ORS 659A.030~~

[ORS 659A.103 - 659A.145](#)

[ORS 659A.400](#)

[ORS 659A.403](#)

[ORS 659A.406](#)

[OAR 581-021-0045](#)

[OAR 581-021-0046](#)

[OAR 581-022-2310](#)

[OAR 839-003-0000](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2012~~8~~); 28 C.F.R. §§ 42.101-42.106 (2019).

~~Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (2012).~~

Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 793-794 (2012~~2018~~); 34 C.F.R. Part 104 (2019).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705 (2012~~2018~~); Nondiscrimination on the Basis of Sex in Education Programs or Activities

Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2017~~2020~~).

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2012~~2018~~); 29 C.F.R. Part 1630 (2017~~2019~~); 28 C.F.R. Part 35 (2017~~2019~~).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12333 (2018).



5. **Policy JEBA - Early Entrance - Revised - Second Reading**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board

Prepared by: Erika Cook

Meeting Date: June 10, 2021

**ACTION REQUESTED**

Board Policy JEBA—Early Entrance—Revised—Second Reading

### Background

Senate Bill (SB) 321 (2015) lowered the compulsory attendance age for Oregon students from age 7 to age 6. A “child is considered to be age 6, if the child’s sixth birthday occurred on or before September 1 immediately preceding the beginning of the current school term.”

Policy JEBA is required. Edits provided by OSBA on 1/14/2016. The policy was last updated by CSD on 8/19/2013.

### Involvement

District staff: Melissa Harder, Amy Lesan and Erika Cook.

### Cost Impact

None.

### Action Requested

Adoption of revised version.



# Corvallis

## SCHOOL DISTRICT

Code: JEBA  
Adopted: 6/28/99  
Revised/Readopted: 12/10/01, 8/19/13

### Early Entrance

A student will be admitted to kindergarten if their fifth birthday occurs on or before September 1 and no later than September 15 in the current school term for which they are registering, or is a kindergarten student transferring from a public school in another district.

A student is considered six years of age and will be admitted into a public school if their sixth birthday occurs on or before September 1 and no later than September 15 in the current school term. In compliance with state law, all students registering for the first grade must be six years of age on or before September 1 of the school year for which they are registering. ~~In addition, a student whose sixth birthday occurs after the date may be considered for admission in first grade if he/she:~~ A student whose sixth birthday occurs after that date may be admitted to the first grade if they have maintained regular attendance in any grade of a public full-time school during the entire school term.

- ~~1. Is a first grade student transferring from a public school in another district or from an accredited private school;~~
- ~~2. Has completed a successful year in a public or accredited private kindergarten and the student's sixth birthday occurs after September 1, but not later than October 15. Parents will provide the school a copy of the kindergarten report card and contact information.~~

~~All students registering for kindergarten must be five years of age on or before September 1 of the school year for which they are registering. Kindergarten students moving to Corvallis from a public or accredited private school in another district and who were not five years of age on or before September 1 may be considered for admission in kindergarten.~~

~~Students must show proof of age, as well as required immunizations, in order to be admitted to school.~~

END OF POLICY

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#### Legal Reference(s):

[ORS 327.006](#)  
[ORS 336.092](#)  
[ORS 336.095](#)  
[ORS 339.115](#)

[ORS 339.010](#)  
[ORS 343.395](#)  
[SB 321 \(2015\)](#)

6. **Policy JFCM - Threats of Violence - Revised - Second Reading**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board

Prepared by: Erika Cook

Meeting Date: June 10, 2021

**ACTION REQUESTED**

Board Policy JFCM—Threats of Violence\*\*—Revised—Second Reading

### Background

The updates to model sample policy JFCM - Threats of Violence\*\* are reflective of review of statute to better align with language and application of a new equity lens. Yellow highlights reflect additions made by district staff workgroup.

Policy JFCM is required. Edits provided by OSBA 11/06/2020. Last CSD adoption of policy on 5/4/2009.

### Involvement

District staff: Melissa Harder, Joe Leykam, Kela Lynn, Sabrina Wood, Chris Hawkins and Erika Cook.

### Cost Impact

None.

### Action Requested

Adoption of revised version.



# Corvallis

## SCHOOL DISTRICT

Code: JFCM  
Adopted: 12/6/99  
Revised/Readopted: 11/4/02, 5/4/09

### **~~Violence and~~ Threats of Violence\*\***

The Board is committed to promoting healthy relationships and a safe learning environment. To this end, student threats of harm to self or others, threatening behavior or acts of violence, including threats to severely damaged school district property, shall not be tolerated on district property or at activities under the jurisdiction of the district. Students found in violation of this policy shall be subject to discipline up to and including expulsion.

Students shall be instructed about the responsibility to inform a teacher, counselor, or administrator regarding any information or knowledge relevant to conduct prohibited by this policy. Parents and others will be encouraged to report such information to the district. Staff shall immediately notify an administrator of any threat, threatening behavior, or act of violence he/she the staff member has knowledge of, has witnessed, or received. Definition of “threat” - To place another person in fear of imminent physical injury by word (written or verbal) or conduct. All reports will be promptly investigated.

Students found in violation of this policy shall be subject to discipline up to and including expulsion. A referral to law enforcement shall be made for any infraction involving a student bringing, possessing, concealing, or using a weapon or destructive device as prohibited by state and federal law and/or as appropriate according to Board policy. A referral to law enforcement may be made for any violent act not involving a weapon at the discretion of the administrator or designee.

The district shall enforce this policy consistently, fairly and without bias against any student, including a student from a protected class as defined in Oregon Revised Statute 659.850.

The building administrator principal or designee, shall, in determining appropriate disciplinary actions, consider and implement:

1. Immediately removing from the classroom setting any student who has threatened to injure another person or to severely damage school district property;
2. Placing the student in a setting where the behavior will receive immediate attention from a building administrator, counselor, licensed mental health professional or others;

3. A referral to law enforcement shall be made for any infraction involving a student bringing, possessing, concealing, or using a weapon or destructive device as prohibited by state and federal law and Board policy.
  4. The building administrator shall utilize the Student Threat Assessment Team Process to guide responses to student threats of violence.
  5. Obtain a student evaluation by a licensed mental health professional before allowing the student to return to the classroom setting.
- ~~3. Requiring the student to be evaluated by a licensed mental health professional before allowing the student to return to the classroom setting.~~

The district may enter into contracts with licensed mental health professionals to perform student evaluations. Funds for evaluations, other disciplinary options or other procedures as may be required by law and this policy shall be provided by the district.

The building administrator principal or designee shall attempt to notify ensure notification is provided to:

1. The parent of any student in violation of this policy and the disciplinary action imposed;
2. The parent or guardian of a student when the student's name appears on a targeted list at school that threatens violence or harm to the students on the list, or when threats of violence or harm to the student are made by another student at school; and
3. Any school district employee whose name appears on a targeted list at school threatening violence or harm to the district employee and when threats of violence or harm are made by a student or others at school.

The building administrator or designee shall attempt to notify Notification of the above persons shall be attempted by telephone or in person promptly and within 12 hours of discovery of a targeted list or learning of a threat. Regardless, the building administrator or design shall issue a written follow-up notification shall be sent within 24 hours of discovery of a targeted list or learning of a threat.

The building administrator principal will provide necessary information regarding threats of violence to law enforcement, child protective services and health care professionals in connection with a health and safety emergency if knowledge of the information is necessary to protect the health and safety of the student or other individuals. Additionally, the building administrator he/she may provide such information to other school officials, including teachers, within the district or other districts who have a legitimate educational interest in the student(s) consistent with state and federal education records laws and district policies.



The district or person participating in good faith in making the notification required by ORS 339.327 is immune from any liability, civil or criminal, that might otherwise be incurred or imposed with respect to the making or content of the notification.

The district may enter into contracts with licensed mental health professionals to perform student evaluations. Funds for evaluations or other disciplinary options as may be required by law and this policy shall be provided by the district.

As part of the district's proactive safety efforts, the superintendent or designee will inform staff about early warning signs of possible violent behavior and appropriate action to take.

As a part of the district's proactive safety efforts, the superintendent or designee will plan staff development activities designed to alert staff to early warning signs of possible violent behavior. Students so identified shall be referred to a counselor, licensed mental health professional and/or multidisciplinary team for evaluation and follow-up as appropriate.

END OF POLICY

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**Legal Reference(s):**

[ORS 161.015](#)

[ORS 166.210 - 166.370](#)

[ORS 332.107](#)

[ORS 339.115](#)

[ORS 339.240](#)

[ORS 339.250](#)

[ORS 339.327](#)

[OAR 581-021-0050 - 021-0075](#)

[OAR 581-053-0010\(5\)](#)

[OAR 581-053-0230\(9\)\(k\)](#)

[OAR 581-053-0330\(1\)\(r\)](#)

[OAR 581-053-0430\(17\)](#)

[OAR 581-053-0531\(16\)](#)

[OAR 581-053-0630](#)

Gun-Free School Zones Act of 1990, 18 U.S.C. §§ 921(a)(25)-(26), 922(q) (20062018).

Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400 - 1427 (20062018).

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (20062018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (20082019).

7. **Policy JHCD - Medications (fka Prescription Medications) - Revised - Second Reading**

NOTE:

1. **Board Policy JHCD—Nonprescription Medication: Rescinded** at May 6, 2021 meeting
2. **Administrative Regulation JHCD/JHCDA-AR—Medications (fka Prescription Medications): Adopted** at May 6, 2021 meeting



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Erika Cook  
Meeting Date: June 10, 2021

### **ACTION REQUESTED**

Board Policy JHCD/JHCDA—Medications\*\*/\*(fka Prescription Medications)—Revised—Second Reading (NOTE: Board Policy JHCD—Nonprescription Medication—Rescinded at May 6, 2021 meeting AND Administrative Regulation JHCD/JHCDA-AR—Medications\*\*/\*(fka Prescription Medications)—Adopted at May 6, 2021 meeting

#### Background

Senate Bill 665 (2019) gives a district the option to provide and administer naloxone or any similar medication that is designed to reverse an overdose of an opioid drug. If a district plans to provide (it is not required) and administer this medication the bracketed policy language is required.

Policy deletion of JHCD was recommended by OSBA on 2/26/2015. This policy was replaced by JHCD/JHCDA by OSBA to combine prescription and non-prescription medications. Last update to policy JHCD/JHCDA by CSD was 1/11/2019. Last update to administrative regulation by CSD was 12/13/2018.

#### Involvement

District Staff: Melissa Harder, District Nurses and Erika Cook.

#### Cost Impact

None.

#### Action Requested

Adoption of revised version.



# Corvallis

## SCHOOL DISTRICT

Code: JHCD/JHCDA  
Adopted: 7/12/99  
Revised/Readopted: 1/10/05, 4/5/10, 9/13/10, 11/3/14, 12/7/15, 1/10/19

### Medications\*\*

The district recognizes that administering a medication to a student and/or permitting a student to administer the medication to themselves may be necessary when the failure to take such medication during school hours would prevent the student from attending school, and recognizes a need to ensure the health and well-being of a student who requires regular doses or injections of medication as a result of experiencing a life-threatening allergic reaction or adrenal crisis<sup>1</sup>, or a need to manage hypoglycemia, asthma, or diabetes. Accordingly, the district may administer or a student may be permitted to administer to themselves prescription (injectable and noninjectable) and/or nonprescription (noninjectable) medication at school.

The district shall designate personnel authorized to administer medications to students. Annual training shall be provided to designated personnel as required by law in accordance with guidelines approved by the Oregon Department of Education (ODE). When a licensed health care professional is not immediately available, trained personnel designated by the district may administer epinephrine, glucagon or other medication to a student as proscribed and/or allowed by Oregon law.

A current first-aid and CPR card is required for designated personnel.

When a licensed health care professional is not immediately available, personnel designated by the district may administer to a student, epinephrine, glucagon or other medication to a student as proscribed and/or allowed by Oregon law.

The district reserves the right to reject a request for district personnel to administer, or to permit a student to administer to themselves, a medication when such administration of medication at school, either by district personnel or student self-administration, if the medication is not necessary for the student to remain in school.

The superintendent and/or designee will require that an individualized health care plan and allergy plan is developed for every student with a known life-threatening allergy or a need to manage asthma, and an individualized health care plan for every student for whom the district has been given proper notice of a diagnoses of adrenal insufficiency. Such a plan will include provisions for administering medication and/or responding to emergency situations while the

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<sup>1</sup>Under proper notice given to the district.

student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from a school or school-sponsored activity.

A student may be allowed to self-administer a medication for asthma, diabetes, hypoglycemia, or severe allergies as prescribed by an Oregon licensed health care professional, upon written and signed request of the parent or guardian and subject to age-appropriate guidelines. This self-administration provision also requires a written and signed confirmation the student has been instructed by the Oregon licensed health care professional on the proper use of and responsibilities for the prescribed medication.

A request to the district to administer or allow a student to self-administer prescription medication ~~or a nonprescription medication that is not approved by the Food and Drug Administration (FDA)~~ shall include a signed prescription and treatment plan from a prescriber<sup>2</sup> ~~or an Oregon licensed health care professional.~~

A request to the district to administer or allow a student to self-administer nonprescription that is not approved by the Food and Drug Administration (FDA) shall include a written order from the student's prescriber that meets the requirements of law.

A written request and permission form signed by a student's parent or guardian, unless the student is allowed to access medical care without parental consent under state law<sup>3</sup>, is required and will be kept on file.

If the student is deemed to have violated Board policy or medical protocol by the district, the district may revoke the permission given to a student to self-administer medication.

Prescription and nonprescription medication will be handled, stored, monitored, disposed of and records maintained in accordance with established district administrative regulations governing the administration of prescription or nonprescription medications to students, including procedures for the disposal of sharps and glass.

A process shall be established by which, upon parent or guardian written request, a back-up prescribed autoinjectable epinephrine is kept at a reasonably, secure location in the student's classroom as provided by state law.

A premeasured dose of epinephrine may be administered by ~~trained~~, designated personnel to any student or other individual on school premises who ~~the person~~ ~~a staff member~~ believes in good faith is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

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<sup>2</sup>A registered nurse who is employed by a public or private school, ESD or local public health authority to provide nursing services at a public or private school may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the school for not more than 90 days.

<sup>3</sup>Subject to ORS 109.610, 109.640 and 109.675.

Naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing an overdose of an opioid drug.

This policy shall not prohibit, in any way, the administration of recognized first aid to a student by district employees in accordance with established state law, Board policy and administrative regulation.

A school administrator, teacher, or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration, in good faith and pursuant to state law, of prescription and/or nonprescription medication, subject to state law.

A school administrator, district nurse, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student's self-administration of prescription or nonprescription medication, as described in Oregon Revised Statute (ORS) 339.866, if when that person in good faith and pursuant to state law, assisted the student in self-administration of the medication, subject to state law.

A school administrator, district nurse, teacher, or other district employee designated by the school administration is not liable in a criminal action or for civil damages, when as a result of the use of medication if that person in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-administer the medication, subject to state law, regardless of whether the student or individual has a prescription for the epinephrine, or administers naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug to a student or other individual who that person believes in good faith is experiencing an overdose of an opioid drug.

The district and the members of the Board are not liable in a criminal action or for civil damages as a result of the use of medication if any person in good faith, on school premises, including at school, on school property under the jurisdiction of the district or at an activity under the jurisdiction of the district, administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-administer the medication, regardless of whether the student or individual has a prescription for epinephrine, or administers naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug to a student or other individual who the person believes in good faith is experiencing an overdose of an opioid drug, when a student or individual is unable to self-administer medication, when any person in good faith administers autoinjectable epinephrine to a student or individual, subject to state law.

The superintendent shall develop administrative regulations as needed to meet the requirements of law, Oregon Administrative Rules and the implementation of this policy.

END OF POLICY

**Legal Reference(s):**

[ORS 109.610](#)

[ORS 109.640](#)

[ORS 109.675](#)

[ORS 332.107](#)

[ORS 339.866 - 339.871](#)

[ORS 433.800 - 433.830](#)

[ORS 475.005 - 475.285](#)

[OAR 166-400-0060\(29\)](#)

[OAR 333-055-0000 to-0115](#)

[OAR 581-021-0037](#)

[OAR 581-022-2220](#)

[OAR 851-047-0030](#)

[OAR 851-047-0040](#)

[Senate Bill 665 \(2019\)](#)

[OAR 166-400-0010\(17\)](#)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2012~~8~~); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2017~~9~~).

OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration in Oregon Schools: A Manual for School Personnel* (2016).

8. **Policy LBEA - Resident Student Denial for Virtual Public Charter School Attendance - NEW - Second Reading**





# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board

Prepared by: Erika Cook

Meeting Date: June 10, 2021

**ACTION REQUESTED**

Board Policy LBEA— Resident Student Denial for Virtual Public Charter School  
Attendance\*\*—NEW—Second Reading

### Background

Model policy LBEA - Resident Student Denial for Virtual Public Charter School  
Attendance\*\* is required for all school districts that may deny enrollment of a resident student to a virtual public charter school not sponsored by the district pursuant to OAR 581-026-0305.

### Involvement

District staff: Melissa Harder, Olivia Meyers Buch, Jennifer Schroeder and Erika Cook.

