

Thursday, May 18, 2023
6:30 PM

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

Meeting Details: Thursday, May 18, 2023, 6:30 PM in the Gymnasium at Lincoln Elementary School, 110 SE Alexander Avenue, Corvallis, OR 97333.

Accessibility: To request accommodations for board meetings, please contact Kim Nelson at 541-757-5841 or kim.nelson@corvallis.k12.or.us at least 48 hours before the meeting.

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/UC9Jtpte5dmilZl9kySBJbVQ?> A recording of the meeting will also be posted to that channel.

- I. CALL TO ORDER
- II. NOMINATION AND ELECTION OF OFFICERS
- III. SUPERINTENDENT'S BUDGET MESSAGE



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, 2023 and ending June 30, 2024. This year has been a complex challenge as we transitioned to what we had perceived to be a relatively normal school year. Today's students are more diverse, their needs are greater, and the world they will enter after graduation is more complex and demanding.

Our students continue to have heightened post-pandemic academic and social emotional needs, and our commitment to serve them remains unchanged. I believe this proposed budget leverages all of our available resources to meet those needs with an attention to equity and inclusion, demonstrating alignment with our goals and the values of our dynamic community.

ASSESSING THE CURRENT CLIMATE AND BUDGETARY CONSTRAINTS

Over the last two years, we have been able to maintain and add services for students because of strong fiscal reserves and new state and federal programs like High School Success, the Student Investment Account, and Elementary and Secondary Schools Emergency Relief (ESSER). We hired more staff to meet the academic and social emotional needs of our students in a time when they needed them most.

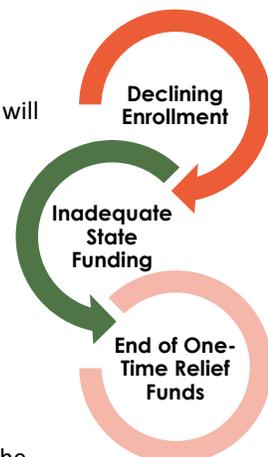
Unfortunately, our enrollment continues to decline, state resources are not keeping up with the cost of operating our schools, and our students' increased needs remain as the funding to address those needs dries up. Through the use of our remaining surplus reserves and ESSER III funds, the proposed budget for 2023-24 will ensure that our new state and federal funds are safely targeted to the latest programs and initiatives, bringing expanded opportunities and educational support to our students rather than supplanting the General Fund to continue current service levels.

DECLINING ENROLLMENT

Like most districts in the state, our enrollment is declining. This is a trend that we believe will continue based on recent birth rate statistics combined with high housing costs that often deter young families from settling in Corvallis. As state funding is allocated based on the number of students we serve and the unique needs they have, we will need to closely monitor enrollment over the next few years and make changes as needed to align with our state resources.

INADEQUATE STATE FUNDING

The state legislature is still in session and has not yet finalized the State School Fund allocation for the 2023-25 biennium. The proposed budget assumes a State School Fund appropriation of \$9.9 billion, with 49% allocated in the first year of the biennium. This is the allocation recommended by the Governor, but it is not adequate to maintain our current service level as rising costs continue to outpace limited growth in resources. We have and will continue to advocate for funding at \$10.3 billion, which is broadly determined to be the actual service level requirement statewide.



END OF ONE-TIME RELIEF FUNDS

Heading into 2023-24, we have approximately \$2.4 million in ESSER III funds remaining. These funds will help us weather the General Fund shortfall we anticipate with a \$9.9 billion State School Fund allocation. However, due to their temporary nature, we know that they are not a long-term solution for our funding concerns. We will need to spend time next year prioritizing and evaluating student needs, knowing there will need to be reductions in the 2024-25 budget due to the loss of these one-time funds.

SUMMARY OF PROPOSED BUDGET

This budget proposal includes a total investment of **\$190.4 million** represented by five separate funds, the largest of which is the General Fund. The total budget for all funds represents a decrease of 24% compared to the 2022-23 budget, which reflects the spending down of bond proceeds in the Capital Projects Fund as we continue to complete capital improvements in alignment with the bond measure approved by Corvallis voters in 2018.

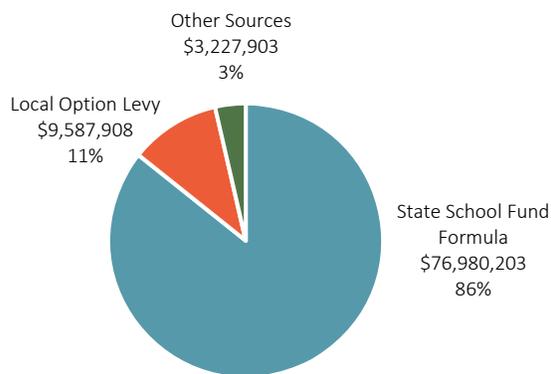
GENERAL FUND BUDGET

The General Fund represents 53% of the 2023-24 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.

Budgeted General Fund current resources total **\$89.8 million**, an increase of \$2.5 million or 2.8% from 2022-23. The majority of the increase in General Fund resources is due to typical increases in property taxes and an increase in state funding per pupil due to statewide enrollment declines. Budgeted General Fund current requirements total **\$90.9 million**, an increase of \$0.7 million or 0.7% from 2022-23. Salaries and benefits comprise the majority of planned expenses at \$71.5 million or 79% of all current requirements.

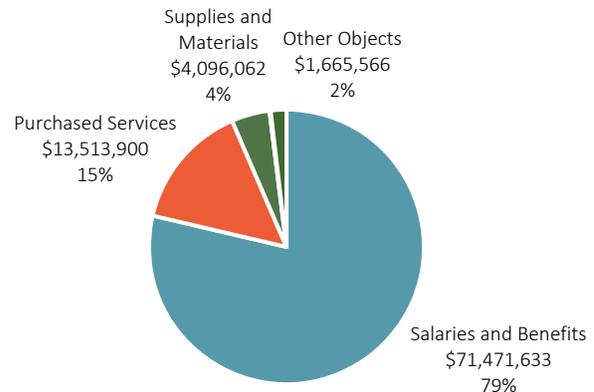
SUMMARY OF CURRENT RESOURCES

2023-24 Proposed Budget
General Fund



SUMMARY OF CURRENT REQUIREMENTS

2023-24 Proposed Budget
General Fund



The General Fund includes **\$9.6 million** that funds approximately **71 FTE** provided by the local option levy, which voters renewed in May 2022. Because of the local option levy, our students experience smaller class sizes and receive specialized instruction in physical education, music and art. The local option levy also provides students with more access to counseling and social work services, vocational and technical education programs, and extracurricular athletics and activities.

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.

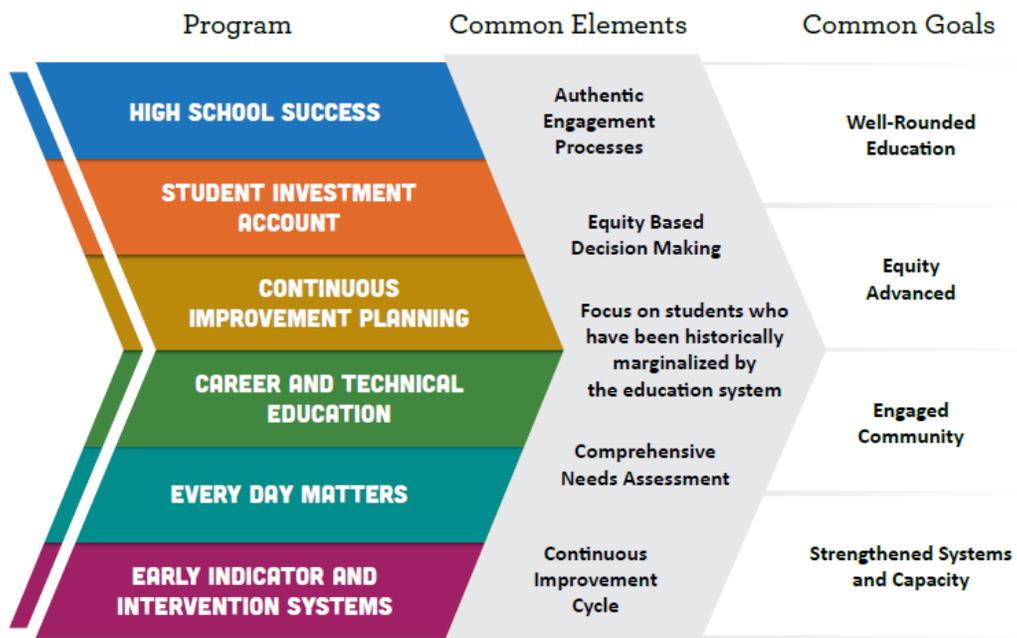
As outlined in the policy, all General Fund contingency and reserve accounts are budgeted to result in the minimum levels required. Assuming underspending of 2.0%, a projected operating deficit of **\$0.8 million** in the General Fund in 2023-24 will exhaust all reserves in excess of the policy levels.

SPECIAL REVENUE FUND BUDGET

The Special Revenue Fund represents 14% of the 2023-24 proposed budget for all funds and accounts for local, state, and federal grants received by the district for specific programs.

ALIGNING FOR STUDENT SUCCESS

Earlier this year, the district developed a comprehensive plan to align and integrate separately created state and federal programs focused on educational innovation and improvement. Integrating funds from various program sources, commonly referred to as the “blending and braiding of funds,” is a strategy that allows the district to leverage multiple strategies and funding sources to implement more cohesive plans that positively impact students; the outcomes and strategies for each program are then combined into a single strategic plan that supports the common goals.



Additional details of the district’s integrated plan and strategic investments are included in the Organizational Section of the budget document, and the [full plan](#) and [budget](#) are available on the district’s website.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)

Through multiple U.S. Congressional actions, the district received federal grants through the ESSER fund, which was established to address the impact of the COVID-19 pandemic on elementary and secondary schools. These resources are budgeted in the Special Revenue Fund and must be spent by September 30, 2024. The district plans to spend the remaining **\$2.4 million** ESSER III funds next year to fund **21 FTE**, primarily in the form of teacher leaders at our elementary schools who will be working to implement and sustain building-wide systems focused on assessment literacy and positive student behavior.

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 have provided the district with 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 10% of the 2023-24 proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. The 2023-24 proposed budget for the Capital Projects Fund totals **\$18.1 million** and includes funding to complete renovations at Adams Elementary, Mt View Elementary, Franklin K-8 School, and the Harding Center, where the College Hill High School program operates.

CONCLUSION

This balanced budget represents our best effort to achieve our goals with the resources that are available to us. The development of the proposed budget was informed by our declining enrollment, inadequate state funding, the impending end of one-time federal relief funds, and a shift in students' exhibited needs. These trends will continue to influence the direction of our future budgets and how we will manage our resources in the coming years.

In the meantime, we will continue to move forward and meet the challenges of serving our students in these changing times. We will continue to advocate for adequate funding for our students, and we will continue to look for ways to innovate and improve.

I am proud to serve you and the community of Corvallis as I begin my eighth year as superintendent and I would like to express my appreciation to our community for their generosity in supporting our schools; 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". The signature is fluid and cursive, with the first name "Ryan" and last name "Noss" clearly legible.

Ryan Noss
Superintendent

IV. BUDGET OFFICER HIGHLIGHTS OF THE 2023-24 PROPOSED BUDGET



Corvallis
SCHOOL DISTRICT

1555 SW 35th Street / PO Box 3509J, Corvallis, Linn and Benton Counties, Oregon 97339
541-757-5811 www.csd509j.net



about the art in this document

Local citizens and the Corvallis School District community joined Benton County Commissioners and employees to celebrate the opening of the Benton County Kalapuya Building April 20, 2023.

Corvallis School District student art was exhibited and all were welcome to attend an open house with tours, refreshments, activities, and music.

This event was made possible through funds provided by a Corvallis Public Schools Foundation IMAGINE grant, the generous collaboration of Benton County, and many Corvallis School District students and teachers of the arts. The district is also thankful for the enthusiastic and dedicated work of Claudia Enciso Kuraica and Christa Schmeder in their coordination of the art exhibit.

Design elements, thematic coloration, and art photography provided by Megan Mahoney. Frame clip art downloaded from rawpixel.com. It is the district's practice not to specifically identify elementary aged artists in the Budget Document.



Corvallis
Public Schools
FOUNDATION



Benton
County
OREGON



Corvallis
SCHOOL DISTRICT

copies 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, or 541-757-5874 to make an appointment.

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



2023-24 Proposed Budget

Ryan Noss, Superintendent
Olivia Meyers Buch, Finance and Operations Director
Steven Prosocki, Financial Analyst



Corvallis
SCHOOL DISTRICT



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 2022-2023.

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



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



Corvallis
SCHOOL DISTRICT



2023-24 Budget

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Executive Summary



Benton
County

2014-2015
2015-2016





executive summary

cover art

jungle animals - Adams Elementary School



Corvallis
SCHOOL DISTRICT

Executive Summary

2023-24 Budget

ABOUT THE DISTRICT

The Corvallis School District serves approximately 6,400 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.



Executive Summary Figure 1: CSD pARTY collaborative art piece by Adams Elementary students

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
Position #1
Elected in 2021
Term Expires 6-30-2025



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



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



Luhui Whitebear
Co Vice-Chair, Position #4
Elected in 2021
Term Expires 6-30-2025



Shauna Tominey
Co Vice- Chair, Position #5
Elected in 2021
Term Expires 6-30-2025



Vincent Adams
Position #6
Elected in 2021
Term Expires 6-30-2023



Sarah Finger McDonald
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
Middle Schools	Kim Johnson, Coordinator
High Schools	Nikki McFarland, Coordinator
Student Services	Sabrina Wood, Coordinator
Special Education.....	Shawn Bernard, Coordinator
Mental Health and Wellness	Joe Leykam, Manager
ELL/DLI/Equity	Marcianne Rivero Koetje, Coordinator
Assessment and Growth.....	Leigh Santy, Coordinator
Mentor Program	Rynda Gregory, Coordinator
Communications	Kelly Locey, Coordinator
Technology Services	Brian Schaffeld, Director
Facilities and Transportation.....	Kim Patten, Director
Maintenance.....	Doug Tiller, Manager
Custodial Operations	Alexis Torres Diaz, Supervisor
Business Services.....	Lauren Wolfe, Manager
Food and Nutrition Services	Kathy Pitzer, Manager

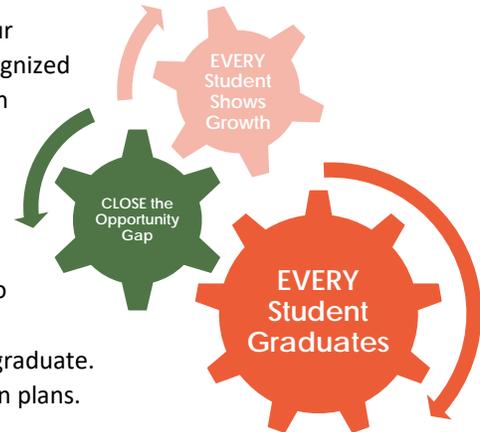
SCHOOL LEADERSHIP

Adams Elementary School.....	Peter Henning, Principal
Garfield Elementary School.....	Nancy Davila-Williams, Principal
Bessie Coleman Elementary School	Tracey Fischer, Principal
Kathryn Jones Harrison Elementary School.....	Beth Martin, Principal
Lincoln Elementary School	Aaron Hale, Principal
Mountain View Elementary School	Byron Bethards, Principal
Letitia Carson Elementary School.....	Eric Beasley, Principal
Franklin K-8 School	Amy Wright, Principal
Cheldelin Middle School.....	Jon Strowbridge, 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. Disaggregated data will be used to measure progress on goal.

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 2021-22 Goal in Response to COVID-19

As a school district, adapt to the new conditions presented by the COVID-19 pandemic. Take all preventative measures available, working with community partners, to keep our schools open with students in our classrooms. Make decisions focused on health and safety, student achievement, and equitable systems.

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 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.

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.

Plan and Prepare	Set Instructional Priorities	Pay for Priorities	Implement Plan	Ensure Stability
 <ul style="list-style-type: none"> • Foster collaboration between the academic and finance staff in the budget process • Set expectations for the budget process and analyze the district's current state • Effectively communicate the process and corresponding decisions to stakeholders 	 <ul style="list-style-type: none"> • Develop goals that address district's major needs • Analyze the underlying issue of any deficiencies being addressed • Develop priorities to accomplish goals • Select a limited number of priorities to pursue to maintain focus and promote success 	 <ul style="list-style-type: none"> • Analyze current spending to inform decision making • Quantify identified priorities in order to implement • Identify additional areas of cost savings and potential trade-offs 	 <ul style="list-style-type: none"> • Develop a strategic financial plan informed by the district's priorities • Create an implementation plan with clear accountabilities and responsibilities • Develop a budget document that outlines the district's 'story' 	 <ul style="list-style-type: none"> • Monitoring progress • Planning for continuous improvement

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 needs in ways that they determine will be most effective.

Special education and English language development 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.

2023-24 BUDGET CALENDAR

July 2022		November 2022		December 2022		January-March 2023	
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>
March-April 2023		April 27, 2023		May 18, 2023		May 25, 2023	
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>
June 15, 2023		July 15, 2023					
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. The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can revise 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.

Joshua ClarkTerm Expires June 30, 2023
Bill Dougherty.....Term Expires June 30, 2024
Courtney HolgateTerm Expires June 30, 2025
Andrew FreborgTerm Expires June 30, 2025

Niki Mendoza..... Term Expires June 30, 2023
Aaron Rivers Term Expires June 30, 2025
Penny York..... Term Expires June 30, 2024



Executive Summary Figure 2: CVHS Artist Maureen Villalobos-Vargas



Corvallis
SCHOOL DISTRICT

Superintendent's Budget Message

2023-24 Budget

The Superintendent's Budget Message will be presented on Thursday, May 18, 2023 during the Budget Committee Meeting at Lincoln Elementary School beginning at 6:30 PM.



THE BUDGET AT A GLANCE

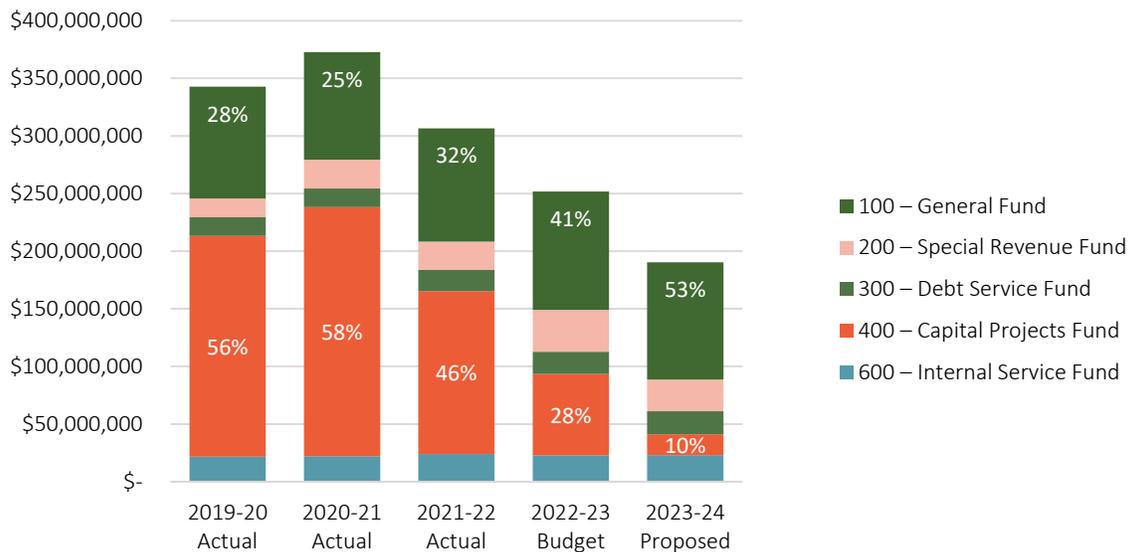
The 2023-24 proposed budget for all funds is \$190,372,312, a decrease of \$61,440,642 or 24%, from the 2022-23 budget. In 2018-19, the budget increased significantly to recognize the issuance of general obligation bonds to fund capital improvement projects. Since then, the budget has decreased to reflect project completions.

The General Fund represents 53% of the 2023-24 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 10% of the 2023-24 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 (total resources)

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget (as Revised)	2023-24 Proposed Budget
100 – General Fund	\$ 96,992,656	\$ 93,275,888	\$ 98,243,024	\$102,696,367	\$101,826,840
200 – Special Revenue Fund	16,268,694	24,996,673	24,243,686	36,335,379	27,406,538
300 – Debt Service Fund	16,224,997	16,149,325	18,709,176	19,366,208	19,957,734
400 – Capital Projects Fund	191,540,671	216,108,936	141,326,154	70,710,000	18,125,000
600 – Internal Service Fund	21,672,964	22,096,005	23,975,705	22,705,000	23,056,200
TOTAL ALL FUNDS	\$342,699,981	\$372,626,827	\$306,497,746	\$251,812,954	\$190,372,312

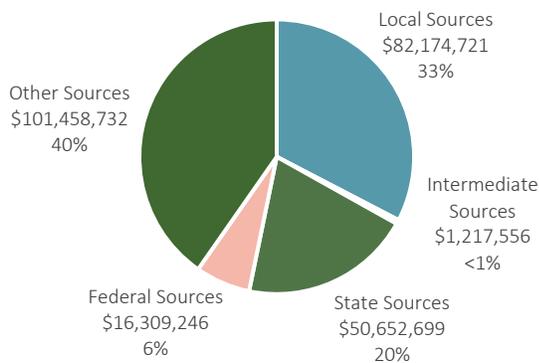


RESOURCES

Resources in 2023-24 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance. In 2023-24, the proposed revenue for all funds totals \$190,372,312, a decrease of \$61,440,642 or 24%, compared to the 2022-23 adopted budget. In 2023-24, the primary source of revenue for all funds is local sources, primarily property taxes, totaling \$80.7 million or 42% of all sources. State sources, primarily state school fund, totaling \$55.1 million or 29% of all sources and other sources, primarily beginning fund balance, totaling \$43.0 million or 23% of all sources, are the other major funding sources. Together, local and state sources comprise \$135.8 million or 71% of all sources.

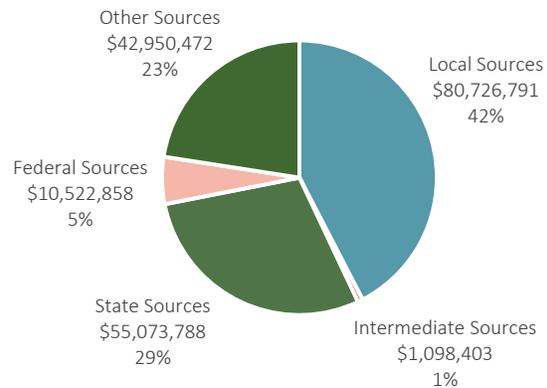
SUMMARY OF RESOURCES

2022-23 Budget (all funds)



SUMMARY OF RESOURCES

2023-24 Budget (all funds)

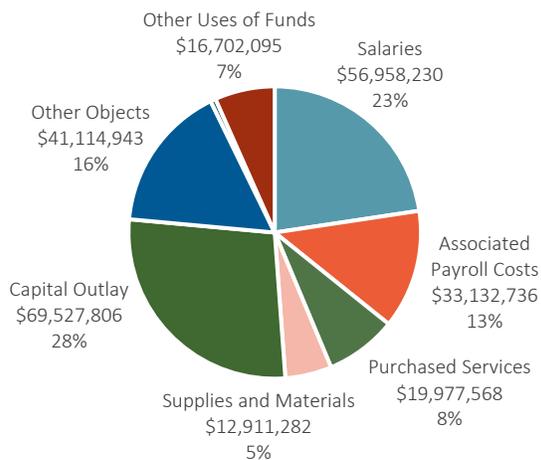


REQUIREMENTS

Budgeted expenditures for all funds in 2023-24 decreased by \$61,440,642 or 24% compared to the 2022-23 adopted budget. In 2023-24, salaries are the largest component of the expenditure budget with \$56.8 million or 30% of all funds. Together, salaries and associated payroll costs comprise \$90.0 million or 47% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total \$36.3 million or 19% of all expenditures.

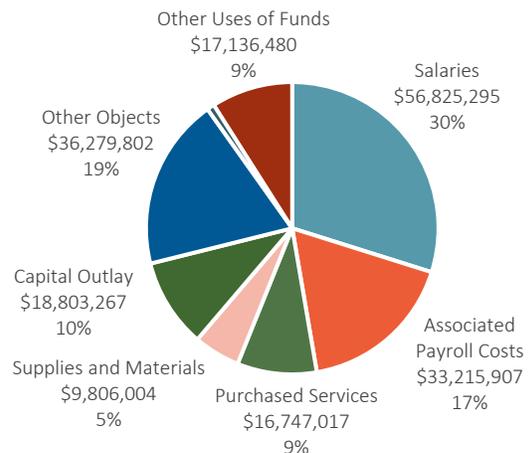
SUMMARY OF REQUIREMENTS

2022-23 Budget (all funds)



SUMMARY OF REQUIREMENTS

2023-24 Budget (all funds)

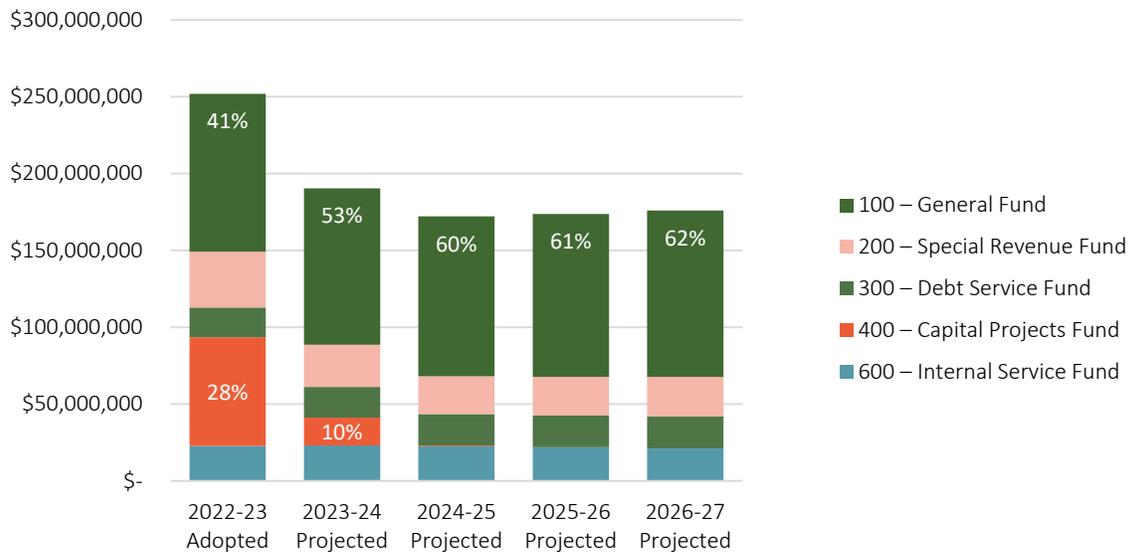


BUDGET FORECAST

The budget forecast for all funds decreases through 2025-26 due to the spending down of the capital projects fund (reflecting project completions) and special revenue fund (reflecting the use of federal relief grants to address the impacts of the COVID-19 pandemic).

BUDGET FORECAST BY FUND

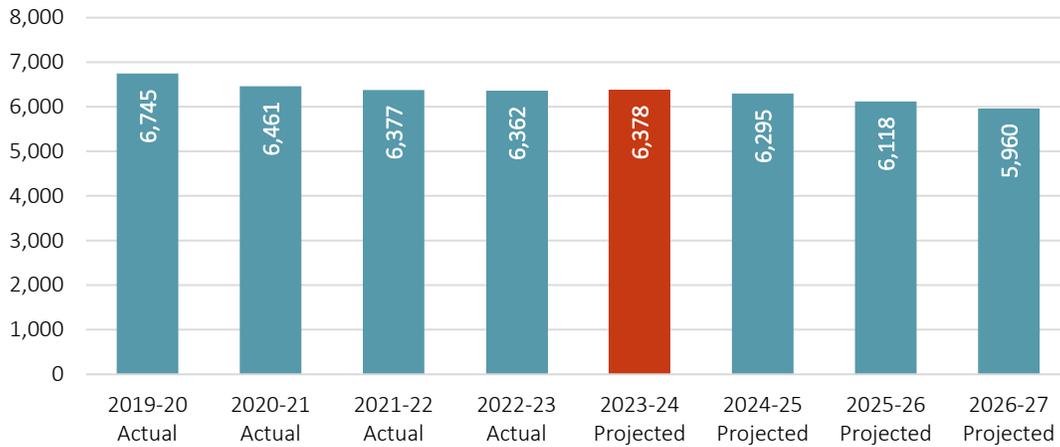
	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
100 – General Fund	\$102,696,367	\$101,826,840	\$104,006,000	\$106,064,000	\$108,235,000
200 – Special Revenue Fund	36,335,379	27,406,538	24,692,000	25,151,000	25,636,000
300 – Debt Service Fund	19,366,208	19,957,734	20,351,452	20,621,135	20,998,369
400 – Capital Projects Fund	70,710,000	18,125,000	500,000	-	-
600 – Internal Service Fund	22,705,000	23,056,200	22,578,000	21,873,000	21,090,000
TOTAL ALL FUNDS	\$251,812,954	\$190,372,312	\$172,127,452	\$173,709,135	\$175,959,369



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. District enrollment has declined since 2019-20, when the district had 6,745 students enrolled, to 2022-23, when the district had 6,362 students enrolled. Enrollment in 2020-21 declined by 284 students due to the COVID-19 pandemic. The projection for 2023-24 assumes a slight increase in enrollment followed by larger declines over the following three 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 3.00% annual increase in assessed values.

ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value
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 Actual	\$7,537,296,292	\$316,755,969 4.39%
2022-23 Actual	\$7,764,660,205	\$227,363,913 3.02%
2023-24 Projected	\$7,997,600,011	\$232,939,806 3.00%
2024-25 Projected	\$8,237,528,011	\$239,928,000 3.00%
2025-26 Projected	\$8,484,653,852	\$247,125,840 3.00%
2026-27 Projected	\$8,739,193,467	\$254,539,616 3.00%

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; this local option tax expires on June 30, 2027 and was renewed by voters on May 17, 2022.

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. 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 transform the district’s aging infrastructure and provide more innovate and equitable opportunities for students.

TOTAL PROPERTY TAX LEVIES

(in millions)



STAFFING

Total full-time equivalent (FTE) staffing for 2023-24 is projected at 864 FTE, a decrease of approximately 43 FTE compared to 2022-23. Decreases in staffing are primarily related to the end of one-time investments to meet the needs of students in response to the COVID-19 pandemic. Licensed staff (teachers, specialists, counselors, etc.) represent 48% of total FTE, while classified staff (educational assistants, administrative assistants, technology support staff, maintenance staff, etc.) represent 45% of total FTE. The proposed budget also includes 1.0 FTE licensed position and 5.84 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)

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 - Licensed Staff	398.08	393.31	411.24	413.33	411.50
112 - Classified Staff	383.82	337.65	395.29	432.61	393.50
113 - Administrators	30.60	30.95	32.80	33.60	32.60
114 - Other Non-Represented Staff	22.29	21.15	23.94	27.20	26.33
TOTAL FTE	834.79	783.06	863.27	906.74	863.93

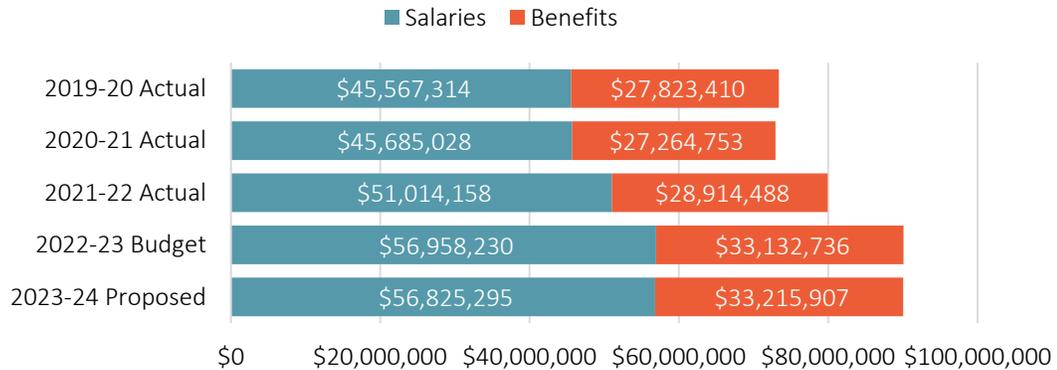
Employee salaries represent 30% of all requirements and are projected at \$56,825,295 for 2023-24, a decrease of \$132,935 or 0.2% compared to 2022-23. Lacking current contract language with our licensed employee group regarding compensation, the proposed budget assumes step increases for all eligible licensed employees and a 5.0% cost of living adjustment (COLA) applied to the 2022-23 classified salary schedule.

Vacant certified positions are budgeted at a master's degree step 7 level, while vacant classified positions are budgeted at step 3 of the corresponding range on the classified salary schedule.