### Cost Impact

None.

### Action Requested

Adoption of revised version.



Code: LBEA  
Adopted:  
Revised/Readopted:

### **Resident Student Denial for Virtual Public Charter School Attendance\*\***

The district will semiannually calculate the percentage of the number of students residing in the district, who are enrolled in a virtual public charter school not sponsored by the district. Calculations will be conducted utilizing data collected for state reporting purposes on or around October 1 and May 1 of each year.

When the established percentage is more than three percent (3%), the district will request direction from the Board as to its intent to approve or deny additional resident students enrollment to a virtual public charter school outside of the district boundary, subject to the requirements in Oregon Administrative Rule (OAR) 581-026-0305(2). Such direction will be in effect until the next semiannual review date for the upcoming academic term.

The district may respond with an approval or disapproval to a parent within 14 days<sup>1</sup> of receipt of the notice from the parent subject to OAR 581-026-0305(3).

The district is only required to use data that is reasonably available to the district, including but not limited to the following for such calculation:

1. The number of students enrolled in the schools within the district;
2. The number of students enrolled in public charter schools located in the district;
3. The number of students residing in the district enrolled in virtual public charter schools not located within the district boundary;
4. The number of home-schooled students who reside in the district and who have registered with the educational service district; and/or
5. The number of students enrolled in private schools located within the school district.

A parent may appeal a decision of a district to not approve a student enrollment to a virtual public charter school to the State Board of Education under OAR 581-026-0310.

**END OF POLICY**

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<sup>1</sup> If a parent does not receive a notice of approval or disapproval from the district within 14 days of sending the notice of intent to enroll to the district, the student shall be deemed approved for enrollment by the district.

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**Legal Reference(s):**

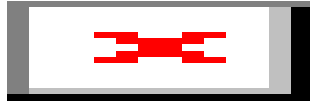
[ORS 332.107](#)

[ORS 338.125](#)

[OAR 581-026-0305](#)

[OAR 581-026-0310](#)

D. Resolution No. 21-0602 - Transfer of Appropriations



Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Finance and Operations Director  
Meeting Date: June 10, 2021

**Resolution No. 21-0602: Transfer of Appropriations  
in Designated Facilities Fund**

**ACTION REQUESTED**

Background

Oregon Revised Statute (ORS) 294.463 allows the district to transfer appropriations within a fund when authorized by resolution of the governing body. Proposed changes are based on transferring funds from one function to another as needed in anticipation that expenditures may exceed appropriations in the Designated Facilities Fund.

ACTION REQUESTED:

Adopt the attached resolution authorizing the transfer of appropriations in the Designated Facilities Fund.

ATTACHED:

Resolution No. 21-0602

MOTION REQUESTED:

“I move that Resolution No. 21-0602 be adopted to transfer budget appropriations in the Designated Facilities Fund.”

Corvallis School District 509J  
**Resolution No. 21-0602**

**TRANSFER OF APPROPRIATIONS  
Designated Facilities Fund**

WHEREAS, the appropriations made by the Board for the Designated Facilities Fund require adjustment to acknowledge that projected actual expenditures may exceed the amounts appropriated by the Board.

BE IT RESOLVED, that pursuant to ORS 294.463(1) the Board of the Corvallis School District 509J hereby transfers appropriations in the Designated Facilities Fund as follows:

	<u>As Adopted</u>	<u>Proposed</u>	<u>Change</u>
<b>208 - Designated Facilities Fund</b>			
Requirements			
2000 - Support Services	\$ -	\$ 10,000	\$ 10,000
4000 - Facilities Acquisition and Construction	1,605,000	1,595,000	(10,000)
<b>208 - Designated Facilities Fund</b>	<b>\$ 1,605,000</b>	<b>\$ 1,605,000</b>	<b>\$ -</b>

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 10<sup>th</sup> day of June, 2021.

ATTEST:

\_\_\_\_\_  
Sami Al-AbdRabbuh, Board Chair

\_\_\_\_\_  
Olivia Meyers Buch, Deputy Clerk



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Finance and Operations Director  
Meeting Date: June 10, 2021

### **Resolution No. 21-0602: Transfer of Appropriations in Designated Facilities Fund**

### **ACTION REQUESTED**

#### Background

Oregon Revised Statute (ORS) 294.463 allows the district to transfer appropriations within a fund when authorized by resolution of the governing body. Proposed changes are based on transferring funds from one function to another as needed in anticipation that expenditures may exceed appropriations in the Designated Facilities Fund.

#### ACTION REQUESTED:

Adopt the attached resolution authorizing the transfer of appropriations in the Designated Facilities Fund.

#### ATTACHED:

Resolution No. 21-0602

#### MOTION REQUESTED:

"I move that Resolution No. 21-0602 be adopted to transfer budget appropriations in the Designated Facilities Fund."

Corvallis School District 509J  
Resolution No. 21-0602

**TRANSFER OF APPROPRIATIONS  
Designated Facilities Fund**

WHEREAS, the appropriations made by the Board for the Designated Facilities Fund require adjustment to acknowledge that projected actual expenditures may exceed the amounts appropriated by the Board.

BE IT RESOLVED, that pursuant to ORS 294.463(1) the Board of the Corvallis School District 509J hereby transfers appropriations in the Designated Facilities Fund as follows:

	<u>As Adopted</u>	<u>Proposed</u>	<u>Change</u>
<b>208 - Designated Facilities Fund</b>			
Requirements			
2000 - Support Services	\$ -	\$ 10,000	\$ 10,000
4000 - Facilities Acquisition and Construction	1,605,000	1,595,000	(10,000)
<b>208 - Designated Facilities Fund</b>	<b>\$ 1,605,000</b>	<b>\$ 1,605,000</b>	<b>\$ -</b>

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 10<sup>th</sup> day of June, 2021.

ATTEST:



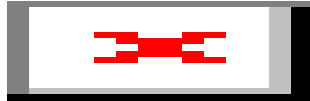
\_\_\_\_\_  
Sami Al-AbdRabbuh, Board Chair



\_\_\_\_\_  
Olivia Meyers Buch, Deputy Clerk



E. Resolution No. 21-0603 - Organizational Resolution



Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Finance and Operations Director  
Meeting Date: June 10, 2021

**Resolution No. 21-0603: Designation of District Officers, Clerks, Agents and Depositories of Funds (2021-22 Organizational Resolution)**

**ACTION REQUESTED**

**Background**

Oregon Revised Statutes requires schools board to annually hold an organizational meeting to designate appointees and authorize actions. The board is required to approve the designation of district officers, agents, and depositories of funds. Other designations and appointments are made as a matter of practice. This resolution is renewed annually to allow for the continued operation of district business.

Due to the closure of the YES House effective June 30, 2021, the designation of an alternative education program (Board Policy IGBHA) has been removed from this year's resolution. There are no other changes from the 2020-21 resolution.

**ACTION REQUESTED:**

Adopt the attached resolution authorizing the designation of district officers, agents, depositories of funds, and other designations and appointments for the 2021-22 fiscal year.

**ATTACHED:**

Resolution No. 21-0603

**MOTION REQUESTED:**

"I move that Resolution No. 21-0603 be adopted to authorize the designation of district officers, agents, depositories of funds, and other designations and appointments for the 2021-22 fiscal year."

Corvallis School District 509J  
**Designation of District Officers, Clerks, Agents, and Depositories of Funds**  
(2021-22 Organizational Resolution)  
**Resolution No. 21-0603**

**Designate Clerk and Deputy Clerk** *(ORS 332.515, Policy BC/BCA)*

Be It Resolved, that Ryan Noss, Superintendent of Corvallis School District 509J, is hereby designated as Clerk, and Olivia Meyers Buch, Director of Finance and Operations, is hereby designated as Deputy Clerk for the 2021-22 fiscal year.

**Designate Budget Officer** *(ORS 294.331)*

Be It Resolved, that Olivia Meyers Buch, Director of Finance and Operations, is hereby designated to serve as Budget Officer of the Corvallis School District 509J for the 2021-22 fiscal year.

**Designate Custodian of Funds** *(ORS 328.441)*

Be It Resolved, that Olivia Meyers Buch, Director of Finance and Operations, is hereby designated to serve as Custodian of Funds of the Corvallis School District 509J for the 2021-22 fiscal year.

**Designate Depositories & Signature Authority** *(ORS 328.441, 328.445, Policy DG, DGA/DGB)*

Be It Resolved, that the following depositories are hereby approved as official depositories of Corvallis School District 509J funds for the 2021-22 fiscal year: Oregon State Treasury Local Government Investment Pool and all "Qualified Depositories for Public Funds" as approved by the Office of the State Treasurer.

Be It Further Resolved, that the Deputy Clerk, as Custodian of Funds, is hereby authorized to establish accounts and to issue checks against such accounts bearing the facsimile signature of the Deputy Clerk.

**Designate Student Body Fund Signature Authority**

Be It Resolved, that the Deputy Clerk, as Custodian of Funds, is hereby authorized to establish student body funds with a district depository of record, identified above.

Be It Further Resolved, that checks issued against student body funds be honored for amounts up to \$500 that bear the original signature of two of the persons holding one of the following positions for each of the schools using these funds for the 2021-22 fiscal year: Principal(s), Assistant Principal(s), Athletic Director(s), and Office Manager(s).

Be It Further Resolved, that checks issued in amounts of \$500 or more must bear the original or facsimile signature of the Deputy Clerk or the designee.

**Designate Financial Auditors**

Be It Resolved, that Pauly Rogers and Co, P.C., is hereby designated to serve as the independent financial audit firm for the Corvallis School District 509J for the 2021-22 fiscal year.

**Designate Legal Counsel**

Be It Resolved, that attorney Eric DeFreest and the firm of Luvaas Cobb is hereby designated as the attorney of record for the district.

Be It Further Resolved, that the executive staff of the Corvallis School District 509J is authorized to use the Hungerford Law Firm, based on their special expertise in the area of law being considered, at the discretion of the Superintendent, for the 2021-22 fiscal year.

**Designate Insurance Agent of Record**

Be It Resolved, that Steve Uerlings of HUB | Barker-Uerlings Insurance, Inc. is hereby designated to serve as agent of record for the Corvallis School District 509J for property, liability, and workers' compensation insurance for the 2021-22 fiscal year.

Be It Further Resolved, that Tim Hennessy of Gene Kiel & Associates is hereby designated to serve as agent of record for the Corvallis School District 509J for employee benefits for the 2021-22 fiscal year.

**Designate Newspaper for Legal Notices**

Be It Resolved, that the Corvallis Gazette-Times is hereby designated as the newspaper in which legal notices will be published.

**Designate Authority to Negotiate and Execute Real Property Transactions**

Be It Resolved, that the Board Chair and Clerk are hereby authorized to negotiate and execute real property transactions on behalf of the Corvallis School District 509J for the 2021-22 fiscal year, after obtaining official Board approval within legal regulations and district guidelines.

**Designate Authority to Sign Documents and Agreements for Funded Programs**

Be It Resolved, that Ryan Noss, Superintendent, and Melissa Harder, Assistant Superintendent, are hereby authorized to file applications and sign documents and agreements related to funded programs on behalf of the Corvallis School District 509J for the 2021-22 fiscal year.

**Disposal of Surplus Property (Board Policy DN)**

Be It Resolved, that the Clerk, Deputy Clerk, or designee of the Clerk or Deputy Clerk, are hereby authorized to dispose of surplus property in accordance with Board Policy DN.

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 10<sup>th</sup> day of June, 2021.

ATTEST:

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Sami Al-AbdRabbuh, Board Chair

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Olivia Meyers Buch, Deputy Clerk



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Finance and Operations Director  
Meeting Date: June 10, 2021

### **Resolution No. 21-0603: Designation of District Officers, Clerks, Agents and Depositories of Funds (2021-22 Organizational Resolution)**

### **ACTION REQUESTED**

#### Background

Oregon Revised Statutes requires schools board to annually hold an organizational meeting to designate appointees and authorize actions. The board is required to approve the designation of district officers, agents, and depositories of funds. Other designations and appointments are made as a matter of practice. This resolution is renewed annually to allow for the continued operation of district business.

Due to the closure of the YES House effective June 30, 2021, the designation of an alternative education program (Board Policy IGBHA) has been removed from this year's resolution. There are no other changes from the 2020-21 resolution.

#### ACTION REQUESTED:

Adopt the attached resolution authorizing the designation of district officers, agents, depositories of funds, and other designations and appointments for the 2021-22 fiscal year.

#### ATTACHED:

Resolution No. 21-0603

#### MOTION REQUESTED:

"I move that Resolution No. 21-0603 be adopted to authorize the designation of district officers, agents, depositories of funds, and other designations and appointments for the 2021-22 fiscal year."

Corvallis School District 509J  
**Designation of District Officers, Clerks, Agents, and Depositories of Funds**  
(2021-22 Organizational Resolution)  
**Resolution No. 21-0603**

**Designate Clerk and Deputy Clerk** *(ORS 332.515, Policy BC/BCA)*

Be It Resolved, that Ryan Noss, Superintendent of Corvallis School District 509J, is hereby designated as Clerk, and Olivia Meyers Buch, Director of Finance and Operations, is hereby designated as Deputy Clerk for the 2021-22 fiscal year.

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Be It Resolved, that Olivia Meyers Buch, Director of Finance and Operations, is hereby designated to serve as Budget Officer of the Corvallis School District 509J for the 2021-22 fiscal year.

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Be It Resolved, that Olivia Meyers Buch, Director of Finance and Operations, is hereby designated to serve as Custodian of Funds of the Corvallis School District 509J for the 2021-22 fiscal year.

**Designate Depositories & Signature Authority** *(ORS 328.441, 328.445, Policy DG, DGA/DGB)*

Be It Resolved, that the following depositories are hereby approved as official depositories of Corvallis School District 509J funds for the 2021-22 fiscal year: Oregon State Treasury Local Government Investment Pool and all "Qualified Depositories for Public Funds" as approved by the Office of the State Treasurer.

Be It Further Resolved, that the Deputy Clerk, as Custodian of Funds, is hereby authorized to establish accounts and to issue checks against such accounts bearing the facsimile signature of the Deputy Clerk.

**Designate Student Body Fund Signature Authority**

Be It Resolved, that the Deputy Clerk, as Custodian of Funds, is hereby authorized to establish student body funds with a district depository of record, identified above.

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Be It Further Resolved, that checks issued in amounts of \$500 or more must bear the original or facsimile signature of the Deputy Clerk or the designee.

**Designate Financial Auditors**

Be It Resolved, that Pauly Rogers and Co, P.C., is hereby designated to serve as the independent financial audit firm for the Corvallis School District 509J for the 2021-22 fiscal year.

**Designate Legal Counsel**

Be It Resolved, that attorney Eric DeFreest and the firm of Luvaas Cobb is hereby designated as the attorney of record for the district.

Be It Further Resolved, that the executive staff of the Corvallis School District 509J is authorized to use the Hungerford Law Firm, based on their special expertise in the area of law being considered, at the discretion of the Superintendent, for the 2021-22 fiscal year.

**Designate Insurance Agent of Record**

Be It Resolved, that Steve Uerlings of HUB | Barker-Uerlings Insurance, Inc. is hereby designated to serve as agent of record for the Corvallis School District 509J for property, liability, and workers' compensation insurance for the 2021-22 fiscal year.

Be It Further Resolved, that Tim Hennessy of Gene Kiel & Associates is hereby designated to serve as agent of record for the Corvallis School District 509J for employee benefits for the 2021-22 fiscal year.

**Designate Newspaper for Legal Notices**

Be It Resolved, that the Corvallis Gazette-Times is hereby designated as the newspaper in which legal notices will be published.

**Designate Authority to Negotiate and Execute Real Property Transactions**

Be It Resolved, that the Board Chair and Clerk are hereby authorized to negotiate and execute real property transactions on behalf of the Corvallis School District 509J for the 2021-22 fiscal year, after obtaining official Board approval within legal regulations and district guidelines.

**Designate Authority to Sign Documents and Agreements for Funded Programs**

Be It Resolved, that Ryan Noss, Superintendent, and Melissa Harder, Assistant Superintendent, are hereby authorized to file applications and sign documents and agreements related to funded programs on behalf of the Corvallis School District 509J for the 2021-22 fiscal year.



**Disposal of Surplus Property (Board Policy DN)**

Be It Resolved, that the Clerk, Deputy Clerk, or designee of the Clerk or Deputy Clerk, are hereby authorized to dispose of surplus property in accordance with Board Policy DN.

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 10<sup>th</sup> day of June, 2021.

ATTEST:

A handwritten signature in black ink, appearing to read "Sami Al-AbdRabbuh". The signature is stylized with a large, looping initial "S" and "A".

---

Sami Al-AbdRabbuh, Board Chair

A handwritten signature in black ink, appearing to read "Olivia Meyers Buch". The signature is written in a cursive style.

---

Olivia Meyers Buch, Deputy Clerk

F. Insurance Renewals for 2021-22



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Finance and Operations Director  
Meeting Date: June 10, 2021

### **Insurance Renewals for 2021-22 (Property, Liability and Workers' Compensation)**

### **ACTION REQUESTED**

#### Background

The district's Agent of Record, HUB | Barker-Uerlings Insurance, solicited quotes from carriers in the appropriate markets for 2021-22.

#### ***Property and Liability Insurance Renewals***

Coverage quoted and/or requested is detailed in the attached proposal and includes the following: Property, Earthquake & Flood, Excess Earthquake, Equipment Breakdown (Boiler), Tort Liability, Automobile, Commercial Crime (including coverage for officials), Underground Tank Pollution Liability, Cyber-security, Workplace Violence, and Mental Health Services liability.

Quote data available as of June 8, 2021 indicates a total insurance cost of \$850,975, an increase of 11.63% over coverage purchased in 2020-21 and less than the average rate increase of 15% expected. Quotes for additional Commercial Crime coverage are currently pending. Should staff feel it is in the best interest of the district to enhance these coverages at a later date, additional Board action will be requested.

#### ***Workers' Compensation Insurance Renewal***

The annual premium offered by SAIF Corporation for 2021-22 is \$187,609 including assessments, which is a decrease of \$13,926 (-6.84%) from the 2020-21 premium.

#### ACTION REQUESTED:

Authorize Director of Finance and Operations Olivia Meyers Buch to bind insurance coverage for property, liability, and workers' compensation at an expense to the district not to exceed a total of \$1,038,584 for the 2021-22 fiscal year.

#### ATTACHED:

Insurance Renewal Proposal – June 8, 2021

#### MOTION REQUESTED:

"I move that Director Olivia Meyers Buch be authorized by the board to bind insurance coverage for property, liability, and workers' compensation at an expense to the district not to exceed a total of \$1,038,584 for the 2021-22 fiscal year."

# Property, Liability and Workers' Compensation Insurance Renewal Proposal

July 2021



**Corvallis**  
SCHOOL DISTRICT

Steve Uerlings, CIC, ARM, CRM  
Senior Vice President

Sherri Strandy, CISR  
Account Manager



**BARKER-UERLINGS**  
INSURANCE

340 NW Fifth Street  
541-757-1321  
800-284-1321

June 08, 2021

**CORVALLIS SCHOOL DISTRICT 509J  
PROPERTY RENEWAL ANALYSIS  
FOR 7/1/2021 - 7/1/2022**

As of 6/8/2021

COVERAGE	2020 - 2021	2021 - 2022
	Travelers	Travelers
<b>Property Including Equipment Breakdown</b>	<b>\$549,800</b>	<b>\$590,270</b>
Buildings	\$264,685,903	\$272,264,137 (1)
Business Personal Property	\$45,658,906	\$46,125,524
Maximum Limit Per Loss	\$100,000,000	\$100,000,000
Self-Insured Retention / Deductible	\$100,000	\$100,000
Business Income	\$5,000,000	\$5,000,000
Extra Expense (any one occurrence)	\$5,000,000	\$5,000,000
Fine Arts (any one occurrence)	\$100,000	\$100,000
<b>Earthquake</b>	<b>Included</b>	<b>Included</b>
Limit	\$25,000,000	\$25,000,000
Deductible	2% - \$250,000 Minimum	2% - \$250,000 Minimum
<b>Flood- (limits and deductibles vary by flood zone)</b>	<b>Included</b>	<b>Included</b>
Limit	\$1,000,000	\$1,000,000
Deductible	See Policy	See Policy
<b>Flood Package Policy</b>	<b>\$3,370</b>	<b>\$3,370</b>
CV - 4444 NW Highland Dr. Corvallis, OR 97330		
Building Limit	\$500,000	\$500,000
Contents Limit	\$500,000	\$500,000
Deductible	\$2,000	\$2,000
CHS - 1400 NW Buchanan Ave. Corvallis, OR 97330		
Limit Building	\$500,000	\$500,000
Limit Contents	\$500,000	\$500,000
Deductible	\$2,000	\$2,000
Rate per \$100 of insured value	\$0.1743	\$0.1825
	Percentage change in rate	4.69%
<b>TOTAL PROPERTY</b>	<b>\$553,170</b>	<b>\$593,640</b>
		<b>\$40,470</b>
		<b>7.32%</b>

**Footnotes:**

(1) Building values were trended 3% and Business Personal Property values were trended 2% this renewal.

COVERAGE	2020 - 2021	2021 - 2022	2021 - 2022
	Travelers	Travelers	PACE / AIG
<b>Crime</b>	<b>\$5,712</b>	<b>\$6,792</b>	<b>\$6,140</b>
Employee Dishonesty Limit	\$1,000,000	\$1,000,000	\$1,000,000
Faithful Performance of Duty	\$1,000,000	Included	Included
Forgery or Alteration Limit	\$1,000,000	\$1,000,000	\$1,000,000
Money & Securities Inside	\$1,000,000	\$1,000,000	\$1,000,000
Money & Securities Outside	\$1,000,000	\$1,000,000	\$1,000,000
Computer Fraud	\$1,000,000	\$1,000,000	\$1,000,000
Funds Transfer Fraud	\$1,000,000	\$1,000,000	\$1,000,000
Money Orders and Counterfeit Money	\$1,000,000	\$1,000,000	\$1,000,000
Computer Data Restoration Expense	\$1,000,000	\$100,000	N/A
Deductible	\$10,000	\$10,000	\$10,000
Impersonation Fraud	\$100,000	\$100,000	\$250,000
Deductible	\$5,000	\$5,000	\$25,000

**Footnotes:**

(1) Optional quotes of \$2,000,000 and \$5,000,000 limits for Employee Dishonesty, Computer Fraud and Funds Transfer Fraud with other limits at \$1,000,000 have been requested

(2) PACE / AIG can only offer a \$1,000,000 limit

**CORVALLIS SCHOOL DISTRICT 509J  
LIABILITY RENEWAL ANALYSIS  
FOR 7/1/2021 - 7/1/2022**

As of 6/8/2021

COVERAGE	2020 - 2021	2021 - 2022	% of Change
<b><u>Tort Liability - PACE</u></b>	<b>\$142,154</b>	<b>\$157,310</b>	<b>10.66%</b>
Per Occurrence Limit	\$20,000,000	\$20,000,000	
Per Wrongful Act Limit	\$20,000,000	\$20,000,000	
Annual Aggregate Limit	\$30,000,000	\$20,000,000	
Ethics Complaint Defense Costs	\$25,000	\$25,000	
Deductible (1)	\$10,000	\$10,000	
OSHA Defense Costs	No Coverage	No Coverage	
Premises Medical Expense	No Coverage	No Coverage	
Limited Pollution Coverage	\$250,000	\$250,000	
Applicators Pollution Coverage	\$50,000	\$50,000	
Injunctive Relief Defense Costs	\$25,000	\$25,000	
Fungal Pathogens (Mold) Defense Costs	\$100,000	\$100,000	
OTSPC Defense Costs	\$25,000	\$25,000	
Lead Sublimit Defense Costs	\$50,000	\$50,000	
Deductible	\$10,000	\$10,000	
<b><u>Automobile - PACE</u></b>	<b>\$21,092</b>	<b>\$22,997</b>	<b>9.03%</b>
Liability Limit	\$15,000,000	\$15,000,000	
Uninsured Motorist Limit	\$500,000	\$500,000	
# of Vehicles	40	42	
# of Trailers	10	11	
Comprehensive Deductible	\$500	\$500	
Collision Deductible	\$500	\$500	
Non Owned and Hired Auto Liability	Included	Included	
Hired Auto Physical Damage	\$50,000	\$50,000	
<b>Total PACE Renewal Premium</b>	<b>\$163,246</b>	<b>\$180,307</b>	<b>10.45%</b>
<b><u>Underground Tank Pollution Liability</u></b>	<b>\$758</b>	<b>\$788</b>	<b>3.96%</b>
Limit	\$1,000,000	\$1,000,000	
Deductible/SIR	\$5,000	\$5,000	
<b><u>Medical Facilities Primary - Mental Health</u></b>	<b>\$9,984</b> (1)	<b>\$10,134</b>	<b>1.50%</b>
Each Claim Limit	\$1,000,000	\$1,000,000	
Aggregate Limit For All Claims	\$3,000,000	\$3,000,000	
Deductible Each Claim	\$5,000	\$5,000	
Retroactive Date	May 1, 2020	May 1, 2020	
<b><u>Medical Facilities Excess - Mental Health</u></b>	<b>\$6,404</b> (1)	<b>\$5,688</b>	<b>-11.18%</b>
Each Claim Limit	\$1,000,000	\$1,000,000	
Aggregate Limit For All Claims	\$1,000,000	\$1,000,000	
Retroactive Date	May 1, 2020	May 1, 2020	
<b>Total Premiums</b>	<b>\$180,392</b>	<b>\$196,917</b>	

Premium Change **\$16,525**  
Percentage Change **9.16%**

Footnotes:

(1) Policy term was 5/01/2020 to 7/01/2021 and includes taxes and fees

**CORVALLIS SCHOOL DISTRICT 509J  
CYBER RENEWAL ANALYSIS  
FOR 7/1/2021 - 7/1/2022**

As of 6/8/2021

COVERAGE	2020 - 2021 Travelers		2021 - 2022 Benchmark		2021 - 2022 Benchmark	
	\$2,000,000 Limit	Retention	\$2,000,000 Limit	Retention	\$5,000,000 Limit	Retention
<b>Cyber Liability</b>	<b>\$17,032</b>		<b>\$26,018</b>		<b>\$35,879</b>	
<b>Liability</b>						
Privacy and Security	\$2,000,000	\$10,000	\$2,000,000	\$25,000	\$5,000,000	\$100,000
Payment Card Costs	\$2,000,000	\$10,000	\$2,000,000	\$25,000	\$5,000,000	\$100,000
Media	\$1,000,000	\$1,000	\$2,000,000	\$25,000	\$5,000,000	\$100,000
Regulatory Proceedings	\$1,000,000	\$10,000	\$2,000,000	\$25,000	\$5,000,000	\$100,000
<b>Breach Response</b>						
Privacy Breach Notification	1,000,000 impacted parties	100 parties	\$2,000,000	\$25,000	\$5,000,000	\$100,000
Computer and Legal Experts	\$1,000,000		Included		Included	
Betterment	\$100,000	50% Co-pay	N/A		N/A	
Cyber Extortion	\$1,000,000	\$15,000	\$2,000,000	\$25,000	\$5,000,000	\$100,000
Data Restoration	\$500,000	\$15,000	\$2,000,000	\$25,000	\$5,000,000	\$100,000
Public Relations	\$500,000	\$15,000	N/A		N/A	
<b>Cyber Crime</b>						
Social Engineering Fraud	\$100,000	\$5,000	\$500,000	\$25,000	\$500,000	\$100,000
Telecom Fraud / Utility Fraud	\$100,000	\$5,000	\$100,000	\$25,000	\$100,000	\$25,000
<b>Business Loss</b>						
Business Interruption	\$1,000,000		\$2,000,000	\$25,000	\$5,000,000	\$100,000
Dependent Business Interruption	\$100,000		\$2,000,000	\$25,000	\$5,000,000	\$100,000
Dependent Business Interruption - System Failure	\$100,000		N/A		N/A	
Dependent Business Interruption - Outsource Provider	\$100,000		N/A		N/A	
Dependent Business Interruption - Outsource Provider - System Failure	\$100,000		N/A		N/A	
Reputation Harm	\$250,000	\$5,000	\$1,000,000	12 hours	\$2,500,000	12 hours
System Failure	\$1,000,000		\$2,000,000	\$25,000	\$5,000,000	\$100,000
Contingent System Failure	\$1,000,000		\$2,000,000	\$25,000	\$5,000,000	\$100,000
<b>Total</b>	<b>\$17,032</b>		<b>\$26,018</b>		<b>\$35,879</b>	
			<b>\$8,986</b>		<b>\$18,847</b>	
			<b>52.76%</b>		<b>110.66%</b>	

Footnotes:

We also received a cyber quote from Tokio Marine - HCC for \$1,000,000 limit, \$25,000 retention, annual premium of \$26,040.

**CORVALLIS SCHOOL DISTRICT 509J  
WORKPLACE VIOLENCE ANALYSIS  
FOR 7/1/2021 - 7/1/2022**

As of 6/8/2021

COVERAGE	2021 - 2022 Indian Harbor \$1,000,000 Limit	2021 - 2022 Indian Harbor \$2,000,000 Limit	2021 - 2022 Indian Harbor \$5,000,000 Limit
<b>Workplace Violence</b>	<b>\$7,164</b>	<b>\$12,400</b>	<b>\$16,006</b>
<b>Act of Workplace Violence Event Aggregate</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>	<b>\$5,000,000</b>
Workplace Violence Expenses	\$1,000,000	\$2,000,000	\$5,000,000
3rd Party Legal Liability	\$1,000,000	\$2,000,000	\$5,000,000
Personal Accident Expenses - Per Insured Person	\$50,000	\$50,000	\$50,000
Business Interruption Expenses	\$1,000,000	\$2,000,000	\$5,000,000
Business Interruption Indemnity Period	120 Days	120 Days	120 Days
Business Interruption Waiting Period	6 Hours	6 Hours	6 Hours
<b>Stalking Threat Event Aggregate</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>	<b>\$5,000,000</b>
Stalking Threat Expenses per Insured Event	\$1,000,000	\$2,000,000	\$5,000,000
3rd Party Legal Liability	\$1,000,000	\$2,000,000	\$5,000,000
Personal Accident Expenses - Per Insured Person	\$50,000	\$50,000	\$50,000
Business Interruption Expenses	\$1,000,000	\$2,000,000	\$5,000,000
Business Interruption Indemnity Period	120 Days	120 Days	120 Days
Business Interruption Waiting Period	6 Hours	6 Hours	6 Hours
<b>Policy Aggregate</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>	<b>\$5,000,000</b>
<b>Total</b>	<b>\$7,164</b>	<b>\$12,400</b>	<b>\$16,006</b>

**Footnotes:**

Includes endorsement for "Off Site Incidents"



**CORVALLIS SCHOOL DISTRICT 509J  
RENEWAL PREMIUM SUMMARY  
7/1/2021 - 7/1/2022**

As of 6/8/2021

	2020 - 2021	2021 - 2022
Property	\$549,800	\$590,270
Flood Policy - CHS & CVHS	\$3,370	\$3,370
Crime - PACE / AIG	\$5,712	\$6,140
Tort Liability	\$142,154	\$157,310
Automobile	\$21,092	\$22,997
Underground Storage Tank Liability	\$758	\$788
Medical Facilities - Primary	\$9,984	\$10,134
Medical Facilities - Excess	\$6,404	\$5,688
Cyber @ \$5,000,000	\$17,032	\$35,879
Workplace Violence @ \$2,000,000	N/A	\$12,400
Agent of Record Fee	\$6,000	\$6,000
<b>TOTAL</b>	<b>\$762,306</b>	<b>\$850,975</b>

Premium Change  
Percentage Change

\$88,669  
11.63%

**Corvallis School District #509J**  
**Workers' Compensation Renewal**  
 For 7/1/2021 - 7/1/2022

As of 6/8/2021

Class Code	Classification	2020 - 2021 SAIF Corporation			2021 - 2022 SAIF Corporation		
		Payrolls	Rate	Premium	Payrolls	Rate	Premium
7380	School Bus Drivers	\$88,459	\$3.43	\$3,034	\$105,320	\$3.37	\$3,549
8868	School - Professional Employees	\$42,293,410	\$0.29	\$122,651	\$44,688,696	\$0.29	\$129,597
8868	Board Member Coverage	\$39,500	\$0.29	\$115	\$41,975	\$0.29	\$122
8868	Work Experience - No Manual Labor	\$3,750	\$0.29	\$11	\$3,985	\$0.29	\$12
9101	School - All Other Employees	\$2,181,622	\$2.45	\$53,450	\$2,254,141	\$2.30	\$51,845
9101	Work Experience - Manual Labor	\$24,500	\$2.45	\$600	\$26,050	\$2.30	\$599
9349	School - Cafeteria	\$580,975	\$2.45	\$14,234	\$714,699	\$2.17	\$15,509
	<b>Total Payroll</b>	<b>\$45,212,216</b>			<b>\$47,834,866</b>		
	<b>Manual Premium</b>			\$194,094			\$201,233
	Employers Liability @ \$1,000,000			\$776			\$805
	Experience Modification			1.16			<b>1.03</b>
	<b>Standard Premium</b>			\$226,050			\$208,099
	Annual Pre-Pay Discount			(\$7,912)			(\$7,283)
	<b>Discounted Premium</b>			\$218,138			\$200,816
	Premium Volume Discount			(\$37,090)			(\$33,972)
	<b>Net Annual Premium</b>			\$181,048			\$166,844
	Terrorism Exposure Contribution			\$6,782			\$7,175
	<b>Total Annual Premiums</b>			\$187,830			\$174,019
	State Assessment			\$15,705			\$15,590
	<b>Total Annual Cost</b>			<b>\$203,535</b>			<b>\$189,609</b>

**Net Change**

Payroll Change                      \$2,622,650    5.80%

Premium Change                      **(\$13,926)**  
 Percentage Change                      **-6.84%**

# PACE

**SAFETY • SERVICE • SAVINGS**  
A TRUST BUILT FOR STUDENTS

# ANNUAL RATE INFORMATIONAL SHEET

Dear fellow PACE Member,

These are difficult times for all of us as we struggle to deal with the COVID-19 pandemic's impact on our organizations and communities. Our PACE board members understand the pressures you face because they include business managers, superintendents and board members of school districts, community colleges and education service districts. The PACE board and staff also have an obligation to members to ensure that PACE can meet its commitment to defend you in lawsuits and pay your claims.