Associated payroll costs (benefits) represent 17% of all requirements and are projected at \$33,215,907 for 2023-24, an increase of \$83,171 or 0.3% compared to 2022-23. 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 AND BENEFIT 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	
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
Total	151,095,000	72,762,000	38,335,000	14,074,675	276,266,675

PENSION OBLIGATION BONDS

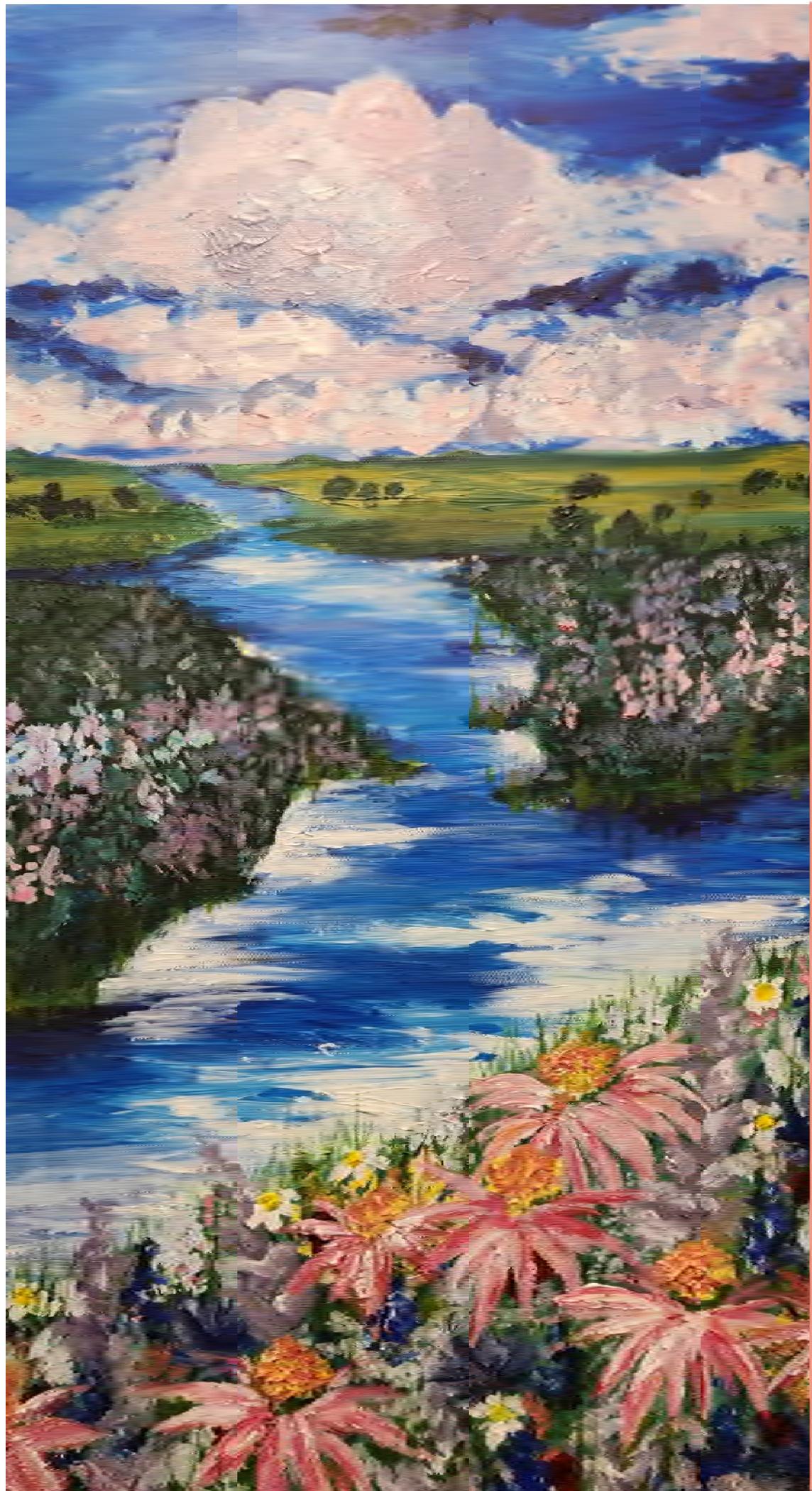
The district issued limited tax pension obligation bonds on October 2, 2002 in the amount of \$24,299,733 to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the PERS Bond Debt Service Fund (301) from charges made against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

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
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
Total	12,565,000	2,034,908	14,599,908



Executive Summary Figure 3: Garfield Elementary students



Organizational Section



organizational section

cover art

Corvallis High School Student Nina Gordon



Corvallis
SCHOOL DISTRICT

Organizational Section

2023-24 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 60,000, and at 96,000 for Benton County. In 1957, voters approved the formation of Corvallis School District 509J combined from several districts within Benton County, which 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 6,400 students in grades kindergarten through twelve. Total student enrollment has been declining since 2018, when the district has 6,792 students enrolled. Students within the district are diverse, with 35% of the district wide student body identified as a race or ethnicity other than White. Approximately 15% of the overall student population are Ever English Learners, 12% are on an Individualized Education Plan, and 39% 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.

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.

In 1996, with the support of the school board, community and business leaders, the Corvallis Public Schools Foundation was established to match educational needs with the resources of dedicated contributors. The foundation is a separate 501(c)3 organization and 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.

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

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.



Sami Al-AbdRabbuh



Tina Baker



Terese Jones



Luhui Whitebear



Shauna Tominey



Vincent Adams



Sarah Finger McDonald

Position #1	Sami Al-AbdRabbuh	Elected in 2021	Term Expires June 30, 2025
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	Luhui Whitebear, Co Vice-Chair	Elected in 2021	Term Expires June 30, 2025
Position #5	Shauna Tominey, Co Vice-Chair	Elected in 2021	Term Expires June 30, 2025
Position #6	Vincent Adams	Elected in 2021	Term Expires June 30, 2023
Position #7	Sarah Finger McDonald, Chair	Elected in 2019	Term Expires June 30, 2023

DISTRICT LEADERSHIP

District leadership includes a superintendent, assistant superintendent, 19 district office directors, coordinators and managers, 13 school principals, and 9 assistant principals. The district employs approximately 860 full-time equivalent personnel, including administrators, teachers, supervisors, secretarial staff, maintenance personnel, cafeteria staff and other support staff.



Ryan Noss
Superintendent



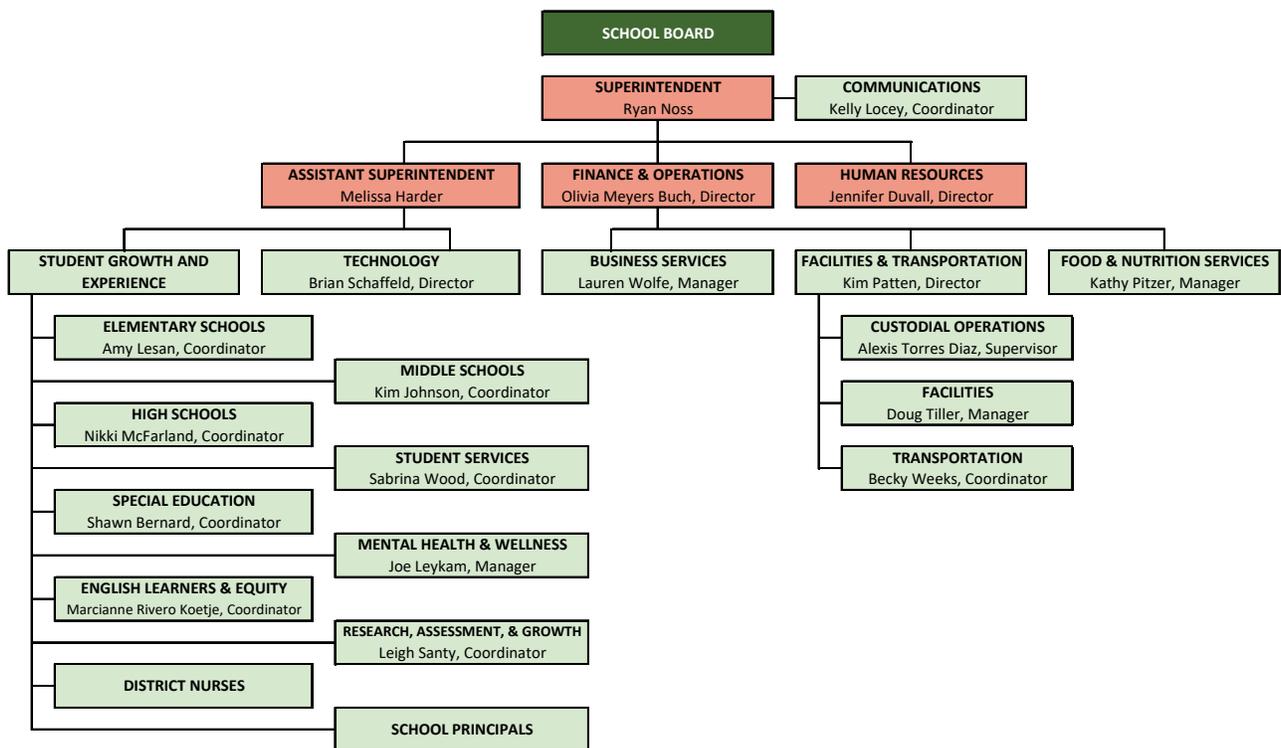
Melissa Harder
Assistant Superintendent



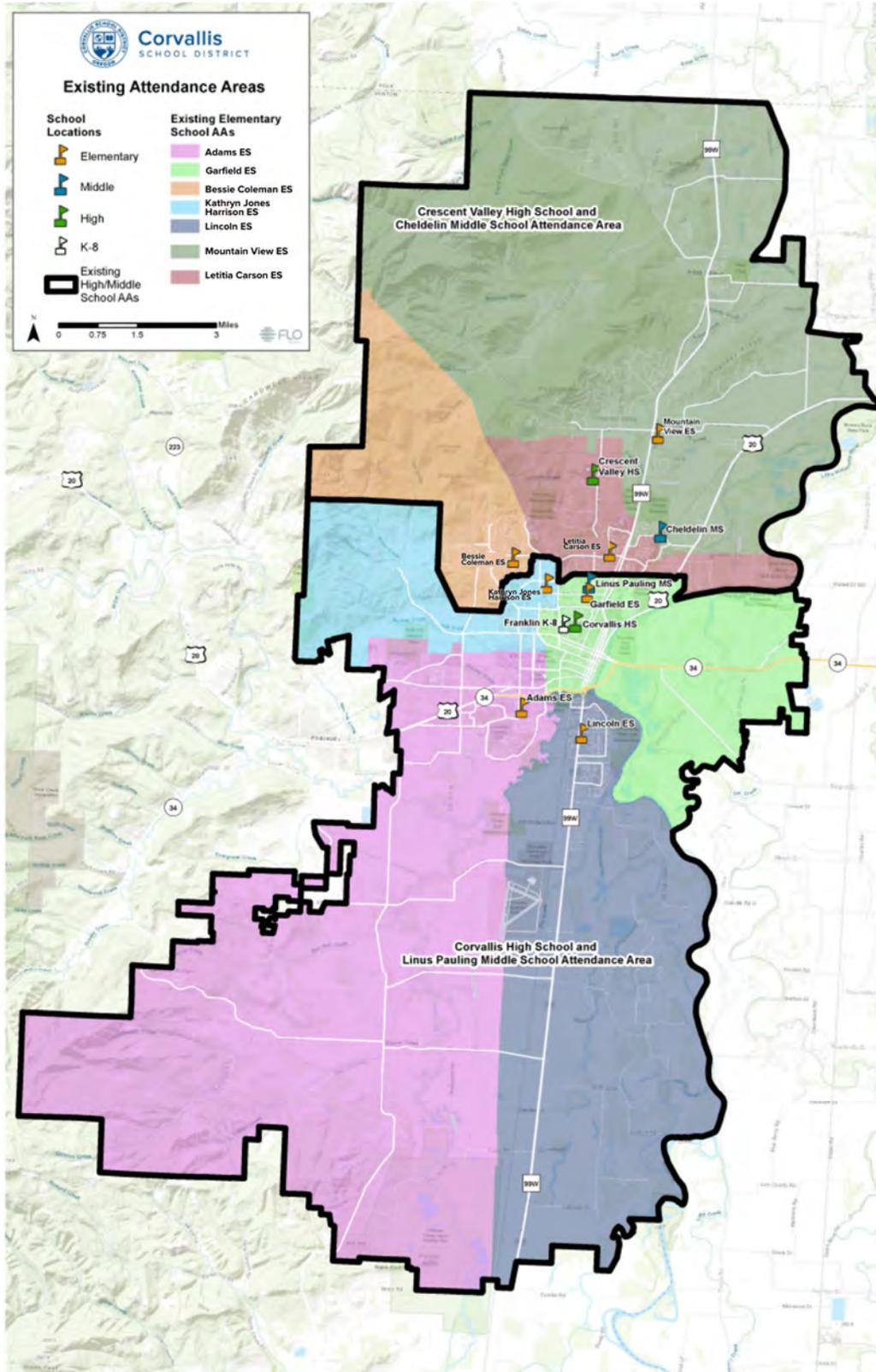
Olivia Meyers Buch
Finance and Operations



Jennifer Duvall
Human Resources



DISTRICT MAP



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: 2021-22 GOAL IN RESPONSE TO COVID-19

As a school district, adapt to the new conditions presented by the COVID-19 pandemic. Take all preventative measures available, working with community partners, to keep our schools open with students in our classrooms. Make decisions focused on health and safety, student achievement, and equitable systems.

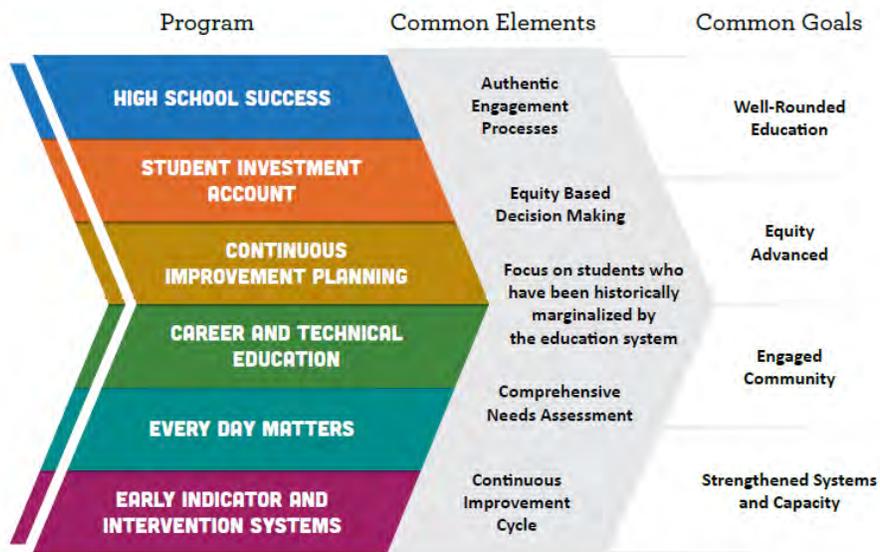
Strategies:

1. Implement the most current Oregon Department of Educational blueprint.
2. Implement executive orders, rules, and guidance from the Oregon Department of Education, Oregon Health Authority, Governor's Office, and Benton County.
3. Provide ongoing communication with staff, students, and the community.
4. Utilize any new resources that are earmarked for the purposes of academic, health, and wellness resumption efforts.
5. Prioritize communities that are disproportionately impacted by COVID-19.

INTEGRATED PLAN AND STRATEGIC INVESTMENTS

The district's [Integrated Guidance application](#) is a comprehensive plan aligning and integrating separately created federal and state investments focused on educational innovation and improvement. Combining funds from various program sources is a strategy that can ensure consistency, eliminate duplication of services, and allow the district to strategically direct funding allocations. This approach, commonly referenced as the "blending and braiding of funds," requires strong financial management as not all funds can be used in the same ways.

By integrating the following programs, the district can leverage multiple strategies and funding sources to implement more cohesive plans that positively impact students. The outcomes and strategies for each initiative are then combined into a single strategic plan that supports the common goals.



HIGH SCHOOL SUCCESS (HSS)

The goals of this program are to improve student progress toward graduation, increase high school graduation rates, increase equitable access to advanced coursework, and improve high school graduates' readiness for college and career. Funds can be used to establish or expand programs in three specific areas: dropout prevention, career and technical education, and college-level education opportunities.

STUDENT INVESTMENT ACCOUNT (SIA)

The goals of this program are to meet students' mental health or behavioral needs, and reduce academic disparities and increase academic achievement for students that have historically experienced disparities. Funds can be used to increase instructional time; address students' health or safety needs; expand availability of and student participation in well-rounded learning experiences; reducing class size; and ongoing community engagement.

CONTINUOUS IMPROVEMENT PLANNING (CIP)

The goals of this program are to establish ongoing opportunities to engage education and community partners; leverage multiple perspectives and equity-centered data analysis to identify strengths and areas for improvement as well as to make timely adjustments to improve experiences and outcomes for students; and use effective practices to develop and implement a multi-year improvement plan. This program does not come with direct dedicated resources.

CAREER AND TECHNICAL EDUCATION – PERKINS V (CTE)

The goals of this program are to develop more fully the academic knowledge and technical and employability skills of secondary education students who elect to enroll in career and technical education programs and Programs of Study. This program does not come with direct dedicated funding; the district accesses these resources through the Linn Benton Community College CTE Consortium.

EVERY DAY MATTERS (EDM)

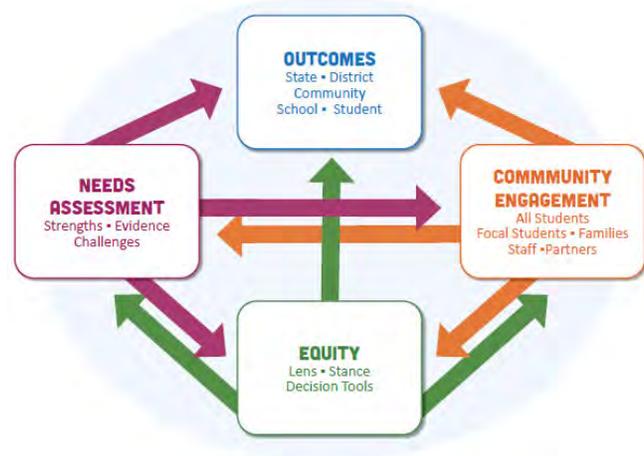
The goal of this program is to address chronic absenteeism through attention to student engagement, school culture, climate and safety, culturally sustaining pedagogy, and family and community involvement. This program does not come with direct dedicated funding; resources which support EDM are embedded across the five other programs, with capacity and support to districts being aligned through educational service districts, community-based organizations, and each of the initiatives.

EARLY INDICATOR AND INTERVENTION SYSTEMS (EIIS)

The goals of this program aim to support coherent networks or groups of educators within a school (or ideally across levels of a district) who gather, review, and analyze predictive data at a student level. These teams identify strengths, assets, and areas to support individual students early in their school careers, as well throughout the grades, and to engage the student and their family in partnership to coordinate systems of care while supporting students towards successful, on-time graduation and transitions into post-high school education and careers.

INTEGRATED PLAN PROCESS

The district’s process to develop the integrated plan included engaging students, staff, and community; completing a comprehensive needs assessment; developing desired outcomes and strategies; gathering and generating the activities and investments; developing a budget, and preparing the plan and application.



An equity lens was used throughout the planning, engagement, and implementation of the district’s integrated plan as a tool to help center core values, commitments, and questions.

INTEGRATED PLAN AND BUDGET

OUTCOME: All students read grade level texts by third grade and stay on grade level; successfully complete Algebra 1 by the end of ninth grade; are on track with required credits by the end of ninth grade; and graduate with a postsecondary plan.		FTE	Budget	HSS	SIA	EIIS
Strategies	Broaden high school curricular options	2.33	279,300		X	
	Hire a coordinator to facilitate teaching and learning initiatives for high school administrative teams	0.60	120,900	X		
	Improve systems that support data collection and analysis to inform equity-based decision making	1.00	230,300		X	
	Hire graduation coaches to facilitate grade level data teams and monitor student progress in earning credits	2.00	235,400	X		X
	Require all 12th graders to participate in a senior seminar	1.00	131,600	X		
	Improve district-wide systems to ensure students and parents know how to read transcripts, develop and engage with individual or personal education plans, and have resources to track their progress toward graduation.	0.15	43,000	X		
	Expand alternative pathway offerings for students in grades 7-12 (connected to high school CTE programs of study)	1.25	116,000	X		
		8.33	\$1,156,500			

OUTCOME: Student identity (race, culture, socioeconomic status, language, ability, gender, gender identity or sexual orientation) does not predict or predetermine success in school.		FTE	Budget	HSS	SIA	EIS
Strategies	Hire equity coaches to support traditionally marginalized student groups, train staff on equitable practices, and participate in data team meetings	0.90	99,000	X		
	Counsel students to strive for advanced coursework in 7th grade	0.15	31,000	X		
	Maintain special education staffing that supports inclusionary practices	9.44	1,392,800		X	
		10.49	\$1,522,800			

OUTCOME: All students participate in real-world learning, with a global perspective, that prepares them for an ever-changing future.		FTE	Budget	HSS	SIA	EIS
Strategies	Expand computer science program of study	1.00	139,200	X		
	Revive culinary arts program of study	0.50	215,000	X		
	Expand pre-engineering program of study	0.17	12,300	X		
	Create a construction program of study	1.44	162,300	X		
	Preserve library staffing to provide support for teachers in the development and coordination of real-world problem solving and project based learning	5.75	348,200		X	
	Fund LBCC summer camp registrations	-	60,000	X		
	Hire work-based learning career center specialists at each high school	0.94	56,000	X		
	Expand career connected learning student experiences	-	10,000	X		
	Increase partnerships with local natural resource sustainability groups to ensure meaningful outdoor learning opportunities for students	1.00	147,500		X	
		10.80	\$1,150,500			

OUTCOME: The health and wellness of students and staff is improved in a culture of safety and respect that supports social, emotional and physical well being.		FTE	Budget	HSS	SIA	EIS
Strategies	Preserve nursing staff that supports school-based health and wellness practices	3.61	439,200		X	
	Require all 9th graders to participate in a Freshmen Success course (combined with Health 1)	3.50	415,700	X		
	Design gender inclusive bathrooms for both high schools	-	32,483	X		
	Offer Sources of Strength course at high schools	0.33	37,900	X		
	Maintain multi-tiered, school-based staffing models to support student social and emotional learning	16.00	1,698,200		X	
	Create more opportunities for middle school students to participate in extracurricular activities	-	92,500		X	
		23.44	2,715,983			
TOTAL INTEGRATED PLANNING & BUDGET INVESTMENTS		53.06	\$6,545,783			

The district's [full plan](#) and [budget](#) are available on the district's website at <https://www.csd509j.net/about-us/district-information/facts-and-figures>.

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;
12/1/22

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, up to fifty percent (50%) of unused budget appropriations for the General Fund may be made available to schools or departments in the following year as recommended by the superintendent. The Board believes that the current budget allocations should benefit primarily current year students.

END OF POLICY

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.

FUND CLASSIFICATIONS

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		FUND COMPONENTS
100	General Fund	Accounts for all financial resources of the district except those required to be accounted for in another fund.
200	Special Revenue 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.
300	Debt Service Fund	Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
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.
600	Internal Service 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) Chapter 332 for the purpose of operating schools serving students in grades K-12. The district is governed by an elected seven-member school board that establishes policies for governing the programs and services of the district consistent with state rules and with local, state, and federal laws. The school board appoints a superintendent who supervises the daily operations of the district.

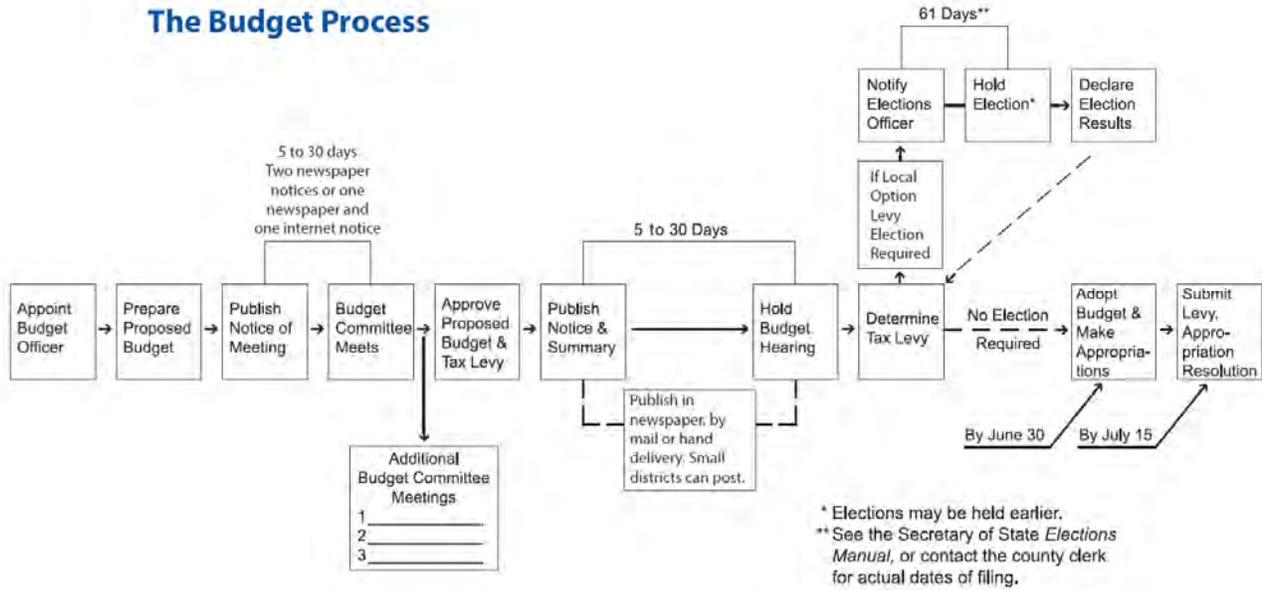
The district uses the modified accrual basis of accounting for its governmental funds. Under this method, revenues are recognized when they become both measurable and available to pay for current operations. Property taxes are considered available if they are collected within 60 days after the end of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

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 Process



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.

Joshua Clark.....	Term Expires June 30, 2023
Bill Dougherty.....	Term Expires June 30, 2024
Courtney Holgate	Term Expires June 30, 2025
Andrew Freborg.....	Term Expires June 30, 2025
Niki Mendoza.....	Term Expires June 30, 2023
Aaron Rivers	Term Expires June 30, 2025
Penny York.....	Term Expires June 30, 2024

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 fund, 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.

2023-24 BUDGET CALENDAR

July 2022		November 2022		December 2022		January-March 2023	
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>
March-April 2023		April 27, 2023		May 18, 2023		May 25, 2023	
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>
June 15, 2023		July 15, 2023					
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>				

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. This program is now commonly referred to as High School Success.

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 5th and 6th 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 May 2022, voters renewed a five-year local option levy, originally approved in 2006 and renewed in 2010 and 2016, 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. The current local option levy expires on June 30, 2027.

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 schools which will replace Hoover Elementary (now Bessie Coleman Elementary) and Lincoln Elementary; 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.



Organizational Section Figure 1: CHS student Sofia Isaias



Financial Section





financial section

cover art

Crescent Valley High School students
Faith Johnson and Maureen Villalobos-Vargas



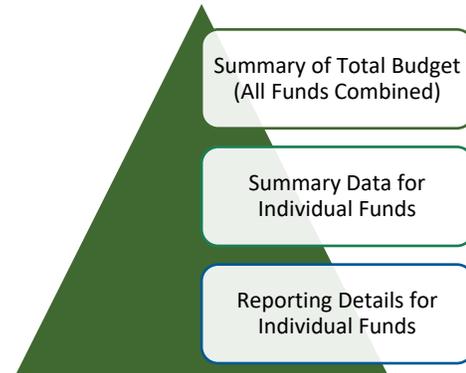
Financial Section

2023-24 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:

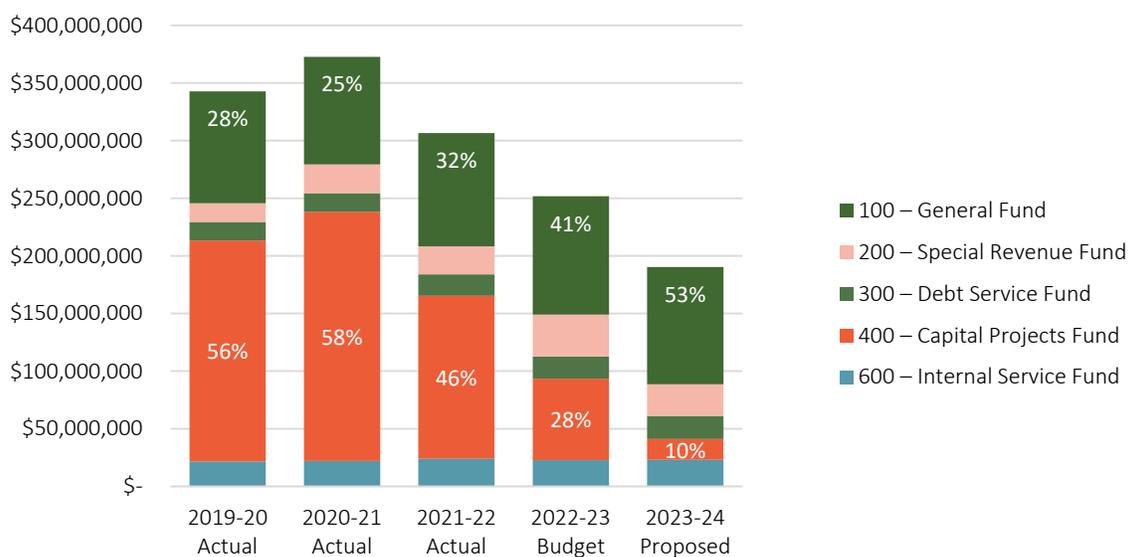
- Summary of Resources and Requirements by Major Object
- Summary of Resources and Requirements by Major Object (Forecast)
- Resources by Source
- Requirements by Object
- Requirements by Function
- Reporting Details – Requirements by Function and Object
- Summary of Resources and Requirements – Forecasted

THE BUDGET AT A GLANCE

The 2023-24 proposed budget for all funds is \$190,372,312, a decrease of \$61,440,642 or 24%, from the 2022-23 budget. In 2018-19, the budget increased significantly to recognize the issuance of general obligation bonds to fund capital improvement projects. Since then, the budget has decreased to reflect project completions.

The General Fund represents 53% of the 2023-24 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 10% of the 2023-24 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.

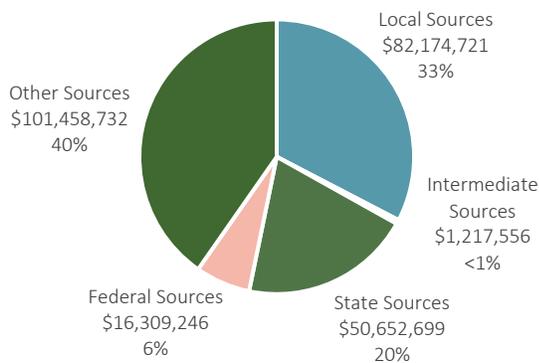


RESOURCES

Resources in 2023-24 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance. In 2023-24, the proposed revenue for all funds totals \$190,372,312, a decrease of \$61,440,642 or 24%, compared to the 2022-23 adopted budget. In 2023-24, the primary source of revenue for all funds is local sources, primarily property taxes, totaling \$80.7 million or 42% of all sources. State sources, primarily state school fund, totaling \$55.1 million or 29% of all sources and other sources, primarily beginning fund balance, totaling \$43.0 million or 23% of all sources, are the other major funding sources. Together, local and state sources comprise \$135.8 million or 71% of all sources.

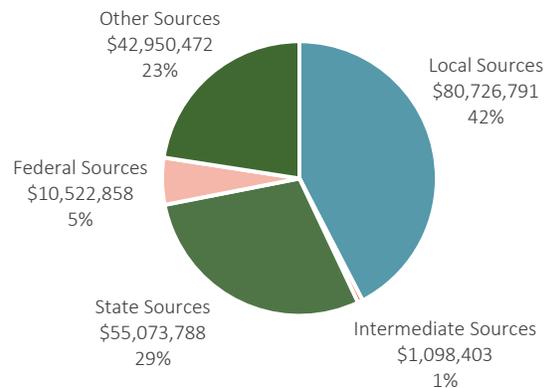
SUMMARY OF RESOURCES

2022-23 Budget (all funds)



SUMMARY OF RESOURCES

2023-24 Budget (all funds)

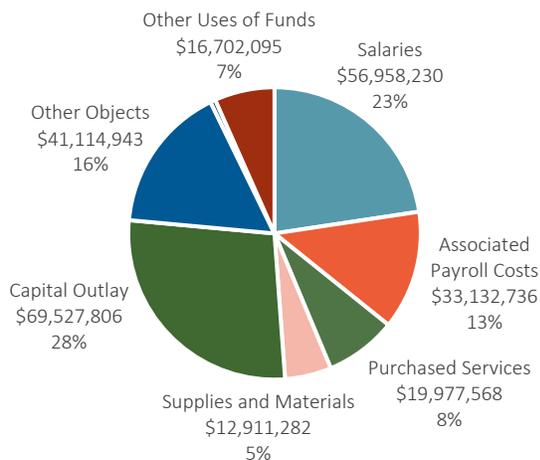


REQUIREMENTS

Budgeted expenditures for all funds in 2023-24 decreased by \$61,440,642 or 24% compared to the 2022-23 adopted budget. In 2023-24, salaries are the largest component of the expenditure budget with \$56.8 million or 30% of all funds. Together, salaries and associated payroll costs comprise \$90.0 million or 47% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total \$36.3 million or 19% of all expenditures.

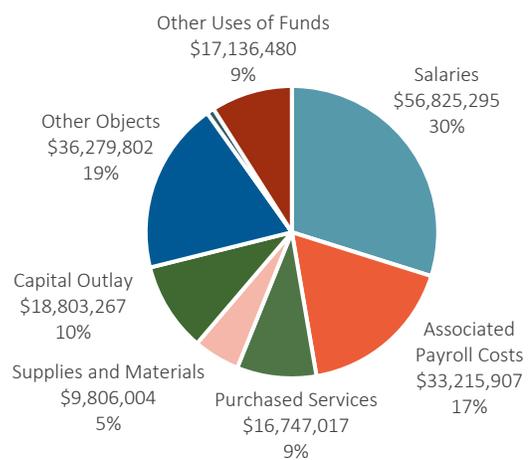
SUMMARY OF REQUIREMENTS

2022-23 Budget (all funds)



SUMMARY OF REQUIREMENTS

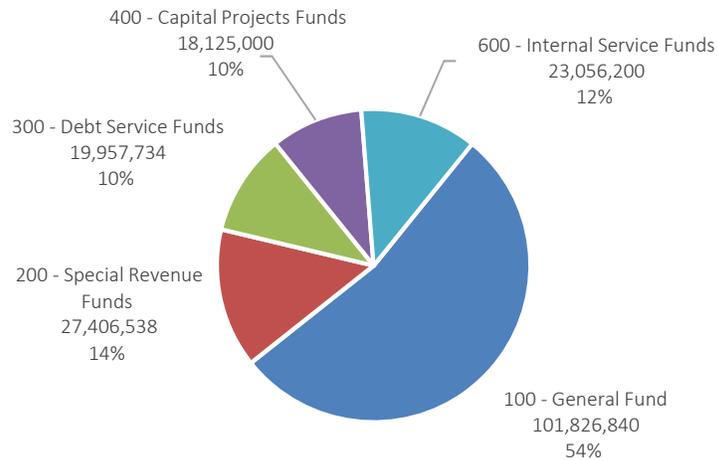
2023-24 Budget (all funds)



Resources and Requirements by Fund - All Funds
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
100 - General Fund	96,992,656	93,275,888	98,243,024	102,696,367	101,826,840
200 - Special Revenue Fund	16,268,694	24,996,673	24,243,686	36,335,379	27,406,538
300 - Debt Service Fund	16,224,997	16,149,325	18,709,176	19,366,208	19,957,734
400 - Capital Projects Fund	191,540,671	216,108,936	141,326,154	70,710,000	18,125,000
600 - Internal Service Fund	21,672,964	22,096,005	23,975,705	22,705,000	23,056,200
Resources Total	342,699,981	372,626,827	306,497,746	251,812,954	190,372,312
Requirements					
100 - General Fund	84,313,520	78,781,437	84,604,084	102,696,367	101,826,840
200 - Special Revenue Funds	12,439,927	21,674,441	20,070,088	36,335,379	27,406,538
300 - Debt Service Funds	15,264,758	14,181,133	17,058,374	19,366,208	19,957,734
400 - Capital Projects Funds	26,215,221	75,877,680	74,426,216	70,710,000	18,125,000
600 - Internal Service Funds	14,187,695	14,148,241	15,986,800	22,705,000	23,056,200
Requirements Total	152,421,120	204,662,931	212,145,562	251,812,954	190,372,312
Fund Ending Balance	190,278,861	167,963,896	94,352,184	-	-

REQUIREMENTS BY FUND
2023-24 PROPOSED



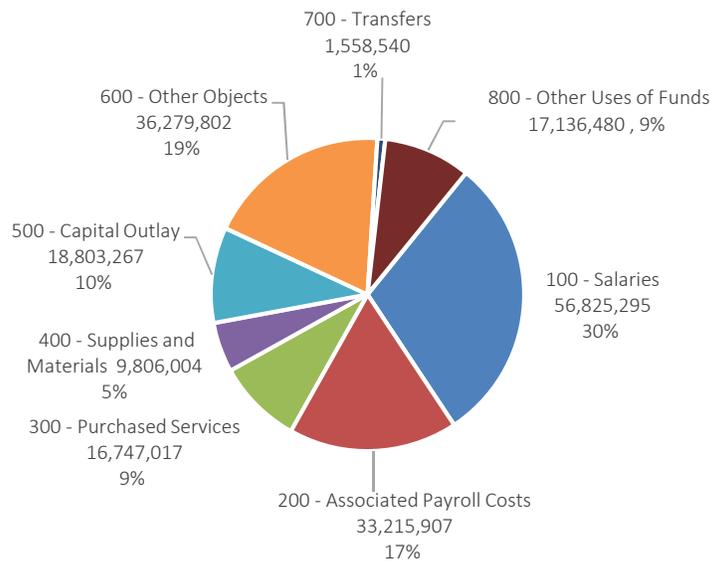
Resources and Requirements Forecast by Fund - All Funds
amounts in dollars

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
100 - General Fund	102,696,367	101,826,840	104,007,000	106,063,000	108,275,000
200 - Special Revenue Fund	36,335,379	27,406,538	24,731,000	25,191,000	25,678,000
300 - Debt Service Fund	19,366,208	19,957,734	20,351,452	20,621,135	20,998,369
400 - Capital Projects Fund	70,710,000	18,125,000	500,000	-	-
600 - Internal Service Fund	22,705,000	23,056,200	22,578,000	21,873,000	21,090,000
Resources Total	251,812,954	190,372,312	172,167,452	173,748,135	176,041,369
Requirements					
100 - General Fund	102,696,367	101,826,840	104,007,000	106,063,000	108,275,000
200 - Special Revenue Funds	36,335,379	27,406,538	24,731,000	25,191,000	25,678,000
300 - Debt Service Funds	19,366,208	19,957,734	20,351,452	20,621,135	20,998,369
400 - Capital Projects Funds	70,710,000	18,125,000	500,000	-	-
600 - Internal Service Funds	22,705,000	23,056,200	22,578,000	21,873,000	21,090,000
Requirements Total	251,812,954	190,372,312	172,167,452	173,748,135	176,041,369
Fund Ending Balance	-	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources	77,049,285	74,521,402	78,817,321	82,174,721	82,977,441
2000 - Intermediate Sources	893,550	984,942	1,098,984	1,217,556	1,098,403
3000 - State Sources	43,456,784	48,566,330	48,325,671	50,652,699	52,823,138
4000 - Federal Sources	4,480,797	7,065,090	9,772,341	16,309,246	10,522,858
5000 - Other Sources	216,819,566	241,489,062	168,483,428	101,458,732	42,950,472
Resources Total	342,699,981	372,626,827	306,497,746	251,812,954	190,372,312
Requirements					
100 - Salaries	45,567,314	45,685,028	51,014,158	56,958,230	56,825,295
200 - Associated Payroll Costs	27,823,410	27,264,753	28,914,488	33,132,736	33,215,907
300 - Purchased Services	20,689,910	16,855,796	19,425,331	19,977,568	16,747,017
400 - Supplies and Materials	6,588,191	5,651,244	7,327,031	12,911,282	9,806,004
500 - Capital Outlay	20,981,387	79,300,402	70,652,246	69,527,806	18,803,267
600 - Other Objects	30,770,909	29,905,709	34,812,308	41,114,943	36,279,802
700 - Transfers	-	-	-	1,488,294	1,558,540
800 - Other Uses of Funds	-	-	-	16,702,095	17,136,480
Requirements Total	152,421,120	204,662,931	212,145,562	251,812,954	190,372,312
Fund Ending Balance	190,278,861	167,963,896	94,352,184	-	-

REQUIREMENTS BY MAJOR OBJECT
2023-24 PROPOSED



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

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	82,174,721	82,977,441	85,649,713	87,378,135	88,904,369
2000 - Intermediate Sources	1,217,556	1,098,403	1,139,000	1,163,000	1,198,000
3000 - State Sources	50,652,699	52,823,138	54,596,000	55,754,000	57,479,000
4000 - Federal Sources	16,309,246	10,522,858	8,291,000	8,578,000	8,877,000
5000 - Other Sources	101,458,732	42,950,472	22,491,739	20,875,000	19,583,000
Resources Total	251,812,954	190,372,312	172,167,452	173,748,135	176,041,369
Requirements					
100 - Salaries	56,958,230	56,825,295	56,566,000	57,698,000	58,890,000
200 - Associated Payroll Costs	33,132,736	33,215,907	33,105,000	33,781,000	34,502,000
300 - Purchased Services	19,977,568	16,747,017	16,090,000	16,310,000	16,647,000
400 - Supplies and Materials	12,911,282	9,806,004	9,325,000	9,505,000	9,695,000
500 - Capital Outlay	69,527,806	18,803,267	1,898,000	1,527,000	1,556,000
600 - Other Objects	41,114,943	36,279,802	37,342,431	38,535,515	39,908,815
700 - Transfers	1,488,294	1,558,540	1,632,000	1,670,000	1,721,000
800 - Other Uses of Funds	16,702,095	17,136,480	16,209,021	14,721,620	13,121,554
Requirements Total	251,812,954	190,372,312	172,167,452	173,748,135	176,041,369
Fund Ending Balance	-	-	-	-	-

RESOURCES – VARIANCES BY MAJOR SOURCE

The following chart summarizes the variances in resources from the 2022-23 adopted budget to the 2023-24 proposed budget. The parameters for variances is 10% or \$1,000,000.

SOURCE	DESCRIPTION	VARIANCE		EXPLANATION
2000	Intermediate Sources	-10%	\$(119,153)	Decreases related to transits of LBL ESD Tier 2 resources in the General Fund
3000	State Sources	4%	\$2,170,439	Increases in state school fund and common school fund receipts in the General Fund and increases in state grants (SIA) in the Special Revenue Fund primarily due to increased corporate activity tax receipts
4000	Federal Sources	-35%	\$(5,786,388)	Decreases due to spend down of ESSER and ECF grants in the Special Revenue Fund
5000	Other Sources	-58%	\$(58,508,260)	Decreases due to spend down of Capital Projects Fund as facility bond projects are completed

REQUIREMENTS – VARIANCES BY MAJOR OBJECT

The following chart summarizes the variances in major objects from the 2022-23 adopted budget to the 2023-24 proposed budget. The parameters for variances is 10% or \$1,000,000.

OBJECT	DESCRIPTION	VARIANCE		EXPLANATION
300	Purchased Services	-16%	\$(3,230,551)	Decreases in non-instructional services (architect/engineering services) due to completion of facility bond projects
400	Supplies and Materials	-24%	\$(3,105,278)	Decreases in computer hardware due to spend down of ECF grants in the Special Revenue Fund
500	Capital Outlay	-73%	\$(50,724,539)	Decreases in buildings acquisition in the Capital Projects Fund due to completion of facility bond projects
600	Other Objects	-12%	\$(4,835,141)	Decreases in principal and interest payments in the General Fund and Special Revenue Fund related to computer hardware leases

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

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.
- 4300 *Restricted Revenue Direct From the Federal Government.* Revenues direct from the federal government as grants to the district which must be used for a categorical or specific
- 4400 *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.
- 4700 *Grants-In-Aid From the Federal Government Through Other Intermediate Agencies.* Revenues from the federal government through an intermediate agency.
- 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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	42,670,995	43,816,227	46,849,979	48,075,071	49,647,241
1120 - Local Option Ad Valorem Taxes Levied by District	7,166,192	8,120,745	8,636,562	9,760,930	9,587,908
1130 - Construction Excise Tax	247,389	348,907	413,286	355,000	375,000
1311 - Tuition From Individuals	7,965	150	6,225	-	-
1500 - Earnings on Investments	5,369,747	415,317	117,566	233,000	503,000
1600 - Food Service	901,919	64,852	1,087,313	1,179,600	921,500
1700 - Extracurricular Activities	777,344	311,842	872,731	900,000	785,000
1800 - Community Services Activities	6,605	-	30	-	25,000
1910 - Rentals	70,596	42,130	42,283	45,000	45,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	349,385	252,951	348,047	762,000	750,620
1960 - Recovery of Prior Years' Expenditure	23,555	24,441	31,847	25,000	25,000
1970 - Services Provided Other Funds	17,368,861	16,998,897	18,627,454	19,103,000	18,616,172
1980 - Fees Charged to Grants	187,339	324,624	627,308	600,000	450,000
1990 - Miscellaneous	1,901,394	3,800,320	1,156,691	1,136,120	1,246,000
1000 - Revenue from Local Sources Total	77,049,285	74,521,402	78,817,321	82,174,721	82,977,441
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	255,094	93,864	190,422	200,000	200,000
2102 - General Education Service District Funds	170,507	233,623	473,654	447,556	386,903
2200 - Restricted Revenue	467,949	652,484	419,884	570,000	510,000
2800 - Revenue in Lieu of Taxes	-	4,972	15,025	-	1,500
2000 - Revenue from Intermediate Sources Total	893,550	984,942	1,098,984	1,217,556	1,098,403
3000 - Revenue from State Sources					
3101 - State School Fund, General Support	38,458,579	37,723,033	38,541,942	40,010,806	41,180,916
3102 - State School Fund, School Lunch Match	15,779	15,779	15,779	15,900	16,000
3103 - Common School Fund	945,382	1,010,696	1,092,379	849,993	1,289,489
3199 - Other Unrestricted Grants-in-aid	508,452	424,094	580,452	600,000	650,000
3204 - Driver Education	-	-	11,786	-	-
3299 - Other Restricted Grants-in-aid	3,528,593	9,392,729	8,083,334	9,176,000	9,686,733
3000 - Revenue from State Sources Total	43,456,784	48,566,330	48,325,671	50,652,699	52,823,138
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,534,963	85,956	144,581	175,000	175,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	-	2,730,400	-
4500 - Restricted Revenue From the Federal Government Through the State	2,795,828	6,808,587	8,955,595	12,738,846	9,792,599
4700 - Grants-in-aid From the Federal Government Through Other Intermediate Agencies	-	-	520,826	503,000	362,097
4801 - Federal Forest Fees	6,324	4,895	6,016	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	7,387	6,943	-	7,000	7,000
4900 - Revenue for/on Behalf of the District	136,294	158,709	145,323	150,000	181,162
4000 - Revenue from Federal Sources Total	4,480,797	7,065,090	9,772,341	16,309,246	10,522,858
5000 - Other Sources					

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
5100 - Long Term Debt Financing Sources	1,020,692	51,210,201	519,532	3,564,728	-
5200 - Interfund Transfers	-	-	-	1,488,294	1,558,540
5400 - Resources, Beginning Fund Balance	215,798,873	190,278,861	167,963,896	96,405,710	41,391,932
5000 - Other Sources Total	216,819,566	241,489,062	168,483,428	101,458,732	42,950,472
Resources Total	342,699,981	372,626,827	306,497,746	251,812,954	190,372,312

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 2023-24 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 22, 2023 estimate for 2023-24 is based on the Governor’s Recommended Budget of a \$9.9 billion SSF, with 49% distributed in 2023-24.

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 ELL and Special Education students being served, and the number of students navigating poverty). Extended ADMw in 2023-24 is projected at 7,522.01.

EXTENDED ADMw PROJECTION 2023-24

			Total	District	Charter
ADMr ¹	6,378	x 1.00 =	6,378.00	6,253.00	125.00
Students in ESL Programs ¹	513.00	x 0.50 =	256.50	256.00	0.50
Students in Pregnant and Parenting Programs ¹	2.00	x 1.00 =	2.00	2.00	0.00
Students with IEP (capped at 11% of ADMr) ¹	701.58	x 1.00 =	701.58	701.58	0.00
Students in Poverty ²	676.65	x 0.25 =	169.16	165.84	3.32
Students in Foster Care ²	17.00	x 0.25 =	4.25	4.25	0.00
Remote Elementary School Correction ²	10.52	x 1.00 =	10.52	0.00	10.52
ADMw			7,522.01	7,382.67	139.34
2022-23 ADMw (projected)			7,401.99		
Extended ADMw			7,522.01		

¹ Projected by Corvallis School District

² 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 2023-24 include a 3.00% increase in assessed values, a collection rate of 96%, and net revenue of \$33,945,648.

CURRENT YEAR OPERATING LEVY
2019-20 Actual to 2023-24 Proposed

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Proposed
Assessed Value	\$6,984,828,681	\$7,220,540,323	\$7,537,296,292	\$7,764,660,205	\$7,997,600,011
Change in AV	5.9%	3.4%	4.4%	3.02%	3.00%
\$4.4614/\$1,000	\$31,162,115	\$32,213,719	\$33,626,894	\$34,614,255	\$35,680,493
Urban Renewal	-	(49,897)	(61,824)	(81,792)	(84,450)
Compression	(221,336)	(214,685)	(220,717)	(186,856)	(235,992)
Taxes Imposed	30,940,779	32,949,137	33,344,353	34,372,607	35,360,050
Collection Rate	96.14%	96.05%	96.81%	96.00%	96.00%
Net Operating	\$29,747,659	\$30,687,343	\$32,280,344	\$32,997,703	\$33,945,648
Change	5.8%	3.2%	5.2%	2.2%	2.9%

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 2023-24 is \$341,150.

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 2021-23 biennium, the fund disbursed \$136.4 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 2023-24 is \$1,289,489, based on the 2023-24 ODE SSF Estimate dated February 22, 2023.

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 2023-24 is \$200,000, 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 2023-24 SSF Total Formula Revenue of \$76,980,203 is an increase of \$1,556,072 or 2.1% compared to 2022-23. The SSF increase is related to a projected increase in ADMw combined with an increase in total formula revenue per extended ADMw.

STATE SCHOOL FUND FORMULA REVENUE
2019-20 Actual to 2023-24 Proposed

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Proposed
State School Fund Grant	\$38,745,585	\$38,513,035	\$38,627,176	\$41,006,679	\$41,196,916
Property Taxes	30,083,614	31,096,320	32,634,588	33,355,459	34,286,798
Federal Forest Fees	6,324	4,895	6,016	5,000	-
Common School Fund	945,382	1,010,696	1,092,379	849,993	704,136
County School Fund	255,094	93,864	190,422	200,000	200,000
In-Lieu of Property Taxes	7,387	9,918	8,901	7,000	7,000
Total SSF Formula Revenue	\$70,043,386	\$70,728,728	\$72,559,483	\$75,424,131	\$76,980,203
Change	5.7%	1.0%	2.6%	3.9%	2.1%

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. The district currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2027.

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 represent 10.6% of General Fund operating revenues and are estimated to be \$9,487,778 in 2023-24; this estimate is based on an assumed increase of 3.00% of assessed value, with compression losses expected to increase to be about 18% 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
2019-20 Actual to 2023-24 Proposed

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Proposed
Assessed Value	\$6,984,828,681	\$7,220,540,323	\$7,537,296,292	\$7,764,660,205	\$7,997,600,011
Change in AV	5.9%	3.4%	4.4%	3.02%	3.00%
\$1.5000/\$1,000	\$10,477,243	\$10,830,810	\$11,305,944	\$11,646,990	\$11,996,400
Compression	(3,107,372)	(2,486,304)	(2,452,764)	(1,576,739)	(2,113,298)
Taxes Imposed	7,369,871	8,344,506	8,853,181	10,070,251	9,883,102
Collection Rate	96.20%	96.15%	96.32%	96.00%	96.00%
Net Local Option	\$7,090,116	\$8,023,225	\$8,527,689	\$9,667,441	\$9,487,778
Change	1.3%	13.2%	6.3%	13.4%	-1.9%

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 \$100,130 for 2023-24.

STATE GRANTS

Other restricted grants-in-aid (object 3299) are state funds restricted for specific purposes and includes the Student Investment Account grant and the High School Success grant (Measure 98).

STUDENT INVESTMENT ACCOUNT (SIA)

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 2023-24 is estimated to be \$5.6 million.

HIGH SCHOOL SUCCESS GRANT (HSS)

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 2023-24 is estimated to be \$1.9 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 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 (ESSER) fund was established to address the impact that the pandemic has had, and will continue to have on public schools. ESSER III grant revenue in 2023-24 is estimated to be \$2.4 million.

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, 2023. The beginning fund balance on July 1, 2023 for all funds is projected as \$41,391,932. The majority of fund balance is contained in the Capital Projects Fund with a projected beginning fund balance of \$18,000,000, and the General Fund with a projected beginning fund balance of \$12,030,826; this represents 13.7% of operating resources from 2022-23.

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.
- 373 *Tuition Payments to Private Schools.* Conduit-type payments to private schools, generally for tuition for students residing in the paying district.
- 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).

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
100 - Salaries					
0111 - Licensed Salaries	25,936,258	26,326,426	28,770,739	30,036,702	31,735,000
0112 - Classified Salaries	11,872,939	10,817,878	12,967,064	15,872,206	15,251,629
0113 - Administrators	3,662,633	3,703,365	4,102,871	4,278,504	4,445,200
0114 - Managerial, Confidential	1,571,789	1,510,643	1,764,146	2,033,224	2,113,840
0116 - Supplemental Retirement Stipends	-	433,000	315,500	-	-
0121 - Substitutes, Licensed	20,996	45,100	120,591	3,000	56,250
0122 - Substitutes, Classified	68,540	6,901	23,256	42,500	18,500
0130 - Additional Salary	2,434,159	2,841,716	2,949,992	4,692,095	3,204,876
100 - Salaries Total	45,567,314	45,685,028	51,014,158	56,958,230	56,825,295
200 - Associated Payroll Costs					
0210 - Public Employees Retirement System	11,474,413	11,608,716	11,593,320	14,008,196	14,376,740
0220 - Social Security Administration	3,408,399	3,411,914	3,808,428	4,399,773	4,349,850
0230 - Other Required Payroll Costs	267,195	323,811	301,023	348,576	329,292
0240 - Contractual Employee Benefits	12,673,403	11,920,311	13,211,717	14,376,191	14,160,025
200 - Associated Payroll Costs Total	27,823,410	27,264,753	28,914,488	33,132,736	33,215,907
300 - Purchased Services					
0310 - Instructional, Professional, and Technical Services	402,110	453,763	494,796	527,500	385,170
0320 - Property Services	2,667,872	2,800,712	2,921,634	3,016,989	3,568,049
0330 - Student Transportation Services	4,447,104	3,632,016	4,964,727	6,215,800	6,173,250
0340 - Travel	543,068	240,231	530,452	813,525	819,899
0350 - Communication	470,323	584,294	506,525	728,345	605,075
0360 - Charter School Payments	991,668	1,053,752	1,010,707	1,234,333	1,278,885
0373 - Tuition Payments to Private Schools	-	-	-	25,000	7,000
0380 - Non-Instructional Professional and Technical Services	9,860,733	7,588,005	7,340,482	5,809,926	2,437,089
0390 - Other General Professional and Technological Services	1,307,032	503,023	1,656,008	1,606,150	1,472,600
300 - Purchased Services Total	20,689,910	16,855,796	19,425,331	19,977,568	16,747,017
400 - Supplies and Materials					
0410 - Consumable Supplies and Materials	2,270,135	2,376,913	2,840,313	4,144,256	6,406,638
0420 - Textbooks	505,635	178,038	131,456	1,557,050	68,650
0430 - Library Books	58,638	43,849	47,042	64,898	60,033
0440 - Periodicals	19,077	7,794	11,532	13,685	7,200
0450 - Food	883,857	665,712	1,239,506	1,235,000	1,300,000
0460 - Non-Consumable Items	40,674	160,650	506,008	382,500	214,500
0470 - Computer Software	801,714	1,345,333	1,469,639	1,651,821	1,240,998
0480 - Computer Hardware	2,008,460	872,954	1,081,535	3,862,072	507,985
400 - Supplies and Materials Total	6,588,191	5,651,244	7,327,031	12,911,282	9,806,004
500 - Capital Outlay					
0510 - Land Acquisition	-	-	-	1,111,000	-
0520 - Buildings Acquisition	16,147,918	78,300,947	69,996,000	67,971,806	18,608,267
0530 - Improvements Other Than Buildings	4,374,064	687,552	473,053	-	-
0540 - Depreciable Equipment	447,418	257,816	176,220	420,000	195,000
0550 - Depreciable Technology	11,987	54,087	6,973	25,000	-

Requirements by Reporting Object - All Funds
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
500 - Capital Outlay Total	20,981,387	79,300,402	70,652,246	69,527,806	18,803,267
600 - Other Objects					
0610 - Redemption of Principal	7,971,250	5,828,979	6,322,004	10,666,435	8,960,468
0621 - Regular Interest	8,063,351	9,162,292	11,398,253	10,346,057	9,964,119
0630 - Unrecoverable Bad Debt Write-Off	-	19,615	300	20,000	20,000
0640 - Dues and Fees	285,874	320,573	295,224	488,252	345,925
0650 - Insurance and Judgments	14,235,428	14,235,127	16,154,457	18,968,399	16,115,000
0670 - Taxes, Licenses, and Assessments	27,667	14,499	16,649	25,800	13,550
0690 - Grant Indirect Charges	187,339	324,624	625,422	600,000	860,740
600 - Other Objects Total	30,770,909	29,905,709	34,812,308	41,114,943	36,279,802
700 - Transfers					
0710 - Fund Modifications	-	-	-	1,488,294	1,558,540
700 - Transfers Total	-	-	-	1,488,294	1,558,540
800 - Other Uses of Funds					
0810 - Planned Reserve	-	-	-	12,740,589	14,470,042
0820 - Reserved for Next Year	-	-	-	3,961,506	2,666,438
800 - Other Uses of Funds Total	-	-	-	16,702,095	17,136,480
Requirements Total	152,421,120	204,662,931	212,145,562	251,812,954	190,372,312

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 2023-24 proposed budget.

SALARIES

Employee salaries represent 30% of all requirements and are projected at \$56,825,295 for 2023-24, a decrease of \$132,935 or 0.2% compared to 2022-23. Lacking current contract language with our licensed employee group regarding compensation, the proposed budget assumes step increases for all eligible licensed employees and a 5.0% cost of living adjustment (COLA) applied to the 2022-23 classified salary schedule.

Vacant certified positions are budgeted at a master’s degree step 7 level, while vacant classified positions are budgeted at step 3 of the corresponding range on the classified salary schedule.

The proposed budget also includes 1.0 FTE licensed position and 5.84 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary. Overall, proposed FTE for 2023-24 is projected to decrease by 43 FTE.

SALARIES AND FTE 2019-20 Actual to 2023-24 Proposed

	2019-20 Actual		2020-21 Actual		2021-22 Actual		2022-23 Budget		2023-24 Proposed	
	Salaries	FTE								
Licensed Salaries	\$25,936,258	398	\$26,326,426	393	\$28,770,739	411	\$30,036,702	413	\$31,735,000	412
Classified Salaries	11,872,939	384	10,817,878	338	12,967,064	395	15,872,206	433	15,251,629	394
Administrators	3,662,633	31	3,703,365	31	4,102,871	33	4,278,504	34	4,445,200	33
Managerial - Classified	1,571,789	22	1,510,643	21	1,764,146	24	2,033,224	27	2,113,840	26
Retirement Stipends	-	-	433,000	-	315,500	-	-	-	-	-
Substitutes	89,536	-	52,001	-	143,847	-	45,500	-	74,750	-
Additional Salary	2,434,159	-	2,841,716	-	2,949,992	-	4,692,095	-	3,204,876	-
Total	\$45,567,314	835	\$45,685,028	783	\$51,014,158	863	\$56,958,230	907	\$56,825,295	864
	10.0%		0.3%		11.7%		13.0%		-0.2%	

ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 17% of all requirements and are projected at \$33,215,907 for 2023-24, an increase of \$83,171 or 0.3% compared to 2022-23. 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 higher than expected investment returns, the PERS unfunded actuarial liability (UAL) has decreased over the last year. As a result, contribution rate increases projected for the 2023-25 are not expected to increase significantly.

TOTAL SALARIES AND PERS CONTRIBUTIONS
2019-20 Actual to 2023-24 Proposed

	2019-20 Actual		2020-21 Actual		2021-22 Actual		2022-23 Budget		2023-24 Proposed	
Total Salaries	\$45,567,314		\$45,685,028		\$51,014,158		\$56,958,230		\$56,825,295	
Change from Prior Year	10.0%		0.3%		11.7%		13.0%		-0.2%	
Employer Contributions	6,559,851	14%	6,609,989	14%	6,202,434	12%	7,394,127	13%	7,871,976	14%
Employee Contributions	2,561,757	6%	2,606,054	6%	2,810,354	6%	3,450,863	6%	3,406,737	6%
UAL Contributions	2,352,806	5%	2,392,673	5%	2,580,532	5%	3,163,206	5%	3,098,027	5%
Total Contributions	\$11,474,414	25%	\$11,608,716	25%	\$11,593,320	23%	\$14,008,196	25%	\$14,376,740	25%
Change from Prior Year	41.2%		1.2%		-0.1%		20.8%		2.6%	

The district's employer rates for 2023-25 are 16.13% for PERS Tier One/Tier Two members (qualifying hires before August 29, 2003) and 13.29% for OPSRP members (qualifying hires on or after August 29, 2003). About 22% of employee salaries are associated with PERS Tier One/Tier Two members while 78% of employee salaries are associated with OPSRP members. In addition to PERS employer contributions, the district also pays the 6.00% Individual Account Plan (IAP) employee contribution on behalf of employees (as bargained between the district and its employee groups), and a 5.45% 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 2023-24 are \$14,376,740.

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 2023-24 are \$4,349,850.

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 2023-24 are \$329,292.

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 2023-24 are \$14,160,025 and assume an average annual contribution of \$16,390 per (full-time) employee.

PURCHASED SERVICES

Purchased services represent 9% of total all requirements and are projected at \$16,747,017 for 2023-24, a decrease of \$3,230,551 or 16.2% compared to 2022-23. Purchased services includes instructional, professional, and technical services, property services, student transportation, travel, charter school payments, tuition, and other non-instructional or general professional services. Spending on architectural and engineering services is decreasing due to the completion of facility bond projects.

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 (primarily utilities) are projected at \$3,568,049, an increase of \$551,060 or 18.3% compared to 2022-23.

STUDENT TRANSPORTATION

The district entered into an agreement with Student Transportation of America (STA) to begin providing student transportation services starting July 1, 2019, which resulted in an increased level of service and an associated increase in cost starting in 2019-20. Student transportation services in 2023-24 are projected at \$6,173,250, a decrease of \$42,550 or 0.7% compared to 2022-23. 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 fourth 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 2023-24 is 125 students. Charter school payments are projected at \$1,278,885, a decrease of \$45,552 or 3.6% compared to 2022-23.

SUPPLIES AND MATERIALS

Supplies and materials represent 5% of all requirements and are projected at \$9,806,004 for 2023-24, a decrease of \$3,105,278 or 24.1% compared to 2022-23. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware. Budgeted requirements in 2022-23 included \$2,514,754 in the Special Revenue Funds to replenish all student technology devices utilizing federal Emergency Connectivity Fund (ECF) allocations.

CAPITAL OUTLAY

Capital outlay represents 10% of all requirements and is projected at \$18,803,267 for 2023-24, a decrease of \$50,724,539 or 73.0% compared to 2022-23. Budgeted requirements include \$17,158,267 in the Capital Projects Funds for projects related to the facilities bond program.

OTHER OBJECTS

Other expenditures represent 19% of all requirements and are projected at \$36,279,802 for 2023-24, a decrease of \$4,835,141 or 11.8% compared to 2022-23. Budgeted requirements include \$15,264,638 in the Debt Service Funds 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 2023-24 total \$89,796,014, an increase of \$1,409,777 or 1.6% compared to 2022-23. Budgeted contingency for 2023-24 is \$2,244,900, which represents 2.5% of current resources. The budgeted Rainy Day Reserve for 2023-24 is \$4,489,801, which represents 5% of current resources. Budgeted UEFB for 2023-24 is \$2,666,438, which represents 5% of current resources less projected underspending of operating requirements of \$1,823,363 (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.

- 3500 *Custody and Care of Children Services.* Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or childcare centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

4000 Facilities Acquisition and Construction

- 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.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
1000 - Instruction					
1111 - Elementary, K-5	16,530,782	16,549,788	17,852,045	20,385,048	19,132,442
1121 - Middle School Programs	8,824,880	7,957,652	8,497,043	10,810,798	9,926,113
1122 - Middle School Extracurricular	110,344	38,749	179,931	252,753	406,524
1131 - High School Programs	11,170,902	11,585,001	11,997,326	13,994,692	12,151,515
1132 - High School Extracurricular	1,396,698	1,044,305	1,481,844	2,611,136	2,541,745
1140 - Pre-kindergarten Programs	37,226	17,503	14,637	16,740	41,435
1210 - Programs for the Talented and Gifted	10,793	11,030	10,663	21,184	24,392
1220 - Restrictive Programs for Students with Disabilities	4,050,135	3,535,619	3,928,689	4,260,739	4,334,340
1250 - Less Restrictive Programs for Students with Disabilities	5,463,863	5,041,537	6,010,278	7,097,169	7,240,074
1271 - Remediation	433,085	326,085	576,946	755,220	420,998
1272 - Title IA/D	837,779	767,291	587,324	717,863	1,003,315
1280 - Alternative Education	1,954,673	1,967,703	2,021,576	2,579,916	2,659,925
1291 - English Language Learner	1,604,836	1,832,699	1,939,639	2,109,463	2,064,328
1292 - Teen Parent Programs	29,433	30,560	31,752	32,325	34,150
1299 - Other Programs	14,958	15,544	14,056	19,861	19,779
1400 - Summer School Programs	82,878	107,077	772,808	1,184,091	560,695
1000 - Instruction Total	52,553,266	50,828,146	55,916,556	66,848,998	62,561,770
2000 - Support Services					
2110 - Attendance and Social Work Services	2,003,496	1,938,681	2,305,681	2,826,318	2,733,906
2120 - Guidance Services	2,778,160	2,531,034	2,857,903	2,972,306	3,368,243
2130 - Health Services	871,537	817,792	1,217,094	1,433,448	1,387,536
2140 - Psychological Services	753,972	723,109	1,473,138	1,872,831	1,846,273
2150 - Speech Pathology and Audiology Services	939,981	913,051	1,013,088	1,022,514	1,060,024
2160 - Other Student Treatment Services	60,689	53,129	232,592	337,325	334,499
2190 - Service Direction, Student Support Services	791,839	792,550	944,275	1,053,360	847,254
2210 - Improvement of Instruction Services	1,840,622	1,815,967	2,599,735	2,741,861	2,786,105
2220 - Educational Media Services	868,598	652,757	915,838	969,142	973,666
2230 - Assessment and Testing	525,409	452,804	611,306	615,514	433,377
2240 - Instructional Staff Development	1,009,419	556,476	485,222	1,029,498	1,052,043
2310 - Board of Education Services	153,484	277,286	136,808	241,200	281,925
2320 - Executive Administration Services	442,728	389,718	475,212	463,283	470,789
2410 - Office of the Principal Services	5,299,019	5,390,491	5,374,632	5,581,592	5,733,600
2490 - Other Support Services, School Administration	320,160	355,726	695,050	848,835	1,587,603
2510 - Direction of Business Support Services	318,353	309,795	376,125	369,737	358,212
2520 - Fiscal Services	14,792,864	15,088,208	16,802,029	20,127,183	16,977,324
2540 - Operation and Maintenance of Plant Services	7,792,346	7,919,146	8,481,607	9,604,046	10,417,815
2550 - Student Transportation Services	4,665,064	3,815,286	4,985,548	6,424,385	6,358,332
2570 - Internal Services	151,841	67,691	76,417	77,755	78,838
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	103,425	3,078	1,650	-	-
2630 - Information Services	304,984	318,867	344,245	409,743	319,403
2640 - Staff Services	918,340	922,636	1,007,812	2,124,167	1,205,016
2660 - Technology Services	3,008,046	3,315,018	3,267,858	3,608,367	4,035,337
2680 - Interpretation and Translation Services	265,311	211,601	226,896	322,043	252,188
2690 - Other Support Services, Central	187,339	324,624	625,422	738,208	984,014
2700 - Supplemental Retirement Program	-	466,125	343,975	-	-
2000 - Support Services Total	51,167,028	50,422,644	57,877,157	67,814,661	65,883,322

Requirements by Reporting Function - All Funds
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
3000 - Enterprise and Community Services					
3100 - Food Services	2,895,657	2,505,604	3,295,958	3,944,310	3,984,849
3300 - Community Services	767,136	661,522	733,013	791,104	745,497
3500 - Custody and Care of Children Services	-	-	262,405	-	-
3000 - Enterprise and Community Services Total	3,662,794	3,167,126	4,291,376	4,735,414	4,730,346
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	1,633,573	1,544,468	1,591,114	1,128,194	969,000
4120 - Site Acquisition and Development Services	-	-	-	1,111,000	-
4150 - Building Acquisition, Construction, and Improvement	27,369,860	83,709,275	74,749,103	70,971,806	18,608,267
4000 Facilities Acquisition and Construction Total	29,003,433	85,253,744	76,340,217	73,211,000	19,577,267
5000 - Other Uses					
5100 - Debt Service	16,034,600	14,991,271	17,720,256	21,012,492	18,924,587
5200 - Transfers of Funds	-	-	-	1,488,294	1,558,540
5000 - Other Uses Total	16,034,600	14,991,271	17,720,256	22,500,786	20,483,127
6000 - Contingencies					
6000 - Contingencies	-	-	-	12,740,589	14,470,042
6000 - Contingencies Total	-	-	-	12,740,589	14,470,042
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	3,961,506	2,666,438
7000 - Unappropriated Ending Fund Balance Total	-	-	-	3,961,506	2,666,438
Requirements Total	152,421,120	204,662,931	212,145,562	251,812,954	190,372,312

REQUIREMENTS –VARIANCES BY FUNCTION

The following chart summarizes the variances in functions from the 2022-23 adopted budget to the 2023-24 proposed budget. The parameters for variances is 10% or \$1,000,000.