PACE was formed by intergovernmental agreement to jointly self-insure to protect members from liability and property claims. PACE is not an insurance company; it is a trust governed by a board of PACE members. Oregon law, under ORS 30.282, specifies that self-insured local government programs such as PACE must annually set their rates based on proper actuarial calculations and must purchase reinsurance to protect against catastrophic loss.

Unfortunately, those requirements coupled with a series of recent claims and turmoil in reinsurance markets are driving PACE to raise rates for the upcoming renewal on July 1, 2021, by an average of 15% as communicated through your agent, at the OASBO Spring Zone Meeting and during the PACE Day Business Update. Remember, we are in this together. When we keep claims down, we share the savings; when claims rise, we share the cost.

If there were a way to reduce our required increase during these difficult times, we certainly would do so, but our primary obligation must be having enough resources to meet the law, and most importantly, fulfilling our promises to PACE members. In fact, the rate increase would be closer to 23%, but thanks to the interest earnings from our claim reserves, PACE was able to lower it to 15%. The following pages indicate how the PACE funds are allocated and used. If you have questions, please do not hesitate to contact us.



*Sharla Andresen*

**SHARLA ANDRESEN**  
Chair, PACE Board of Trustees  
Director of Risk Management  
Central Oregon Community College



*Dave Harvey*

**DAVE HARVEY**  
PACE Administrator  
[dharvey@pace.osba.org](mailto:dharvey@pace.osba.org)

## PACE controls expenses to provide the **best value** for members

Over its 15-year history, PACE's "expense ratio" — the calculation of fees and underwriting expenses (excluding claims administration expenses) relative to premiums — has averaged 18.5%. The average "expense ratio" for comparable-size commercial carriers with direct written premiums is 25% (based on 2020 year-end insurance regulatory filings).

# HOW IS YOUR PACE INSURANCE PREMIUM \$1 SPENT?

**CLAIMS  
= 37¢**

**GENERAL LIABILITY** includes sexual abuse, employment liability (i.e., age, racial and gender discrimination; wrongful termination), special education and other employee and student issues. Although general liability accounts for just 20 cents of every premium dollar, general liability claims account for 50 cents of every claim dollar PACE pays out.

**PROPERTY CLAIMS** include those for fire, flood and facility damage.

**GENERAL LIABILITY = 20¢**

## PACE'S LARGEST LIABILITY CLAIMS (2015-2020):

- \$3 million · Sexual abuse and molestation (SAM)
- \$2.3 million · Employee/student assault
- \$1.56 million · SAM
- \$945,000 · SAM
- \$571,000 · EPL
- \$1.55 million · Drowning

NOTE: on each general liability claim, PACE pays up to \$1 million in damages before its reinsurance policy kicks in.

General liability claims are increasing at an alarming rate since 2013.

*See Average Liability Rate Chart*

**PROPERTY = 14¢**

## PACE'S LARGEST PROPERTY CLAIMS (2015-2020):

- \$18 million · Statewide snowstorm
- \$8.45 million · Wildfire
- \$5.27 million · Fire
- \$3.2 million · Fire
- \$2.3 million · Snow collapse

NOTE: Under PACE's reinsurance policy, PACE is responsible for \$250,000 per incident and \$5 million total per policy year before its reinsurance policy kicks in.

**AUTOMOBILE = 3.5¢**

**REINSURANCE  
= 46¢**

Each year PACE searches the global marketplace to find the best price and coverage for PACE members. In 2021, we requested quotes from most of the property and liability companies willing to insure schools and community colleges. As with the 2020 renewal, the market continued on the path of rate increases, lower available capacity and changes in the terms and conditions being provided. The feedback we received from the market related to the rate increase was due to the state of the property market, 2020-2021 loss experience, and the overall account loss activity over the past five years.

**AGENT COMMISSIONS/  
BROKER SERVICES = 6¢**

- PACE uses an insurance broker to negotiate and purchase reinsurance
- Local agents provide personal service to clients they know

**PROGRAM  
ADMINISTRATION = 10¢**

- Nearly 30 full-time equivalent (FTE) positions including SDAO and OSBA staff that support the PACE program
- Services include claims administration, underwriting, loss control, accounting, crisis communications, marketing, education, training, legal and clerical support

**OTHER OPERATING  
EXPENSES = 3.1¢**

- Property appraisals
- Online training (SafeSchools/SafeColleges)
- Business insurance, audit and actuary services
- PACE risk management support for our partnerships

# WHY IS THE TOTAL MORE THAN \$1?

PACE generates interest earnings from its claim reserves. Those interest earnings are used to offset premium increases. Without these interest earnings the average rate increase for members would be closer to 23%. With the use of interest earnings, PACE was able to lower this to an average of 15% per member.

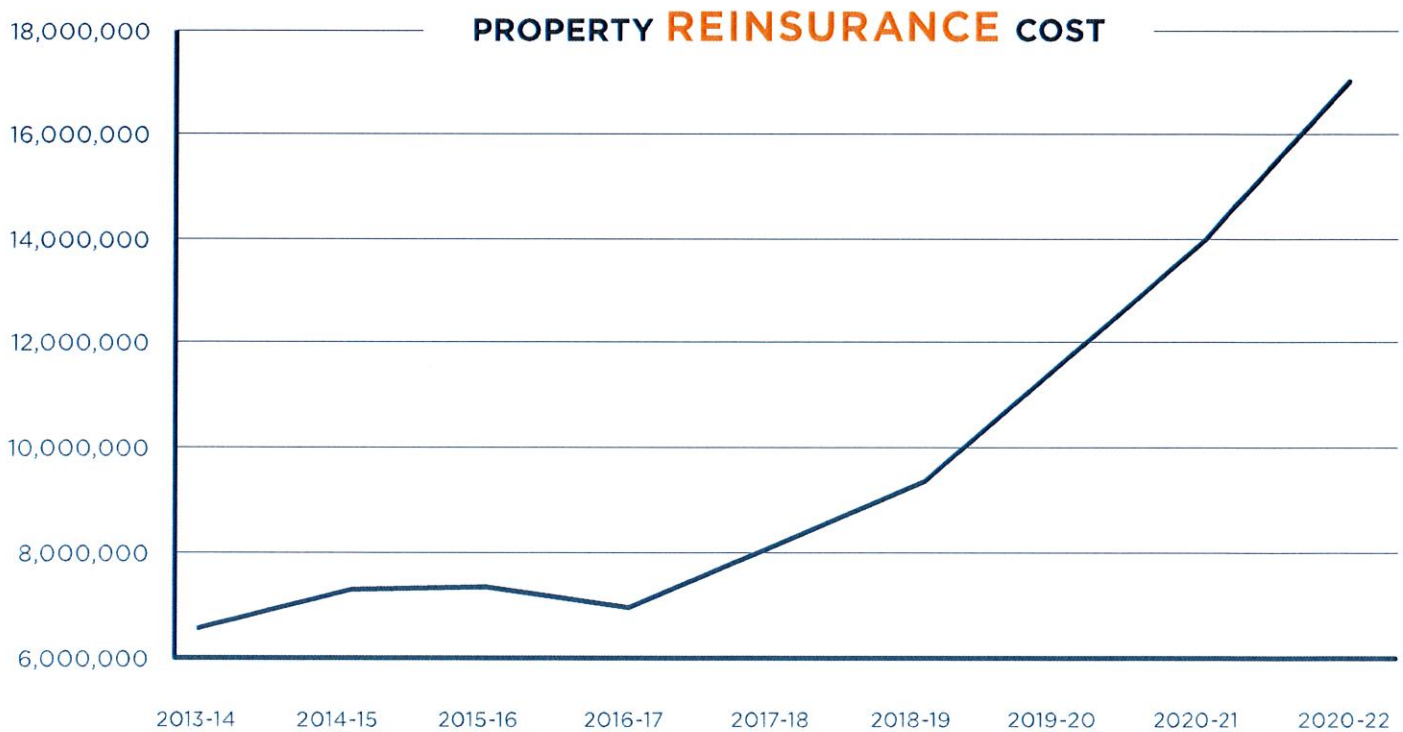
## REASONS FOR THE RATE INCREASE

**PROPERTY REINSURANCE:** The property reinsurance market continued to harden in respect to rate increases, available capacity and terms and conditions. There were several conditions that impacted the PACE's property program during this year's renewal. Those conditions were the state of the property market, PACE's 2020-2021 loss experience and the overall account loss activity over the past five years. Our property reinsurance increase is 24%.

**LIABILITY REINSURANCE:** Liability reinsurers have seen a drastic change in the last several years related to premium and retention increases. The PACE program continues to see challenges related to eroding governmental immunity and increases in the immunity caps, reinsurers not willing to put up full limits resulting in a layered liability program, public entity reinsurance marketplace perceptions issues with increases in frequency and severity of liability claims, and concerns about retroactive sex abuse claims creating restrictions to coverage and higher retentions. Our liability reinsurance increase is 38%.

**PACE SAM CLAIMS:** SAM claims continue to be atop the list of claims PACE sees annually. In the past year PACE hired a SAM prevention specialist to provide prevention models for members. This is not just a PACE issue and is impacting liability reinsurance carriers nationwide. Last year we were required to increase our per claim deductible to \$1 million per claim and this year we are required to increase it to \$1.5 million per claim.

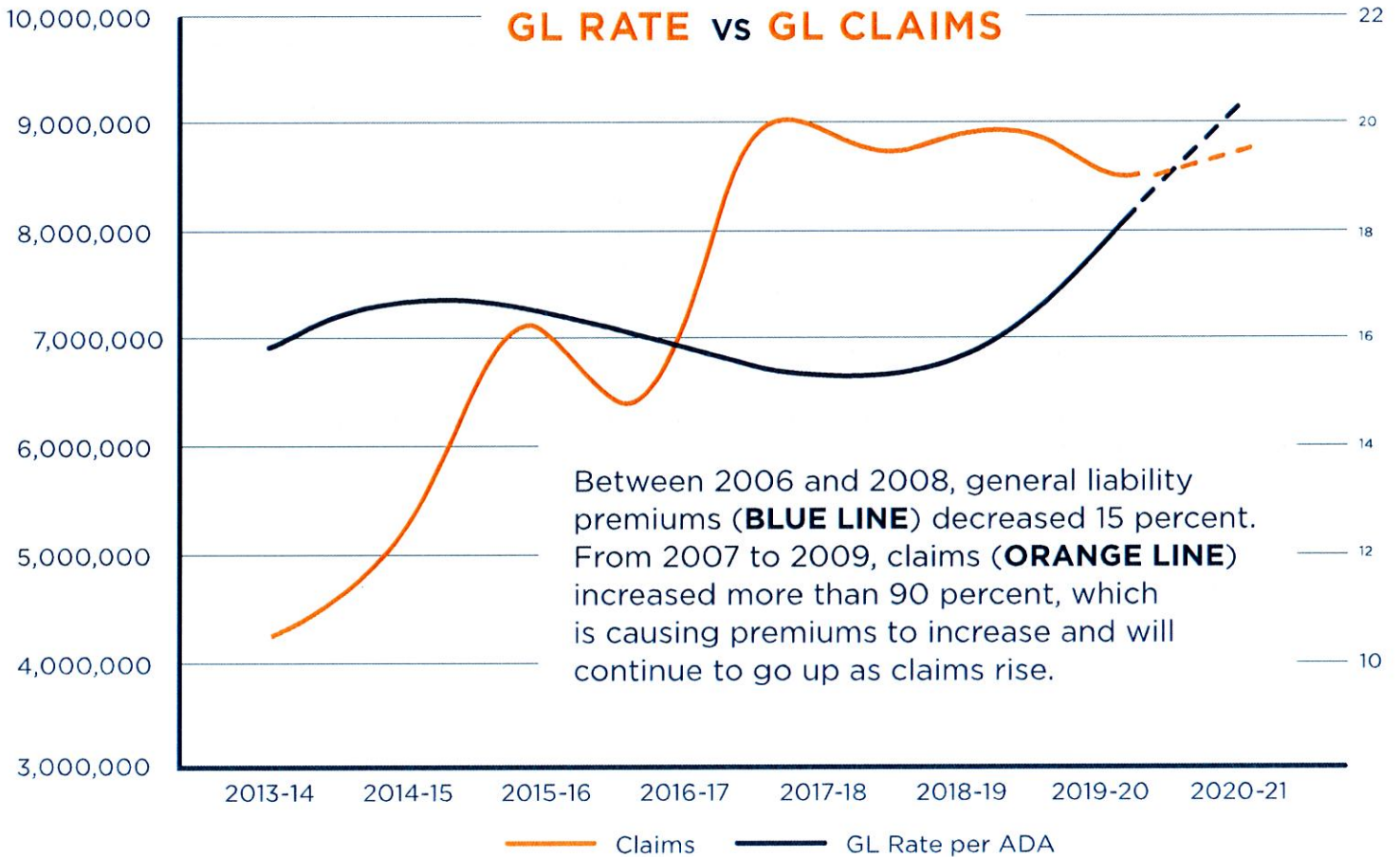
**CYBER CLAIMS AND PREMIUM:** Cyber claims continue to increase and cyber coverage is becoming more difficult to find for PACE. The cyberattacks targeting educational entities is happening at an alarming rate. PACE has paid over \$1.5 million in cyber claims over the past four years. This year PACE members were significantly impacted by ransomware attacks which compromised personal data, interrupted school days and resulted in considerable financial losses. PACE purchases cyber liability insurance from AIG which raised its rates this year by 70%.



The property reinsurance cost chart illustrates the programs historical premium since 2013. Since 2013 costs have increased each year. This is partially due to the total insured value of the property being insured increasing but also due to the hardening property market where reinsurers were increasing rates and decreasing capacity as well as PACE's loss experience for its claims has increased. All of this is shown in the upward trend in the chart.

## AVERAGE LIABILITY RATE CHART

### GL RATE vs GL CLAIMS



General liability claims have flattened out over the last couple policies and the rates we are charging to members has been able to catch up to the rates our actuaries provide us each year.

# PACE FREQUENTLY ASKED QUESTIONS

**Would competition bring PACE rates down?** Currently, PACE is the only self-insured nonprofit pool in Oregon offering property and casualty coverage to the state's public school districts, education service districts, community colleges and charter schools. There are numerous national property and casualty insurance companies licensed in Oregon that could provide coverage to public education entities. Experts we have consulted with are telling us the same story. Rates for education entities are going up dramatically nationwide. The PACE Board of Trustees feels that if PACE premium rates and coverage were not competitive, then for-profit insurance companies would make a stronger effort to sell their products.

**How does PACE compare to a private, for-profit insurance company?** PACE is an intergovernmental entity and all its assets and liabilities belong to its members. PACE is governed by a board of trustees composed of PACE members. Trustees have hired the Oregon School Boards Association (OSBA) and the Special Districts Association of Oregon (SDAO) to administer the program. PACE's assets and liabilities belong to its members. There are no "profits" that are shared by any organization that works for the PACE Board of Trustees.

**How are OSBA and SDAO compensated by the PACE Board of Trustees?** PACE trustees negotiate annual service contracts with the two organizations. OSBA provides PACE with administrative, legislative, communications and marketing

support as well as member legal services. SDAO provides underwriting, claims administration, loss control and accounting support. Every year, trustees review the service fees these two organizations charge and evaluate the quality of the work provided. Both organizations are only allowed to charge actual costs for services, which include salary, benefits, materials and overhead.

**What is PACE doing to help us during these difficult times?** PACE staff is continuing to work full time during this crisis. They are fully staffed and available to answer your COVID-19 questions. Over 124 members that were part of the prior SDAO school program will receive the last dividend payment this July from funds they paid into PACE when it started in 2006. The risk management staff continues to create and improve safety materials and sexual abuse prevention trainings, guidelines and policies. Interest earnings from claim reserves are helping offset what could have been an average 23% increase for PACE members. We have aggressively shopped PACE's reinsurance in the global marketplace to find the best coverage and prices that we can.

**My organization didn't have any large claims. Why are our rates going up?** PACE is a self-insured member pool. Large claims impact everyone in the pool because all claim liabilities are shared by the pool members. PACE bases part of its member ratings on individual member claims experience, so members with better claims experience receive lower rates than those with higher claims experience. However, a certain amount of risk sharing is part of any self-insured pool, or for that matter, any insurance company.

**I've seen on the news that some insurance companies are giving policy holders refunds of some premiums because people aren't driving as much during stay-at-home orders. Why isn't PACE doing the same?** Fortunately, PACE has a financial plan that retains surplus sufficient to withstand a 1-in-250 year event. Because of that plan, PACE has enough reserves to withstand this event, but it does not have the capacity to return additional funds at this time. If in the future it is determined that claims develop less than expected and there is more money in reserves than anticipated, PACE trustees can certainly issue a dividend as they have several times in the past.