FUNCTION	DESCRIPTION	VARIANCE		EXPLANATION
1111	Elementary, K-5	-6%	\$(1,252,606)	Decreases in staffing that recognize declining enrollment, and the spending down of ESSER grant funds used in 2022-23 to reduce class sizes and add EAs to support early literacy
1122	Middle School Extracurricular	61%	\$153,771	Increases related to expansion of middle school sports
1131	High School Programs	-13%	\$(1,843,177)	Decreases in staffing that recognize the spending down of ESSER grant funds used in 2022-23 to reduce class sizes
1140	Pre-kindergarten Programs	148%	\$24,695	Recognize IDEA federal funds to support services to children ages 3-5 with disabilities
1210	Programs for the Talented and Gifted	15%	\$3,208	Recognize Title II-A federal funds to support work of TAG liaisons
1271	Remediation	-44%	\$(334,222)	Decreases in costs related to summer learning due to no state grant allocation
1272	Title IA/D	40%	\$285,452	Increase in staffing at Title I elementary schools to support positive student behavior systems
1400	Summer School Programs	-53%	\$(623,396)	Decreases in costs related to summer learning due to no state grant allocation
2120	Guidance Services	13%	\$395,937	Salary and benefit increases plus the reclassification of 1.00 FTE (from function 2210 to function 2120)
2190	Service Direction, Student Support Services	-20%	\$(206,106)	Decrease in staffing (Coordinator/Teaching and Learning) at district office
2230	Assessment and Testing	-30%	\$(182,137)	Decrease in staffing (Assessment Technicians) at elementary schools
2310	Board of Education Services	17%	\$40,725	Increases in contracted services and professional association membership dues
2490	Other Support Services, School Administration	87%	\$738,768	Increase in staffing (TOSA/Dean of Students) at elementary schools
2520	Fiscal Services	-16%	\$(3,149,859)	Decreases due to the reclassification of risk management activities related to workers' compensation benefits and the spending down of the district's self-funded dental and vision plans that ended June 30, 2022
2630	Information Services	-22%	\$(90,340)	Decrease in staffing (Communications Specialist) at district office
2640	Staff Services	-43%	\$(919,151)	Decreases in costs related to bonuses paid to staff from state and federal grant sources

2660	Technology Services	12%	\$426,970	Increases in costs related to cybersecurity services and computer software
2680	Interpretation and Translation Services	-22%	\$(69,855)	Decrease related to reclassification of American Sign Language interpreter position (from function 2680 to function 1250)
2690	Other Support Services-Central	33%	\$245,806	Increases in costs related to implementation of sustainability plan
4110	Service Area Direction	-14%	\$(159,194)	Decreases due to completion of facility bond projects
4120	Site Acquisition and Development Services	-100%	\$(1,111,000)	Decreases due to completion of facility bond projects (these funds were applied to project at Harding Center)
4150	Building Acquisition, Construction, and Improvements	-74%	\$(52,363,539)	Decreases due to completion of facility bond projects
5100	Debt Service	-10%	\$(2,087,905)	Decreases in costs related to computer hardware leases
6000	Contingencies	14%	\$1,729,261	Increases in insurance reserves held for the benefit of licensed and classified employee groups
7000	Unappropriated Ending Fund Balance	-34%	\$(1,130,298)	Decrease due to use of surplus reserves to offset General Fund operating deficit



In this section: 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.

Local Option Levy Fund

Originally approved by voters in 2006, local option levy funds have stabilized or reduced class sizes, provided students more access to counseling and social work services, and allowed all elementary students receive physical education, music, and art instruction. Additionally, local option funds also help to support the district's teacher mentoring program, high school athletics and activities, and expanded vocational and technical education at secondary schools. Additional information regarding the local option levy can be found in the Informational Section of this document.

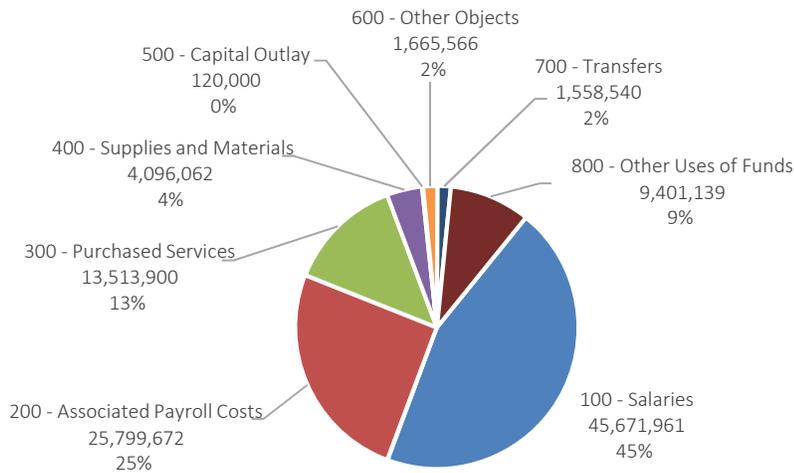
Discretionary Funds

In addition to basic school support for staffing and operational expenses, district principals are provided funding to be utilized at their discretion depending on the specific needs of their students. School discretionary allocations are shown in the Informational Section of this document.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources	38,911,775	39,933,355	41,851,350	44,637,509	45,588,706
2000 - Intermediate Sources	684,546	625,882	994,534	967,556	896,903
3000 - State Sources	39,912,413	39,157,822	40,226,558	41,460,799	43,120,405
4000 - Federal Sources	89,357	89,880	156,598	270,400	190,000
5000 - Other Sources	17,394,566	13,468,948	15,013,984	15,360,103	12,030,826
Resources Total	96,992,656	93,275,888	98,243,024	102,696,367	101,826,840
Requirements					
100 - Salaries	41,580,271	40,414,104	42,775,333	44,722,597	45,671,961
200 - Associated Payroll Costs	25,185,238	24,080,561	24,254,496	26,016,156	25,799,672
300 - Purchased Services	10,888,531	8,887,170	11,521,104	12,791,917	13,513,900
400 - Supplies and Materials	4,632,084	3,371,090	4,194,575	4,557,884	4,096,062
500 - Capital Outlay	267,299	218,660	113,535	260,000	120,000
600 - Other Objects	1,760,098	1,809,852	1,745,041	1,847,426	1,665,566
700 - Transfers	-	-	-	1,146,627	1,558,540
800 - Other Uses of Funds	-	-	-	11,353,760	9,401,139
Requirements Total	84,313,520	78,781,437	84,604,084	102,696,367	101,826,840
Fund Ending Balance	12,679,136	14,494,452	13,638,940	-	-

REQUIREMENTS BY MAJOR OBJECT - General Fund (100)
2023-24 PROPOSED



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

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	44,637,509	45,588,706	47,104,000	47,958,000	48,567,000
2000 - Intermediate Sources	967,556	896,903	927,000	944,000	972,000
3000 - State Sources	41,460,799	43,120,405	44,554,000	45,361,000	46,722,000
4000 - Federal Sources	270,400	190,000	196,000	200,000	206,000
5000 - Other Sources	15,360,103	12,030,826	11,226,000	11,600,000	11,808,000
Resources Total	102,696,367	101,826,840	104,007,000	106,063,000	108,275,000
Requirements					
100 - Salaries	44,722,597	45,671,961	46,559,000	47,499,000	48,486,000
200 - Associated Payroll Costs	26,016,156	25,799,672	26,301,000	26,832,000	27,389,000
300 - Purchased Services	12,791,917	13,513,900	13,776,000	14,054,000	14,346,000
400 - Supplies and Materials	4,557,884	4,096,062	4,176,000	4,260,000	4,348,000
500 - Capital Outlay	260,000	120,000	122,000	125,000	127,000
600 - Other Objects	1,847,426	1,665,566	1,698,000	1,732,000	1,768,000
700 - Transfers	1,146,627	1,558,540	1,632,000	1,670,000	1,721,000
800 - Other Uses of Funds	11,353,760	9,401,139	9,743,000	9,891,000	10,090,000
Requirements Total	102,696,367	101,826,840	104,007,000	106,063,000	108,275,000
Fund Ending Balance	-	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	30,083,614	31,096,320	32,634,588	33,355,459	34,286,798
1120 - Local Option Ad Valorem Taxes Levied by District	7,166,192	8,120,745	8,636,562	9,760,930	9,587,908
1311 - Tuition From Individuals	7,965	150	6,225	-	-
1500 - Earnings on Investments	869,178	(33,324)	(466,942)	108,000	463,000
1910 - Rentals	62,066	42,130	42,130	45,000	45,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	-	-	12,000	-
1960 - Recovery of Prior Years' Expenditure	23,555	22,653	31,847	25,000	25,000
1980 - Fees Charged to Grants	187,339	324,624	627,308	600,000	450,000
1990 - Miscellaneous	511,865	360,057	339,632	731,120	731,000
1000 - Revenue from Local Sources Total	38,911,775	39,933,355	41,851,350	44,637,509	45,588,706
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	255,094	93,864	190,422	200,000	200,000
2102 - General Education Service District Funds	170,507	233,623	473,654	447,556	386,903
2200 - Restricted Revenue	258,945	294,641	319,207	320,000	310,000
2800 - Revenue in Lieu of Taxes	-	3,754	11,252	-	-
2000 - Revenue from Intermediate Sources Total	684,546	625,882	994,534	967,556	896,903
3000 - Revenue from State Sources					
3101 - State School Fund, General Support	38,458,579	37,723,033	38,541,942	40,010,806	41,180,916
3103 - Common School Fund	945,382	1,010,696	1,092,379	849,993	1,289,489
3199 - Other Unrestricted Grants-in-aid	508,452	424,094	580,452	600,000	650,000
3204 - Driver Education	-	-	11,786	-	-
3000 - Revenue from State Sources Total	39,912,413	39,157,822	40,226,558	41,460,799	43,120,405
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	75,646	78,041	144,581	175,000	175,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	-	80,400	-
4700 - Grants-in-aid From the Federal Government Through Other Intermediate Agencies	-	-	6,000	3,000	3,000
4801 - Federal Forest Fees	6,324	4,895	6,016	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	7,387	6,943	-	7,000	7,000
4000 - Revenue from Federal Sources Total	89,357	89,880	156,598	270,400	190,000
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	1,020,692	789,813	519,532	1,049,973	-
5400 - Resources, Beginning Fund Balance	16,373,874	12,679,136	14,494,452	14,310,130	12,030,826
5000 - Revenue from Other Sources Total	17,394,566	13,468,948	15,013,984	15,360,103	12,030,826
Resources Total	96,992,656	93,275,888	98,243,024	102,696,367	101,826,840

Requirements by Object - General Fund (100)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
100 - Salaries					
0111 - Licensed Salaries	24,820,773	24,654,682	25,305,043	26,104,217	26,706,890
0112 - Classified Salaries	10,191,948	9,125,494	10,378,108	12,244,626	12,285,366
0113 - Administrators	3,538,001	3,578,733	3,677,743	3,759,859	3,867,930
0114 - Managerial, Confidential	1,240,424	1,106,580	1,269,847	1,372,206	1,532,182
0116 - Supplemental Retirement Stipends	-	433,000	315,500	-	-
0121 - Substitutes, Licensed	20,996	44,156	119,628	3,000	56,250
0122 - Substitutes, Classified	30,807	6,208	8,263	27,500	8,500
0130 - Additional Salary	1,737,321	1,465,251	1,701,200	1,211,189	1,214,843
100 - Salaries Total	41,580,271	40,414,104	42,775,333	44,722,597	45,671,961
200 - Associated Payroll Costs					
0210 - Public Employees Retirement System	10,500,569	10,282,611	9,848,817	10,933,165	10,679,297
0220 - Social Security Administration	3,113,958	3,020,010	3,193,647	3,421,249	3,494,287
0230 - Other Required Payroll Costs	231,289	284,371	247,912	260,279	266,818
0240 - Contractual Employee Benefits	11,339,422	10,493,569	10,964,120	11,401,463	11,359,270
200 - Associated Payroll Costs Total	25,185,238	24,080,561	24,254,496	26,016,156	25,799,672
300 - Purchased Services					
0310 - Instructional, Professional, and Technical Services	317,110	347,142	350,015	241,500	154,500
0320 - Property Services	2,530,681	2,474,564	2,673,926	2,694,189	3,204,549
0330 - Student Transportation Services	4,383,987	3,505,339	4,682,586	5,645,800	5,908,250
0340 - Travel	241,555	60,767	149,693	260,525	184,650
0350 - Communication	370,359	428,887	411,398	583,545	518,875
0360 - Charter School Payments	991,668	1,008,073	870,569	1,134,333	1,178,885
0373 - Tuition Payments to Private Schools	-	-	-	25,000	7,000
0380 - Non-Instructional Professional and Technical Services	907,206	663,314	783,660	814,375	974,091
0390 - Other General Professional and Technological Services	1,145,965	399,083	1,599,256	1,392,650	1,383,100
300 - Purchased Services Total	10,888,531	8,887,170	11,521,104	12,791,917	13,513,900
400 - Supplies and Materials					
0410 - Consumable Supplies and Materials	1,358,623	1,314,528	1,666,402	1,817,858	2,283,196
0420 - Textbooks	487,548	141,158	122,313	47,050	68,650
0430 - Library Books	29,847	36,983	45,473	34,898	35,033
0440 - Periodicals	18,919	6,303	9,755	11,685	7,200
0460 - Non-Consumable Items	14,046	62,311	112,122	152,500	69,500
0470 - Computer Software	739,791	984,425	1,163,492	1,204,321	1,124,498
0480 - Computer Hardware	1,983,311	825,382	1,075,016	1,289,572	507,985
400 - Supplies and Materials Total	4,632,084	3,371,090	4,194,575	4,557,884	4,096,062
500 - Capital Outlay					
0520 - Buildings Acquisition	-	-	-	40,000	-
0540 - Depreciable Equipment	255,312	164,573	113,535	195,000	120,000
0550 - Depreciable Technology	11,987	54,087	-	25,000	-
500 - Capital Outlay Total	267,299	218,660	113,535	260,000	120,000

Requirements by Object - General Fund (100)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
600 - Other Objects					
0610 - Redemption of Principal	759,114	788,979	627,004	796,680	565,468
0621 - Regular Interest	10,728	21,159	34,878	71,144	67,123
0630 - Unrecoverable Bad Debt Write-Off	-	19,615	300	20,000	20,000
0640 - Dues and Fees	275,013	258,661	267,230	296,302	209,425
0650 - Insurance and Judgments	700,000	714,000	800,000	650,000	800,000
0670 - Taxes, Licenses, and Assessments	15,242	7,437	15,629	13,300	3,550
600 - Other Objects Total	1,760,098	1,809,852	1,745,041	1,847,426	1,665,566
700 - Transfers					
0710 - Fund Modifications	-	-	-	1,146,627	1,558,540
700 - Transfers Total	-	-	-	1,146,627	1,558,540
800 - Other Uses of Funds					
0810 - Planned Reserve	-	-	-	7,392,254	6,734,701
0820 - Reserved for Next Year	-	-	-	3,961,506	2,666,438
800 - Other Uses of Funds Total	-	-	-	11,353,760	9,401,139
Requirements Total	84,313,520	78,781,437	84,604,084	102,696,367	101,826,840

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
1000 - Local Sources					
1111 - Elementary, K-5	16,291,626	15,897,811	16,218,511	16,628,363	16,642,031
1121 - Middle School Programs	8,586,670	7,569,279	8,139,937	8,688,121	9,042,499
1122 - Middle School School Extracurricular	45,395	17,908	48,895	500	-
1131 - High School Programs	10,344,512	10,449,703	10,487,796	10,351,394	10,431,153
1132 - High School Extracurricular	698,173	636,884	791,704	114,278	108,963
1140 - Pre-kindergarten Programs	33,863	70	-	14,240	12,985
1210 - Programs for the Talented and Gifted	10,793	11,030	10,663	21,184	20,776
1220 - Restrictive Programs for Students with Disabilities	4,048,495	3,535,619	3,928,089	3,953,727	4,247,824
1250 - Less Restrictive Programs for Students with Disabilities	4,389,336	3,872,588	4,597,041	4,708,274	4,507,277
1280 - Alternative Education	1,833,652	1,828,320	1,609,948	1,841,505	1,810,535
1291 - English Language Learner	1,596,760	1,770,898	1,870,914	2,074,463	2,002,342
1292 - Teen Parent Programs	29,433	30,560	31,752	32,325	33,695
1400 - Summer School Programs	9,709	6,894	2,661	13,240	22,076
1000 - Instruction Total	47,918,418	45,627,564	47,737,912	48,441,614	48,882,156
2000 - Support Services					
2110 - Attendance and Social Work Services	1,946,408	1,864,636	2,168,281	2,656,834	2,208,340
2120 - Guidance Services	2,401,474	2,214,701	2,438,718	2,678,912	2,871,881
2130 - Health Services	855,733	702,427	818,310	997,449	938,555
2140 - Psychological Services	389,878	4,418	3,518	4,148	4,097
2150 - Speech Pathology and Audiology Services	937,091	911,516	1,013,088	1,022,514	1,047,495
2160 - Other Student Treatment Services	60,689	53,129	232,592	337,325	330,265
2190 - Service Direction, Student Support Services	791,342	775,344	789,325	862,710	638,575
2210 - Improvement of Instruction Services	1,559,990	1,484,338	1,845,741	1,838,696	1,485,804
2220 - Educational Media Services	829,104	367,499	608,104	592,395	614,596
2230 - Assessment and Testing	524,889	451,970	611,306	615,514	428,803
2240 - Instructional Staff Development	651,643	88,750	218,263	270,007	255,394
2310 - Board of Education Services	153,484	276,852	136,508	241,200	281,925
2320 - Executive Administration Services	442,449	388,355	474,036	463,283	464,965
2410 - Office of the Principal Services	5,298,485	5,366,782	5,230,958	5,570,092	5,641,022
2490 - Other Support Services, School Administration	320,160	300,605	297,495	416,683	387,758
2510 - Direction of Business Support Services	280,400	270,973	336,979	369,737	354,158
2520 - Fiscal Services	609,724	586,556	848,534	1,027,723	1,112,124
2540 - Operation and Maintenance of Plant Services	7,745,182	7,163,262	7,714,439	9,157,846	9,967,127
2550 - Student Transportation Services	4,601,947	3,680,964	4,885,585	5,849,385	6,116,009
2570 - Internal Services	151,841	67,691	76,417	77,755	77,932
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	103,425	3,078	1,650	-	-
2630 - Information Services	304,984	316,604	344,245	409,743	316,348
2640 - Staff Services	910,953	763,076	910,978	1,087,554	1,136,762
2660 - Technology Services	3,008,046	3,047,129	3,125,441	3,448,367	3,964,309
2680 - Interpretation and Translation Services	265,311	211,601	226,896	322,043	249,175
2700 - Supplemental Retirement Program	-	466,125	343,975	-	-
2000 - Support Services Total	35,144,630	31,828,381	35,701,382	40,317,915	40,893,419
3000 - Enterprise and Community Services					
3100 - Food Services	-	19,615	-	20,000	20,000
3300 - Community Services	480,629	495,738	502,908	508,627	438,995

Requirements by Function - General Fund (100)

amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
3000 - Enterprise and Community Services Total	480,629	515,353	502,908	528,627	458,995
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvement	-	-	-	40,000	-
4000 - Facilities Acquisition and Construction Total	-	-	-	40,000	-
5000 - Other Uses					
5100 - Debt Service	769,843	810,138	661,882	867,824	632,591
5200 - Transfers of Funds	-	-	-	1,146,627	1,558,540
5000 - Other Uses Total	769,843	810,138	661,882	2,014,451	2,191,131
6000 - Contingencies					
6000 - Contingencies	-	-	-	7,392,254	6,734,701
6000 - Contingencies Total	-	-	-	7,392,254	6,734,701
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	3,961,506	2,666,438
7000 - Unappropriated Ending Fund Balance Total	-	-	-	3,961,506	2,666,438
Requirements Total	84,313,520	78,781,437	84,604,084	102,656,367	101,826,840

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources					
1110 - Ad Valorem Taxes Levied by District	30,083,614	31,096,320	32,634,588	33,355,459	34,286,798
1120 - Local Option Ad Valorem Taxes Levied by District	7,166,192	8,120,745	8,636,562	9,760,930	9,587,908
1311 - Tuition From Individuals	7,965	150	6,225	-	-
1500 - Earnings on Investments	869,178	(33,324)	(466,942)	108,000	463,000
1910 - Rentals	62,066	42,130	42,130	45,000	45,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	-	-	12,000	-
1960 - Recovery of Prior Years' Expenditure	23,555	22,653	31,847	25,000	25,000
1980 - Fees Charged to Grants	187,339	324,624	627,308	600,000	450,000
1990 - Miscellaneous	511,865	360,057	339,632	731,120	731,000
1000 - Revenue from Local Sources Total	38,911,775	39,933,355	41,851,350	44,637,509	45,588,706
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	255,094	93,864	190,422	200,000	200,000
2102 - General Education Service District Funds	170,507	233,623	473,654	447,556	386,903
2200 - Restricted Revenue	258,945	294,641	319,207	320,000	310,000
2800 - Revenue in Lieu of Taxes	-	3,754	11,252	-	-
2000 - Revenue from Intermediate Sources Total	684,546	625,882	994,534	967,556	896,903
3000 - Revenue from State Sources					
3101 - State School Fund, General Support	38,458,579	37,723,033	38,541,942	40,010,806	41,180,916
3103 - Common School Fund	945,382	1,010,696	1,092,379	849,993	1,289,489
3199 - Other Unrestricted Grants-in-aid	508,452	424,094	580,452	600,000	650,000
3204 - Driver Education	-	-	11,786	-	-
3000 - Revenue from State Sources Total	39,912,413	39,157,822	40,226,558	41,460,799	43,120,405
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	75,646	78,041	144,581	175,000	175,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	-	80,400	-
4700 - Grants-in-aid From the Federal Government Through Other Intermediate Agencies	-	-	6,000	3,000	3,000
4801 - Federal Forest Fees	6,324	4,895	6,016	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	7,387	6,943	-	7,000	7,000
4000 - Revenue from Federal Sources Total	89,357	89,880	156,598	270,400	190,000
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	1,020,692	789,813	519,532	1,049,973	-
5400 - Resources, Beginning Fund Balance	16,373,874	12,679,136	14,494,452	14,310,130	12,030,826
5000 - Other Sources Total	17,394,566	13,468,948	15,013,984	15,360,103	12,030,826
Resources Total	96,992,656	93,275,888	98,243,024	102,696,367	101,826,840
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
0111 - Licensed Salaries	8,922,009	8,885,126	8,891,022	9,086,072	9,059,050

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0112 - Classified Salaries	474,361	407,923	512,279	520,430	905,474
0121 - Substitutes, Licensed	12,630	13,837	73,685	-	21,500
0122 - Substitutes, Classified	3,413	106	3,334	10,000	2,500
0130 - Additional Salary	142,746	114,731	92,143	125,200	112,500
0210 - Public Employees Retirement System	2,426,878	2,477,006	2,228,030	2,392,425	2,359,220
0220 - Social Security Administration	714,674	698,003	705,559	745,235	772,744
0230 - Other Required Payroll Costs	41,159	61,720	41,231	41,742	33,580
0240 - Contractual Employee Benefits	2,415,746	2,276,535	2,289,487	2,191,937	2,361,698
0310 - Instructional, Professional, and Technical Services	3,264	244	-	-	-
0320 - Property Services	8,575	407	511	26,400	300
0340 - Travel	1,869	2,411	1,657	100	2,250
0350 - Communication	13,566	1,863	934	1,620	1,450
0380 - Non-Instructional Professional and Technical Services	325	428	2,020	20,000	3,415
0390 - Other General Professional and Technological Services	369,730	208,710	619,792	443,550	412,100
0410 - Consumable Supplies and Materials	206,535	342,866	320,805	416,843	424,200
0420 - Textbooks	352,534	46,853	65,314	4,300	29,000
0430 - Library Books	-	-	2,404	-	3,000
0440 - Periodicals	6,243	1,126	2,840	1,600	1,500
0470 - Computer Software	54,549	99,970	95,482	71,749	35,500
0480 - Computer Hardware	114,728	251,599	263,730	522,660	100,800
0640 - Dues and Fees	6,089	6,350	6,250	6,500	250
1111 - Elementary, K-5 Total	16,291,626	15,897,811	16,218,511	16,628,363	16,642,031
1121 - Middle School Programs					
0111 - Licensed Salaries	4,089,037	4,164,153	4,391,528	4,752,229	5,075,874
0112 - Classified Salaries	248,138	219,835	150,970	205,162	289,271
0121 - Substitutes, Licensed	1,929	3,617	30,510	-	17,500
0122 - Substitutes, Classified	-	768	1,251	5,000	1,500
0130 - Additional Salary	62,678	88,300	72,788	49,000	52,000
0210 - Public Employees Retirement System	1,122,333	1,145,431	1,106,827	1,223,621	1,274,571
0220 - Social Security Administration	330,782	336,031	346,638	383,369	416,051
0230 - Other Required Payroll Costs	18,680	28,258	19,371	21,180	17,929
0240 - Contractual Employee Benefits	1,130,325	1,093,260	1,082,464	1,135,242	1,198,317
0310 - Instructional, Professional, and Technical Services	2,863	-	1,528	2,000	2,000
0320 - Property Services	56,245	3,306	4,239	29,400	5,000
0340 - Travel	2,960	-	123	6,200	1,000
0350 - Communication	12,526	465	2,827	12,250	5,000
0380 - Non-Instructional Professional and Technical Services	125	-	545	250	250
0390 - Other General Professional and Technological Services	173,369	58,853	273,458	314,000	213,500
0410 - Consumable Supplies and Materials	145,953	179,714	249,047	261,222	413,256
0420 - Textbooks	75,915	749	34,412	2,250	12,250
0440 - Periodicals	7,495	2,148	2,517	6,310	3,000
0460 - Non-Consumable Items	-	18,458	12,890	25,000	15,000
0470 - Computer Software	24,469	112,294	26,462	30,480	14,730
0480 - Computer Hardware	1,055,791	105,396	320,850	215,258	5,000
0540 - Depreciable Equipment	10,923	-	-	-	-
0640 - Dues and Fees	8,329	8,243	8,693	8,698	9,500
0670 - Taxes, Licenses, and Assessments	5,804	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
1121 - Middle School Programs Total	8,586,670	7,569,279	8,139,937	8,688,121	9,042,499
1122 - Middle School Extracurricular					
0121 - Substitutes, Licensed	-	-	193	-	-
0130 - Additional Salary	33,127	13,288	35,704	-	-
0210 - Public Employees Retirement System	7,634	3,555	6,232	-	-
0220 - Social Security Administration	2,521	1,013	2,722	-	-
0230 - Other Required Payroll Costs	141	52	141	-	-
0340 - Travel	434	-	1,596	500	-
0380 - Non-Instructional Professional and Technical Services	1,539	-	-	-	-
0390 - Other General Professional and Technological Services	-	-	2,307	-	-
1122 - Middle School Extracurricular Total	45,395	17,908	48,895	500	-
1131 - High School Programs					
0111 - Licensed Salaries	5,813,404	5,855,444	5,654,499	5,629,791	5,940,803
0112 - Classified Salaries	188,917	156,975	223,674	248,290	278,562
0121 - Substitutes, Licensed	3,770	26,407	14,233	-	10,250
0122 - Substitutes, Classified	1,593	2,011	2,714	10,000	2,500
0130 - Additional Salary	151,462	145,656	131,431	104,000	86,000
0210 - Public Employees Retirement System	1,648,086	1,644,353	1,478,744	1,476,655	1,491,031
0220 - Social Security Administration	459,502	460,007	449,023	458,389	483,344
0230 - Other Required Payroll Costs	25,666	39,303	25,293	29,693	20,774
0240 - Contractual Employee Benefits	1,365,135	1,334,280	1,281,636	1,270,703	1,314,207
0310 - Instructional, Professional, and Technical Services	-	176	5,641	-	-
0320 - Property Services	22,936	20,921	19,373	34,400	9,000
0340 - Travel	8,111	100	4,154	7,750	6,250
0350 - Communication	20,972	1,226	18,252	3,000	12,000
0380 - Non-Instructional Professional and Technical Services	59	978	8,687	1,000	1,000
0390 - Other General Professional and Technological Services	178,714	66,421	353,195	277,600	279,750
0410 - Consumable Supplies and Materials	225,228	221,758	280,782	205,645	330,082
0420 - Textbooks	49,086	58,321	5,772	19,000	16,500
0430 - Library Books	6,864	-	-	-	-
0440 - Periodicals	3,032	2,448	3,653	1,825	1,500
0460 - Non-Consumable Items	8,667	29,440	43,757	11,500	12,500
0470 - Computer Software	23,957	42,205	60,616	149,000	19,500
0480 - Computer Hardware	116,613	245,305	389,375	391,255	96,600
0540 - Depreciable Equipment	6,248	87,773	24,980	10,000	10,000
0640 - Dues and Fees	16,492	8,198	8,313	11,898	9,000
1131 - High School Programs Total	10,344,512	10,449,703	10,487,796	10,351,394	10,431,153
1132 - High School Extracurricular					
0112 - Classified Salaries	62,832	65,294	77,522	-	-
0114 - Managerial, Confidential	33,227	33,227	35,080	-	-
0130 - Additional Salary	389,453	387,619	498,531	76,493	80,065
0210 - Public Employees Retirement System	76,569	79,191	92,149	18,092	17,292
0220 - Social Security Administration	36,708	36,863	45,987	5,853	6,124
0230 - Other Required Payroll Costs	2,077	3,147	2,545	840	482
0240 - Contractual Employee Benefits	30,540	30,660	29,882	-	-

Reporting Details - General Fund (100)
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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0320 - Property Services	-	-	5,000	-	-
0340 - Travel	3,573	340	-	8,000	-
0350 - Communication	566	55	-	-	-
0380 - Non-Instructional Professional and Technical Services	42,514	-	4,800	-	-
0390 - Other General Professional and Technological Services	14,271	53	-	-	-
0410 - Consumable Supplies and Materials	5,843	434	207	5,000	5,000
1132 - High School Extracurricular Total	698,173	636,884	791,704	114,278	108,963
1140 - Pre-kindergarten Programs					
0111 - Licensed Salaries	9,764	-	-	-	-
0130 - Additional Salary	16,000	-	-	10,000	10,000
0210 - Public Employees Retirement System	4,795	-	-	2,365	2,160
0220 - Social Security Administration	1,971	-	-	765	765
0230 - Other Required Payroll Costs	113	-	-	110	60
0240 - Contractual Employee Benefits	275	-	-	-	-
0410 - Consumable Supplies and Materials	945	70	-	1,000	-
1140 Pre-kindergarten Programs Total	33,863	70	-	14,240	12,985
1210 - Programs for the Talented and Gifted					
0130 - Additional Salary	8,000	8,000	8,000	16,000	16,000
0210 - Public Employees Retirement System	2,157	2,094	2,018	3,784	3,456
0220 - Social Security Administration	603	588	612	1,224	1,224
0230 - Other Required Payroll Costs	33	31	33	176	96
0240 - Contractual Employee Benefits	-	317	-	-	-
1210 - Programs for the Talented and Gifted Total	10,793	11,030	10,663	21,184	20,776
1220 - Restrictive Programs for Students with Disabilities					
0111 - Licensed Salaries	621,117	599,100	653,057	580,285	618,201
0112 - Classified Salaries	1,552,976	1,296,129	1,477,150	1,622,889	1,705,575
0121 - Substitutes, Licensed	67	-	-	-	-
0130 - Additional Salary	70,531	50,656	46,686	46,077	103,975
0210 - Public Employees Retirement System	528,089	480,779	481,951	535,556	555,951
0220 - Social Security Administration	168,575	145,417	164,760	172,075	185,725
0230 - Other Required Payroll Costs	11,613	12,907	9,379	12,767	8,775
0240 - Contractual Employee Benefits	1,035,061	920,771	959,714	937,528	979,572
0340 - Travel	5	94	1,093	-	500
0350 - Communication	22	11	12	50	50
0390 - Other General Professional and Technological Services	51,293	23,721	100,840	25,000	75,000
0410 - Consumable Supplies and Materials	9,145	5,557	29,818	16,500	12,000
0480 - Computer Hardware	-	479	3,629	5,000	2,500
1220 - Restrictive Programs for Students with Disabilities Total	4,048,495	3,535,619	3,928,089	3,953,727	4,247,824
1250 - Less Restrictive Programs for Students with Disabilities					
0111 - Licensed Salaries	1,409,247	1,298,532	1,368,484	1,567,830	1,539,401
0112 - Classified Salaries	973,939	850,964	1,196,584	1,127,109	1,019,331
0121 - Substitutes, Licensed	645	-	1,007	500	5,000
0130 - Additional Salary	68,581	39,039	49,499	50,392	83,824
0210 - Public Employees Retirement System	560,948	551,599	564,128	668,383	616,095

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0220 - Social Security Administration	182,943	163,314	194,175	210,061	202,539
0230 - Other Required Payroll Costs	11,474	14,640	11,281	14,201	9,233
0240 - Contractual Employee Benefits	974,006	843,079	1,032,613	954,398	859,254
0310 - Instructional, Professional, and Technical Services	60,642	62,872	67,728	25,000	-
0340 - Travel	1,890	101	4,707	2,000	1,000
0350 - Communication	314	-	55	-	1,000
0380 - Non-Instructional Professional and Technical Services	13,716	24,552	-	-	-
0390 - Other General Professional and Technological Services	116,536	7,095	73,859	50,000	127,500
0410 - Consumable Supplies and Materials	8,002	4,276	14,981	26,400	15,100
0420 - Textbooks	-	-	4,506	1,500	500
0440 - Periodicals	99	-	89	-	-
0470 - Computer Software	1,961	8,163	12,837	7,500	25,000
0480 - Computer Hardware	4,394	4,363	509	3,000	2,500
1250 - Less Restrictive Programs for Students with Disabilities Total	4,389,336	3,872,588	4,597,041	4,708,274	4,507,277
1280 - Alternative Education					
0111 - Licensed Salaries	254,629	290,404	280,968	291,282	291,960
0112 - Classified Salaries	104,061	76,376	91,750	98,819	71,514
0121 - Substitutes, Licensed	622	296	-	-	-
0130 - Additional Salary	20,565	16,180	8,663	2,750	1,000
0210 - Public Employees Retirement System	96,782	100,945	90,644	95,592	85,444
0220 - Social Security Administration	27,362	28,819	28,492	30,052	27,884
0230 - Other Required Payroll Costs	1,557	1,477	1,468	1,269	1,196
0240 - Contractual Employee Benefits	109,795	102,112	103,323	102,885	87,466
0310 - Instructional, Professional, and Technical Services	165,876	162,701	86,260	25,000	-
0320 - Property Services	2,700	182	431	1,200	500
0340 - Travel	60	-	-	-	-
0350 - Communication	1,017	600	566	800	800
0360 - Charter School Payments	991,668	1,008,073	870,569	1,134,333	1,178,885
0373 - Tuition Payments to Private Schools	-	-	-	25,000	7,000
0380 - Non-Instructional Professional and Technical Services	2,815	2,579	166	2,750	2,500
0390 - Other General Professional and Technological Services	44,746	24,902	29,222	13,000	26,500
0410 - Consumable Supplies and Materials	5,314	8,643	12,402	10,773	21,486
0420 - Textbooks	-	308	545	-	400
0470 - Computer Software	4,084	3,725	4,480	6,000	6,000
1280 - Alternative Education Totals	1,833,652	1,828,320	1,609,948	1,841,505	1,810,535
1291 - English Language Learner					
0111 - Licensed Salaries	837,557	945,342	1,080,618	1,128,485	1,206,943
0112 - Classified Salaries	126,326	119,612	85,519	150,014	67,871
0130 - Additional Salary	14,680	18,989	23,776	21,500	12,000
0210 - Public Employees Retirement System	255,589	286,585	287,413	320,618	304,252
0220 - Social Security Administration	73,810	80,952	88,882	99,451	98,445
0230 - Other Required Payroll Costs	4,112	4,143	4,630	4,263	4,203
0240 - Contractual Employee Benefits	261,806	260,910	274,414	302,632	254,128
0340 - Travel	-	26	-	150	500

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0350 - Communication	3,265	1,758	2,433	4,350	3,500
0390 - Other General Professional and Technological Services	2,213	235	1,257	2,500	35,000
0410 - Consumable Supplies and Materials	6,657	3,878	3,618	3,500	500
0420 - Textbooks	10,013	34,927	11,765	20,000	10,000
0470 - Computer Software	-	13,539	4,867	15,000	5,000
0480 - Computer Hardware	732	-	1,722	2,000	-
1291 - English Language Learner Total	1,596,760	1,770,898	1,870,914	2,074,463	2,002,342
1292 - Teen Parent Programs					
0111 - Licensed Salaries	19,212	20,141	21,142	21,655	22,738
0210 - Public Employees Retirement System	4,786	4,999	5,000	5,121	5,171
0220 - Social Security Administration	1,470	1,541	1,617	1,657	1,739
0230 - Other Required Payroll Costs	79	76	79	67	72
0240 - Contractual Employee Benefits	3,886	3,804	3,914	3,825	3,975
1292 - Teen Parent Programs Total	29,433	30,560	31,752	32,325	33,695
1400 - Summer School Programs					
0130 - Additional Salary	7,491	5,464	2,000	10,000	17,000
0210 - Public Employees Retirement System	1,611	1,026	473	2,365	3,673
0220 - Social Security Administration	573	383	149	765	1,301
0230 - Other Required Payroll Costs	34	21	8	110	102
1400 - Summer School Programs Total	9,709	6,894	2,629	13,240	22,076
1000 - Instruction Total	47,918,418	45,627,564	47,737,880	48,441,614	48,882,156
2000 - Support Services					
2110 - Attendance and Social Work Services					
0111 - Licensed Salaries	39,558	39,992	41,979	-	-
0112 - Classified Salaries	989,983	969,285	1,168,271	1,494,352	1,257,000
0130 - Additional Salary	45,985	29,082	27,237	19,713	21,200
0210 - Public Employees Retirement System	270,336	249,210	266,408	366,640	300,408
0220 - Social Security Administration	80,357	77,285	92,614	115,819	97,786
0230 - Other Required Payroll Costs	4,725	4,183	4,959	5,221	4,592
0240 - Contractual Employee Benefits	508,516	493,161	559,165	650,629	507,254
0340 - Travel	-	160	-	-	-
0350 - Communication	1,232	97	2,671	1,600	2,000
0380 - Non-Instructional Professional and Technical Services	2,914	-	-	-	-
0390 - Other General Professional and Technological Services	-	-	1,245	-	14,000
0410 - Consumable Supplies and Materials	2,802	724	3,733	2,400	4,100
0470 - Computer Software	-	-	-	460	-
0480 - Computer Hardware	-	1,458	-	-	-
2110 - Attendance and Social Work Services Total	1,946,408	1,864,636	2,168,281	2,656,834	2,208,340
2120 - Guidance Services					
0111 - Licensed Salaries	1,268,537	1,231,225	1,398,245	1,450,049	1,565,175
0112 - Classified Salaries	182,136	114,975	126,170	144,745	151,778
0130 - Additional Salary	43,606	63,051	52,077	115,155	123,903
0210 - Public Employees Retirement System	374,754	347,333	374,025	411,879	425,077
0220 - Social Security Administration	111,909	104,197	116,565	130,812	140,831

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0230 - Other Required Payroll Costs	6,850	9,169	6,652	5,452	6,011
0240 - Contractual Employee Benefits	382,260	328,421	361,821	371,495	390,056
0310 - Instructional, Professional, and Technical Services	-	-	-	30,000	30,000
0320 - Property Services	6,014	-	-	2,000	-
0340 - Travel	235	373	-	-	-
0350 - Communication	3,695	-	56	-	-
0390 - Other General Professional and Technological Services	-	-	-	-	30,000
0410 - Consumable Supplies and Materials	11,403	3,528	2,233	7,350	5,800
0470 - Computer Software	10,075	12,429	874	9,975	3,250
2120 - Guidance Services Total	2,401,474	2,214,701	2,438,718	2,678,912	2,871,881
2130 - Health Services					
0111 - Licensed Salaries	220,813	146,003	108,964	129,155	140,723
0112 - Classified Salaries	169,553	159,369	235,546	321,424	316,341
0130 - Additional Salary	11,383	21,697	42,909	15,250	19,500
0210 - Public Employees Retirement System	98,122	79,004	82,202	110,168	108,252
0220 - Social Security Administration	30,019	24,728	28,813	35,638	36,515
0230 - Other Required Payroll Costs	1,737	1,297	1,538	1,674	1,748
0240 - Contractual Employee Benefits	148,291	123,768	155,012	206,665	201,026
0340 - Travel	1,262	1,112	931	2,000	2,000
0350 - Communication	2,170	2,334	3,324	-	-
0380 - Non-Instructional Professional and Technical Services	157,656	123,510	120,744	160,000	100,000
0390 - Other General Professional and Technological Services	-	-	22,488	-	4,000
0410 - Consumable Supplies and Materials	4,278	1,299	9,357	6,475	6,950
0470 - Computer Software	10,308	12,110	5,197	8,000	-
0480 - Computer Hardware	-	5,917	-	-	-
0640 - Dues and Fees	140	279	1,286	1,000	1,500
2130 - Health Services Total	855,733	702,427	818,310	997,449	938,555
2140 - Psychological Services					
0111 - Licensed Salaries	122,191	-	-	-	-
0112 - Classified Salaries	60,624	-	-	-	-
0114 - Managerial, Confidential	47,512	-	-	-	-
0130 - Additional Salary	2,910	3,326	2,443	2,000	2,000
0210 - Public Employees Retirement System	52,988	826	578	473	432
0220 - Social Security Administration	17,805	253	187	153	153
0230 - Other Required Payroll Costs	995	13	10	22	12
0240 - Contractual Employee Benefits	60,825	-	-	-	-
0320 - Property Services	500	-	-	-	-
0410 - Consumable Supplies and Materials	1,265	-	300	1,500	1,500
0470 - Computer Software	22,263	-	-	-	-
2140 - Psychological Services Total	389,878	4,418	3,518	4,148	4,097
2150 - Speech Pathology and Audiology Services					
0111 - Licensed Salaries	583,495	513,461	562,501	551,909	607,681
0130 - Additional Salary	6,660	7,261	13,595	21,780	18,854
0210 - Public Employees Retirement System	156,985	121,928	120,355	135,681	142,361
0220 - Social Security Administration	43,772	38,326	43,150	43,889	47,931
0230 - Other Required Payroll Costs	2,445	1,976	2,226	1,915	2,058

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0240 - Contractual Employee Benefits	119,951	110,659	122,274	119,340	125,610
0310 - Instructional, Professional, and Technical Services	-	115,933	143,220	145,000	100,000
0320 - Property Services	375	510	-	-	-
0340 - Travel	196	-	-	-	-
0350 - Communication	-	561	5,619	-	-
0380 - Non-Instructional Professional and Technical Services	17,136	-	-	-	-
0410 - Consumable Supplies and Materials	6,076	902	148	3,000	3,000
2150 - Speech Pathology and Audiology Services					
Total	937,091	911,516	1,013,088	1,022,514	1,047,495
2160 - Other Student Treatment Services					
0111 - Licensed Salaries	32,150	33,704	41,873	53,555	46,975
0114 - Managerial, Confidential	-	-	116,328	153,711	163,290
0130 - Additional Salary	3,461	-	350	3,500	1,500
0210 - Public Employees Retirement System	8,155	8,365	18,294	49,849	48,158
0220 - Social Security Administration	2,647	2,427	11,925	16,122	16,200
0230 - Other Required Payroll Costs	149	129	603	677	689
0240 - Contractual Employee Benefits	8,290	8,165	36,958	49,911	48,453
0320 - Property Services	86	-	-	-	-
0340 - Travel	-	-	499	-	-
0410 - Consumable Supplies and Materials	3,766	-	115	-	-
0460 - Non-Consumable Items	1,984	-	-	-	-
0640 - Dues and Fees	-	340	5,647	10,000	5,000
2160 - Other Student Treatment Services Total	60,689	53,129	232,592	337,325	330,265
2190 - Service Direction, Student Support Services					
0112 - Classified Salaries	122,489	107,169	95,477	103,410	94,179
0113 - Administrators	361,377	361,377	381,645	389,277	272,494
0130 - Additional Salary	8,134	3,926	8,698	3,000	2,400
0210 - Public Employees Retirement System	134,986	130,492	122,422	125,359	91,710
0220 - Social Security Administration	37,079	35,638	36,426	37,918	28,235
0230 - Other Required Payroll Costs	2,053	1,802	1,840	1,546	1,197
0240 - Contractual Employee Benefits	105,929	100,504	93,283	93,200	69,360
0340 - Travel	-	44	-	-	-
0350 - Communication	90	407	136	-	-
0380 - Non-Instructional Professional and Technical Services	-	13,381	-	-	-
0390 - Other General Professional and Technological Services	17,207	-	49,399	100,000	77,000
0410 - Consumable Supplies and Materials	1,998	20,606	-	9,000	2,000
2190 - Service Direction, Student Support Services					
Total	791,342	775,344	789,325	862,710	638,575
2210 - Improvement of Instruction Services					
0111 - Licensed Salaries	376,345	439,669	550,784	542,211	287,703
0112 - Classified Salaries	101,224	68,739	100,122	95,396	99,986
0113 - Administrators	331,778	331,778	375,831	415,640	412,928
0114 - Managerial, Confidential	57,050	57,050	78,365	61,458	66,144
0121 - Substitutes, Licensed	263	-	-	-	-
0130 - Additional Salary	77,300	40,366	40,198	41,213	46,897
0210 - Public Employees Retirement System	245,391	249,244	282,341	286,186	218,679

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0220 - Social Security Administration	71,509	71,197	87,440	88,428	69,895
0230 - Other Required Payroll Costs	3,961	3,561	4,342	3,644	3,014
0240 - Contractual Employee Benefits	179,933	177,795	218,376	216,420	160,458
0310 - Instructional, Professional, and Technical Services	765	-	-	500	1,500
0320 - Property Services	2,353	1,455	2,675	2,500	1,000
0340 - Travel	2,008	590	2,208	3,000	4,000
0350 - Communication	3,541	2,479	4,779	1,100	4,100
0380 - Non-Instructional Professional and Technical Services	895	7,445	11,656	10,000	10,000
0390 - Other General Professional and Technological Services	28,284	1,056	9,622	11,500	7,500
0410 - Consumable Supplies and Materials	35,084	26,961	71,105	41,500	47,500
0440 - Periodicals	100	100	-	-	-
0460 - Non-Consumable Items	-	-	1,092	-	-
0470 - Computer Software	37,123	2,123	1,999	12,500	31,000
0480 - Computer Hardware	3,094	1,021	-	2,500	2,500
0640 - Dues and Fees	1,988	1,709	2,806	3,000	11,000
2210 - Improvement of Instruction Services Total	1,559,990	1,484,338	1,845,741	1,838,696	1,485,804
2220 - Educational Media Services					
0111 - Licensed Salaries	-	-	66,393	45,131	49,188
0112 - Classified Salaries	402,270	139,549	195,740	227,466	236,411
0130 - Additional Salary	11,343	12,325	35,201	10,280	7,575
0210 - Public Employees Retirement System	100,762	36,020	63,683	67,459	67,145
0220 - Social Security Administration	29,672	11,055	21,357	21,641	22,446
0230 - Other Required Payroll Costs	1,856	626	1,208	1,040	1,079
0240 - Contractual Employee Benefits	217,111	82,330	121,878	129,150	134,250
0310 - Instructional, Professional, and Technical Services	150	-	1,074	-	-
0340 - Travel	-	-	198	-	-
0390 - Other General Professional and Technological Services	38	-	-	-	5,000
0410 - Consumable Supplies and Materials	4,765	8,158	11,401	12,080	13,969
0430 - Library Books	22,983	36,983	43,069	34,898	32,033
0440 - Periodicals	623	-	110	250	500
0460 - Non-Consumable Items	-	801	5,381	3,000	-
0470 - Computer Software	37,200	39,652	41,411	40,000	45,000
0480 - Computer Hardware	331	-	-	-	-
2220 - Educational Media Services Total	829,104	367,499	608,104	592,395	614,596
2230 - Assessment and Testing					
0112 - Classified Salaries	229,048	194,666	255,984	278,195	223,571
0122 - Substitutes, Classified	985	-	-	-	-
0130 - Additional Salary	10,738	10,629	16,566	3,920	5,100
0210 - Public Employees Retirement System	58,549	52,934	56,985	69,260	53,994
0220 - Social Security Administration	16,403	14,421	19,225	21,583	17,572
0230 - Other Required Payroll Costs	1,086	835	1,110	977	829
0240 - Contractual Employee Benefits	109,061	88,970	117,881	111,779	94,437
0390 - Other General Professional and Technological Services	4,943	26	33,804	28,000	6,500
0410 - Consumable Supplies and Materials	724	1,111	1,592	1,800	1,800
0470 - Computer Software	93,352	88,378	108,159	100,000	25,000

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
2230 - Assessment and Testing Total	524,889	451,970	611,306	615,514	428,803
2240 - Instructional Staff Development					
0121 - Substitutes, Licensed	1,071	-	-	-	-
0130 - Additional Salary	118,485	19,681	66,165	50,000	72,500
0210 - Public Employees Retirement System	25,611	5,245	13,332	11,829	15,662
0220 - Social Security Administration	8,915	1,461	4,940	3,827	5,547
0230 - Other Required Payroll Costs	530	76	287	551	435
0240 - Contractual Employee Benefits	8	-	-	-	-
0310 - Instructional, Professional, and Technical Services	75,050	1,630	15,325	12,000	12,000
0320 - Property Services	15,884	4,026	439	5,000	2,500
0340 - Travel	143,702	34,997	69,474	96,800	79,250
0350 - Communication	53	-	-	-	-
0380 - Non-Instructional Professional and Technical Services	60,751	9,613	30,005	30,000	25,000
0390 - Other General Professional and Technological Services	137,702	5,628	5,545	46,500	29,500
0410 - Consumable Supplies and Materials	63,843	1,394	12,751	13,500	12,000
0470 - Computer Software	-	5,000	-	-	-
0640 - Dues and Fees	40	-	-	-	1,000
2240 - Instructional Staff Development Total	651,643	88,750	218,263	270,007	255,394
2310 - Board of Education Services					
0130 - Additional Salary	-	9,124	3,095	-	-
0210 - Public Employees Retirement System	-	1,713	496	-	-
0220 - Social Security Administration	-	698	237	-	-
0230 - Other Required Payroll Costs	-	35	16	-	-
0310 - Instructional, Professional, and Technical Services	-	1,200	-	-	-
0320 - Property Services	697	-	400	2,500	2,500
0340 - Travel	6,848	370	1,200	10,000	10,000
0350 - Communication	3,530	1,383	-	2,500	4,500
0380 - Non-Instructional Professional and Technical Services	128,104	248,894	107,050	212,000	236,000
0410 - Consumable Supplies and Materials	3,728	317	8,546	5,000	5,500
0440 - Periodicals	624	-	-	700	300
0470 - Computer Software	1,295	4,420	3,800	5,000	5,000
0640 - Dues and Fees	8,658	8,698	11,668	3,500	18,125
2310 - Board of Education Total	153,484	276,852	136,508	241,200	281,925
2320 - Executive Administration Services					
0113 - Administrators	153,620	153,682	165,444	175,165	183,923
0114 - Managerial, Confidential	88,958	74,274	69,554	72,492	78,020
0130 - Additional Salary	39,651	22,735	62,312	29,270	29,270
0210 - Public Employees Retirement System	76,758	68,528	77,718	71,541	71,879
0220 - Social Security Administration	19,858	17,053	20,129	21,185	22,278
0230 - Other Required Payroll Costs	1,068	941	1,112	930	945
0240 - Contractual Employee Benefits	50,229	46,200	50,702	51,600	52,800
0320 - Property Services	605	-	4,580	7,600	2,000
0340 - Travel	6,504	1,153	8,397	18,000	10,000
0350 - Communication	-	1	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0380 - Non-Instructional Professional and Technical Services	-	-	2,900	5,000	5,000
0410 - Consumable Supplies and Materials	3,374	1,604	10,047	4,000	6,000
0440 - Periodicals	653	432	231	1,000	350
0460 - Non-Consumable Items	-	-	-	1,000	-
0470 - Computer Software	-	786	330	500	500
0480 - Computer Hardware	-	-	-	1,000	-
0640 - Dues and Fees	1,172	965	580	3,000	2,000
2320 - Executive Administration Services Total	442,449	388,355	474,036	463,283	464,965
2410 - Office of the Principal Services					
0112 - Classified Salaries	851,501	856,199	845,003	1,031,708	944,866
0113 - Administrators	2,443,537	2,484,206	2,493,237	2,456,243	2,645,250
0122 - Substitutes, Classified	-	-	224	-	-
0130 - Additional Salary	54,923	67,072	66,632	46,080	38,630
0210 - Public Employees Retirement System	880,882	904,337	831,954	876,374	856,353
0220 - Social Security Administration	251,726	256,982	258,748	270,358	277,597
0230 - Other Required Payroll Costs	13,988	12,990	12,998	11,414	11,866
0240 - Contractual Employee Benefits	653,318	655,033	613,233	738,615	724,064
0320 - Property Services	15,649	10,141	9,782	9,200	7,100
0340 - Travel	12,670	796	8,741	15,650	10,250
0350 - Communication	33,004	21,174	14,998	19,150	11,900
0380 - Non-Instructional Professional and Technical Services	-	-	1,700	-	-
0390 - Other General Professional and Technological Services	3,444	1,145	10,762	9,500	16,750
0410 - Consumable Supplies and Materials	55,303	63,527	43,044	59,450	66,146
0440 - Periodicals	50	50	50	-	50
0480 - Computer Hardware	315	-	-	-	-
0540 - Depreciable Equipment	-	11,602	-	-	-
0630 - Unrecoverable Bad Debt Write-Off	-	-	300	-	-
0640 - Dues and Fees	28,177	21,529	19,552	26,350	30,200
2410 - Office of the Principal Services Total	5,298,485	5,366,782	5,230,958	5,570,092	5,641,022
2490 - Other Support Services, School Administration					
0111 - Licensed Salaries	201,707	192,389	192,987	274,578	254,475
0130 - Additional Salary	2,380	1,420	1,830	-	-
0210 - Public Employees Retirement System	56,498	51,041	48,606	68,348	59,593
0220 - Social Security Administration	15,484	14,582	14,438	21,006	19,467
0230 - Other Required Payroll Costs	847	735	735	918	820
0240 - Contractual Employee Benefits	43,243	40,438	38,900	51,833	50,403
0390 - Other General Professional and Technological Services	-	-	-	-	3,000
2490 - Other Support Services-School Administration Total	320,160	300,605	297,495	416,683	387,758
2510 - Direction of Business Support Services					
0113 - Administrators	115,588	115,588	122,074	142,303	149,418
0114 - Managerial, Confidential	53,544	53,750	56,775	66,184	52,120
0130 - Additional Salary	6,472	1,200	7,805	1,200	1,200
0210 - Public Employees Retirement System	53,504	52,179	50,443	56,113	51,862
0220 - Social Security Administration	13,338	12,967	14,204	16,041	15,509
0230 - Other Required Payroll Costs	725	647	703	654	649

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0240 - Contractual Employee Benefits	31,447	31,763	32,558	38,700	35,175
0340 - Travel	2,363	1,040	3,671	3,500	3,500
0380 - Non-Instructional Professional and Technical Services	-	-	6,540	-	-
0390 - Other General Professional and Technological Services	84	-	-	-	-
0410 - Consumable Supplies and Materials	1,477	761	286	1,050	2,500
0470 - Computer Software	-	-	39,040	40,992	41,000
0640 - Dues and Fees	1,858	1,078	2,879	3,000	1,225
2510 - Direction of Business Support Services Total	280,400	270,973	336,979	369,737	354,158
2520 - Fiscal Services					
0112 - Classified Salaries	96,409	90,671	48,059	113,298	124,125
0114 - Managerial, Confidential	200,514	207,985	228,057	283,533	286,832
0130 - Additional Salary	3,808	16,457	2,700	16,000	5,000
0210 - Public Employees Retirement System	79,191	81,817	58,396	99,088	93,293
0220 - Social Security Administration	22,844	23,862	20,871	31,582	31,821
0230 - Other Required Payroll Costs	1,286	1,219	1,075	1,457	1,413
0240 - Contractual Employee Benefits	78,298	78,610	63,412	96,240	96,765
0310 - Instructional, Professional, and Technical Services	-	-	1,200	-	-
0320 - Property Services	2,234	1,573	4,269	6,125	8,450
0340 - Travel	6,687	3,544	9,209	12,675	10,350
0350 - Communication	9,911	10,999	7,578	12,600	15,075
0380 - Non-Instructional Professional and Technical Services	48,099	10,716	111,698	20,875	60,000
0410 - Consumable Supplies and Materials	7,658	15,606	5,737	27,500	23,000
0470 - Computer Software	41,762	33,963	55,047	20,500	40,000
0480 - Computer Hardware	1,205	227	19,249	20,000	-
0640 - Dues and Fees	9,818	9,306	11,978	16,250	16,000
0650 - Insurance and Judgments	-	-	200,000	250,000	300,000
2520 - Fiscal Services Total	609,724	586,556	848,534	1,027,723	1,112,124
2540 - Operation and Maintenance of Plant Services					
0112 - Classified Salaries	2,081,979	2,017,006	2,136,484	2,867,256	2,982,071
0114 - Managerial, Confidential	240,916	161,809	173,091	186,784	291,507
0122 - Substitutes, Classified	8,722	3,324	740	-	-
0130 - Additional Salary	87,483	114,619	129,030	153,300	118,200
0210 - Public Employees Retirement System	592,346	567,434	541,170	780,029	789,806
0220 - Social Security Administration	183,960	174,599	185,046	245,364	259,472
0230 - Other Required Payroll Costs	60,144	66,238	60,142	75,033	72,942
0240 - Contractual Employee Benefits	770,395	721,817	742,864	925,410	979,830
0320 - Property Services	2,249,382	2,132,639	2,480,579	2,508,500	3,138,149
0340 - Travel	19,524	3,573	5,115	23,000	16,600
0350 - Communication	15,881	17,353	18,170	23,500	-
0380 - Non-Instructional Professional and Technical Services	17,521	9,968	39,812	19,500	31,000
0390 - Other General Professional and Technological Services	67	-	243	60,000	10,000
0410 - Consumable Supplies and Materials	466,513	337,753	434,978	546,870	584,500
0460 - Non-Consumable Items	3,394	13,612	49,002	112,000	42,000
0470 - Computer Software	1,900	34,773	21,962	40,000	45,000
0480 - Computer Hardware	236	1,627	725	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0540 - Depreciable Equipment	238,141	65,198	88,555	185,000	100,000
0640 - Dues and Fees	547	1,221	1,218	2,000	2,500
0650 - Insurance and Judgments	700,000	714,000	600,000	400,000	500,000
0670 - Taxes, Licenses, and Assessments	6,130	4,698	5,514	4,300	3,550
2540 - Operation and Maintenance of Plant Services					
Total	7,745,182	7,163,262	7,714,439	9,157,846	9,967,127
2550 - Student Transportation Services					
0112 - Classified Salaries	46,845	33,276	39,942	35,397	37,499
0114 - Managerial, Confidential	62,759	62,759	66,281	69,529	74,830
0130 - Additional Salary	15,073	2,832	17,707	7,594	3,836
0210 - Public Employees Retirement System	32,578	26,990	26,788	29,033	28,740
0220 - Social Security Administration	9,335	7,532	9,414	8,608	8,887
0230 - Other Required Payroll Costs	552	396	493	430	414
0240 - Contractual Employee Benefits	42,458	34,774	33,348	31,194	29,153
0320 - Property Services	4,429	2,090	75	5,000	2,500
0330 - Student Transportation Services	4,383,987	3,505,339	4,682,586	5,645,800	5,908,250
0340 - Travel	527	-	2,361	500	2,000
0350 - Communication	877	-	-	1,300	-
0380 - Non-Instructional Professional and Technical Services	1,716	-	-	5,000	2,500
0410 - Consumable Supplies and Materials	811	-	1,616	2,500	1,400
0470 - Computer Software	-	4,976	4,976	7,500	6,000
0540 - Depreciable Equipment	-	-	-	-	10,000
2550 - Student Transportation Services Total	4,601,947	3,680,964	4,885,585	5,849,385	6,116,009
2570 - Internal Services					
0112 - Classified Salaries	34,353	35,678	38,235	43,332	45,321
0130 - Additional Salary	-	185	249	-	-
0210 - Public Employees Retirement System	8,526	8,907	9,043	10,248	10,306
0220 - Social Security Administration	2,628	2,745	2,944	3,315	3,467
0230 - Other Required Payroll Costs	1,364	1,454	1,532	1,480	1,558
0240 - Contractual Employee Benefits	15,105	15,180	15,180	15,180	15,780
0320 - Property Services	56,376	1,543	9,094	3,200	1,500
0350 - Communication	5,407	-	-	-	-
0380 - Non-Instructional Professional and Technical	24,949	-	-	-	-
0410 - Consumable Supplies and Materials	3,133	1,999	140	1,000	-
2570 - Internal Services Total	151,841	67,691	76,417	77,755	77,932
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services					
0380 - Non-Instructional Professional and Technical Services	100,591	3,078	1,650	-	-
0410 - Consumable Supplies and Materials	2,833	-	-	-	-
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services Total	103,425	3,078	1,650	-	-
2630 - Information Services					
0112 - Classified Salaries	77,139	82,570	92,554	110,016	53,992
0114 - Managerial, Confidential	74,274	88,940	86,894	91,199	98,153
0130 - Additional Salary	1,221	646	2,554	6,600	600
0210 - Public Employees Retirement System	37,862	42,729	42,796	49,150	34,733
0220 - Social Security Administration	11,483	13,006	13,748	15,898	11,685

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0230 - Other Required Payroll Costs	666	680	711	720	513
0240 - Contractual Employee Benefits	47,175	47,460	48,135	48,660	34,680
0320 - Property Services	75	-	-	-	-
0340 - Travel	4,504	-	2,623	5,000	1,500
0350 - Communication	1,195	1,587	1,464	12,000	12,000
0380 - Non-Instructional Professional and Technical Services	17,302	6,689	9,651	15,000	15,000
0390 - Other General Professional and Technological Services	268	-	368	1,500	500
0410 - Consumable Supplies and Materials	1,391	195	2,521	7,000	2,500
0440 - Periodicals	-	-	265	-	-
0470 - Computer Software	29,875	31,547	39,733	45,000	48,892
0640 - Dues and Fees	555	555	230	2,000	1,600
2630 - Information Services Total	304,984	316,604	344,245	409,743	316,348
2640 - Staff Services					
0112 - Classified Salaries	55,624	18,896	48,131	54,787	52,532
0113 - Administrators	132,101	132,101	139,513	181,231	203,917
0114 - Managerial, Confidential	174,148	159,263	146,374	175,488	195,407
0121 - Substitutes, Licensed	-	-	-	2,500	2,000
0122 - Substitutes, Classified	16,094	-	-	2,500	2,000
0130 - Additional Salary	65,668	17,310	44,235	44,300	28,000
0210 - Public Employees Retirement System	115,524	84,069	84,461	113,326	113,967
0220 - Social Security Administration	33,534	24,854	28,644	35,214	37,015
0230 - Other Required Payroll Costs	1,903	1,263	22,066	11,838	51,684
0240 - Contractual Employee Benefits	102,749	82,576	101,618	135,970	146,040
0310 - Instructional, Professional, and Technical Services	-	2,386	19,539	2,000	500
0320 - Property Services	154	-	115	1,700	1,500
0340 - Travel	11,280	4,990	10,786	20,200	15,200
0350 - Communication	16,748	11,890	3,156	6,500	5,500
0380 - Non-Instructional Professional and Technical Services	69,413	36,985	104,326	105,000	98,000
0390 - Other General Professional and Technological Services	2,856	1,238	11,849	10,000	10,000
0410 - Consumable Supplies and Materials	4,677	4,184	8,576	13,000	1,000
0470 - Computer Software	90,188	164,306	122,468	144,000	153,500
0480 - Computer Hardware	-	-	-	2,000	-
0640 - Dues and Fees	14,985	14,025	5,005	17,000	19,000
0670 - Taxes, Licenses, and Assessments	3,308	2,739	10,115	9,000	-
2640 - Staff Services Total	910,953	763,076	910,978	1,087,554	1,136,762
2660 - Technology Services					
0112 - Classified Salaries	859,771	936,925	1,028,507	1,173,289	1,184,980
0114 - Managerial, Confidential	107,555	107,555	107,473	102,404	110,212
0130 - Additional Salary	61,509	61,495	52,551	76,200	56,200
0210 - Public Employees Retirement System	244,672	275,258	276,508	324,712	311,482
0220 - Social Security Administration	77,469	84,513	90,768	103,420	103,380
0230 - Other Required Payroll Costs	4,417	7,318	5,065	4,975	4,748
0240 - Contractual Employee Benefits	273,015	291,359	313,051	331,008	328,188
0320 - Property Services	85,413	295,771	132,364	49,464	22,550
0340 - Travel	4,344	4,953	10,952	25,500	8,500
0350 - Communication	220,777	352,645	324,369	481,225	440,000

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0380 - Non-Instructional Professional and Technical Services	56,353	39,325	62,247	64,000	244,426
0390 - Other General Professional and Technological Services	201	-	-	-	-
0410 - Consumable Supplies and Materials	58,098	56,703	126,482	105,000	270,407
0470 - Computer Software	255,430	270,065	513,752	450,165	574,626
0480 - Computer Hardware	685,871	207,991	75,228	124,899	298,085
0550 - Depreciable Technology	11,987	54,087	-	25,000	-
0640 - Dues and Fees	1,165	1,165	6,125	7,106	6,525
2660 - Technology Services Total	3,008,046	3,047,129	3,125,441	3,448,367	3,964,309
2680 - Interpretation and Translation Services					
0112 - Classified Salaries	99,450	107,416	108,438	177,842	143,116
0130 - Additional Salary	56,400	17,929	12,259	10,000	7,500
0210 - Public Employees Retirement System	32,716	30,387	23,957	44,424	34,165
0220 - Social Security Administration	11,785	9,471	9,232	14,369	11,522
0230 - Other Required Payroll Costs	705	494	473	688	532
0240 - Contractual Employee Benefits	38,943	42,229	39,573	60,720	47,340
0380 - Non-Instructional Professional and Technical Services	25,313	3,675	32,965	14,000	5,000
2680 - Interpretation and Translation Services Total	265,311	211,601	226,896	322,043	249,175
2700 - Supplemental Retirement Program					
0116 - Supplemental Retirement Stipends	-	433,000	315,500	-	-
0210 - Public Employees Retirement System	-	-	4,282	-	-
0220 - Social Security Administration	-	33,125	24,136	-	-
0230 - Other Required Payroll Costs	-	-	57	-	-
2700 - Supplemental Retirement Program Total	-	466,125	343,975	-	-
2000 - Support Services Total	35,144,630	31,828,381	35,701,382	40,317,915	40,893,419
3000 - Enterprise and Community Services					
3100 - Food Services					
0630 - Unrecoverable Bad Debt Write-Off	-	19,615	-	20,000	20,000
3100 - Food Services Total	-	19,615	-	20,000	20,000
3300 - Community Services					
0114 - Managerial, Confidential	99,966	99,966	105,575	109,424	115,667
0130 - Additional Salary	17,414	32,959	23,581	23,422	30,614
0210 - Public Employees Retirement System	26,618	29,060	27,965	31,419	32,924
0220 - Social Security Administration	8,935	10,102	9,834	10,163	11,191
0230 - Other Required Payroll Costs	500	521	504	605	568
0240 - Contractual Employee Benefits	26,296	26,631	27,449	28,594	29,531
0310 - Instructional, Professional, and Technical Services	8,500	-	8,500	-	8,500
0380 - Non-Instructional Professional and Technical Services	117,400	121,500	124,500	130,000	135,000
0640 - Dues and Fees	175,000	175,000	175,000	175,000	75,000
3300 - Community Services Total	480,629	495,738	502,908	508,627	438,995
3000 - Enterprise and Community Services Total	480,629	515,353	502,908	528,627	458,995

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvement					
0520 - Buildings Acquisition	-	-	-	40,000	-
4150 - Building Acquisition, Construction, and Improvement Total	-	-	-	40,000	-
4000 - Facilities Acquisition and Construction Total	-	-	-	40,000	-
5000 - Other Uses					
5100 - Debt Service					
0610 - Redemption of Principal	759,114	788,979	627,004	796,680	565,468
0621 - Regular Interest	10,728	21,159	34,878	71,144	67,123
5100 - Debt Service Total	769,843	810,138	661,882	867,824	632,591
5200 - Transfers of Funds					
0710 - Fund Modifications	-	-	-	1,146,627	1,558,540
5200 - Transfers of Funds Total	-	-	-	1,146,627	1,558,540
5000 - Other Uses Total	769,843	810,138	661,882	2,014,451	2,191,131
6000 - Contingencies					
0810 - Planned Reserve	-	-	-	7,392,254	6,734,701
6000 - Contingencies Total	-	-	-	7,392,254	6,734,701
7000 - Unappropriated Ending Fund Balance					
0820 - Reserved for Next Year	-	-	-	3,961,506	2,666,438
7000 - Unappropriated Ending Fund Balance Total	-	-	-	3,961,506	2,666,438
Requirements Total	84,313,520	78,781,437	84,604,052	102,696,367	101,826,840
Ending Fund Balance	12,679,136	14,494,452	13,638,972	-	-





In this section: Special Revenue Fund (200)

In addition to general funding detailed in the previous section, the district allocates special funding towards dedicated purposes.