## COVID-19 FAQ RESOURCES

[osba.org/covid19faq](https://osba.org/covid19faq)

## BOARD OF TRUSTEES

### Brett Yancey, Vice Chair

Chief Operations Officer  
Springfield 19

### Tim Belanger

Business Services  
Director  
Oregon Trail 46

### Sherry Ely

Director of  
Business Services  
Grants Pass 7

### Brad Henry

Chief Ops and  
Financial Officer  
Bend-La Pine 1

### David Kruse

Risk Manager  
North Clackamas 12

### Dawn Moorefield

Assistant Superintendent  
Cascade 5

### John Rexford, TRUSTEE EMERITUS

Leadership Support Spec  
High Desert ESD

### Dawn Watson

Board Member  
OSBA

Board Chair  
Phoenix-Talent 4

### Tenneal Wetherell

Superintendent  
South Coast ESD 7

### CLAIMS OFFICE

[claims@sdao.com](mailto:claims@sdao.com)

PO Box 23879 • Tigard, OR 97281

800-305-1736 | 503-670-7066

### PACE

[pace@osba.org](mailto:pace@osba.org)

1201 Court St NE, Suite 400

Salem, OR 97301

800-578-6722 | 503-588-2800

PACE LEGAL SERVICES 503-485-4800

### SPECIAL DISTRICTS ASSOCIATION OF OREGON

[riskmanagement@sdao.com](mailto:riskmanagement@sdao.com)

PO Box 12613 • Salem, OR 97309

800-285-5461 | 503-371-8667

**PACE.OSBA.ORG**

rev. 05/2021



## Cowbell Cyber Insurance Quote - Prime 250

Subject to the terms and conditions contained herein, Cowbell Insurance Agency ("Cowbell") agrees to issue to the below Named Insured the following quote for insurance coverage. Upon binding of this account, we must receive a signed application from the Insured.

QUOTE NUMBER	<b>QCB-250-2BQ6B6J8</b>
NAMED INSURED	<b>Corvallis School District 509 J Inc</b>
REVENUE	<b>\$91,004,501.00</b>
# OF EMPLOYEES	<b>930</b>
YEAR ESTABLISHED	<b>1857</b>
MAILING ADDRESS	<b>1555 Sw 35th St, Corvallis, OR, 97333-1130</b>
EMAIL ADDRESS	<b>karen.selander@corvallis.k12.or.us</b>
AGENCY NAME	<b>Hub International Northwest</b>

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POLICY PERIOD	From: <b>07/01/2021 (Effective Date)</b> To: <b>07/01/2022 (Expiration Date)</b> 12:01 AM Insured Local Time
POLICY TERM	<b>365 days</b>
POLICY PREMIUM	Estimated Premium (with TRIA) <b>\$25,517.73</b> MGA Fees <b>\$500.00</b>
	<hr/>
	<b>TOTAL AMOUNT</b> <b>\$26,017.73</b>
AGGREGATE LIMIT	<b>\$2,000,000</b>
INSURED STATE	<b>OR</b>

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**Coverage under this policy is provided only for those Insuring Agreements for which a limit of liability appears on subsequent pages. If no limit of liability is shown for an Insuring Agreement, such Insuring Agreement is not provided by this policy. The Aggregate Limit shown above is the most the Insurer(s) will pay regardless of the number of Insured Agreements purchased.**





## COVERAGES

	COVERAGE LIMIT	DEDUCTIBLE	WAITING PERIOD	RETRO ACTIVE PERIOD
<b>LIABILITY EXPENSE</b>				
<input checked="" type="checkbox"/> Liability Costs	\$2,000,000	\$25,000	-	Full Prior Acts
<input checked="" type="checkbox"/> PCI Costs	\$2,000,000	\$25,000	-	Full Prior Acts
<input checked="" type="checkbox"/> Regulatory Costs	\$2,000,000	\$25,000	-	Full Prior Acts
<b>FIRST PARTY EXPENSE</b>				
<input checked="" type="checkbox"/> Cowbell Breach Fund	\$2,000,000	\$25,000	-	-
<input checked="" type="checkbox"/> Data Restoration	\$2,000,000	\$25,000	-	-
<input checked="" type="checkbox"/> Extortion Costs	\$2,000,000	\$25,000	-	-
<input checked="" type="checkbox"/> Business Impersonation Costs	\$2,000,000	\$25,000	-	-
<input checked="" type="checkbox"/> Reputational Harm Expense	\$1,000,000	-	12 Hours	07/01/2021
<b>FIRST PARTY LOSS</b>				
<input checked="" type="checkbox"/> Business Interruption Loss	\$2,000,000	\$25,000	12 Hours	-
<input checked="" type="checkbox"/> Contingent Business Interruption Loss	\$2,000,000	\$25,000	12 Hours	-
<input checked="" type="checkbox"/> System Failure	\$2,000,000	\$25,000	12 Hours	-
<input checked="" type="checkbox"/> Contingent System Failure	\$2,000,000	\$25,000	12 Hours	-
<input checked="" type="checkbox"/> Cyber Crime Loss	\$500,000	\$25,000	-	-
<input checked="" type="checkbox"/> Bricking Costs	\$2,000,000	\$25,000	-	-
<input checked="" type="checkbox"/> Criminal Reward Costs	\$100,000	-	-	-
<b>COVERAGE ENDORSEMENTS</b>				
<input checked="" type="checkbox"/> Full System Failure	\$2,000,000	\$25,000	-	-
<input checked="" type="checkbox"/> California Consumer Privacy Act	\$2,000,000	\$25,000	-	Full Prior Acts
<input checked="" type="checkbox"/> Utility Fraud Attack	\$100,000	\$25,000	-	-
<input checked="" type="checkbox"/> Media Liability	\$2,000,000	\$25,000	-	Full Prior Acts
<input checked="" type="checkbox"/> General Data Protection Regulation	\$2,000,000	\$25,000	-	Full Prior Acts



## Cowbell Cyber Insurance Quote - Prime 250

Subject to the terms and conditions contained herein, Cowbell Insurance Agency ("Cowbell") agrees to issue to the below Named Insured the following quote for insurance coverage. Upon binding of this account, we must receive a signed application from the Insured.

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MAILING ADDRESS	<b>1555 Sw 35th St, Corvallis, OR, 97333-1130</b>
EMAIL ADDRESS	<b>karen.selander@corvallis.k12.or.us</b>
AGENCY NAME	<b>Hub International Northwest</b>

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POLICY PERIOD	From: <b>07/01/2021 (Effective Date)</b> To: <b>07/01/2022 (Expiration Date)</b> 12:01 AM Insured Local Time
POLICY TERM	<b>365 days</b>
POLICY PREMIUM	Estimated Premium (with TRIA) <b>\$35,378.84</b> MGA Fees <b>\$500.00</b>
	<hr/>
	<b>TOTAL AMOUNT</b> <b>\$35,878.84</b>
AGGREGATE LIMIT	<b>\$5,000,000</b>
INSURED STATE	<b>OR</b>

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Coverage under this policy is provided only for those Insuring Agreements for which a limit of liability appears on subsequent pages. If no limit of liability is shown for an Insuring Agreement, such Insuring Agreement is not provided by this policy. The Aggregate Limit shown above is the most the Insurer(s) will pay regardless of the number of Insured Agreements purchased.



## COVERAGES

	COVERAGE LIMIT	DEDUCTIBLE	WAITING PERIOD	RETRO ACTIVE PERIOD
<b>LIABILITY EXPENSE</b>				
<input checked="" type="checkbox"/> Liability Costs	\$5,000,000	\$100,000	-	Full Prior Acts
<input checked="" type="checkbox"/> PCI Costs	\$5,000,000	\$100,000	-	Full Prior Acts
<input checked="" type="checkbox"/> Regulatory Costs	\$5,000,000	\$100,000	-	Full Prior Acts
<b>FIRST PARTY EXPENSE</b>				
	COVERAGE LIMIT	DEDUCTIBLE	WAITING PERIOD	RETRO ACTIVE PERIOD
<input checked="" type="checkbox"/> Cowbell Breach Fund	\$5,000,000	\$100,000	-	-
<input checked="" type="checkbox"/> Data Restoration	\$5,000,000	\$100,000	-	-
<input checked="" type="checkbox"/> Extortion Costs	\$5,000,000	\$100,000	-	-
<input checked="" type="checkbox"/> Business Impersonation Costs	\$5,000,000	\$100,000	-	-
<input checked="" type="checkbox"/> Reputational Harm Expense	\$2,500,000	-	12 Hours	07/01/2021
<b>FIRST PARTY LOSS</b>				
	COVERAGE LIMIT	DEDUCTIBLE	WAITING PERIOD	RETRO ACTIVE PERIOD
<input checked="" type="checkbox"/> Business Interruption Loss	\$5,000,000	\$100,000	12 Hours	-
<input checked="" type="checkbox"/> Contingent Business Interruption Loss	\$5,000,000	\$100,000	12 Hours	-
<input checked="" type="checkbox"/> System Failure	\$5,000,000	\$100,000	12 Hours	-
<input checked="" type="checkbox"/> Contingent System Failure	\$5,000,000	\$100,000	12 Hours	-
<input checked="" type="checkbox"/> Cyber Crime Loss	\$500,000	\$100,000	-	-
<input checked="" type="checkbox"/> Bricking Costs	\$5,000,000	\$100,000	-	-
<input checked="" type="checkbox"/> Criminal Reward Costs	\$100,000	-	-	-
<b>COVERAGE ENDORSEMENTS</b>				
	COVERAGE LIMIT	DEDUCTIBLE	WAITING PERIOD	RETRO ACTIVE PERIOD
<input checked="" type="checkbox"/> Full System Failure	\$5,000,000	\$100,000	-	-
<input checked="" type="checkbox"/> California Consumer Privacy Act	\$5,000,000	\$100,000	-	Full Prior Acts
<input checked="" type="checkbox"/> Utility Fraud Attack	\$100,000	\$100,000	-	-
<input checked="" type="checkbox"/> Media Liability	\$5,000,000	\$100,000	-	Full Prior Acts
<input checked="" type="checkbox"/> General Data Protection Regulation	\$5,000,000	\$100,000	-	Full Prior Acts



## Cowbell Factors™ - Prime 250

We included below your Cowbell Factors rating which gives you visibility into your security posture, how you compare to peers, and where to improve your security. Cowbell's platform assesses your threats and risk exposure using Cowbell Factors and automatically tailors the coverage offered to your specific business needs. Scores range from 0 to 100, 100 being the highest and representing the lowest level of risk.

### AGGREGATE COWBELL FACTORS

**68** COMPANY AGGREGATE  
Corvallis School District 509 J Inc

Average of all the various Cowbell Factors for this company. This score ranges from 0 to 100, 100 being the highest. A company with a score of 85 represents less risk than one with a score of 64. This ACF is a good metric to benchmark a company against peers, but it is not used for underwriting.

**54** INDUSTRY AGGREGATE (611110)  
Educational Services, Elementary and Secondary Schools

Measures an industry overall cyber risk factor. This is calculated from the pool of organizations in the Cowbell database for the specific industry. This score ranges from 0 to 100, 100 being the best. An industry with a score of 80 represents less risk than one with a score of 56.

### INDIVIDUAL COWBELL FACTORS

**65** NETWORK SECURITY

Measures the strength of the organization's network infrastructure and whether security best practices are deployed such as use of encryption, secure protocols, patching frequency, and use of threat mitigation tools. This factor also checks for vulnerabilities, malware, misconfigurations and other weaknesses.

**68** FUNDS TRANSFER

This factor tracks risk markers related to hacking of email and phishing that commonly leads to nefarious activities such as funds transfer.

**68** CLOUD SECURITY

Measures the strength of an organization's cloud security based on its security practices and footprint on commonly used public clouds and cloud storage (i.e. AWS, Azure, GCP, Box). This factor incorporates configuration for security best practices such as the use of multi-factor authentication.

**68** CYBER EXTORTION

Measure of an organization's potential exposure to extortion related attacks such as ransomware. This factor shares some data sources with network security and endpoint security presence of malware on the network, patching cadence, use of encryption and more.

**68** ENDPOINT SECURITY

Measure of endpoints preparedness (servers, mobile devices, IoT endpoints) towards cyberattacks. This factor incorporates the number of endpoints as well as the level of security hygiene applied to them - patching cadence and presence of vulnerabilities or malware.

**67** COMPLIANCE

Measures an organization's level of compliance to security standards such as CIS (Center of Internet Security) benchmarks, NIST CSF (Cyber Security Framework), CSC-20 (Critical Security Controls), HIPAA, PCI, EU GDPR and CCPA.

**68** DARK INTELLIGENCE

Measure of an organization's exposure to the darknet, taking into account the type and volume of data exposed and its value for criminal activity (examples: stolen credentials, PII).



## Cowbell Cyber Coverages - Prime 250

(Please note this quote contains only a general description of coverage provided. For a detailed description of the terms, you must refer to the insurance contract itself and the endorsements listed herein)

- Liability Costs** Coverage for (1) defense expenses, (2) monetary damages the insured becomes legally obligated to pay including pre- judgment interest, post judgment interests, judgments or settlements; and (3) punitive, exemplary, or multiplied damages but only to the extent such damages are insurable under the applicable law most favorable to the insurability of such damages.
- PCI Costs** Coverage for amounts the insured is legally obligated to pay under a Payment Card Services Agreement including: (1) monetary assessments; (2) fines; (3) penalties; (4) chargebacks; (5) reimbursements; (6) fraud recoveries; (7) forensic investigation, including any PFI; and (8) costs or expenses incurred in connection with a PCI DSS compliance audit.
- Regulatory Costs** Coverage for (1) any amount the insured is legally required to deposit in a fund for the payment of consumers; (2) fines; or (3) penalties imposed by a federal, state or foreign governmental entity due to a privacy incident.
- Cowbell Breach Fund** Coverage for losses and expenses directly associated with recovery activities after a cyber incident. This can include incident response, investigation, forensics, crisis management, notification to customers, call center services, overtime salaries, post- event monitoring services such as credit monitoring, and healthcare records remediation for impacted customers.
- Data Restoration** Coverage for the cost to replace, restore, recreate or recover data residing on an insured's computer system that is compromised as a direct result of a network security incident. If such data cannot be replaced, restored, recreated or recovered, then data restoration is limited to the costs associated with that determination.
- Extortion Costs** Coverage for losses from a privacy incident or network security incident resulting from a credible threat or series of threats, such as a ransomware attack. This can include expenses to investigate the cause of an extortion threat and the payment amounts, including the actual costs to execute such payment (whether in digital or traditional currency).
- Business Impersonation Costs** Coverage for the costs to inform potentially impacted parties (individuals, vendors or suppliers) of fraudulent communications where a third party impersonated the insured to deceive them or any vendor or supplier into sharing credentials or protected information.
- Reputational Harm Expense** Coverage for the income loss that the insured sustains during a period of indemnity that directly results from a communication via any medium specifically arising from an actual or alleged incident that threatens to, or actually does negatively harm the insured's reputation.
- Business Interruption Loss** Coverage for the income loss and extra expenses due to the actual and measurable interruption or degradation in performance of the insured's computer system. This would also include a voluntary shutdown of the insured's computer system when such action is taken to minimize, avoid or reduce further damage as a result of a covered incident.
- Contingent Business Interruption Loss** Coverage for the income loss and extra expenses due to the actual and measurable interruption or degradation in performance of a service provider's computer system. This would also include a voluntary shutdown of computer systems when such action is taken to minimize, avoid or reduce further damage as a result of a covered incident.
- System Failure** Coverage for the income loss and extra expenses due to a system failure (see policy wording) which causes the actual and measurable interruption, suspension, failure, degradation or delay in performance of the insured's computer system.
- Contingent System Failure** Coverage for the income loss and extra expense due to a system failure (see policy wording) which causes the actual and measurable interruption, suspension, failure, degradation or delay in performance of a service provider's computer system.



## Cowbell Cyber Coverages - Prime 250

(Please note this quote contains only a general description of coverage provided. For a detailed description of the terms, you must refer to the insurance contract itself and the endorsements listed herein)

- Cyber Crime Loss** Coverage for loss of money or digital currency directly resulting from any of the following covered events: (1) engineering (2) reverse social engineering, (3) fraudulent transfer of funds. It also provides coverage for charges incurred by the insured from its telecommunications provider as a result of a telecommunications hack.
- Bricking Costs** Coverage for the reasonable and necessary costs, subject to the insurer's prior consent, to replace, remediate or improve the insured's computer system. Costs must be incurred as a direct result of a network security incident.
- Criminal Reward Costs** Coverage for amounts offered by the insured for information that leads to the arrest and conviction of individual(s) committing or trying to commit any illegal act related to any coverage under this policy.
- Full System Failure** Coverage that expands the definition of system failure to include an accidental, unintentional, or negligent error or omission committed by the insured or the service provider. This expands beyond the administrative error required to have while operating or maintaining computer systems.
- California Consumer Privacy Act** Coverage for the amounts that the insured is legally obligated to pay in responding to a CC compliance audit or investigation that directly results from a privacy or a network security incident.
- Utility Fraud Attack** Coverage for the additional amounts incurred due to the manipulation or deception, by an unauthorized third party for its use, of the insured organization's natural gas, oil, or internet.
- Media Liability** Liability costs coverage for intellectual property infringement, other than patent infringement, resulting from the advertising of an insured's services. This builds upon the online media liability coverage in the base form to expand to printed advertising. This includes social media.
- General Data Protection Regulation** Coverage for the amounts that the insured is legally obligated to pay in responding to a compliance audit or investigation that directly results from a privacy or a network security incident.



## ACTIVE SHOOTER WORKPLACE VIOLENCE & THREAT

**Did you know that each year nearly 2 million American workers are victims of workplace violence? In fact, according to Occupational Health and Safety Administration (OSHA), workplace violence is the second leading cause of work-site deaths in the US.**

With recent high profile active shooter / workplace attacks, more businesses are boosting security efforts and taking added precautions to prevent acts of violence. McGowan understands these risks and offer a comprehensive policy to help companies respond and recover from such incidents.

### COVERAGES

McGowan's Active Shooter/Workplace Violence Insurance covers liability and extra expenses tied to violent attacks and/or threats, providing victim death benefits as well as needed medical / rehabilitation / psychiatric / funeral expense coverages. The program considers all classes of business, including but not limited to government agencies, education, religious institutions, hospitality, entertainment, retail, and public entities. The program covers a wide range of attack-types, such as knife, vehicular attacks, explosives, acid attacks rather than solely committed with a firearm.

- **Legal liability coverage with indemnity to address lawsuits that may result from a covered event.**
- **Victim coverages related to:**
  - Psychiatric care
  - Medical or dental care
  - Rehabilitation expenses
  - Death Benefit / Disability Coverages
  - Funeral / Burial Expenses
- **Business Expenses related to:**
  - Business income/interruption and extra expenses
  - Public relations counsel
  - Crisis Consultant expenses
  - Employee counseling
  - Additional / Temporary security measures

### ENDORSEMENTS

- A special endorsement is available to provide coverage for an "off site incident", such as deadly weapon attack / workplace violence that occurs while employee is traveling on company business.

### CLIENT PROFILE

- Available for all institutions and businesses
- Educational Institutions
- Hospitality & Leisure
- Manufacturing
- Healthcare facilities

### CAPACITY

- Limits available from \$1M to \$100M
- Annual Stand Alone policy
- \$0 retention in most cases

### WHY CHOOSE MCGOWAN FOR YOUR ACTIVE SHOOTER WORKPLACE VIOLENCE RISKS?

- We are the largest underwriter of Active Shooter Workplace Violence type events.
- We have several exclusive program management relationships with customized (bespoke) coverage forms. Our specialized underwriters take protecting our clients' business and reputation seriously.
- We offer worldwide coverage through our global team of experienced crisis management underwriters.



**McGowan Program Administrators**

Paul Marshall • [pmarshall@mcgowanprograms.com](mailto:pmarshall@mcgowanprograms.com) • 937.241.4422 • [www.mcgowanprograms.com](http://www.mcgowanprograms.com)

## **Active Shooter Workplace Violence Insured Claim scenarios cont.**

### **High School (Football Game)**

Friday Night, August 2018 / ESPN Game of the Week / Attendance estimated at 5,000.

Last few minutes of a close scoring game, the entire stands remained full when gunshots were heard in the southwest corner of the crowded stadium.

#### **IMMEDIATELY FOLLOWING EVENT**

The crowd attempts to exit bleachers as quickly as possible while confusion and panic ensue.

At approximately 9:30pm, the insurance agent called McGowan and the Crisis Response Team. The crisis protocol was initiated and they provided reassurance to the insured that all extra expenses will be paid based on the policy's response.

The Next Day, Saturday, there is a joint press conference with the local responding Sheriff's Dep't and the School Police to inform and assure the public of the status of the event.

### **Insurance Program Crisis Response:**

Began immediate social media sweeps / provided daily social media reports / determined whether a retaliatory response was being planned or possible / investigation opened to discover who might be responsible / determine who was injured / identify witnesses and interview witnesses.

Dispatch Counseling Team to the District / provide on-site counseling available for students, visitors, and staff affected by the event / established a dedicated 1-800 toll-free trauma line.

Professionals were contracted for legal, investigative, and adjusting services - Legal & Investigations.

Cloak of privilege at the direction of counsel in anticipation of litigation.

Conduct interviews with employee eyewitnesses.

Comprehensive investigation to assess level of possible retaliatory threat.

Working with District Risk Management Department, began addressing claims proactively and attempting to resolve them as they are presented.

### **Claims**

5 third party injuries including two individuals shot.

2 workers compensation claims.

1 third party property damage claim.



Shooters were not apprehended. No arrests were made. School Location was Incidental to the Shooting. It appears to have been Gang related violence - nothing to do with school.

**Active Shooter Workplace Violence Insured Claim scenarios cont.**

**Post Event**

The insured enhanced school police procedures. A vendor was hired to "wand" visitors at football games.

Additional security and police presence was contracted at future games.

**ACTIVE SHOOTER POLICY**

Underwriters are paying legal and investigation fees.

Cost for additional security at football games rest of season is being covered by the policy.

Social media monitoring with 3rd party vendor is being paid for.

A districtwide security assessment by the crisis response firm was conducted prior to placing of coverage.

Media advice / Public relations were both provided.

Mental health counseling was provided.

Cleanup of the stadium and campus following the event was reimbursed.

Damage to District property was paid for.

Extra security measures following the event were provided.

Future claims, legal defense, TPA fees and expenses will be covered up to the policy limits.

**Special Notes:**

Insured's general liability policy and work comp have large self-insured retentions.

Active shooter policy paid for /reimbursed all extra expenses and is managing open claims.

G. Purchase Approval: Voice Amplification for Secondary



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Gil Anspacher, Director of Technology Services  
Meeting Date: June 10, 2021

### **Purchase Approval: Voice Amplification Upgrades for Secondary**

### **ACTION REQUESTED**

#### Background

Voice amplification systems project the teacher's voice uniformly across the entire classroom, with an appropriate volume and clarity, so every student has the same access to learning in the classroom. Recent studies by the U.S. Department of Education have demonstrated that the use of voice amplification systems in classrooms have resulted in positive impacts on student learning. Removing barriers between the student and the teacher's voice is even more important in the current Covid situation.

The requested voice amplification purchase will expand the scope of the District's classroom technology voice amplification standard from Elementary Schools to include all Middle and High Schools. Lightspeed Technologies is the sole source provider of the requested amplification systems as well as the systems currently installed in Elementary schools.

A purchase of 115 systems was completed using funds from the Technology Services 20/21 fiscal year budget. We are seeking approval to purchase an additional 60 units to complete upgrades for the remaining secondary classrooms using ESSER 2 funds. By seeking approval now, we better position ourselves to meet our goal of completed installation by Fall 2021.

#### Cost Impact

<b>Funding Source</b>	<b>Amount</b>
FY 20/21 Technology Services Budget	\$147,430
ESSER 2 Funds	\$77,474
<b>Total</b>	<b>\$224,904</b>

#### Involvement

Gil Anspacher, Director of Technology Services

**ACTION REQUESTED:**

Authorize staff to purchase additional 60 Lightspeed 975 Access Systems from Lightspeed Technologies to meet the learning needs of secondary classrooms.

**MOTION REQUESTED:**

“I move to authorize staff to purchase an additional 60 Lightspeed 975 Access Systems from Lightspeed Technologies for a total project cost of \$217,700”.

# QUOTATION



## Lightspeed Technologies, Inc.

11509 SW Herman Road

Tualatin OR 97062

1-800-732-8999

[www.lightspeed-tek.com](http://www.lightspeed-tek.com)

Fax: 503-684-3197

Quote # Q-25558

Date: 5/10/2021

Expires: 7/9/2021

Payment Terms: Net 30

Shipping Method: UPS Freight LTL

Territory Manager: Reid Hansen

### BILL TO:

ACCOUNTS PAYABLE

CORVALLIS SCHOOL DISTRICT 509J

PO BOX 3509J

CORVALLIS, OR 97339-3500

UNITED STATES

### SHIP TO:

CORVALLIS SCHOOL DISTRICT 509J

1555 SW 35TH ST

CORVALLIS, OR 97333

UNITED STATES

ITEM	DESCRIPTION	QTY	UNIT PRICE	AMOUNT
975-FFT	975 AUDIO SYSTEM WITH FLEXMIKE (X2), (1) TCQ MULTIMEDIA CEILING SPEAKER	60	\$1,282.00	\$76,920.00
<b>SUBTOTAL:</b>				\$76,920.00
<b>SALES TAX:</b>				\$0.00
<b>SHIPPING &amp; HANDLING:</b>				\$554.00
<b>TOTAL DUE:</b>				\$77,474.00

We are experiencing longer than normal lead times due to COVID-19 driven demand. Once an order is placed, you can expect to receive a ship date within 2-3 business days of the order being entered.

Above discount pricing is based on a minimum of systems ordered per purchase order.

Special discount pricing applies.

Lightspeed classroom audio systems have a 5-year limited warranty on the major components.

The lapel & earset mics, cables and NIMH batteries have a 1-year limited warranty.

Lithium ion batteries have a 2-year limited warranty.

**Thank you for choosing Lightspeed Technologies!**

## H. Accept Election Results



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Parker Schulze  
Meeting Date: June 10, 2021

### **Accept Results of the May 2021 School Board Election**

### **ACTION REQUESTED**

#### Background

A special election was held May 18, 2021, for school board member positions. In accordance with Oregon law, the Board is charged with accepting the results of the election, as provided by the Benton County Elections Department.

Attached is the Confirmation of Election Results provided by the Benton County Clerk. The results cover the elections held in both Benton and Linn Counties.

#### **ACTION REQUESTED:**

Accept the results of the May 18, 2021 school board election.

#### **MOTION REQUESTED:**

"I move to accept the results of the May 18, 2021 school board election."



**Benton  
County**

**RECORDS & ELECTIONS  
DEPARTMENT**

**Records & Licenses Division**

Office: (541) 766-6831

Fax: (541) 766-6675

120 NW 4<sup>th</sup> St. Room 4  
Corvallis, OR 97330

co.benton.or.us/records  
records@co.benton.or.us

Corvallis School District 509J  
Attn: Lindsey Kang  
PO Box 3509J  
Corvallis OR 97339

**CONFIRMATION OF MAY 18, 2021 ELECTION RESULTS**

In accordance with ORS 254.545 / 255.295, please canvass the votes for this election and return this form no later than 30 days from receipt.

Please determine if the results are correct, and then notify the County Clerk of your acceptance of the results for this election, by completing, signing and returning this form.

**OFFICIAL ACCEPTANCE OF ELECTION RESULTS**

**District: Corvallis School District 509J**

**I have reviewed the attached election results from Benton County and adjoining Linn County and agree with and accept the results of this election:**

Signature of authorized person: \_\_\_\_\_

Printed name of authorized person: \_\_\_\_\_

Title of authorized person: \_\_\_\_\_

Date: \_\_\_\_\_

**OFFICIAL DOCUMENT**

Return via e-mail:

[elections@co.benton.or.us](mailto:elections@co.benton.or.us)

Or mail to:

Benton County Elections  
120 NW 4<sup>th</sup> Street, Room 13  
Corvallis OR 97330



Summary Results Report  
Special District Election  
May 18, 2021

OFFICIAL RESULTS ABSTRACT  
Corvallis School 509J  
Benton County

Director, Position 1 Corvallis School 509J

Vote For 1

	TOTAL
Sami Al-Abdrabbuh	11,025
Bryce Cleary	4,922
Write-In Totals	37
<b>Total Votes Cast</b>	<b>15,984</b>
Overvotes	1
Undervotes	1,015
Contest Totals	17,000

Director, Position 4 Corvallis School 509J

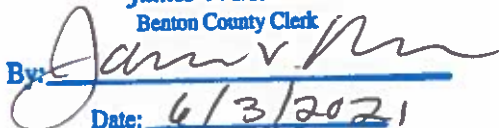
Vote For 1

	TOTAL
Luhul Whitebear	11,089
Richard Arnold	4,543
Write-In Totals	40
<b>Total Votes Cast</b>	<b>15,672</b>
Overvotes	1
Undervotes	1,327
Contest Totals	17,000



I hereby certify this copy to be a true  
and complete duplicate of the original  
on record in the Benton County Clerk's  
office in Corvallis, Oregon.

**James V. Morales**  
Benton County Clerk

By:   
Date: 6/3/2021

Summary Results Report  
Special District Election  
May 18, 2021

OFFICIAL RESULTS ABSTRACT  
Corvallis School 509J  
Benton County

Director, Position 5 Corvallis School 509J  
Vote For 1

	TOTAL
Shauna Tominey	9,587
Ginger Schudel Larcom	3,836
Rachelle Spindler	1,957
Write-In Totals	29
<b>Total Votes Cast</b>	<b>15,409</b>
Overvotes	3
Undervotes	1,588
Contest Totals	17,000

Director, Position 6 Corvallis School 509J  
Vote For 1

	TOTAL
Vince Adams	10,479
Tim Ehus	4,975
Write-In Totals	33
<b>Total Votes Cast</b>	<b>15,487</b>
Overvotes	3
Undervotes	1,510
Contest Totals	17,000



Office Report  
Special District Election  
May 18, 2021


All Precincts, All Districts, All ScanStations, All Contests, All Boxes  
Final and Official

Total Ballots Cast: 17681, Registered Voters: 94526, Overall Turnout: 18.70%  
89 precincts reported out of 90 total

**Corvallis School District 509J Director, Position 1 (Vote for 1)**

Precinct	Ballots Cast	Reg. Voters	Total Votes	Bryce Cleary	Sami Al- Abdrabbuh	Write-in	Over Votes	Under Votes
Precinct 044	237	1055	229	112 48.91%	117 51.09%	0 0.00%	0	8
Precinct 047	1	3	1	1 100.00%	0 0.00%	0 0.00%	0	0
Total	238	1058	230	113 49.13%	117 50.87%	0 0.00%	0	8

I hereby certify this copy to be a true,  
full and correct copy of the original now  
on record in my office.  
STEVE DRUCKENMILLER

 JUNE 3, 2021  
County Clerk  
Deputy

Office Report  
Special District Election  
May 18, 2021

All Precincts, All Districts, All ScanStations, All Contests, All Boxes  
Final and Official

Total Ballots Cast: 17681, Registered Voters: 94526, Overall Turnout: 18.70%

89 precincts reported out of 90 total

**Corvallis School District 509J Director, Position 4 (Vote for 1)**

Precinct	Ballots Cast	Reg. Voters	Total Votes	Luhui Whitebear	Richard Arnold	Write-in	Over Votes	Under Votes
Precinct 044	237	1055	213	139 65.26%	74 34.74%	0 0.00%	0	24
Precinct 047	1	3	1	0 0.00%	1 100.00%	0 0.00%	0	0
Total	238	1058	214	139 64.95%	75 35.05%	0 0.00%	0	24

I hereby certify this copy to be a true,  
full and correct copy of the original now  
on record in my office.  
STEVE DRUCKENMILLER

 County Clerk  
JUNE 3, 2021  
Deputy

Office Report  
 Special District Election  
 May 18, 2021


All Precincts, All Districts, All ScanStations, All Contests, All Boxes  
 Final and Official

Total Ballots Cast: 17681, Registered Voters: 94526, Overall Turnout: 18.70%  
 89 precincts reported out of 90 total

**Corvallis School District 509J Director, Position 5 (Vote for 1)**

Precinct	Ballots Cast	Reg. Voters	Total Votes	Shauna Tominey	Rachelle Spindler	Ginger Schudel Larson	Write-in	Over Votes	Under Votes
Precinct 044	237	1055	205	100 48.78%	38 18.54%	67 32.68%	0 0.00%	0	32
Precinct 047	1	3	1	0 0.00%	0 0.00%	1 100.00%	0 0.00%	0	0
Total	238	1058	206	100 48.54%	38 18.45%	68 33.01%	0 0.00%	0	32

I hereby certify this copy to be a true,  
 full and correct copy of the original now  
 on record in my office.  
 STEVE DRUCKENMILLER

 JUNE 3, 2021  
 County Clerk  
 Deputy

Office Report  
 Special District Election  
 May 18, 2021


All Precincts, All Districts, All ScanStations, All Contests, All Boxes  
 Final and Official

Total Ballots Cast: 17681, Registered Voters: 94526, Overall Turnout: 18.70%  
 89 precincts reported out of 90 total

**Corvallis School District 509J Director, Position 6 (Vote for 1)**

Precinct	Ballots Cast	Reg. Voters	Total Votes	Tim Euhus	Vince Adams	Write-in	Over Votes	Under Votes
Precinct 044	237	1055	213	92 43.19%	121 56.81%	0 0.00%	0	24
Precinct 047	1	3	1	1 100.00%	0 0.00%	0 0.00%	0	0
<b>Total</b>	<b>238</b>	<b>1058</b>	<b>214</b>	<b>93 43.46%</b>	<b>121 56.54%</b>	<b>0 0.00%</b>	<b>0</b>	<b>24</b>

I hereby certify this copy to be a true,  
 full and correct copy of the original now  
 on record in my office.  
 STEVE DRUCKENMILLER

 JUNE 3, 2021  
 County Clerk  
 Deputy

**XX. CONSOLIDATED INFORMATION**

**A. Non-Licensed Personnel Information**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
 Prepared by: Jennifer Duvall, Human Resources Director  
 Meeting Date: June 10, 2021