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.

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 and Senate Bill 1149 receipts (public purpose charges) for energy efficiency improvements.

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. Student Investment Act funding, the High School Success Grant (Measure 98), and the Outdoor School Grant (Measure 99) are included in this reporting fund.

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.

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.

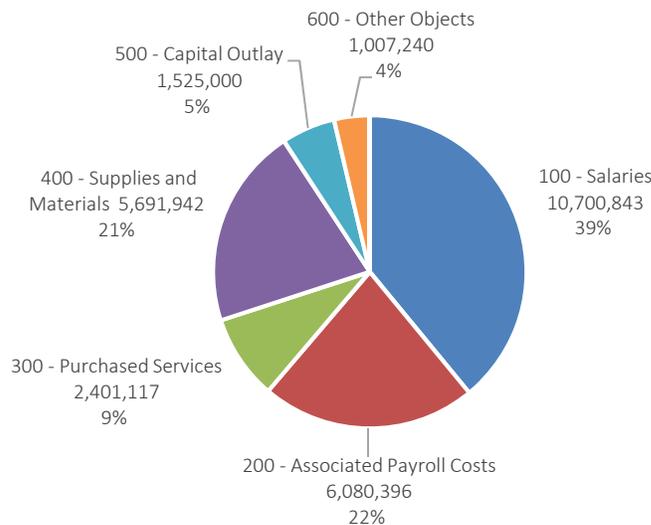
Food Service Fund

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.

Resources and Requirements by Major Object - Special Revenue Fund (200)
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources	3,674,298	4,426,346	3,254,952	3,564,600	3,272,120
2000 - Intermediate Sources	209,004	357,842	100,677	250,000	200,000
3000 - State Sources	3,544,371	9,408,508	7,950,081	9,191,900	9,702,733
4000 - Federal Sources	4,391,440	6,975,210	9,615,744	16,038,846	10,332,858
5000 - Other Sources	4,449,580	3,828,767	3,322,232	7,290,033	3,898,827
Resources Total	16,268,694	24,996,673	24,243,686	36,335,379	27,406,538
Requirements					
100 - Salaries	3,492,400	4,774,576	7,586,648	11,682,695	10,700,843
200 - Associated Payroll Costs	2,382,955	2,959,675	4,384,411	6,892,514	6,080,396
300 - Purchased Services	1,642,820	1,546,626	2,350,398	3,075,600	2,401,117
400 - Supplies and Materials	1,931,354	2,254,637	3,091,137	8,317,898	5,691,942
500 - Capital Outlay	2,779,873	9,745,429	1,988,658	2,691,000	1,525,000
600 - Other Objects	210,525	393,498	668,836	3,334,005	1,007,240
700 - Transfers	-	-	-	341,667	-
Requirements Total	12,439,927	21,674,441	20,070,088	36,335,379	27,406,538
Fund Ending Balance	3,828,767	3,322,232	4,173,598	-	-

REQUIREMENTS BY MAJOR OBJECT - Special Revenue Fund (200)
2023-24 PROPOSED



Resources and Requirements

Forecast by Major Object - Special Revenue Fund (200)

amounts in dollars

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	3,564,600	3,272,120	3,387,000	3,506,000	3,629,000
2000 - Intermediate Sources	250,000	200,000	207,000	214,000	221,000
3000 - State Sources	9,191,900	9,702,733	10,042,000	10,393,000	10,757,000
4000 - Federal Sources	16,038,846	10,332,858	8,095,000	8,378,000	8,671,000
5000 - Other Sources	7,290,033	3,898,827	3,000,000	2,700,000	2,400,000
Resources Total	36,335,379	27,406,538	24,731,000	25,191,000	25,678,000
Requirements					
100 - Salaries	11,682,695	10,700,843	9,656,000	9,836,000	10,026,000
200 - Associated Payroll Costs	6,892,514	6,080,396	5,487,000	5,589,000	5,697,000
300 - Purchased Services	3,075,600	2,401,117	2,167,000	2,207,000	2,250,000
400 - Supplies and Materials	8,317,898	5,691,942	5,136,000	5,232,000	5,333,000
500 - Capital Outlay	2,691,000	1,525,000	1,376,000	1,402,000	1,429,000
600 - Other Objects	3,334,005	1,007,240	909,000	925,000	943,000
700 - Transfers	341,667	-	-	-	-
Requirements Total	36,335,379	27,406,538	24,731,000	25,191,000	25,678,000
Fund Ending Balance	-	-	-	-	-

Resources by Source (Reporting Object) - Special Revenue Fund (200)
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1130 - Construction Excise Tax	247,389	348,907	413,286	355,000	375,000
1500 - Earnings on Investments	96,199	28,927	-	-	-
1600 - Food Service	901,919	64,852	1,087,313	1,179,600	921,500
1700 - Extracurricular Activities	777,344	311,842	872,731	900,000	785,000
1800 - Community Services Activities	6,605	-	30	-	25,000
1910 - Rentals	8,530	-	153	-	-
1920 - Contributions, Donations, and General Fundraising From Private Sources	349,385	252,951	348,047	750,000	750,620
1990 - Miscellaneous	1,286,928	3,418,868	533,392	380,000	415,000
1000 - Revenue from Local Sources Total	3,674,298	4,426,346	3,254,952	3,564,600	3,272,120
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	209,004	357,842	100,677	250,000	200,000
2000 - Revenue from Intermediate Sources Total	209,004	357,842	100,677	250,000	200,000
3000 - Revenue from State Sources					
3102 - State School Fund, School Lunch Match	15,779	15,779	15,779	15,900	16,000
3299 - Other Restricted Grants-in-aid	3,528,593	9,392,729	7,934,303	9,176,000	9,686,733
3000 - Revenue from State Sources Total	3,544,371	9,408,508	7,950,081	9,191,900	9,702,733
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,459,317	7,914	-	-	-
4300 - Restricted Revenue Direct From the Federal Government	-	-	-	2,650,000	-
4500 - Restricted Revenue From the Federal Government Through the State	2,795,828	6,808,587	8,955,595	12,738,846	9,792,599
4700 - Grants-in-aid From the Federal Government Through Other Intermediate Agencies	-	-	514,826	500,000	359,097
4900 - Revenue for/on Behalf of the District	136,294	158,709	145,323	150,000	181,162
4000 - Revenue from Federal Sources Total	4,391,440	6,975,210	9,615,744	16,038,846	10,332,858
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	-	-	-	2,514,755	-
5200 - Interfund Transfers	-	-	-	1,488,294	1,558,540
5400 - Resources, Beginning Fund Balance	4,449,580	3,828,767	3,322,232	3,286,984	2,340,287
5000 - Revenue from Other Sources Total	4,449,580	3,828,767	3,322,232	7,290,033	3,898,827
Resources Total	16,268,694	24,996,673	24,243,686	36,335,379	27,406,538

Requirements by Object - Special Revenue Fund (200)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
100 - Salaries					
0111 - Licensed Salaries	1,115,485	1,671,744	3,465,696	3,932,485	5,028,110
0112 - Classified Salaries	1,507,384	1,530,657	2,401,388	3,503,219	2,917,890
0113 - Administrators	108,119	108,119	407,688	518,645	577,270
0114 - Managerial, Confidential	231,546	307,090	340,778	483,341	442,540
0121 - Substitutes, Licensed	-	944	-	-	-
0122 - Substitutes, Classified	37,733	693	14,993	15,000	10,000
0130 - Additional Salary	492,133	1,155,331	956,104	3,230,006	1,725,033
100 - Salaries Total	3,492,400	4,774,576	7,586,648	11,682,695	10,700,843
200 - Associated Payroll Costs					
0210 - Public Employees Retirement System	852,328	1,197,907	1,603,718	2,978,071	2,462,941
0220 - Social Security Administration	258,088	354,966	566,017	949,612	820,945
0230 - Other Required Payroll Costs	31,846	35,250	48,106	84,361	59,276
0240 - Contractual Employee Benefits	1,240,692	1,371,552	2,166,570	2,880,470	2,737,234
200 - Associated Payroll Costs Total	2,382,955	2,959,675	4,384,411	6,892,514	6,080,396
300 - Purchased Services					
0310 - Instructional, Professional, and Technical Services	85,000	106,621	144,781	286,000	230,670
0320 - Property Services	135,176	303,378	193,244	290,300	330,500
0330 - Student Transportation Services	63,118	126,677	282,142	570,000	265,000
0340 - Travel	299,505	179,463	380,558	552,000	635,249
0350 - Communication	98,186	154,551	89,143	138,300	85,700
0360 - Charter School Payments	-	45,679	140,138	100,000	100,000
0380 - Non-Instructional Professional and Technical Services	804,373	526,738	1,065,708	925,500	674,498
0390 - Other General Professional and Technological Services	157,461	103,519	54,683	213,500	79,500
300 - Purchased Services Total	1,642,820	1,546,626	2,350,398	3,075,600	2,401,117
400 - Supplies and Materials					
0410 - Consumable Supplies and Materials	891,921	1,043,566	1,143,474	2,308,398	4,105,442
0420 - Textbooks	18,087	36,880	9,143	1,510,000	-
0430 - Library Books	28,791	6,866	1,569	30,000	25,000
0440 - Periodicals	158	1,491	1,777	2,000	-
0450 - Food	883,857	665,712	1,239,506	1,235,000	1,300,000
0460 - Non-Consumable Items	26,628	95,140	386,693	225,000	145,000
0470 - Computer Software	57,987	357,409	302,456	442,500	116,500
0480 - Computer Hardware	23,924	47,572	6,519	2,565,000	-
400 - Supplies and Materials Total	1,931,354	2,254,637	3,091,137	8,317,898	5,691,942
500 - Capital Outlay					
0510 - Land Acquisition	-	-	-	1,111,000	-
0520 - Buildings Acquisition	2,372,175	9,120,069	1,919,000	1,355,000	1,450,000
0530 - Improvements Other Than Buildings	215,592	532,117	-	-	-
0540 - Depreciable Equipment	192,106	93,243	62,685	225,000	75,000
0550 - Depreciable Technology	-	-	6,973	-	-
500 - Capital Outlay Total	2,779,873	9,745,429	1,988,658	2,691,000	1,525,000

Requirements by Object - Special Revenue Fund (200)
amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
600 - Other Objects					
0610 - Redemption of Principal	-	-	-	2,514,755	-
0640 - Dues and Fees	10,761	61,812	27,994	191,750	136,500
0650 - Insurance and Judgments	-	-	15,000	15,000	-
0670 - Taxes, Licenses, and Assessments	12,425	7,062	420	12,500	10,000
0690 - Grant Indirect Charges	187,339	324,624	625,422	600,000	860,740
600 - Other Objects Total	210,525	393,498	668,836	3,334,005	1,007,240
700 - Transfers					
700 - Transfers	-	-	-	341,667	-
700 - Transfers Total	-	-	-	341,667	-
Requirements Total	12,439,927	21,674,441	20,070,088	36,335,379	27,406,538

Requirements by Function - Special Revenue Fund (200)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	239,156	651,977	1,633,534	3,756,685	2,271,069
1121 - Middle School Programs	238,210	388,374	357,106	2,122,677	771,180
1122 - Middle School School Extracurricular	64,949	20,842	131,036	252,253	403,005
1131 - High School Programs	826,390	1,135,297	1,509,529	3,643,298	1,582,268
1132 - High School Extracurricular	698,525	407,421	690,140	2,496,858	2,413,857
1140 - Pre-kindergarten Programs	3,363	17,433	14,637	2,500	27,950
1210 - Programs for the Talented and Gifted	-	-	-	-	3,246
1220 - Restrictive Programs for Students with Disabilities	1,640	-	600	307,012	37,464
1250 - Less Restrictive Programs for Students with Disabilities	1,074,527	1,168,949	1,413,236	2,388,895	2,655,757
1271 - Remediation	433,085	326,085	576,946	755,220	420,998
1272 - Title IA/D	837,779	767,291	587,324	717,863	991,795
1280 - Alternative Education	121,021	139,383	411,628	738,411	832,853
1291 - English Language Learner	8,076	61,802	68,725	35,000	36,150
1299 - Other Programs	14,958	15,544	14,056	19,861	19,479
1400 - Summer School Programs	73,169	100,183	770,147	1,170,851	533,879
1000 - Instruction Total	4,634,848	5,200,582	8,178,645	18,407,384	13,000,950
2000 - Support Services					
2110 - Attendance and Social Work Services	57,088	74,045	137,400	169,484	500,000
2120 - Guidance Services	376,687	316,333	419,185	293,394	453,775
2130 - Health Services	15,805	115,365	398,784	435,999	433,704
2140 - Psychological Services	364,094	718,691	1,469,621	1,868,683	1,818,862
2150 - Speech Pathology and Audiology Services	2,891	1,535	-	-	-
2190 - Service Direction, Student Support Services	497	17,207	154,949	190,650	198,548
2210 - Improvement of Instruction Services	280,633	331,629	753,995	903,165	1,266,130
2220 - Educational Media Services	39,493	285,257	307,735	376,747	349,675
2230 - Assessment and Testing	519	834	-	-	-
2240 - Instructional Staff Development	357,776	467,725	266,959	759,491	787,399
2310 - Board of Education Services	-	435	300	-	-
2320 - Executive Administration Services	279	1,363	1,176	-	-
2410 - Office of the Principal Services	534	23,709	143,674	11,500	20,000
2490 - Other Support Services, School Administration	-	55,120	397,554	432,152	1,179,252
2510 - Direction of Business Support Services	-	760	-	-	-
2520 - Fiscal Services	27,148	74,221	841	1,500	-
2540 - Operation and Maintenance of Plant Services	47,164	755,884	767,168	446,200	382,480
2550 - Student Transportation Services	63,118	134,322	99,963	575,000	240,000
2630 - Information Services	-	2,263	-	-	-
2640 - Staff Services	7,387	159,560	96,834	1,036,613	57,814
2660 - Technology Services	-	267,889	142,417	160,000	44,000
2690 - Other Support Services, Central	187,339	324,624	625,422	738,208	982,990
2000 - Support Services Total	1,828,452	4,128,771	6,183,976	8,398,786	8,714,629
3000 - Enterprise and Community Services					
3100 - Food Services	2,895,657	2,485,989	3,295,958	3,924,310	3,938,634
3300 - Community Services	286,507	165,784	230,105	282,477	302,325
3500 - Custody and Care of Children Services	-	-	262,405	-	-
3000 - Enterprise and Community Services Total	3,182,164	2,651,773	3,788,467	4,206,787	4,240,959

Requirements by Function - Special Revenue Fund (200)
amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
4000 - Facilities Acquisition and Construction					
4120 - Site Acquisition and Development Services	-	-	-	1,111,000	-
4150 - Building Acquisition, Construction, and Improvement	2,794,462	9,693,316	1,919,000	1,355,000	1,450,000
4000 - Facilities Acquisition and Construction Total	2,794,462	9,693,316	1,919,000	2,466,000	1,450,000
5000 - Other Uses					
5100 - Debt Service	-	-	-	2,514,755	-
5200 - Transfers of Funds	-	-	-	341,667	-
5000 - Other Uses Total	-	-	-	341,667	-
Requirements Total	12,439,927	21,674,441	20,070,088	33,820,624	27,406,538

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1130 - Construction Excise Tax	247,389	348,907	413,286	355,000	375,000
1500 - Earnings on Investments	96,199	28,927	-	-	-
1600 - Food Service	901,919	64,852	1,087,313	1,179,600	921,500
1700 - Extracurricular Activities	777,344	311,842	872,731	900,000	785,000
1800 - Community Services Activities	6,605	-	30	-	25,000
1910 - Rentals	8,530	-	153	-	-
1920 - Contributions, Donations, and General					
Fundraising From Private Sources	349,385	252,951	348,047	750,000	750,620
1990 - Miscellaneous	1,286,928	3,418,868	533,392	380,000	415,000
1000 - Revenue from Local Sources Total	3,674,298	4,426,346	3,254,952	3,564,600	3,272,120
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	209,004	357,842	100,677	250,000	200,000
2000 - Revenue from Intermediate Sources Total	209,004	357,842	100,677	250,000	200,000
3000 - Revenue from State Sources					
3102 - State School Fund, School Lunch Match	15,779	15,779	15,779	15,900	16,000
3299 - Other Restricted Grants-in-aid	3,528,593	9,392,729	7,934,303	9,176,000	9,686,733
3000 - Revenue from State Sources Total	3,544,371	9,408,508	7,950,081	9,191,900	9,702,733
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,459,317	7,914	-	-	-
4300 - Restricted Revenue Direct From the Federal Government	-	-	-	2,650,000	-
4500 - Restricted Revenue From the Federal Government Through the State	2,795,828	6,808,587	8,955,595	12,738,846	9,792,599
4700 - Grants-in-aid From the Federal Government Through Other Intermediate Agencies	-	-	514,826	500,000	359,097
4900 - Revenue for/on Behalf of the District	136,294	158,709	145,323	150,000	181,162
4000 - Revenue from Federal Sources Total	4,391,440	6,975,210	9,615,744	16,038,846	10,332,858
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	-	-	-	2,514,755	-
5200 - Interfund Transfers	-	-	-	1,488,294	1,558,540
5400 - Resources, Beginning Fund Balance	4,449,580	3,828,767	3,322,232	3,286,984	2,340,287
5000 - Revenue from Other Sources Total	4,449,580	3,828,767	3,322,232	7,290,033	3,898,827
Resources Total	16,268,694	24,996,673	24,243,686	36,335,379	27,406,538
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
0111 - Licensed Salaries	-	114,957	361,357	360,990	810,911
0112 - Classified Salaries	-	18,567	352,941	426,570	45,390
0130 - Additional Salary	13,357	107,613	12,851	110,000	10,000
0210 - Public Employees Retirement System	1,972	57,007	142,962	213,030	203,901
0220 - Social Security Administration	1,002	17,640	54,411	68,659	66,273
0230 - Other Required Payroll Costs	57	922	2,934	3,847	2,868

Reporting Details - Special Revenue Fund (200)
by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0240 - Contractual Employee Benefits	-	24,865	274,358	338,432	201,726
0310 - Instructional, Professional, and Technical Services	4,016	210	7,973	16,000	10,000
0320 - Property Services	300	-	705	-	-
0340 - Travel	94,215	105,019	171,573	186,000	215,000
0350 - Communication	3,614	15	1,336	13,000	-
0380 - Non-Instructional Professional and Technical Services	1,258	19,583	2,188	3,000	-
0390 - Other General Professional and Technological Services	2,949	40,819	8,581	36,000	-
0410 - Consumable Supplies and Materials	87,890	56,857	161,656	369,157	705,000
0420 - Textbooks	1,449	2,989	-	500,000	-
0430 - Library Books	259	-	-	-	-
0440 - Periodicals	158	1,491	1,777	2,000	-
0470 - Computer Software	24,836	81,808	74,366	110,000	-
0480 - Computer Hardware	1,824	1,568	-	1,000,000	-
0640 - Dues and Fees	-	50	1,564	-	-
1111 - Elementary, K-5 Total	239,156	651,977	1,633,534	3,756,685	2,271,069
1121 - Middle School Programs					
0111 - Licensed Salaries	104,269	121,700	162,780	273,653	185,827
0130 - Additional Salary	6,137	92,847	7,563	105,000	-
0210 - Public Employees Retirement System	28,670	54,533	40,318	113,205	42,258
0220 - Social Security Administration	8,502	16,130	12,769	36,617	14,215
0230 - Other Required Payroll Costs	470	824	656	2,341	610
0240 - Contractual Employee Benefits	30,750	32,810	41,528	66,861	44,520
0310 - Instructional, Professional, and Technical Services	908	2,358	-	5,000	10,000
0320 - Property Services	-	650	16,533	-	-
0340 - Travel	980	-	-	10,000	-
0350 - Communication	2,420	-	-	-	-
0380 - Non-Instructional Professional and Technical Services	-	-	160	-	-
0390 - Other General Professional and Technological Services	466	11,346	1,622	15,000	5,000
0410 - Consumable Supplies and Materials	50,061	7,032	52,123	295,000	468,750
0420 - Textbooks	-	-	-	500,000	-
0430 - Library Books	144	432	25	-	-
0460 - Non-Consumable Items	1,875	-	-	-	-
0470 - Computer Software	734	46,143	21,028	50,000	-
0480 - Computer Hardware	1,824	1,568	-	650,000	-
1121 - Middle School Programs Total	238,210	388,374	357,106	2,122,677	771,180
1122 - Middle School Extracurricular					
0130 - Additional Salary	13,558	9,081	67,723	107,836	175,940
0210 - Public Employees Retirement System	2,640	1,291	10,449	24,946	39,161
0220 - Social Security Administration	1,028	695	5,060	8,073	13,840
0230 - Other Required Payroll Costs	58	34	266	398	1,064
0320 - Property Services	1,303	-	-	-	-
0330 - Student Transportation Services	-	-	197	-	25,000
0340 - Travel	1,272	-	162	1,000	1,000
0350 - Communication	16,817	7,318	1,803	10,000	10,000

Reporting Details - Special Revenue Fund (200)
by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0380 - Non-Instructional Professional and Technical Services	3,176	1,850	6,205	5,000	50,000
0390 - Other General Professional and Technological Services	1,446	-	706	5,000	7,000
0410 - Consumable Supplies and Materials	23,651	573	38,434	65,000	80,000
0460 - Non-Consumable Items	-	-	-	25,000	-
1122 - Middle School Extracurricular Total	64,949	20,842	131,006	252,253	403,005
1131 - High School Programs					
0111 - Licensed Salaries	307,315	328,213	751,463	727,854	566,610
0112 - Classified Salaries	2,304	5,751	12,623	40,126	-
0130 - Additional Salary	63,402	144,567	8,646	155,000	20,000
0210 - Public Employees Retirement System	100,615	127,753	189,853	227,058	141,559
0220 - Social Security Administration	27,554	34,942	56,833	70,605	44,877
0230 - Other Required Payroll Costs	1,557	1,792	2,942	4,140	1,957
0240 - Contractual Employee Benefits	69,641	75,940	168,749	173,382	112,890
0310 - Instructional, Professional, and Technical Services	-	94,514	89,376	100,000	-
0320 - Property Services	361	493	21,033	-	-
0340 - Travel	13,789	-	5,932	35,000	10,000
0350 - Communication	506	87	1,200	-	-
0380 - Non-Instructional Professional and Technical Services	-	100	1,211	-	-
0390 - Other General Professional and Technological Services	2,257	720	3,173	-	-
0410 - Consumable Supplies and Materials	84,200	109,170	85,095	347,133	631,375
0420 - Textbooks	538	33,892	9,143	500,000	-
0460 - Non-Consumable Items	18,883	70,205	48,627	85,000	50,000
0470 - Computer Software	712	63,899	17,530	100,000	-
0480 - Computer Hardware	1,824	11,232	-	900,000	-
0540 - Depreciable Equipment	130,932	30,120	33,231	175,000	-
0640 - Dues and Fees	-	1,910	2,870	3,000	3,000
1131 - High School Programs Total	826,390	1,135,297	1,509,529	3,643,298	1,582,268
1132 - High School Extracurricular					
0112 - Classified Salaries	3,387	-	-	91,679	95,955
0113 - Administrators	-	-	-	103,416	127,654
0114 - Managerial, Confidential	-	-	-	35,781	37,570
0121 - Substitutes, Licensed	-	944	-	-	-
0130 - Additional Salary	73,935	25,929	54,055	607,611	630,078
0210 - Public Employees Retirement System	11,062	6,014	7,968	204,123	202,574
0220 - Social Security Administration	5,702	1,994	4,015	65,668	70,125
0230 - Other Required Payroll Costs	358	105	280	7,481	4,733
0240 - Contractual Employee Benefits	2,466	-	-	59,640	61,800
0310 - Instructional, Professional, and Technical Services	889	100	551	-	-
0320 - Property Services	29,227	17,142	25,708	60,000	67,500
0340 - Travel	79,590	16,422	98,297	160,000	150,000
0350 - Communication	66,157	67,069	71,068	75,000	75,000
0380 - Non-Instructional Professional and Technical Services	71,371	45,830	88,178	275,000	170,000
0390 - Other General Professional and Technological Services	1,282	587	1,457	30,000	12,500

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0410 - Consumable Supplies and Materials	338,068	105,623	281,812	511,459	523,368
0460 - Non-Consumable Items	1,500	12,976	10,883	15,000	45,000
0470 - Computer Software	6,158	4,655	6,450	7,500	7,500
0480 - Computer Hardware	584	-	3,680	-	-
0540 - Depreciable Equipment	-	45,907	26,170	-	-
0640 - Dues and Fees	6,789	56,124	9,567	187,500	132,500
1132 - High School Extracurricular Total	698,525	407,421	690,140	2,496,858	2,413,857
1140 - Pre-kindergarten Programs					
0111 - Licensed Salaries	2,055	12,390	13,159	-	-
0130 - Additional Salary	250	114	100	-	15,000
0210 - Public Employees Retirement System	148	3,104	-	-	3,241
0220 - Social Security Administration	176	957	1,014	-	1,148
0230 - Other Required Payroll Costs	10	48	50	-	90
0240 - Contractual Employee Benefits	25	-	-	-	-
0390 - Other General Professional and Technological Services	699	822	-	2,500	-
0410 - Consumable Supplies and Materials	-	-	313	-	8,471
1140 - Pre-kindergarten Programs Total	3,363	17,433	14,637	2,500	27,950
1210 - Programs for the Talented and Gifted					
0130 - Additional Salary	-	-	-	-	2,500
0210 - Public Employees Retirement System	-	-	-	-	540
0220 - Social Security Administration	-	-	-	-	191
0230 - Other Required Payroll Costs	-	-	-	-	15
1210 - Programs for the Talented and Gifted Total	-	-	-	-	3,246
1220 - Restrictive Programs for Students with Disabilities					
0112 - Classified Salaries	-	-	-	161,327	-
0130 - Additional Salary	-	-	-	-	25,000
0210 - Public Employees Retirement System	-	-	-	38,989	5,401
0220 - Social Security Administration	-	-	-	12,341	1,913
0230 - Other Required Payroll Costs	-	-	-	552	150
0240 - Contractual Employee Benefits	-	-	-	88,803	-
0410 - Consumable Supplies and Materials	1,640	-	600	5,000	5,000
1220 - Restrictive Programs for Students with Disabilities Total	1,640	-	600	307,012	37,464
1250 - Less Restrictive Programs for Students with Disabilities					
0111 - Licensed Salaries	66,258	265,438	328,161	387,995	321,106
0112 - Classified Salaries	485,983	376,186	479,861	938,083	878,027
0130 - Additional Salary	9,877	9,061	5,531	4,566	5,041
0210 - Public Employees Retirement System	139,875	166,999	180,742	318,169	274,078
0220 - Social Security Administration	40,858	48,927	61,155	101,794	92,122
0230 - Other Required Payroll Costs	2,519	2,604	3,241	4,475	4,341
0240 - Contractual Employee Benefits	308,597	295,423	351,955	608,490	566,042
0340 - Travel	312	-	-	-	-
0390 - Other General Professional and Technological Services	6,311	-	-	10,000	10,000
0410 - Consumable Supplies and Materials	11,348	-	-	10,323	500,000
0470 - Computer Software	2,590	4,310	2,590	5,000	5,000

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
1250 - Less Restrictive Programs for Students with Disabilities Total	1,074,527	1,168,949	1,413,236	2,388,895	2,655,757
1271 - Remediation					
0111 - Licensed Salaries	4,373	-	-	-	-
0130 - Additional Salary	-	-	112,721	150,000	-
0210 - Public Employees Retirement System	1,211	-	22,197	59,125	-
0220 - Social Security Administration	335	-	8,620	19,125	-
0230 - Other Required Payroll Costs	18	-	446	1,970	-
0240 - Contractual Employee Benefits	-	-	4	-	-
0330 - Student Transportation Services	-	-	66,395	-	-
0380 - Non-Instructional Professional and Technical Services	423,786	325,571	351,538	500,000	420,998
0390 - Other General Professional and Technological Services	-	-	2,766	-	-
0410 - Consumable Supplies and Materials	3,362	514	12,259	25,000	-
1271 - Remediation Total	433,085	326,085	576,946	755,220	420,998
1272 - Title IA/D					
0111 - Licensed Salaries	301,129	257,314	176,444	185,249	189,005
0112 - Classified Salaries	169,405	149,443	123,896	203,594	387,012
0130 - Additional Salary	6,666	12,909	55,239	-	-
0210 - Public Employees Retirement System	130,826	112,826	83,566	95,621	131,244
0220 - Social Security Administration	35,213	30,696	26,392	29,745	44,066
0230 - Other Required Payroll Costs	2,054	1,652	1,397	1,284	2,034
0240 - Contractual Employee Benefits	176,386	155,090	112,013	152,370	238,434
0390 - Other General Professional and Technological Services	-	47,361	8,376	50,000	-
0420 - Textbooks	16,100	-	-	-	-
1272 - Title 1A/D Total	837,779	767,291	587,324	717,863	991,795
1280 - Alternative Education					
0111 - Licensed Salaries	47,543	50,375	147,400	361,815	415,584
0112 - Classified Salaries	-	-	14,473	30,349	31,813
0122 - Substitutes, Classified	8,716	-	-	-	-
0130 - Additional Salary	7,352	7,761	-	-	15,000
0210 - Public Employees Retirement System	13,861	8,126	30,781	96,783	107,558
0220 - Social Security Administration	4,505	4,388	12,868	30,002	35,375
0230 - Other Required Payroll Costs	274	225	617	1,228	1,551
0240 - Contractual Employee Benefits	15,051	14,651	38,710	83,234	100,972
0310 - Instructional, Professional, and Technical Services	922	-	3,600	-	-
0320 - Property Services	-	45	-	-	-
0340 - Travel	735	-	1,178	-	-
0350 - Communication	80	-	-	-	-
0360 - Charter School Payments	-	45,679	140,138	100,000	100,000
0380 - Non-Instructional Professional and Technical Services	-	850	6,692	-	-
0390 - Other General Professional and Technological Services	999	-	-	-	-
0410 - Consumable Supplies and Materials	13,892	3,393	8,974	25,000	25,000
0460 - Non-Consumable Items	-	-	5,897	-	-
0470 - Computer Software	1,000	3,860	299	10,000	-

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0540 - Depreciable Equipment	6,091	-	-	-	-
0640 - Dues and Fees	-	30	-	-	-
1280 - Alternative Education Total	121,021	139,383	411,628	738,411	832,853
1291 - English Language Learner					
0111 - Licensed Salaries	-	18,007	-	-	-
0112 - Classified Salaries	4,847	10,898	21,623	-	-
0130 - Additional Salary	-	1,141	5,071	-	5,000
0210 - Public Employees Retirement System	1,203	8,439	4,373	-	1,081
0220 - Social Security Administration	371	2,299	2,042	-	383
0230 - Other Required Payroll Costs	22	118	109	-	30
0240 - Contractual Employee Benefits	-	7,105	7,107	-	-
0390 - Other General Professional and Technological Services	1,633	-	-	-	-
0410 - Consumable Supplies and Materials	-	-	38	-	4,656
0470 - Computer Software	-	13,796	28,364	35,000	25,000
1291 - English Language Learner Programs Total	8,076	61,802	68,725	35,000	36,150
1299 - Other Programs					
0130 - Additional Salary	11,106	11,549	10,623	15,000	15,000
0210 - Public Employees Retirement System	2,978	3,094	2,610	3,548	3,241
0220 - Social Security Administration	827	857	782	1,148	1,148
0230 - Other Required Payroll Costs	47	45	41	165	90
1299 - Other Programs Total	14,958	15,544	14,056	19,861	19,479
1400 - Summer School Programs					
0130 - Additional Salary	53,345	75,434	274,411	700,000	195,000
0210 - Public Employees Retirement System	12,964	18,707	57,574	224,675	42,121
0220 - Social Security Administration	4,111	5,743	20,940	72,675	14,918
0230 - Other Required Payroll Costs	207	299	1,073	8,501	1,170
0310 - Instructional, Professional, and Technical Services	-	-	-	75,000	205,670
0330 - Student Transportation Services	-	-	115,587	-	-
0340 - Travel	102	-	13	-	-
0380 - Non-Instructional Professional and Technical Services	-	-	265,635	-	-
0390 - Other General Professional and Technological Services	-	-	1,265	-	-
0410 - Consumable Supplies and Materials	2,440	-	33,649	75,000	75,000
0420 - Textbooks	-	-	-	10,000	-
0470 - Computer Software	-	-	-	5,000	-
1400 - Summer School Programs Total	73,169	100,183	770,147	1,170,851	533,879
1000 - Instruction Total	4,634,848	5,200,582	8,178,615	18,407,384	13,000,950
2000 - Support Services					
2110 - Attendance and Social Work Services					
0112 - Classified Salaries	29,857	33,840	79,920	93,302	-
0130 - Additional Salary	1,470	9,817	106	1,238	-
0210 - Public Employees Retirement System	7,775	10,993	18,926	22,359	-
0220 - Social Security Administration	2,397	3,329	6,060	7,233	-
0230 - Other Required Payroll Costs	138	172	317	315	-

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0240 - Contractual Employee Benefits	15,155	15,180	32,025	40,037	-
0340 - Travel	-	282	-	-	-
0350 - Communication	296	431	46	-	-
0380 - Non-Instructional Professional and Technical Services	-	-	-	5,000	-
0410 - Consumable Supplies and Materials	-	-	-	-	500,000
2110 - Attendance and Social Work Services Total	57,088	74,045	137,400	169,484	500,000
2120 - Guidance Services					
0111 - Licensed Salaries	149,247	108,758	204,184	80,927	206,393
0112 - Classified Salaries	33,010	31,011	55,606	67,896	71,481
0130 - Additional Salary	7,255	11,320	5,330	-	10,494
0210 - Public Employees Retirement System	51,177	39,711	62,771	36,995	68,092
0220 - Social Security Administration	12,909	10,257	18,543	11,385	22,061
0230 - Other Required Payroll Costs	800	583	1,016	480	961
0240 - Contractual Employee Benefits	54,447	40,574	70,270	44,711	67,621
0320 - Property Services	1,914	-	-	-	5,000
0340 - Travel	-	71	196	-	250
0350 - Communication	263	117	458	-	500
0380 - Non-Instructional Professional and Technical Services	59,638	73,570	-	50,000	-
0410 - Consumable Supplies and Materials	4,118	361	810	1,000	922
0470 - Computer Software	1,910	-	-	-	-
2120 - Guidance Services Total	376,687	316,333	419,185	293,394	453,775
2130 - Health Services					
0111 - Licensed Salaries	-	64,491	245,377	256,029	273,055
0112 - Classified Salaries	-	-	19,351	10,800	11,321
0130 - Additional Salary	-	1,058	10,077	3,000	3,000
0210 - Public Employees Retirement System	-	12,522	43,082	63,815	65,350
0220 - Social Security Administration	-	4,707	19,981	20,641	21,984
0230 - Other Required Payroll Costs	-	250	1,055	848	935
0240 - Contractual Employee Benefits	-	19,429	59,862	55,866	58,059
0380 - Non-Instructional Professional and Technical Services	15,805	-	-	-	-
0410 - Consumable Supplies and Materials	-	12,909	-	25,000	-
2130 - Health Services Total	15,805	115,365	398,784	435,999	433,704
2140 - Psychological Services					
0111 - Licensed Salaries	122,191	282,625	618,077	816,637	788,388
0112 - Classified Salaries	60,624	60,698	216,901	253,696	265,974
0114 - Managerial, Confidential	47,511	95,023	100,321	102,327	107,443
0130 - Additional Salary	594	2,652	7,828	1,950	1,950
0210 - Public Employees Retirement System	52,413	107,214	176,562	277,800	264,644
0220 - Social Security Administration	17,306	32,782	69,817	89,860	89,026
0230 - Other Required Payroll Costs	985	1,694	3,715	3,733	3,857
0240 - Contractual Employee Benefits	61,424	104,145	226,444	277,680	272,580
0350 - Communication	940	1,013	927	-	-
0410 - Consumable Supplies and Materials	106	-	-	5,000	5,000
0470 - Computer Software	-	29,048	34,028	25,000	20,000
0480 - Computer Hardware	-	1,798	-	-	-
0650 - Insurance and Judgments	-	-	15,000	15,000	-
2140 - Psychological Services Total	364,094	718,691	1,469,621	1,868,683	1,818,862