### Non-licensed Personnel Information

**NO ACTION REQUIRED**

#### Recommendation to Hire

<b>Name</b>	<b>Position</b>	<b>Hours</b>	<b>Building</b>	<b>Start Date</b>	<b>Contract Status</b>
Verma, Shilpi	Food Service Assistant	2	Garfield Elementary	5/21/2021	Regular/Probationary
Rodriguez, Aaron	Maintenance 1	8	District Office - Project Crew	5/26/2021	Regular/Probationary
Kramer, Kendall	Mental Health & Wellness Skills Trainer	8	District Office	8/19/2021	Regular/Probationary
Russell, Susan	Mental Health & Wellness Skills Trainer	8	District Office	8/19/2021	Regular/Probationary
Munoz, Elvia	Educational Assistant 2 - Bilingual	6.5	Garfield Elementary	8/31/2021	Regular/Probationary

#### Termination/Resignation/Layoff/Retirement

<b>Name</b>	<b>Position</b>	<b>Hours</b>	<b>Building</b>	<b>Effective</b>	<b>Reason</b>
Rue, Hillary	Library Media Technician	6.5	Adams Elementary	5/14/2021	Resignation
Mann, Jamie	Educational Assistant 2/LRC	3	Wilson Elementary	6/18/2021	Resignation
Row, Lauren	Educational Assistant 2/LRC	6	Jaguar Elementary	6/18/2021	Resignation
Hogan, Matthew	Student Behavior Support	4.55	Husky Elementary	6/18/2021	Resignation
Rodriguez, Brenda	Student Behavior Support & Educational Assistant	6	Garfield Elementary	6/18/2021	Resignation
Cubas, Maria	Educational Assistant 2	6.5	Garfield Elementary	6/18/2021	Retirement
Rude, Rachel	Registrar 1 & Admin Asst 1	7.5	Franklin School	6/18/2021	Resignation
Brown, Rebecca	Administrative Assistant 2	8	Facilities/Maintenance	6/30/2021	Retirement





# Corvallis

SCHOOL DISTRICT

Passey, Adair	Educational Assistant 2	4	Husky Elementary	6/18/2021	Resignation
McMillan, Kristen	Educational Assistant 2	7	Linus Pauling Middle School	6/18/2021	Resignation
Kahn, Anna	Educational Assistant 2 & LRC	4	Franklin School	6/18/2021	Resignation
Renard, Kevin	Maintenance 1	8	Linus Pauling Middle School	7/2/2021	Retirement
Neves, Annie	Administrative Assistant 3/Office Manager	8	Corvallis High School	6/30/2021	Retirement
Stillger, Christine	Administrative Assistant 1	6.5	Corvallis High School	6/18/2021	Retirement
Thomann, Estella	Educational Asst 2/Bilingual	6	Garfield Elementary	6/30/2021	Retirement
Harper, Elizabeth	Food Service Assistant	7	Central Kitchen	6/30/2021	Retirement
Heninger, Ruth	Health Service Assistant	7	Linus Pauling Middle School	6/30/2021	Retirement
Nordyke, Brian	Maintenance 3/Painter	8	Facilities/Maintenance	6/30/2021	Retirement
Mallon-Behrens, Mary	Educational Assistant - Lifeskills	8	Crescent Valley High School	6/30/2021	Retirement
Hope, Ren	Educational Assistant - Lifeskills	8	Corvallis High School	6/18/2021	Resignation



# Corvallis

## SCHOOL DISTRICT

### ADDENDUM

Prepared for: Corvallis School Board  
Prepared by: Jennifer Duvall, Human Resources Director  
Meeting Date: June 10, 2021

#### **Non-licensed Personnel Information**

#### **NO ACTION REQUIRED**

#### Recommendation to Hire

<b>Name</b>	<b>Position</b>	<b>Hours</b>	<b>Building</b>	<b>Start Date</b>	<b>Contract Status</b>
Spitzer, Jacob	Mental Health & Wellness Skills Trainer	8	District Office	8/17/2021	Regular/Probationary

#### Termination/Resignation/Layoff/Retirement

<b>Name</b>	<b>Position</b>	<b>Hours</b>	<b>Building</b>	<b>Effective</b>	<b>Reason</b>
Blackman, Janeena	Registrar 1	8	Linus Pauling Middle School	6/8/2021	Resignation
Harlan, Sierra	Educational Assistant 2	7	Linus Pauling Middle School	6/18/2021	Resignation
Volker, Brian	Maintenance 1	8	Cheldelin Middle School	6/21/2021	Resignation
Rodriguez-Portillo, Elvira	Educational Asst 2/Bilingual	6.5	Garfield Elementary	6/18/2021	Resignation
Baldwin, Morgan	Administrative Assistant 1	8	Food Services	6/25/2021	Resignation

## B. Virtual Charter School Enrollment



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Erika Cook  
Meeting Date: June 10, 2021

### Virtual Charter School Enrollment

### NO ACTION REQUIRED

#### Background

In anticipation of the June 10, 2021 approval of NEW Board Policy LBEA - Resident Student Denial for Virtual Public Charter School Attendance\*\*, the current percentage of students residing in the district and attending a virtual charter school outside of the district was calculated on May 24, 2021, at 2.32%.

Board Policy LBEA requires district staff to semiannually calculate the percentage of the number of students residing in the district, who are enrolled in a virtual public charter school not sponsored by the district. Calculations are to be conducted utilizing data collected for state reporting purposes on or around October 1 and May 1 of each year.

When the established percentage is more than three percent (3%), the district will request direction from the Board as to its intent to approve or deny additional resident students enrollment to a virtual public charter school outside of the district boundary, subject to the requirements in Oregon Administrative Rule (OAR) 581-026-0305(2). Such direction will be in effect until the next semiannual review date for the upcoming academic term.

As the calculated percentage is less than 3%, no action is requested of the Board.

Virtual Charter 3% Calculation

AS OF MAY 24, 2021

Per LBEA/OAR 581-026-0305

DATA	Number	Percentage of		Reference
			Total	
Students enrolled within the district	6,325	81.08%	SIS May 20, 2021	
Students enrolled in public charter schools located in the district	110	1.41%	SIS May 20, 2021	
Students residing in the district enrolled in virtual public charter schools not located within the district boundary	181	2.32%	Most recent individual enrollment reports voluntarily shared by virtual charter schools	
Home-schooled students who reside in the district and who have registered with the educational service district	350	4.49%	Home School Report from LBL-ESD, May 2021	
Students enrolled in private schools located within the school district	835	10.70%	As reported to ODE - Private Schools Collection - Fall 2020	
<b>TOTAL</b>	<b>7,801</b>			

C. April Financial Statements (Unaudited)



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Finance and Operations Director  
Meeting Date: June 10, 2021

### **April Financial Statements (Unaudited)**

**NO ACTION REQUIRED**

#### Background

The Statement of Resources and Requirements for the General Fund for the period ending April 30, 2020 and April 30, 2021 follow this report. Year-to-date operating revenues through the end of April 2021 total \$76.1 million or 94.4% of total budgeted operating revenues as compared to \$75.0 million or 94.0% through the end of April 2020. Total resources are projected to be \$291,000 more than budgeted.

Year-to-date operating expenditures through the end of April 2021 total \$54.6 million or 63.3% of total budgeted operating expenditures as compared to \$61.9 million or 70.8% through the end of April 2020. Due to the COVID-19 pandemic, the district has experienced savings in operational costs related to staffing vacancies, contracted student transportation services, contracted substitute services, and travel. Projected underspending in 2020-21 is expected to be much higher than normal at about 6.2% of budgeted expenditures.

Projected resources and requirements through June 30, 2021 result in an ending fund balance of \$12.7 million, or 15.7% of projected operating revenues. The projected ending fund balance reflects an increase in fund balance, or operating surplus, of \$50,000. All General Fund reserves are projected to be at the designations outlined in board policy on June 30, 2021.

Please contact me with questions or if you would like any additional information.

#### Supplementary Materials

1. Statements of Resources and Requirements as of April 30, 2020 and April 30, 2021
2. Schedule of Investments as of April 30, 2021
3. Schedule of Cash Disbursements greater than or equal to \$1,000 for the period of April 1 – April 30, 2021

Corvallis School District 509J  
Statement of Resources and Requirements  
Fiscal Year to Date as of April 30, 2020 and 2021 Respectively (Unaudited)

**General Fund**

	FY 2019-20					FY 2020-21				
	Amended Budget	Actuals Thru 04/30/2020	% of Budget	Actuals Thru 06/30/2020	% of Budget	Adopted Budget	Actuals Thru 04/30/2021	% of Budget	Projected Thru 06/30/2021	% of Budget
<b>RESOURCES</b>										
State School Fund Formula Revenue										
State School Fund - General Support	\$ 38,905,151	\$ 36,051,476	92.7%	\$ 36,383,095	93.5%	\$ 38,680,046	\$ 35,882,721	92.8%	\$ 38,514,447	99.6%
Property Taxes Levied by District	29,762,663	29,151,800	97.9%	30,083,614	101.1%	30,973,627	30,035,511	97.0%	30,974,298	100.0%
Common School Fund	649,272	472,692	72.8%	945,382	145.6%	644,846	505,348	78.4%	1,010,696	156.7%
County School Funds	260,000	160,818	61.9%	255,094	98.1%	260,000	91,495	35.2%	260,000	100.0%
Local Option Taxes Levied by District	7,084,797	6,948,066	98.1%	7,166,192	101.1%	8,080,492	7,844,783	97.1%	8,080,638	100.0%
Earnings on Investments	613,000	531,701	86.7%	869,178	141.8%	413,000	337,278	81.7%	413,000	100.0%
Other	2,591,784	1,719,208	66.3%	4,916,227	189.7%	1,491,275	1,373,225	92.1%	1,581,136	106.0%
<b>Total Operating Revenues</b>	<b>\$ 79,866,667</b>	<b>\$ 75,035,762</b>	<b>94.0%</b>	<b>\$ 80,618,782</b>	<b>100.9%</b>	<b>\$ 80,543,286</b>	<b>\$ 76,070,362</b>	<b>94.4%</b>	<b>\$ 80,834,215</b>	<b>100.4%</b>
Beginning Fund Balance	\$ 16,373,874	\$ 16,373,874	100.0%	\$ 16,373,874	100.0%	\$ 12,679,136	\$ 12,679,136	100.0%	\$ 12,679,136	100.0%
<b>TOTAL RESOURCES</b>	<b>\$ 96,240,541</b>	<b>\$ 91,409,635</b>	<b>95.0%</b>	<b>\$ 96,992,656</b>	<b>100.8%</b>	<b>\$ 93,222,422</b>	<b>\$ 88,749,498</b>	<b>91.5%</b>	<b>\$ 93,513,351</b>	<b>100.3%</b>
<b>REQUIREMENTS</b>										
Salaries	\$ 41,476,992	\$ 29,307,541	70.7%	\$ 41,580,271	100.2%	\$ 41,671,984	\$ 28,355,964	68.0%	\$ 40,421,825	97.0%
Associated Payroll Costs	25,697,817	17,496,052	68.1%	25,185,238	98.0%	25,470,225	16,801,706	66.0%	24,706,118	97.0%
Purchased Services	12,813,811	9,219,625	72.0%	10,888,531	85.0%	12,425,872	5,176,013	41.7%	10,313,474	83.0%
Supplies and Materials	5,586,567	3,961,202	70.9%	4,632,084	82.9%	4,514,057	2,496,188	55.3%	3,592,630	79.6%
Capital Outlay	55,000	264,571	481.0%	267,299	486.0%	125,000	54,087	43.3%	-	0.0%
Other Objects	1,789,724	1,654,346	92.4%	1,760,098	98.3%	1,948,662	1,671,036	85.8%	1,753,796	90.0%
<b>Total Operating Expenditures</b>	<b>\$ 87,419,911</b>	<b>\$ 61,903,337</b>	<b>70.8%</b>	<b>\$ 84,313,520</b>	<b>96.4%</b>	<b>\$ 86,155,800</b>	<b>\$ 54,554,992</b>	<b>63.3%</b>	<b>\$ 80,787,842</b>	<b>93.8%</b>
Contingency	-	-	-	-	-	2,013,582	-	0.0%	-	-
Rainy Day Reserves	3,210,137	-	0.0%	-	0.0%	1,987,321	-	0.0%	-	0.0%
Unappropriated Reserves	2,811,990	-	0.0%	-	0.0%	3,065,719	-	0.0%	-	0.0%
Unappropriated Reserve (PERS)	2,798,503	-	0.0%	-	0.0%	-	-	-	-	0.0%
<b>TOTAL REQUIREMENTS</b>	<b>\$ 96,240,541</b>	<b>\$ 61,903,337</b>	<b>64.3%</b>	<b>\$ 84,313,520</b>	<b>87.6%</b>	<b>\$ 93,222,422</b>	<b>\$ 54,554,992</b>	<b>58.5%</b>	<b>\$ 80,787,842</b>	<b>86.7%</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 29,506,298</b>		<b>\$ 12,679,136</b>			<b>\$ 34,194,505</b>		<b>\$ 12,725,509</b>	
Contingency				2,015,470	2.5% *				2,020,855	2.5% *
Rainy Day Reserves				4,030,939	5.0% *				4,041,711	5.0% *
Unappropriated Reserves				5,309,909	6.6% *				6,662,943	8.2% *
Unappropriated Reserve (PERS)				1,322,819	1.6%				-	0.0% *
<b>* Percent of Operating Revenue</b>				<b>12,679,136</b>	<b>15.7%</b>				<b>12,725,509</b>	<b>15.7%</b>

Corvallis School District 509J  
 Schedule of Investments  
 May 31, 2021

Type of Investment	Investment Date	Maturity/ Call Date	No. of Days	Bond		Par (Maturity) Value
				Equivalent Yield	Purchase Price	
U.S. Treasury Obligations:						
	11/16/20	06/15/21	211	0.043%	\$101.50	5,000,000
	01/15/20	06/30/21	532	1.501%	\$99.46	3,000,000
	08/07/18	07/15/21	1,073	2.624%	\$100.00	4,750,000
	01/15/20	07/31/21	563	1.508%	\$99.42	2,500,000
	12/17/18	08/15/21	972	2.670%	\$100.20	6,000,000
	01/15/20	08/31/21	594	1.515%	\$99.98	2,500,000
	12/22/20	09/15/21	267	0.045%	\$101.97	5,000,000
	01/06/21	09/15/21	252	0.040%	\$101.86	2,900,000
	01/15/20	09/30/21	624	1.517%	\$99.97	2,500,000
	08/18/20	10/15/21	423	0.098%	\$103.21	6,500,000
	05/28/20	10/15/21	505	0.085%	\$103.85	3,600,000
	01/06/21	10/15/21	282	0.042%	\$102.19	2,900,000
	01/06/21	11/15/21	313	0.043%	\$101.68	2,900,000
	11/16/20	12/15/21	394	0.061%	\$102.77	10,000,000
	11/16/20	01/15/22	425	0.060%	\$102.84	6,350,000
	01/06/21	01/15/22	374	0.044%	\$102.52	2,900,000
	01/06/21	02/15/22	405	0.043%	\$102.17	2,900,000
	01/15/21	02/15/22	396	0.051%	\$102.65	6,360,000
	01/06/21	04/15/22	464	0.043%	\$102.81	2,900,000
	04/13/21	04/15/22	367	0.041%	\$102.22	4,850,000
	01/06/21	05/15/22	494	0.046%	\$102.31	2,900,000
	01/06/21	06/15/22	525	0.050%	\$102.45	2,900,000
	01/06/21	08/15/22	586	0.052%	\$102.33	2,900,000
	01/06/21	09/15/22	617	0.058%	\$102.43	2,900,000
	01/06/21	10/15/22	647	0.064%	\$102.32	2,900,000
	01/06/21	11/15/22	678	0.063%	\$102.90	2,900,000
	01/06/21	12/15/22	708	0.063%	\$103.03	2,900,000
US Government-Sponsored Enterprises (Total):						
	08/07/18	06/11/21	1,039	2.665%	\$102.61	4,750,000
	11/30/20	06/21/21	203	0.057%	\$100.89	5,000,000
	03/30/20	06/22/21	449	0.425%	\$102.84	2,260,000
	03/30/20	07/07/21	464	0.424%	\$101.84	2,260,000
	03/30/20	08/12/21	500	0.412%	\$100.97	2,260,000
	01/15/19	09/10/21	974	2.500%	\$101.27	6,000,000
	10/15/20	10/08/21	358	0.096%	\$100.00	5,915,000
	05/28/20	11/19/21	540	0.100%	\$102.25	3,000,000
	12/28/20	12/14/21	351	0.050%	\$100.04	6,530,000
	01/06/21	12/16/21	344	0.050%	\$100.04	2,900,000



01/06/21	03/11/22	429	0.050%	\$102.60	2,900,000
01/06/21	07/13/22	553	0.055%	\$100.22	3,000,000

Total Investments outside of Local Government Investment Pool: \$ 153,385,000

<u>Local Government Investment Pool:</u>	<u>Average Annualized Rate</u>	
General Account	0.60%	\$ 21,612,236
Debt Service Account	0.60%	5,558
<u>Debt Service Account - GO 2018 Bond Series</u>	0.60%	17,869,993
<u>Debt Service Account - GO 2020 Bond Series</u>	0.60%	<u>2,425,322</u>
Subtotal LGIP <sup>1</sup>		<u>\$ 41,913,109</u>
Pension Bond Debt Service Account: <sup>2</sup>	0.60%	<u>\$ 504,910</u>
<b>Total Investments</b>		<u><b>\$ 195,803,019</b></u>

1. The maximum amount (in any combination of accounts) that the Local Government Investment Pool (LGIP) allows in an account is \$50,400,000
2. The Pension Bond Debt Service Account is outside of the LGIP limit, and collects the PERS intercept payments from the Basic School Fund for payment twice a year to the bond holders of the PERS bond debt.

Compliance with Investment Policy

<u>Type of Investment</u>	<u>Maximum % of Portfolio per Policy DFA</u>	<u>Current Percent</u>
U.S. Treasury Obligations	100.0%	54.4%
U.S. Government Agency Securities and Instrumentalities of Government-sponsored Corporations	90.0%	23.9%
State of Oregon Local Investment Pool	100.0%	21.7%
Bankers Acceptances	25.0%	0.0%
Repurchase Agreements	25.0%	0.0%
Certificates of Deposits	50.0%	0.0%
Commercial Paper	10.0%	0.0%
State of Oregon and Oregon Local Government Securities	25.0%	0.0%
<b>TOTAL</b>		<b>100.00%</b>

**Benchmarks as of 5/28/21:**

3 Month U.S. Treasury Yield Curve Rate	0.01%
3 Month Jumbo Certificate of Deposit Rate	0.70%

Corvallis School District 509J  
 Schedule of Cash Disbursements greater than or equal to \$1,000  
 For the period of April 1 to April 30, 2021

Vendor by Fund and Object	Check Total
<b>100 - General Fund</b>	
<b>Computer Software</b>	
2080 MEDIA INC	1,000.00
BACKUPIFY INC	6,147.90
CRISISGO INC	4,193.00
CVE TECHNOLOGIES	5,697.00
FARONICS TECHNOLOGIES USA INC	6,514.20
FRONTLINE TECHNOLOGIES GROUP LLC	9,713.90
LINN BENTON LINCOLN ESD	5,386.00
N2Y LLC	3,711.00
SAFE SCHOOLS	1,351.25
SEAS EDUCATION, INC	3,066.05
<b>Consumable Supplies and Materials</b>	
AMAZON CAPITAL SERVICES	21,583.03
AMAZON.COM CREDIT SERVICES	4,774.96
APPLE INC	21,489.25
B & H ELECTRONICS/PHOTO/VIDEO	8,005.85
CHOWN HARDWARE	4,830.84
DELL MARKETING LP	1,023.64
EXPLORE LEARNING	2,240.00
FLAG STORE USA	1,524.70
FLINN SCIENTIFIC INC	1,831.41
GEORGIE'S CERAMIC & CLAY CO - PORTLAND	1,809.60
GRAINGER	4,338.92
HOME DEPOT CREDIT SERVICES	4,317.44
KIWICO	3,930.64
LEARNING WITHOUT TEARS	10,225.05
MILLER PAINT COMPANY	2,885.08
OFFICE DEPOT, INC	17,731.29
OREGON DEPARTMENT OF EDUCATION	6,007.44
PART WORKS INC	1,056.49
PLATT ELECTRIC SUPPLY CO	13,446.07
SCHOOL SPECIALTY	16,745.93
STL OCARINA	1,000.00
VERNIER SOFTWARE & TECHNOLOGY	1,756.70
VIVACITY TECH PBC	7,500.00
WAXIE SANITARY SUPPLY	4,466.55
<b>Dues and Fees</b>	
COGNIA INC	1,200.00
<b>Electricity</b>	
CONSUMERS POWER INC	23,443.36
PACIFIC POWER	67,794.60

Corvallis School District 509J  
 Schedule of Cash Disbursements greater than or equal to \$1,000  
 For the period of April 1 to April 30, 2021

Vendor by Fund and Object	Check Total
<b>Equipment-like items \$1,000 - \$4,999</b>	
AED SUPERSTORE (ALLIED 100, LLC)	1,683.00
AMAZON CAPITAL SERVICES	13,064.23
AMERICAN SWING PRODUCTS	1,130.45
AQUA LOGIC INC.	1,363.00
HOME DEPOT CREDIT SERVICES	1,550.14
NANCY ROHN VIOLINS	1,800.00
TUBA EXCHANGE	4,285.00
<b>Fuel</b>	
NW NATURAL	104,980.70
<b>Garbage</b>	
REPUBLIC SERVICES	8,803.72
VALLEY LANDFILLS	1,137.83
<b>Instructional, Professional and Technical Service</b>	
DOT COM THERAPY	11,599.00
INAVALE COMMUNITY PARTNERS, INC	1,883.35
LINN BENTON COMMUNITY COLLEGE	6,999.71
<b>Intergovernmental Accounts Receivable</b>	
DHS OHA RECEIPTING UNIT	6,404.30
<b>Legal Services</b>	
HUNGERFORD LAW FIRM LLP	27,495.00
<b>Library Books</b>	
FIRST BOOK MARKETPLACE	1,298.47
INGRAM LIBRARY SERVICE	3,126.79
<b>Other Employee Benefits</b>	
Bowman, Robert E	1,500.00
Knudsen, Ashley J	1,500.00
<b>Other Non-instructional Professional and Technical</b>	
CORVALLIS CLINIC - OCCUPATIONAL MEDICINE	2,112.00
MAXIM STAFFING SOLUTIONS	15,140.65
NATIONAL STUDENT CLEARINGHOUSE	1,190.00
OPTIMIZON	5,950.00
SECURITYSTUDIO	4,000.00
<b>Other Professional Services - Certified Subs</b>	
EDUSTAFF	32,621.61
<b>Other Professional Services - Classified Subs</b>	
EDUSTAFF	9,665.21
<b>Postage</b>	
GARTEN SERVICES, INC	1,909.44
<b>Redemption of Principal</b>	
US BANK EQUIPMENT FINANCE	8,779.84

Corvallis School District 509J  
 Schedule of Cash Disbursements greater than or equal to \$1,000  
 For the period of April 1 to April 30, 2021

Vendor by Fund and Object	Check Total
<b>Reimbursable Student Transportation</b>	
DIAL-A-BUS OF BENTON COUNTY	9,659.74
<b>Repairs and Maintenance Services</b>	
BENTON COUNTY PUBLIC WORKS	10,247.50
BUENA VISTA ARBOR CARE COMPANY, INC	1,205.00
DIG-IT FENCING	3,350.00
EC ELECTRIC	2,741.66
HR MECHANICAL SERVICES	1,899.88
MICK'S GLASS SERVICE INC	3,900.00
NORTHWEST CONTROL COMPANY INC	6,126.69
NORTHWEST HARDWARE CONSULTANTS	8,136.86
ROBERT LLOYD SHEET METAL, INC	1,599.06
SNYDER ROOFING	6,234.40
SYNERGY SECURITY SOLUTIONS	2,340.00
<b>Technology Equipment \$5,000 and greater</b>	
DELL MARKETING LP	20,013.32
EDNETICS INC	34,073.20
<b>Technology Taggable Equip &lt;\$5,000</b>	
APPLE INC	9,711.00
DELL MARKETING LP	38,664.97
LIGHTSPEED TECHNOLOGIES, INC	10,320.00
<b>Telephone</b>	
AT&T MOBILITY-ACCT#837370420 (TECH)	4,785.91
CENTURYLINK	3,486.44
CENTURYLINK.	3,298.20
<b>Water and Sewage</b>	
CITY OF CORVALLIS	34,038.93
<b>100 - General Fund Total</b>	<b>802,545.34</b>
<b>204 - District Donation Fund</b>	
<b>Consumable Supplies and Materials</b>	
BOUND TO STAY BOUND BOOKS	5,640.90
FRED MEYER CUSTOMER CHARGES	2,043.39
GROCERY OUTLET - CORVALLIS	1,047.62
OVERDRIVE	1,124.70
<b>Other Communication Services</b>	
T-MOBILE	3,828.12
<b>Travel, Student Out of District</b>	
MID WILLAMETTE CONFERENCE	1,170.00
<b>204 - District Donation Fund Total</b>	<b>14,854.73</b>

Corvallis School District 509J  
Schedule of Cash Disbursements greater than or equal to \$1,000  
For the period of April 1 to April 30, 2021

Vendor by Fund and Object	Check Total
<b>208 - Designated Facilities Fund</b>	
<b>Construction Contracts Payable-Retained Percentage</b>	
GERDING BUILDERS, LLC	15,543.73
<b>208 - Designated Facilities Fund Total</b>	<b>15,543.73</b>
<b>296 - Grants Fund</b>	
<b>Cleaning Services</b>	
CINTAS	9,541.46
<b>Consumable Supplies and Materials</b>	
AMAZON CAPITAL SERVICES	10,229.93
AMAZON.COM CREDIT SERVICES	5,275.34
COLLEGE BOARD - SAT	3,484.00
CTL CORPORATION	1,450.00
LIGHTSPEED TECHNOLOGIES, INC	40,024.89
ORION MEDICAL SUPPLY INC	7,840.00
ROYAL FLUSH PORTABLES INC	1,230.00
WAXIE SANITARY SUPPLY	1,755.75
<b>Other Communication Services</b>	
T-MOBILE	9,825.85
<b>Other Professional Services - Certified Subs</b>	
EDUSTAFF	1,069.36
<b>Other Professional Services - Classified Subs</b>	
EDUSTAFF	2,828.60
<b>Technology Taggable Equip &lt;\$5,000</b>	
APPLE INC	1,798.00
<b>296 - Grants Fund Total</b>	<b>96,353.18</b>
<b>297 - Student Body Funds</b>	
<b>Consumable Supplies and Materials</b>	
ARMORZONE ATHLETICS	2,800.00
EASTBAY	1,447.52
EWING IRRIGATION PRODUCTS INC	1,404.03
LES & BOBS SPORTS AND APPAREL	1,649.00
PLAY IT AGAIN SPORTS	1,804.95
REBEL ATHLETIC INC	1,663.45
<b>Equipment-like items \$1,000 - \$4,999</b>	
BSN SPORTS	4,872.19
<b>Non-reimbursable Student Transportation</b>	
STA WEST REGION	9,473.00
<b>Other Non-instructional Professional and Technical</b>	
MID-VALLEY SOFTBALL UMPIRES ASSN	3,382.25
MVBUA	3,156.75
<b>Printing and Binding</b>	
HERFF JONES - YEARBOOKS	20,189.00

Corvallis School District 509J  
 Schedule of Cash Disbursements greater than or equal to \$1,000  
 For the period of April 1 to April 30, 2021

Vendor by Fund and Object	Check Total
<b>Travel, Student Out of District</b>	
MID WILLAMETTE CONFERENCE	2,106.00
<b>297 - Student Body Funds Total</b>	<b>53,948.14</b>
<b>298 - Designated Revenue Fund</b>	
<b>Buildings Acquisition</b>	
DLR GROUP	2,585.00
FORTIS CONSTRUCTION	442,629.29
GLUMAC	1,232.00
<b>Consumable Supplies and Materials</b>	
CTL CORPORATION	11,695.04
SPAETH LUMBER & HOME CENTER	5,383.94
<b>Repairs and Maintenance Services</b>	
TECH DEFENDERS	3,779.41
<b>298 - Designated Revenue Fund</b>	<b>Total</b>
	<b>467,304.68</b>
<b>299 - Food Service Fund</b>	
<b>Food - Food Service Only</b>	
FRANZ FAMILY BAKERIES	2,056.83
LOCHMEAD DAIRY	7,474.18
UNITED SALAD CO	6,602.20
<b>Inventories</b>	
MCDONALD WHOLESALE CO	16,208.13
US FOODS INC	11,761.52
<b>Repairs and Maintenance Services</b>	
BENTON COUNTY PUBLIC WORKS	4,344.58
<b>299 - Food Service Fund</b>	<b>Total</b>
	<b>48,447.44</b>
<b>405 - 2018 Series GO Bond Proceeds Fund</b>	
<b>Architect/Engineer Services</b>	
ARCHAEOLOGICAL INVESTIGATIONS NORTHWEST	8,472.14
BRENDLE GROUP INC	3,668.25
CAMERON MCCARTHY	2,001.86
CLEMOW ASSOCIATES LLC	2,325.00
DLR GROUP	199,207.64
FOUNDATION ENGINEERING	1,659.50
PBS ENGINEERING & ENVIRONMENTAL INC	2,492.07
PIVOT ARCHITECTURE	242,498.39
WENAHA GROUP INC	114,108.92
<b>Buildings Acquisition</b>	
ACC COST CONSULTANTS LLC	14,269.00
APPLE INC	4,470.00
BUREAU OF LABOR AND INDUSTRIES	19,612.70
CITY OF CORVALLIS - DEVELOPMENT SERVICES	6,839.86
CLAIR COMPANY INC	47,337.20

Corvallis School District 509J  
Schedule of Cash Disbursements greater than or equal to \$1,000  
For the period of April 1 to April 30, 2021

<b>Vendor by Fund and Object</b>	<b>Check Total</b>
CONVERGINT TECHNOLOGIES	30,000.00
ELEVATE BUILDING COMMISSIONING LLC	8,500.00
FORTIS CONSTRUCTION	9,462,208.67
GERDING BUILDERS, LLC	1,925,155.89
GLUMAC	24,108.00
LIBERTY MUTUAL INSURANCE	135,460.00
LILE INTERNATIONAL	4,062.50
LLAMA MOVERS LLC	19,947.00
OETC	2,714.05
PBS ENGINEERING & ENVIRONMENTAL INC	4,357.21
SAC ICE	24,887.33
STONER ELECTRIC INC	17,227.80
WENAHA GROUP INC	13,469.21
WILLAMETTE VALLEY PLANNING, LLC	45,778.05
<b>Rentals</b>	
BRIAN LIND & DANIEL & ANDREA LIND TRUST	13,537.40
<b>405 - 2018 Series GO Bond Proceeds Fund Total</b>	<b>12,400,375.64</b>
<b>601 - Insurance Fund</b>	
<b>Consumable Supplies and Materials</b>	
SCHOOL SPECIALTY	5,258.79
<b>Group Insurance</b>	
WILLAMETTE DENTAL GROUP (GROUP Z1329)	29,252.15
<b>Other Non-instructional Professional and Technical</b>	
INDEPENDENT ACTUARIES INC	6,500.00
<b>601 - Insurance Fund</b>	<b>Total</b>
	<b>41,010.94</b>
<b>Grand Total</b>	<b>13,940,383.82</b>

**XXI. BOARD MEMBER COMMENTS (8:50 p.m.)\***

**XXII. ADJOURNMENT (9:00 p.m.)\***

\*All times are approximate.

*Note: The Chair of the Board may alter the order of business as they deem proper and necessary.*



Agendas – Agendas and supporting materials are available online at <https://v3.boardbook.org/Public/PublicHome.aspx?ak=1000829> a few days before each School Board meeting. For more information, please contact Julie Catala at [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us).

Communication With The School Board – Communication with the Board can be made by telephone, letter, e-mail and public testimony. Letters may be addressed to individual Board members or the Board as a whole and sent to 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. E-mail may be sent to [schoolboard@corvallis.k12.or.us](mailto:schoolboard@corvallis.k12.or.us) and will be sent to all board members simultaneously as well as to key District Office staff. For more information, please contact Kim Nelson at [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us).

Consolidated Action Agenda – The purpose of the consolidated action agenda is to expedite action on routine agenda items. All agenda items that are not held for discussion at the request of a Board member or staff member will be approved/accepted as written as part of the consolidated motion. Items designated or held for discussion will be acted upon individually.

Public Comment – Guidelines are at: <https://www.csd509j.net/about-us/school-board/provide-input-and-be-informed/>

Executive Session – Permissible purposes of Executive Sessions include: ORS 192.660(2)(a) – Employment of Public Officers, Employees and Agents; ORS 192.660(2)(b) – Discipline of Public Officers and Employees; ORS 192.660(2)(d) – Labor Negotiator Consultations; ORS 192.660(2)(e) – Real Property Transactions; ORS 192.660(2)(f) – Exempt Public Records; ORS 192.660(2)(h) – Legal Counsel; ORS 192.660(2)(i) – Performance Evaluations of Public Officers and Employees; ORS 192.660(2)(j) – Public Investments.

<b>SCHOOL BOARD MEMBERS</b>			
Vincent Adams	541-738-4324	Terese Jones	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey, Co-Vice Chair	541-829-8411
Tina Baker	541-223-1997	Luhui Whitebear, Co-Vice Chair	541-632-3568
Sarah Finger McDonald, Chair	541-908-3756		

<b>EXECUTIVE STAFF MEMBERS</b>	
Ryan Noss, Superintendent	541-757-5841
Melissa Harder, Assistant Superintendent	541-766-4857
Olivia Meyers Buch, Finance and Operations Director	541-757-5874
Jennifer Duvall, Human Resources Director	541-757-5840
Kim Nelson, Executive Assistant to the Superintendent; Board Secretary	541-757-5841