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
2150 - Speech Pathology and Audiology Services					
0410 - Consumable Supplies and Materials	48	-	-	-	-
0640 - Dues and Fees	2,843	1,535	-	-	-
2150 - Speech Pathology and Audiology Services Total	2,891	1,535	-	-	-
2190 - Service Direction, Student Support Services					
0112 - Classified Salaries	286	10,010	-	-	-
0113 - Administrators	-	-	117,978	129,759	136,247
0130 - Additional Salary	-	-	2,200	1,200	1,200
0210 - Public Employees Retirement System	71	2,485	14,187	30,973	31,256
0220 - Social Security Administration	22	742	9,160	10,018	10,515
0230 - Other Required Payroll Costs	1	42	448	400	430
0240 - Contractual Employee Benefits	117	3,929	10,975	18,300	18,900
2190 - Service Direction, Student Support Services Total	497	17,207	154,949	190,650	198,548
2210 - Improvement of Instruction Services					
0111 - Licensed Salaries	-	-	157,599	158,362	450,539
0112 - Classified Salaries	-	36,455	-	-	-
0113 - Administrators	108,119	108,119	239,531	285,470	313,369
0114 - Managerial, Confidential	-	-	-	27,828	-
0130 - Additional Salary	26,758	60,318	44,734	57,358	30,925
0210 - Public Employees Retirement System	35,981	53,404	110,602	132,965	189,718
0220 - Social Security Administration	10,283	15,603	33,324	40,470	60,803
0230 - Other Required Payroll Costs	555	780	1,666	2,030	2,537
0240 - Contractual Employee Benefits	6,843	21,957	59,200	83,682	128,217
0310 - Instructional, Professional, and Technical Services	33,015	9,439	42,242	25,000	5,000
0340 - Travel	2,952	-	4,189	5,000	-
0380 - Non-Instructional Professional and Technical Services	-	-	33,500	-	-
0390 - Other General Professional and Technological Services	51,726	737	9,626	25,000	15,000
0410 - Consumable Supplies and Materials	4,400	15,031	17,782	50,000	70,022
0470 - Computer Software	-	8,536	-	10,000	-
0640 - Dues and Fees	-	1,250	-	-	-
2210 - Improvement of Instruction Services Total	280,633	331,629	753,995	903,165	1,266,130
2220 - Educational Media Services					
0112 - Classified Salaries	-	141,186	161,025	182,647	176,502
0130 - Additional Salary	-	1,928	920	-	-
0210 - Public Employees Retirement System	-	33,316	38,082	43,195	40,136
0220 - Social Security Administration	-	10,839	12,155	13,971	13,501
0230 - Other Required Payroll Costs	-	592	663	621	645
0240 - Contractual Employee Benefits	-	82,659	88,870	91,313	93,891
0340 - Travel	279	-	-	-	-
0410 - Consumable Supplies and Materials	6,345	58	105	-	-
0430 - Library Books	27,869	5,789	1,544	30,000	25,000
0470 - Computer Software	-	-	4,369	5,000	-
0480 - Computer Hardware	5,000	8,890	-	10,000	-
2220 - Educational Media Services Total	39,493	285,257	307,735	376,747	349,675

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2230 - Assessment and Testing					
0390 - Other General Professional and Technological Services	-	189	-	-	-
0430 - Library Books	519	645	-	-	-
2230 - Assessment and Testing Total	519	834	-	-	-
2240 - Instructional Staff Development					
0130 - Additional Salary	75,204	296,767	93,085	310,000	390,000
0210 - Public Employees Retirement System	17,564	76,551	22,512	132,440	84,240
0220 - Social Security Administration	5,668	22,077	6,986	42,840	29,835
0230 - Other Required Payroll Costs	329	1,147	358	4,211	2,340
0240 - Contractual Employee Benefits	-	-	-	-	-
0310 - Instructional, Professional, and Technical Services	45,250	-	-	65,000	-
0320 - Property Services	2,810	550	-	-	-
0340 - Travel	81,821	48,310	94,302	115,000	210,499
0380 - Non-Instructional Professional and Technical Services	18,000	17,725	44,524	50,000	3,500
0390 - Other General Professional and Technological Services	87,693	527	2,554	30,000	15,000
0410 - Consumable Supplies and Materials	22,936	3,972	1,138	10,000	51,985
0470 - Computer Software	500	-	1,500	-	-
0640 - Dues and Fees	-	100	-	-	-
2240 - Instructional Staff Development Total	357,776	467,725	266,959	759,491	787,399
2310 - Board of Education Services					
0410 - Consumable Supplies and Materials	-	250	-	-	-
0470 - Computer Software	-	185	300	-	-
2310 - Board of Education Total	-	435	300	-	-
2320 - Executive Administration Services					
0350 - Communication	-	250	206	-	-
0410 - Consumable Supplies and Materials	279	1,113	970	-	-
2320 - Executive Administration Services Total	279	1,363	1,176	-	-
2410 - Office of the Principal Services					
0112 - Classified Salaries	-	-	30,291	-	-
0113 - Administrators	-	-	50,179	-	-
0130 - Additional Salary	-	17,640	15,819	-	-
0210 - Public Employees Retirement System	-	4,686	22,495	-	-
0220 - Social Security Administration	-	1,312	7,294	-	-
0230 - Other Required Payroll Costs	-	71	367	-	-
0240 - Contractual Employee Benefits	-	-	16,667	-	-
0350 - Communication	23	-	-	-	-
0410 - Consumable Supplies and Materials	512	-	563	11,500	20,000
2410 - Office of the Principal Services Total	534	23,709	143,674	11,500	20,000
2490 - Other Support Services, School Administration					
0111 - Licensed Salaries	-	35,838	254,442	282,131	767,545
0130 - Additional Salary	-	-	6,437	-	7,705
0210 - Public Employees Retirement System	-	8,895	57,967	69,416	183,187

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0220 - Social Security Administration	-	2,692	19,029	21,583	59,308
0230 - Other Required Payroll Costs	-	136	990	882	2,507
0240 - Contractual Employee Benefits	-	7,560	58,688	58,140	159,000
2490 - Other Support Services, School Administration					
Total	-	55,120	397,554	432,152	1,179,252
2510 - Direction of Business Support Services					
0340 - Travel	-	760	-	-	-
2510 - Direction of Business Support Services Total	-	760	-	-	-
2520 - Fiscal Services					
0320 - Property Services	13,513	16,246	841	1,500	-
0410 - Consumable Supplies and Materials	6,260	23,296	-	-	-
0470 - Computer Software	-	16,391	-	-	-
0480 - Computer Hardware	7,375	18,288	-	-	-
2520 - Fiscal Services Total	27,148	74,221	841	1,500	-
2540 - Operation and Maintenance of Plant Services					
0112 - Classified Salaries	-	-	69,706	-	18,826
0114 - Managerial, Confidential	-	56,579	67,557	-	-
0122 - Substitutes, Classified	90	-	-	-	-
0130 - Additional Salary	-	22,430	9,805	50,000	-
0210 - Public Employees Retirement System	-	22,635	28,326	11,825	4,281
0220 - Social Security Administration	-	6,013	11,281	3,825	1,440
0230 - Other Required Payroll Costs	-	307	2,247	550	72
0240 - Contractual Employee Benefits	-	1,755	38,673	-	9,468
0320 - Property Services	34,868	227,652	98,623	180,000	200,000
0350 - Communication	-	6,583	630	-	-
0380 - Non-Instructional Professional and Technical Services	1,500	-	-	-	-
0410 - Consumable Supplies and Materials	10,707	411,930	119,034	125,000	98,393
0460 - Non-Consumable Items	-	-	321,287	75,000	25,000
0540 - Depreciable Equipment	-	-	-	-	25,000
2540 - Operation and Maintenance of Plant Services					
Total	47,164	755,884	767,168	446,200	382,480
2550 - Student Transportation Services					
0330 - Student Transportation Services	63,118	126,677	99,963	570,000	240,000
0410 - Consumable Supplies and Materials	-	7,645	-	5,000	-
2550 - Student Transportation Services Total	63,118	134,322	99,963	575,000	240,000
2630 - Information Services					
0130 - Additional Salary	-	290	-	-	-
0220 - Social Security Administration	-	22	-	-	-
0230 - Other Required Payroll Costs	-	1	-	-	-
0350 - Communication	-	1,950	-	-	-
2630 - Information Services Total	-	2,263	-	-	-
2640 - Staff Services					
0111 - Licensed Salaries	-	-	32,898	35,017	38,147
0130 - Additional Salary	-	117,893	-	715,000	-

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0210 - Public Employees Retirement System	-	29,257	7,780	177,380	8,675
0220 - Social Security Administration	-	8,875	2,447	57,377	2,918
0230 - Other Required Payroll Costs	-	2,392	132	7,975	124
0240 - Contractual Employee Benefits	-	-	7,780	6,538	7,950
0350 - Communication	427	345	427	-	-
0380 - Non-Instructional Professional and Technical Services	2,065	-	-	35,000	-
0390 - Other General Professional and Technological Services	-	411	-	-	-
0410 - Consumable Supplies and Materials	4,895	387	194	2,326	-
0470 - Computer Software	-	-	45,176	-	-
2640 - Staff Services Total	7,387	159,560	96,834	1,036,613	57,814
2660 - Technology Services					
0350 - Communication	-	67,510	8,370	35,000	-
0410 - Consumable Supplies and Materials	-	133,271	77,474	75,000	25,000
0470 - Computer Software	-	67,108	49,600	50,000	19,000
0550 - Depreciable Technology	-	-	6,973	-	-
2660 - Technology Services Total	-	267,889	142,417	160,000	44,000
2690 - Other Support Services, Central					
0114 - Managerial, Confidential	-	-	-	68,908	36,177
0130 - Additional Salary	-	-	-	13,750	15,000
0210 - Public Employees Retirement System	-	-	-	24,766	12,495
0220 - Social Security Administration	-	-	-	7,318	3,916
0230 - Other Required Payroll Costs	-	-	-	416	212
0240 - Contractual Employee Benefits	-	-	-	18,300	9,450
0340 - Travel	-	-	-	1,500	10,000
0380 - Non-Instructional Professional and Technical Services	-	-	-	-	15,000
0410 - Consumable Supplies and Materials	-	-	-	3,000	20,000
0640 - Dues and Fees	-	-	-	250	-
0690 - Grant Indirect Charges	187,339	324,624	625,422	600,000	860,740
2690 - Other Support Services, Central Total	187,339	324,624	625,422	738,208	982,990
2000 - Support Services Total	1,828,452	4,128,771	6,183,976	8,398,786	8,714,629
3000 - Community Services					
3100 - Food Services					
0112 - Classified Salaries	717,343	654,964	763,172	1,003,150	935,589
0114 - Managerial, Confidential	141,214	141,214	157,830	232,160	243,768
0122 - Substitutes, Classified	28,927	693	14,993	15,000	10,000
0130 - Additional Salary	95,869	93,102	128,463	91,200	121,200
0210 - Public Employees Retirement System	224,414	219,931	220,107	322,464	299,190
0220 - Social Security Administration	73,533	66,728	79,731	102,625	100,256
0230 - Other Required Payroll Costs	21,036	18,223	20,905	25,139	23,623
0240 - Contractual Employee Benefits	491,982	462,132	497,317	608,972	579,808
0320 - Property Services	49,714	40,600	29,802	43,800	58,000
0340 - Travel	1,708	218	179	3,500	3,500
0350 - Communication	173	-	-	300	200
0380 - Non-Instructional Professional and Technical Services	-	-	-	-	12,500

Reporting Details - Special Revenue Fund (200)
by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0390 - Other General Professional and Technological Services	-	-	14,557	10,000	15,000
0410 - Consumable Supplies and Materials	77,517	67,864	98,159	112,500	110,000
0450 - Food	883,857	665,712	1,239,506	1,235,000	1,300,000
0460 - Non-Consumable Items	-	11,960	-	25,000	25,000
0470 - Computer Software	19,546	17,557	16,856	30,000	40,000
0480 - Computer Hardware	245	-	-	-	-
0540 - Depreciable Equipment	55,083	17,216	-	50,000	50,000
0640 - Dues and Fees	1,071	813	13,963	1,000	1,000
0670 - Taxes, Licenses, and Assessments	12,425	7,062	420	12,500	10,000
3100 - Food Services Total	2,895,657	2,485,989	3,295,958	3,924,310	3,938,634
3300 - Community Services					
0111 - Licensed Salaries	11,106	11,638	12,355	5,826	15,000
0112 - Classified Salaries	338	1,648	-	-	-
0114 - Managerial, Confidential	42,820	14,273	15,070	16,337	17,582
0130 - Additional Salary	25,999	22,109	16,766	30,297	30,000
0210 - Public Employees Retirement System	14,907	8,417	6,926	12,406	13,719
0220 - Social Security Administration	5,788	3,721	3,306	4,014	4,788
0230 - Other Required Payroll Costs	353	193	174	379	330
0240 - Contractual Employee Benefits	7,808	6,348	5,375	5,719	5,906
0310 - Instructional, Professional, and Technical Services	-	-	1,039	-	-
0320 - Property Services	1,167	-	-	5,000	-
0340 - Travel	21,751	8,381	4,536	35,000	35,000
0350 - Communication	6,163	1,864	2,671	5,000	-
0380 - Non-Instructional Professional and Technical Services	1,387	529	3,472	2,500	2,500
0410 - Consumable Supplies and Materials	137,245	82,318	152,292	155,000	177,500
0460 - Non-Consumable Items	4,370	-	-	-	-
0470 - Computer Software	-	115	-	-	-
0480 - Computer Hardware	5,247	4,228	2,839	5,000	-
0540 - Depreciable Equipment	-	-	3,284	-	-
0640 - Dues and Fees	58	-	-	-	-
3300 - Community Services Total	286,507	165,784	230,105	282,477	302,325
3500 - Custody and Care of Children Services					
0380 - Non-Instructional Professional and Technical Services	-	-	262,405	-	-
3500 - Custody and Care of Children Services Total	-	-	262,405	-	-
3000 - Enterprise and Community Services Total	3,182,164	2,651,773	3,788,467	4,206,787	4,240,959
4000 - Facilities Acquisition and Construction					
4120 - Site Acquisition and Development Services					
0510 - Land Acquisition	-	-	-	1,111,000	-
4120 - Site Acquisition and Development Services Total	-	-	-	1,111,000	-
4150 - Building Acquisition, Construction, and Improvement					
0350 - Communication	307	-	-	-	-

Reporting Details - Special Revenue Fund (200)
 by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0380 - Non-Instructional Professional and Technical Services	206,389	41,130	-	-	-
0520 - Buildings Acquisition	2,372,175	9,120,069	1,919,000	1,355,000	1,450,000
0530 - Improvements Other Than Buildings	215,592	532,117	-	-	-
4150 - Building Acquisition, Construction, and Improvements Total	2,794,462	9,693,316	1,919,000	1,355,000	1,450,000
4000 - Facilities Acquisition and Construction Total	2,794,462	9,693,316	1,919,000	2,466,000	1,450,000
5000 - Other Uses					
5100 - Debt Service					
0610 - Redemption of Principal	-	-	-	2,514,755	-
5100 - Debt Service Total	-	-	-	2,514,755	-
5200 - Transfers of Funds					
0710 - Fund Modifications	-	-	-	341,667	-
5200 - Transfers of Funds Total	-	-	-	341,667	-
5000 - Other Uses Total	-	-	-	2,856,422	-
Requirements Total	12,439,927	21,674,441	20,070,058	36,335,379	27,406,538
Ending Fund Balance	3,828,767	3,322,232	4,173,628	-	-



In this section: Debt Service Fund (300)

Debt Service Funds are used to account for the servicing of general obligation long-term debt.

Debt Service Fund

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 in 2018 to provide funds for repairs, construction, and improvements over a projected 20-year period.

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.

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 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 \$15,264,638 in 2023-24.

GENERAL OBLIGATION BONDS

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2018	Finance capital projects (school facilities)	7/18/2018	6/15/2038	159,999,046	151,095,000
Series 2020	Finance capital projects (school facilities)	12/15/2020	6/15/2038	39,915,000	38,335,000
Total General Obligation Bonds					<u>\$189,430,000</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 \$959,078,364, which is significantly in excess of the district's outstanding general obligation debt of \$189,430,000.

LEGAL GENERAL OBLIGATION DEBT CAPACITY

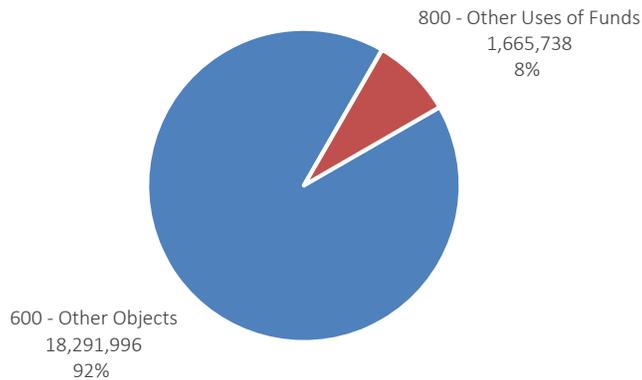
Real Market Value (2022)	\$ 12,063,878,796
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	\$ 959,078,364
Less: Outstanding Debt Subject to Limit	<u>(189,430,000)</u>
Remaining General Obligation Debt Capacity	\$ 769,648,364
Percent of Capacity Issued	24.6%

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 \$3,027,358 in 2023-24. 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.

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
Resources					
1000 - Local Sources	15,147,654	15,187,868	16,737,211	17,457,612	18,136,615
2000 - Intermediate Sources	-	1,218	3,773	-	1,500
5000 - Other Sources	1,077,344	960,239	1,968,192	1,908,596	1,819,619
Resources Total	16,224,997	16,149,325	18,709,176	19,366,208	19,957,734
Requirements					
600 - Other Objects	15,264,758	14,181,133	17,058,374	17,629,913	18,291,996
800 - Other Uses of Funds	-	-	-	1,736,295	1,665,738
Requirements Total	15,264,758	14,181,133	17,058,374	19,366,208	19,957,734
Fund Ending Balance	960,239	1,968,192	1,650,802	-	-

REQUIREMENTS BY MAJOR OBJECT - Debt Service Fund (300)
2023-24 PROPOSED



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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Adopted (as Revised)	Proposed	Forecast	Forecast	Forecast
Resources					
1000 - Local Sources	17,457,612	18,136,615	18,680,713	19,241,135	19,818,369
2000 - Intermediate Sources	-	1,500	5,000	5,000	5,000
5000 - Other Sources	1,908,596	1,819,619	1,665,739	1,375,000	1,175,000
Resources Total	19,366,208	19,957,734	20,351,452	20,621,135	20,998,369
Requirements					
600 - Other Objects	17,629,913	18,291,996	18,899,431	19,519,515	20,167,815
800 - Other Uses of Funds	1,736,295	1,665,738	1,452,021	1,101,620	830,554
Requirements Total	19,366,208	19,957,734	20,351,452	20,621,135	20,998,369
Fund Ending Balance	-	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	12,587,381	12,719,907	14,215,391	14,719,612	15,360,443
1500 - Earnings on Investments	207,467	75,288	3,242	65,000	15,000
1970 - Services Provided Other Funds	2,352,806	2,392,673	2,627,202	2,673,000	2,761,172
1990 - Miscellaneous	-	-	(108,624)	-	-
1000 - Revenue from Local Sources Total	15,147,654	15,187,868	16,737,211	17,457,612	18,136,615
2000 - Revenue from Intermediate Sources					
2800 - Revenue in Lieu of Taxes	-	1,218	3,773	-	1,500
2000 - Revenue from Intermediate Sources Total	-	1,218	3,773	-	1,500
5000 - Revenue from Other Sources					
5400 - Resources, Beginning Fund Balance	1,077,344	960,239	1,968,192	1,908,596	1,819,619
5000 - Revenue from Other Sources Total	1,077,344	960,239	1,968,192	1,908,596	1,819,619
Resources Total	16,224,997	16,149,325	18,709,176	19,366,208	19,957,734

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
Requirements					
600 - Other Objects					
0610 - Redemption of Principal	7,212,135	5,040,000	5,695,000	7,355,000	8,395,000
0621 - Regular Interest	8,052,623	9,141,133	11,363,374	10,274,913	9,896,996
600 - Other Objects Total	15,264,758	14,181,133	17,058,374	17,629,913	18,291,996
800 - Other Uses of Funds					
0810 - Planned Reserve	-	-	-	1,736,295	1,665,738
800 - Other Uses of Funds Total	-	-	-	1,736,295	1,665,738
Requirements Total	15,264,758	14,181,133	17,058,374	19,366,208	19,957,734

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
Requirements					
5000 - Other Uses					
5100 - Debt Service	15,264,758	14,181,133	17,058,374	17,629,913	18,291,996
5000 - Other Uses Total	15,264,758	14,181,133	17,058,374	17,629,913	18,291,996
6000 - Contingencies					
6000 - Contingencies	-	-	-	1,736,295	1,665,738
6000 - Contingencies Total	-	-	-	1,736,295	1,665,738
Requirements Total	15,264,758	14,181,133	17,058,374	19,366,208	19,957,734

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	12,587,381	12,719,907	14,215,391	14,719,612	15,360,443
1500 - Earnings on Investments	207,467	75,288	3,242	65,000	15,000
1970 - Services Provided Other Funds	2,352,806	2,392,673	2,627,202	2,673,000	2,761,172
1990 - Miscellaneous	-	-	(108,624)	-	-
1000 - Revenue from Local Sources Total	15,147,654	15,187,868	16,737,211	17,457,612	18,136,615
2000 - Revenue from Intermediate Sources					
2800 - Revenue in Lieu of Taxes	-	1,218	3,773	-	1,500
2000 - Revenue from Intermediate Sources Total	-	1,218	3,773	-	1,500
5000 - Revenue from Other Sources					
5400 - Resources, Beginning Fund Balance	1,077,344	960,239	1,968,192	1,908,596	1,819,619
5000 - Revenue from Other Sources Total	1,077,344	960,239	1,968,192	1,908,596	1,819,619
Resources Total	16,224,997	16,149,325	18,709,176	19,366,208	19,957,734
Requirements					
5000 - Other Uses					
5100 - Debt Service					
0610 - Redemption of Principal	7,212,135	5,040,000	5,695,000	7,355,000	8,395,000
0621 - Regular Interest	8,052,623	9,141,133	11,363,374	10,274,913	9,896,996
5000 - Other Uses Total	15,264,758	14,181,133	17,058,374	17,629,913	18,291,996
6000 - Contingencies					
0810 - Planned Reserve	-	-	-	1,736,295	1,665,738
6000 - Contingencies Total	-	-	-	1,736,295	1,665,738
Requirements Total	15,264,758	14,181,133	17,058,374	19,366,208	19,957,734
Ending Fund Balance	960,239	1,968,192	1,650,802	-	-





**Capital
Projects
Fund (400)**

In this section: Capital Projects Fund (400)

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. Funds allocated here capture activities related to the acquisition, construction, and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds.

Two issuances of general obligation bonds are allocated in this section: Series 2018 and Series 2020. A schedule of redemption and interest requirements related to these bonds can be found in the Informational Section of this document.

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 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.

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

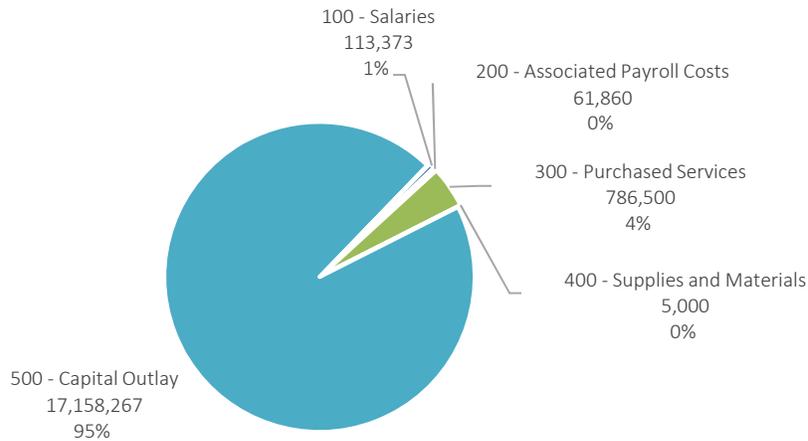
	Renovations and Repairs	Replacement	Educational Program Improvements	Total
Adams Elementary	\$ 3,719,786	\$ -	\$ 8,445,455	\$ 12,165,241
Garfield Elementary	6,302,205	-	15,133,599	21,435,804
Hoover Elementary (renamed Bessie Coleman Elementary)	-	37,084,000	-	37,084,000
Jefferson Elementary (renamed Kathryn Jones Harrison 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 (renamed Letitia Carson 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
TOTAL	\$ 65,863,097	\$ 74,001,098	\$ 60,052,730	\$ 199,916,925

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 2023-24, the proposed budget for the Capital Projects Fund includes \$17.1 million for capital outlay to complete the projects outlined in the long range facilities master plan.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources	4,277,725	363,097	945,867	60,000	125,000
3000 - State Sources	-	-	149,031	-	-
5000 - Other Sources	187,262,946	215,745,839	140,231,257	70,650,000	18,000,000
Resources Total	191,540,671	216,108,936	141,326,154	70,710,000	18,125,000
Requirements					
100 - Salaries	229,715	243,474	347,562	224,157	113,373
200 - Associated Payroll Costs	104,837	121,518	162,670	121,486	61,860
300 - Purchased Services	7,940,755	6,171,303	5,362,476	3,782,551	786,500
400 - Supplies and Materials	5,699	5,072	2,856	5,000	5,000
500 - Capital Outlay	17,934,215	69,336,313	68,550,053	66,576,806	17,158,267
600 - Other Objects	-	-	600	-	-
Requirements Total	26,215,221	75,877,680	74,426,216	70,710,000	18,125,000
Fund Ending Balance	165,325,450	140,231,257	66,899,938	-	-

REQUIREMENTS BY MAJOR OBJECT - Capital Projects Fund (400)
2023-24 PROPOSED



Resources and Requirements

Forecast by Major Object - Capital Project Fund (400)

amounts in dollars

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	60,000	125,000	100,000	-	-
3000 - State Sources	-	-	-	-	-
5000 - Other Sources	70,650,000	18,000,000	400,000	-	-
Resources Total	70,710,000	18,125,000	500,000	-	-
Requirements					
100 - Salaries	224,157	113,373	-	-	-
200 - Associated Payroll Costs	121,486	61,860	-	-	-
300 - Purchased Services	3,782,551	786,500	100,000	-	-
400 - Supplies and Materials	5,000	5,000	-	-	-
500 - Capital Outlay	66,576,806	17,158,267	400,000	-	-
600 - Other Objects	-	-	-	-	-
Requirements Total	70,710,000	18,125,000	500,000	-	-
Fund Ending Balance	-	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	4,196,903	344,427	581,266	60,000	25,000
1990 - Miscellaneous	80,822	18,670	364,601	-	100,000
1000 - Revenue from Local Sources Total	4,277,725	363,097	945,867	60,000	125,000
3000 - Revenue from State Sources					
3299 - Other Restricted Grants-in-aid	-	-	149,031	-	-
3000 - Revenue from State Sources Total	-	-	149,031	-	-
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	-	50,420,389	-	-	-
5400 - Resources, Beginning Fund Balance	187,262,946	165,325,450	140,231,257	70,650,000	18,000,000
5000 - Revenue from Other Sources Total	187,262,946	215,745,839	140,231,257	70,650,000	18,000,000
Resources Total	191,540,671	216,108,936	141,177,123	70,710,000	18,125,000

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
100 - Salaries					
0112 - Classified Salaries	92,011	103,185	146,879	124,361	48,373
0114 - Managerial, Confidential	80,666	80,666	85,192	86,896	-
0121 - Substitutes, Licensed	-	-	963	-	-
0130 - Additional Salary	57,038	59,622	114,529	12,900	65,000
100 - Salaries Total	229,715	243,474	347,562	224,157	113,373
200 - Associated Payroll Costs					
0210 - Public Employees Retirement System	49,256	60,295	71,868	59,586	26,415
0220 - Social Security Administration	16,294	17,748	25,738	17,147	8,674
0230 - Other Required Payroll Costs	2,929	3,218	3,837	2,945	1,523
0240 - Contractual Employee Benefits	36,358	40,257	61,228	41,808	25,248
200 - Associated Payroll Costs Total	104,837	121,518	162,670	121,486	61,860
300 - Purchased Services					
0320 - Property Services	2,014	22,770	52,460	32,500	33,000
0340 - Travel	1,395	-	-	-	-
0350 - Communication	845	394	4,912	5,000	-
0380 - Non-Instructional Professional and Technical Services	7,935,631	6,147,718	5,303,036	3,745,051	753,500
0390 - Other General Professional and Technological Services	868	422	2,069	-	-
300 - Purchased Services Total	7,940,755	6,171,303	5,362,476	3,782,551	786,500
400 - Supplies and Materials					
0410 - Consumable Supplies and Materials	5,699	5,072	2,856	5,000	5,000
400 - Supplies and Materials Total	5,699	5,072	2,856	5,000	5,000
500 - Capital Outlay					
0520 - Buildings Acquisition	13,775,742	69,180,878	68,076,999	66,576,806	17,158,267
0530 - Improvements Other Than Buildings	4,158,473	155,435	473,053	-	-
500 - Capital Outlay Total	17,934,215	69,336,313	68,550,053	66,576,806	17,158,267
600 - Other Objects					
0670 - Taxes, Licenses, and Assessments	-	-	600	-	-
600 - Other Objects Total	-	-	600	-	-
Requirements Total	26,215,221	75,877,680	74,426,216	70,710,000	18,125,000

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
Requirements					
2000 - Support Services					
2520 - Fiscal Services	6,250	317,252	5,000	5,000	-
2000 - Support Services Total	6,250	317,252	5,000	5,000	-
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	1,633,573	1,544,468	1,591,114	1,128,194	966,733
4150 - Building Acquisition, Construction, and Improvement	24,575,398	74,015,959	72,830,103	69,576,806	17,158,267
4000 - Facilities Acquisition and Construction Total	26,208,971	75,560,428	74,421,216	70,705,000	18,125,000
Requirements Total	26,215,221	75,877,680	74,426,216	70,710,000	18,125,000

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	4,196,903	344,427	581,266	60,000	25,000
1990 - Miscellaneous	80,822	18,670	364,601	-	100,000
1000 - Revenue from Local Sources Total	4,277,725	363,097	945,867	60,000	125,000
3000 - Revenue from State Sources					
3299 - Other Restricted Grants-in-aid	-	-	149,031	-	-
3000 - Revenue from State Sources Total	-	-	149,031	-	-
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	-	50,420,389	-	-	-
5400 - Resources, Beginning Fund Balance	187,262,946	165,325,450	140,231,257	70,650,000	18,000,000
5000 - Revenue from Other Sources Total	187,262,946	215,745,839	140,231,257	70,650,000	18,000,000
Resources Total	191,540,671	216,108,936	141,326,154	70,710,000	18,125,000
Requirements					
2000 - Support Services					
2520 - Fiscal Services					
0380 - Non-Instructional Professional and Technical Services	6,250	317,252	5,000	5,000	-
2520 - Fiscal Services Total	6,250	317,252	5,000	5,000	-
2000 - Support Services Total	6,250	317,252	5,000	5,000	-
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction					
0112 - Classified Salaries	92,011	103,185	146,879	124,361	48,373
0114 - Managerial, Confidential	80,666	80,666	85,192	86,896	-
0121 - Substitutes, Licensed	-	-	963	-	-
0130 - Additional Salary	57,038	59,622	114,529	12,900	65,000
0210 - Public Employees Retirement System	49,256	60,295	71,868	59,586	26,415
0220 - Social Security Administration	16,294	17,748	25,738	17,147	8,674
0230 - Other Required Payroll Costs	2,929	3,218	3,837	2,945	1,523
0240 - Contractual Employee Benefits	36,358	40,257	61,228	41,808	25,248
0320 - Property Services	2,014	22,770	52,460	32,500	33,000
0340 - Travel	1,395	-	-	-	-
0350 - Communication	427	394	4,912	5,000	-
0380 - Non-Instructional Professional and Technical Services	1,288,618	1,150,819	1,012,621	740,051	753,500
0390 - Other General Professional and Technological Services	868	422	2,069	-	-
0410 - Consumable Supplies and Materials	5,699	5,072	2,856	5,000	5,000
0520 - Buildings Acquisition	-	-	5,365	-	-
0670 - Taxes, Licenses, and Assessments	-	-	600	-	-
4110 - Service Area Direction Total	1,633,573	1,544,468	1,591,114	1,128,194	966,733
4150 - Building Acquisition, Construction, and Improvement					
0350 - Communication	419	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0380 - Non-Instructional Professional and Technical Services	6,640,764	4,679,646	4,285,415	3,000,000	-
0520 - Buildings Acquisition	13,775,742	69,180,878	68,071,635	66,576,806	17,158,267
0530 - Improvements Other Than Buildings	4,158,473	155,435	473,053	-	-
4150 - Building Acquisition, Construction, and Improvements Total	24,575,398	74,015,959	72,830,103	69,576,806	17,158,267
4000 - Facilities Acquisition and Construction Total	26,208,971	75,560,428	74,421,216	70,705,000	18,125,000
Requirements Total	26,215,221	75,877,680	74,426,216	70,710,000	18,125,000
Ending Fund Balance	165,325,450	140,231,257	66,899,938	-	-



In this section: Internal Service Fund (600)

Insurance Fund

Risk management and employee benefits programs for the district are budgeted within the Insurance Funds. 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.

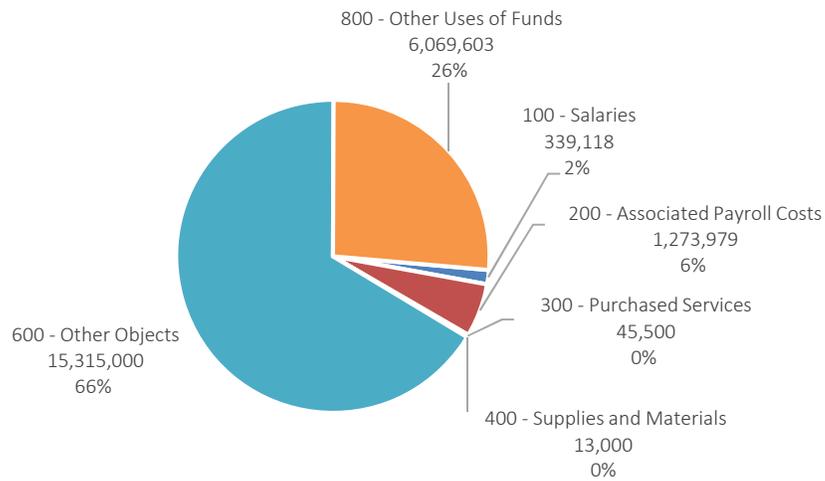
The district's post-retirement health insurance program was established in accordance with Oregon Revised Statute 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference 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, 2023, 692 active participants and 33 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2023 was \$4,376,712.

Resources and Requirements by Major Object - Internal Service Fund (600)
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources	15,037,834	14,610,736	16,027,942	16,455,000	15,855,000
5000 - Other Sources	6,635,130	7,485,268	7,947,764	6,250,000	7,201,200
Resources Total	21,672,964	22,096,005	23,975,705	22,705,000	23,056,200
Requirements					
100 - Salaries	264,928	252,873	304,615	328,781	339,118
200 - Associated Payroll Costs	150,380	102,999	112,910	102,580	1,273,979
300 - Purchased Services	217,804	250,697	191,354	327,500	45,500
400 - Supplies and Materials	19,055	20,446	38,464	30,500	13,000
600 - Other Objects	13,535,528	13,521,226	15,339,457	18,303,599	15,315,000
800 - Other Uses of Funds	-	-	-	3,612,040	6,069,603
Requirements Total	14,187,695	14,148,241	15,986,800	22,705,000	23,056,200
Fund Ending Balance	7,485,268	7,947,764	7,988,906	-	-

REQUIREMENTS BY MAJOR OBJECT - Internal Service Fund (600)
2023-24 PROPOSED



Resources and Requirements

Forecast by Major Object - Internal Service Fund (600)

amounts in dollars

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	16,455,000	15,855,000	16,378,000	16,673,000	16,890,000
5000 - Other Sources	6,250,000	7,201,200	6,200,000	5,200,000	4,200,000
Resources Total	22,705,000	23,056,200	22,578,000	21,873,000	21,090,000
Requirements					
100 - Salaries	328,781	339,118	351,000	363,000	378,000
200 - Associated Payroll Costs	102,580	1,273,979	1,317,000	1,360,000	1,416,000
300 - Purchased Services	327,500	45,500	47,000	49,000	51,000
400 - Supplies and Materials	30,500	13,000	13,000	13,000	14,000
600 - Other Objects	18,303,599	15,315,000	15,836,000	16,359,000	17,030,000
800 - Other Uses of Funds	3,612,040	6,069,603	5,014,000	3,729,000	2,201,000
Requirements Total	22,705,000	23,056,200	22,578,000	21,873,000	21,090,000
Fund Ending Balance	-	-	-	-	-

Resources by Source (Reporting Object) - Internal Service Fund (600)
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1960 - Recovery of Prior Years' Expenditure	-	1,788	-	-	-
1970 - Services Provided Other Funds	15,016,055	14,606,224	16,000,252	16,430,000	15,855,000
1990 - Miscellaneous	21,779	2,725	27,690	25,000	-
1000 - Revenue from Local Sources Total	15,037,834	14,610,736	16,027,942	16,455,000	15,855,000
5000 - Revenue from Other Sources					
5400 - Resources, Beginning Fund Balance	6,635,130	7,485,268	7,947,764	6,250,000	7,201,200
5000 - Revenue from Other Sources Total	6,635,130	7,485,268	7,947,764	6,250,000	7,201,200
Resources Total	21,672,964	22,096,005	23,975,705	22,705,000	23,056,200

Requirements by Object - Internal Service Fund (600)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
100 - Salaries					
0112 - Classified Salaries	81,596	58,542	40,688	-	-
0113 - Administrators	16,513	16,513	17,439	-	-
0114 - Managerial, Confidential	19,153	16,306	68,328	90,781	139,118
0130 - Additional Salary	147,667	161,513	178,159	238,000	200,000
100 - Salaries Total	264,928	252,873	304,615	328,781	339,118
200 - Associated Payroll Costs					
0210 - Public Employees Retirement System	72,260	67,903	68,918	37,374	1,208,087
0220 - Social Security Administration	20,059	19,191	23,026	11,765	25,944
0230 - Other Required Payroll Costs	1,130	971	1,168	991	1,675
0240 - Contractual Employee Benefits	56,931	14,934	19,799	52,450	38,273
200 - Associated Payroll Costs Total	150,380	102,999	112,910	102,580	1,273,979
300 - Purchased Services					
0320 - Property Services	-	-	2,003	-	-
0340 - Travel	613	-	200	1,000	-
0350 - Communication	932	462	1,073	1,500	500
0380 - Non-Instructional Professional and Technical Services	213,522	250,236	188,078	325,000	35,000
0390 - Other General Professional and Technological Services	2,738	-	-	-	10,000
300 - Purchased Services Total	217,804	250,697	191,354	327,500	45,500
400 - Supplies and Materials					
0410 - Consumable Supplies and Materials	13,892	13,748	27,581	13,000	13,000
0460 - Non-Consumable Items	-	3,199	7,192	5,000	-
0470 - Computer Software	3,937	3,499	3,691	5,000	-
0480 - Computer Hardware	1,226	-	-	7,500	-
400 - Supplies and Materials Total	19,055	20,446	38,464	30,500	13,000
600 - Other Objects					
0640 - Dues and Fees	100	99	-	200	-
0650 - Insurance and Judgments	13,535,428	13,521,127	15,339,457	18,303,399	15,315,000
600 - Other Objects Total	13,535,528	13,521,226	15,339,457	18,303,599	15,315,000
800 - Other Uses of Funds					
0810 - Planned Reserve	-	-	-	3,612,040	6,069,603
800 - Other Uses of Funds Total	-	-	-	3,612,040	6,069,603
Requirements Total	14,187,695	14,148,241	15,986,800	22,705,000	23,056,200

Requirements by Function - Internal Service Fund (600)
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	-	-	-	-	219,342
1121 - Middle School Programs	-	-	-	-	112,434
1122 - Middle School Extracurricular	-	-	-	-	3,519
1131 - High School Programs	-	-	-	-	138,094
1132 - High School Extracurricular	-	-	-	-	18,925
1140 - Pre-kindergarten Programs	-	-	-	-	500
1210 - Programs for the Talented and Gifted	-	-	-	-	370
1220 - Restrictive Programs for Students with Disabilities	-	-	-	-	49,052
1250 - Less Restrictive Programs for Students with Disabilities	-	-	-	-	77,040
1272 - Title IA/D	-	-	-	-	11,520
1280 - Alternative Education	-	-	-	-	16,537
1291 - English Language Learner	-	-	-	-	25,836
1292 - Teen Parent Programs	-	-	-	-	455
1299 - Other Programs	-	-	-	-	300
1400 - Summer School Programs	-	-	-	-	4,740
1000 - Instruction Total	-	-	-	-	678,664
2000 - Support Services					
2110 - Attendance and Social Work Services	-	-	-	-	25,566
2120 - Guidance Services	-	-	-	-	42,587
2130 - Health Services	-	-	-	-	15,277
2140 - Psychological Services	-	-	-	-	23,314
2150 - Speech Pathology and Audiology Services	-	-	-	-	12,529
2160 - Other Student Treatment Services	-	-	-	-	4,234
2190 - Service Direction, Student Support Services	-	-	-	-	10,131
2210 - Improvement of Instruction Services	-	-	-	-	34,171
2220 - Educational Media Services	-	-	-	-	9,395
2230 - Assessment and Testing	-	-	-	-	4,574
2240 - Instructional Staff Development	-	-	-	-	9,250
2320 - Executive Administration Services	-	-	-	-	5,824
2410 - Office of the Principal Services	-	-	-	-	72,578
2490 - Other Support Services, School Administration	-	-	-	-	20,593
2510 - Direction of Business Support Services	37,953	38,061	39,146	-	4,054
2520 - Fiscal Services	14,149,742	14,110,180	15,947,654	19,092,960	15,865,200
2540 - Operation and Maintenance of Plant Services	-	-	-	-	68,208
2550 - Student Transportation Services	-	-	-	-	2,323
2570 - Internal Services	-	-	-	-	906
2630 - Information Services	-	-	-	-	3,055
2640 - Staff Services	-	-	-	-	10,440
2660 - Technology Services	-	-	-	-	27,028
2680 - Interpretation and Translation Services	-	-	-	-	3,013
2690 - Other Support Services, Central	-	-	-	-	1,024
2000 - Support Services Total	14,187,695	14,148,241	15,986,800	19,092,960	16,275,274
3000 - Community Services					
3100 - Food Services	-	-	-	-	26,215
3300 - Community Services	-	-	-	-	4,177

Requirements by Function - Internal Service Fund (600)
amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
3000 - Community Services Total	-	-	-	-	30,392
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	-	-	-	-	2,267
4000 - Facilities Acquisition and Construction Total	-	-	-	-	2,267
6000 - Contingencies					
6000 - Contingencies	-	-	-	3,612,040	6,069,603
6000 - Contingencies Total	-	-	-	3,612,040	6,069,603
Requirements Total	14,187,695	14,148,241	15,986,800	22,705,000	23,056,200

Reporting Details - Internal Service Fund (600)
 by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1960 - Recovery of Prior Years' Expenditure	-	1,788	-	-	-
1970 - Services Provided Other Funds	15,016,055	14,606,224	16,000,252	16,430,000	15,855,000
1990 - Miscellaneous	21,779	2,725	27,690	25,000	-
1000 - Revenue from Local Sources Total	15,037,834	14,610,736	16,027,942	16,455,000	15,855,000
5000 - Revenue from Other Sources					
5400 - Resources, Beginning Fund Balance	6,635,130	7,485,268	7,947,764	6,250,000	7,201,200
5000 - Revenue from Other Sources Total	6,635,130	7,485,268	7,947,764	6,250,000	7,201,200
Resources Total	21,672,964	22,096,005	23,975,705	22,705,000	23,056,200
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
0210 - Public Employees Retirement System	-	-	-	-	219,342
1111 - Elementary, K-5 Total	-	-	-	-	219,342
1121 - Middle School Programs					
0210 - Public Employees Retirement System	-	-	-	-	112,434
1121 - Middle School Programs Total	-	-	-	-	112,434
1122 - Middle School Extracurricular					
0210 - Public Employees Retirement System	-	-	-	-	3,519
1122 - Middle School Extracurricular Total	-	-	-	-	3,519
1131 - High School Programs					
0210 - Public Employees Retirement System	-	-	-	-	138,094
1131 - High School Programs Total	-	-	-	-	138,094
1132 - High School Extracurricular					
0210 - Public Employees Retirement System	-	-	-	-	18,925
1132 - High School Extracurricular Total	-	-	-	-	18,925
1140 - Pre-kindergarten Programs					
0210 - Public Employees Retirement System	-	-	-	-	500
1140 - Pre-kindergarten Programs Total	-	-	-	-	500
1210 - Programs for the Talented and Gifted					
0210 - Public Employees Retirement System	-	-	-	-	370
1210 - Programs for the Talented and Gifted Total	-	-	-	-	370
1220 - Restrictive Programs for Students with Disabilities					
0210 - Public Employees Retirement System	-	-	-	-	49,052
1220 - Restrictive Programs for Students with Disabilities Total	-	-	-	-	49,052

Reporting Details - Internal Service Fund (600)
 by reporting function and object; amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
1250 - Less Restrictive Programs for Students with Disabilities					
0210 - Public Employees Retirement System	-	-	-	-	77,040
1250 - Less Restrictive Programs for Students with Disabilities Total	-	-	-	-	77,040
1272 - Title IA/D					
0210 - Public Employees Retirement System	-	-	-	-	11,520
1272 - Title IA/D Total	-	-	-	-	11,520
1280 - Alternative Education					
0210 - Public Employees Retirement System	-	-	-	-	16,537
1280 - Alternative Education Total	-	-	-	-	16,537
1291 - English Language Learner					
0210 - Public Employees Retirement System	-	-	-	-	25,836
1291 - English Language Learner Total	-	-	-	-	25,836
1292 - Teen Parent Programs					
0210 - Public Employees Retirement System	-	-	-	-	455
1292 - Teen Parent Programs Total	-	-	-	-	455
1299 - Other Programs					
0210 - Public Employees Retirement System	-	-	-	-	300
1299 - Other Programs Total	-	-	-	-	300
1400 - Summer School Programs					
0210 - Public Employees Retirement System	-	-	-	-	4,740
1400 - Summer School Programs Total	-	-	-	-	4,740
1000 - Instruction Total	-	-	-	-	678,664
2000 - Support Services					
2110 - Attendance and Social Work Services					
0210 - Public Employees Retirement System	-	-	-	-	25,566
2110 - Attendance and Social Work Services Total	-	-	-	-	25,566
2120 - Guidance Services					
0210 - Public Employees Retirement System	-	-	-	-	42,587
2120 - Guidance Services Total	-	-	-	-	42,587
2130 - Health Services					
0210 - Public Employees Retirement System	-	-	-	-	15,277
2130 - Health Services Total	-	-	-	-	15,277
2140 - Psychological Services					
0210 - Public Employees Retirement System	-	-	-	-	23,314
2140 - Psychological Services Total	-	-	-	-	23,314

Reporting Details - Internal Service Fund (600)
by reporting function and object; amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
2150 - Speech Pathology and Audiology Services					
0210 - Public Employees Retirement System	-	-	-	-	12,529
2150 - Speech Pathology and Audiology Services Total	-	-	-	-	12,529
2160 - Other Student Treatment Services					
0210 - Public Employees Retirement System	-	-	-	-	4,234
2160 - Other Student Treatment Services Total	-	-	-	-	4,234
2190 - Service Direction, Student Support Services					
0210 - Public Employees Retirement System	-	-	-	-	10,131
2190 - Service Direction, Student Support Services Total	-	-	-	-	10,131
2210 - Improvement of Instruction Services					
0210 - Public Employees Retirement System	-	-	-	-	34,171
2210 - Improvement of Instruction Services Total	-	-	-	-	34,171
2220 - Educational Media Services					
0210 - Public Employees Retirement System	-	-	-	-	9,395
2220 - Educational Media Services Total	-	-	-	-	9,395
2230 - Assessment and Testing					
0210 - Public Employees Retirement System	-	-	-	-	4,574
2230 - Assessment and Testing Total	-	-	-	-	4,574
2240 - Instructional Staff Development					
0210 - Public Employees Retirement System	-	-	-	-	9,250
2240 - Instructional Staff Development Total	-	-	-	-	9,250
2320 - Executive Administration Services					
0210 - Public Employees Retirement System	-	-	-	-	5,824
2320 - Executive Administration Services Total	-	-	-	-	5,824
2410 - Office of the Principal Services					
0210 - Public Employees Retirement System	-	-	-	-	72,578
2410 - Office of the Principal Services Total	-	-	-	-	72,578
2490 - Other Support Services, School Administration					
0210 - Public Employees Retirement System	-	-	-	-	20,593
2490 - Other Support Services, School Administration Total	-	-	-	-	20,593
2510 - Direction of Business Support Services					
0113 - Administrators	16,513	16,513	17,439	-	-
0114 - Managerial, Confidential	7,649	7,679	7,229	-	-
0130 - Additional Salary	-	-	882	-	-
0210 - Public Employees Retirement System	7,364	7,401	6,905	-	4,054

Reporting Details - Internal Service Fund (600)
by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0220 - Social Security Administration	1,835	1,839	1,944	-	-
0230 - Other Required Payroll Costs	100	92	96	-	-
0240 - Contractual Employee Benefits	4,493	4,537	4,651	-	-
2510 - Direction of Business Support Services Total	37,953	38,061	39,146	-	4,054
2520 - Fiscal Services					
0112 - Classified Salaries	81,596	58,542	40,688	-	-
0114 - Managerial, Confidential	11,504	8,628	61,099	90,781	139,118
0130 - Additional Salary	147,667	161,513	177,278	238,000	200,000
0210 - Public Employees Retirement System	64,896	60,502	62,013	37,374	86,690
0220 - Social Security Administration	18,224	17,352	21,082	11,765	25,944
0230 - Other Required Payroll Costs	1,030	879	1,071	991	1,675
0240 - Contractual Employee Benefits	52,438	10,396	15,148	52,450	38,273
0320 - Property Services	-	-	2,003	-	-
0340 - Travel	613	-	200	1,000	-
0350 - Communication	932	462	1,073	1,500	500
0380 - Non-Instructional Professional and Technical Services	213,522	250,236	188,078	325,000	35,000
0390 - Other General Professional and Technological Services	2,738	-	-	-	10,000
0410 - Consumable Supplies and Materials	13,892	13,748	27,581	13,000	13,000
0460 - Non-Consumable Items	-	3,199	7,192	5,000	-
0470 - Computer Software	3,937	3,499	3,691	5,000	-
0480 - Computer Hardware	1,226	-	-	7,500	-
0640 - Dues and Fees	100	99	-	200	-
0650 - Insurance and Judgments	13,535,428	13,521,127	15,339,457	18,303,399	15,315,000
2520 - Fiscal Services Total	14,149,742	14,110,180	15,947,654	19,092,960	15,865,200
2540 - Operation and Maintenance of Plant Services					
0210 - Public Employees Retirement System	-	-	-	-	68,208
2540 - Operation and Maintenance of Plant Services Total	-	-	-	-	68,208
2550 - Student Transportation Services					
0210 - Public Employees Retirement System	-	-	-	-	2,323
2550 - Student Transportation Services Total	-	-	-	-	2,323
2570 - Internal Services					
0210 - Public Employees Retirement System	-	-	-	-	906
2570 - Internal Services Total	-	-	-	-	906
2630 - Information Services					
0210 - Public Employees Retirement System	-	-	-	-	3,055
2630 - Information Services Total	-	-	-	-	3,055
2640 - Staff Services					
0210 - Public Employees Retirement System	-	-	-	-	10,440
2640 - Staff Services Total	-	-	-	-	10,440
2660 - Technology Services					

Reporting Details - Internal Service Fund (600)
by reporting function and object; amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
0210 - Public Employees Retirement System	-	-	-	-	27,028
2660 - Technology Services Total	-	-	-	-	27,028
2680 - Interpretation and Translation Services					
0210 - Public Employees Retirement System	-	-	-	-	3,013
2680 - Interpretation and Translation Services Total	-	-	-	-	3,013
2690 - Other Support Services, Central					
0210 - Public Employees Retirement System	-	-	-	-	1,024
2690 - Other Support Services, Central Total	-	-	-	-	1,024
2000 - Support Services Total	14,187,695	14,148,241	15,986,800	19,092,960	16,275,274
3000 - Community Services					
3100 - Food Services					
0210 - Public Employees Retirement System	-	-	-	-	26,215
3100 - Food Services Total	-	-	-	-	26,215
3300 - Community Services					
0210 - Public Employees Retirement System	-	-	-	-	4,177
3300 - Community Services Total	-	-	-	-	4,177
3000 - Community Services Total	-	-	-	-	30,392
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction					
0210 - Public Employees Retirement System	-	-	-	-	2,267
4110 - Service Area Direction Total	-	-	-	-	2,267
4000 - Facilities Acquisition and Construction Total	-	-	-	-	2,267
6000 - Contingencies					
6000 - Contingencies					
0810 - Planned Reserve	-	-	-	3,612,040	6,069,603
6000 - Contingencies Total	-	-	-	3,612,040	6,069,603
6000 - Contingencies Total	-	-	-	3,612,040	6,069,603
Requirements Total	14,187,695	14,148,241	15,986,800	22,705,000	23,056,200
Ending Fund Balance	7,485,268	7,947,764	7,988,906	-	-



Informational Section





informational section

cover art

Corvallis High School student Ella Boesch



Informational Section



2023-24 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	
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 Actual	\$7,537,296,292	\$316,755,969	4.39%
2022-23 Actual	\$7,764,660,205	\$227,363,913	3.02%
2023-24 Projected	\$7,997,600,011	\$232,939,806	3.00%
2024-25 Projected	\$8,237,528,011	\$239,928,000	3.00%
2025-26 Projected	\$8,484,653,852	\$247,125,840	3.00%
2026-27 Projected	\$8,739,193,467	\$254,539,616	3.00%

Source: Benton and Linn County Assessors

PROPERTY TAX RATES (LEVIES) AND COLLECTIONS

The district annually levies a permanent tax rate of \$4.4614 per \$1,000 of assessed value 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 also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax was renewed by voters on May 17, 2022 and expires on June 30, 2027. 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. All projections include a 3.00% 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
2019-20 Actual	\$6,984,828,681	\$4.4614	\$31,162,115	(\$221,336)	\$0	\$30,940,779	96.14%	\$29,747,659
2020-21 Actual	\$7,220,540,323	\$4.4614	\$32,213,719	(\$214,685)	(\$49,897)	\$31,949,137	96.05%	\$30,687,343
2021-22 Actual	\$7,537,296,292	\$4.4614	\$33,626,894	(\$220,717)	(\$61,824)	\$33,344,353	96.81%	\$32,280,344
2022-23 Projected	\$7,764,660,205	\$4.4614	\$34,641,255	(\$186,856)	(\$81,792)	\$34,372,607	96.00%	\$32,997,703
2023-24 Projected	\$7,997,600,011	\$4.4614	\$35,680,493	(\$235,992)	(\$84,450)	\$35,360,051	96.00%	\$33,945,649
2024-25 Projected	\$8,237,528,011	\$4.4614	\$36,750,907	(\$219,729)	(\$86,984)	\$36,444,194	96.00%	\$34,986,427
2025-26 Projected	\$8,484,653,852	\$4.4614	\$37,853,435	(\$226,320)	(\$89,593)	\$37,537,522	96.00%	\$36,036,021
2026-27 Projected	\$8,739,193,467	\$4.4614	\$38,989,038	(\$233,110)	(\$92,281)	\$38,663,647	196.00%	\$75,780,748

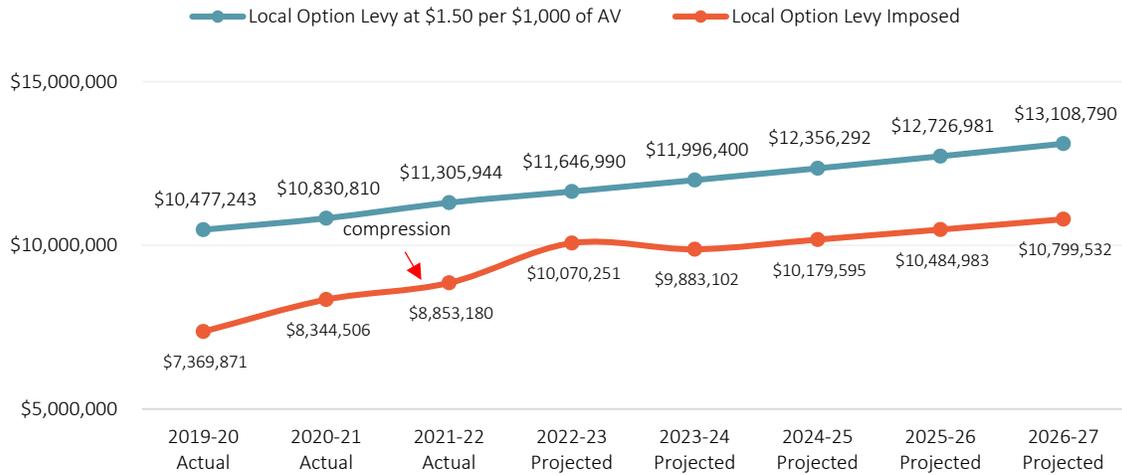
LOCAL OPTION LEVY

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
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 Actual	\$7,220,540,323	\$1.5000	\$10,830,810	(\$2,486,304)	\$8,344,506	96.15%	\$8,023,225
2021-22 Actual	\$7,537,296,292	\$1.5000	\$11,305,944	(\$2,452,764)	\$8,853,180	96.00%	\$8,499,053
2022-23 Projected	\$7,764,660,205	\$1.5000	\$11,646,990	(\$1,576,739)	\$10,070,251	96.00%	\$9,667,441
2023-24 Projected	\$7,997,600,011	\$1.5000	\$11,996,400	(\$2,113,298)	\$9,883,102	96.00%	\$9,487,778
2024-25 Projected	\$8,237,528,011	\$1.5000	\$12,356,292	(\$2,176,697)	\$10,179,595	96.00%	\$9,772,411
2025-26 Projected	\$8,484,653,852	\$1.5000	\$12,726,981	(\$2,241,998)	\$10,484,983	96.00%	\$10,065,583
2026-27 Projected	\$8,739,193,467	\$1.5000	\$13,108,790	(\$2,309,258)	\$10,799,532	96.00%	\$10,367,551

LOCAL OPTION LEVY COMPRESSION

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.

LOCAL OPTION LEVY COMPRESSION



LOCAL OPTION LEVY SPENDING

The district uses revenue from the local option levy to fund 71 full-time staff positions, or about 8% of the district’s total staff. Because of the local option levy, class sizes have been stabilized or reduced, all elementary students receive specialized physical education, music and art instruction, and students have more access to counseling and social work services. Local option funds also help support vocational and technical education programs, the district’s teacher mentoring program, and extracurricular athletics and activities.

BOND LEVY

Tax levies of bonded debt fall outside of the limits of Measure 5. In May 2018, voters approved a \$199.9 million capital construction bond that provided funds to transform the district’s aging infrastructure and provide more innovate and equitable opportunities for students. General obligations bonds were issued to improve safety and security of buildings throughout the district; replace modular elementary classrooms with permanent classroom space; create dedicated space for music and art/science instruction; add multi-purposes dining commons separate from gymnasium spaces; replace two elementary schools; modernize hands-on learning spaces; and protect the district’s investment in existing schools by replacing dated and inefficient building systems.

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Taxes Imposed	Collection Rate	Total Collections
2019-20 Actual	\$6,984,828,681	\$1.8562	\$12,965,181	\$12,965,181	96.14%	\$12,464,470
2020-21 Actual	\$7,220,540,323	\$1.8114	\$13,079,018	\$13,079,018	96.04%	\$12,561,710
2021-22 Actual	\$7,537,296,292	\$1.9368	\$14,598,585	\$14,598,585	96.00%	\$14,014,642
2022-23 Projected	\$7,764,660,205	\$1.9535	\$15,168,503	\$15,168,503	96.00%	\$14,561,763
2023-24 Projected	\$7,997,600,011	\$1.9777	\$15,816,512	\$15,816,512	96.00%	\$15,183,851
2024-25 Projected	\$8,237,528,011	\$1.9500	\$16,063,180	\$16,063,180	96.00%	\$15,420,652
2025-26 Projected	\$8,484,653,852	\$1.9500	\$16,545,075	\$16,545,075	96.00%	\$15,883,272
2026-27 Projected	\$8,739,193,467	\$1.9500	\$17,041,427	\$17,041,427	96.00%	\$16,359,770

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 \$199.9 million 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	
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
Total	151,095,000	72,762,000	38,335,000	14,074,675	276,266,675

PENSION OBLIGATION BONDS

On October 2, 2022, the district issued \$24.3 million in limited tax pension obligation bonds to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the Debt Service Fund (300) from charges made against salaries in all funds.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
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
Total	12,565,000	2,034,908	14,599,908

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



TOTAL PROPERTY TAX LEVIES
(in millions)



EFFECT ON THE AVERAGE TAXPAYER
(rates are \$ per \$1,000 of AV)

Fiscal Year	Average Assessed Value	Permanent Rate	Local Option Rate	Bond Rate	Total Tax Rate	Total Cost
2019-20 Actual	\$255,000	\$4.46	\$1.50	\$1.86	\$7.82	\$1,993
2020-21 Actual	\$263,000	\$4.46	\$1.50	\$1.81	\$7.77	\$2,044
2021-22 Actual	\$271,000	\$4.46	\$1.50	\$1.94	\$7.90	\$2,140
2022-23 Projected	\$279,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,208
2023-24 Projected	\$287,000	\$4.46	\$1.50	\$1.98	\$7.94	\$2,279
2024-25 Projected	\$296,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,342
2025-26 Projected	\$305,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,413
2026-27 Projected	\$314,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,484

STATE SCHOOL FUND ESTIMATE

STATE SCHOOL FUND GRANT
2023-2024

As of 2/22/2023

Benton County, Corvallis SD 509J		District ID: 1901	
2023-2024 Extended ADMw			
Corvallis SD 509J: District total extended ADMw for funding calculations			
	2023-2024		2022-2023
ADMr:	6,378.00 X 1.00 = 6,378.00	6,179.82 X 1.00 =	6,179.82
Students in ESL programs:	513.00 X 0.50 = 256.50	522.74 X 0.50 =	261.37
Students in Pregnant and Parenting Programs:	2.00 X 1.00 = 2.00	2.37 X 1.00 =	2.37
710 IEP Students capped at 11% of District ADMr:	701.58 X 1.00 = 701.58	665.00 X 1.00 =	665.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Students in Poverty:	676.65 X 0.25 = 169.16	655.56 X 0.25 =	163.89
Students in Foster Care and Neglected/Delinquent:	17.00 X 0.25 = 4.25	17.00 X 0.25 =	4.25
Remote Elementary School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X 0.25 = 0.00	0.00 X 0.25 =	0.00
	2023-2024 ADMw 7,511.49	2022-2023 ADMw	7,276.70
	Corvallis SD 509J Extended ADMw		7,522.01
Inavale Community Partners dba Muddy Creek Charter School : Charter ADMw for information only			
	2023-2024		2022-2023
ADMr:	0.00 X 1.00 = 0.00	104.45 X 1.00 =	104.45
Students in ESL programs:	0.00 X 0.50 = 0.00	1.63 X 0.50 =	0.82
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	11.14 X 0.25 =	2.79
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:	10.52 X 1.00 = 10.52	10.52 X 1.00 =	10.52
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
	2023-2024 ADMw 10.52	2022-2023 ADMw	118.57
	Corvallis SD 509J Extended ADMw		7,522.01

			Total	District	Charter
ADMr ¹	6,378	x 1.00 =	6,378.00	6,253.00	125.00
Students in ESL Programs ¹	513.00	x 0.50 =	256.50	256.00	0.50
Students in Pregnant and Parenting Programs ¹	2	x 1.00 =	2.00	2.00	0.00
Students with IEP ¹	701.58	x 1.00 =	701.58	701.58	0.00
Students in Poverty ²	676.65	x 0.25 =	169.16	165.84	3.32
Students in Foster Care ²	17	x 0.25 =	4.25	4.25	0.00
Remote Elementary School Correction ²	10.52	x 1.00 =	10.52	0.00	10.52
ADMw			7,522.01	7,382.67	139.34
2022-23 ADMw (projected)			7,401.99		
Extended ADMw			7,522.01		

¹ Projected by Corvallis School District

² Projected by Oregon Department of Education

**STATE SCHOOL FUND GRANT
2023-2024**

Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023

Benton County, Corvallis SD 509J - 1901																																																			
<p>2023-2024 Local Revenue</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;">\$34,286,798.00</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;">\$1,289,488.68</td></tr> <tr><td>County School Fund =</td><td style="text-align: right;">\$200,000.00</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;">\$7,000.00</td></tr> <tr><td>Revenue Adjustments =</td><td style="text-align: right;">\$0.00</td></tr> <tr><td>Sum of Local Revenue =</td><td style="text-align: right;">\$35,783,286.68</td></tr> </table> <p>2023-2024 Experience Adjustment</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>District Average Teacher Experience =</td><td style="text-align: right;">10.91</td></tr> <tr><td>State Average Teacher Experience =</td><td style="text-align: right;">11.90</td></tr> <tr><td>Experience Adjustment (Difference in District and State Teacher Experience) =</td><td style="text-align: right;">-0.99</td></tr> </table>	Property Taxes and in-lieu of property taxes from local sources =	\$34,286,798.00	Federal Forest Fees =	\$0.00	Common School Fund =	\$1,289,488.68	County School Fund =	\$200,000.00	State Managed Timber =	\$0.00	ESD Equalization =	\$0.00	In-Lieu of Property Taxes(non-local sources) =	\$7,000.00	Revenue Adjustments =	\$0.00	Sum of Local Revenue =	\$35,783,286.68	District Average Teacher Experience =	10.91	State Average Teacher Experience =	11.90	Experience Adjustment (Difference in District and State Teacher Experience) =	-0.99	<p>2023-2024 Transportation Grant</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;">\$6,066,296.00</td></tr> <tr><td>Transportation per ADMr Rank</td><td style="text-align: right;">65%</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 \$4,246,407.20</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 =	\$6,066,296.00	Transportation per ADMr Rank	65%	Transportation Reimbursement Rate	70.00%	70.00% of the Net Eligible Transportation Expenditures =	the Transportation Grant \$4,246,407.20
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2023-2024 Extended ADMw																																																			
2023-2024 ADMw 7,522.01	2022-2023 ADMw 7,395.27	Extended ADMw 7,522.01																																																	
2023-2024 General Purpose Grant																																																			
Multiply the Teacher Experience Adjustment of -0.99 by \$25 then add \$4500 to the result = \$4,475.25 Then multiply \$4,475.25 by the Extended ADMw 7522.0125 and then by the funding ratio 2.160205173097 = \$72,718,741.43																																																			
2023-2024 Total Formula Revenue																																																			
Add the General Purpose Grant \$72,718,741.43 to the Transportation Grant \$4,246,407.20 = \$76,965,148.63																																																			
2023-2024 State School Fund Grant																																																			
Subtract the Local Revenue \$35,783,286.68 from the Total Formula Revenue \$76,965,148.63 = \$41,181,861.95																																																			
2023-2024 Rates per ADMw																																																			
General Purpose Grant per Extended ADMw = \$9,667	Total Formula Revenue per Extended ADMw = \$10,232																																																		
Charter Schools Rate(ORS 338.155) = \$9,667																																																			
Payments																																																			
SSF Total Paid To Date	SSF Estimated Remaining Balance Due																																																		
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due																																																		
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due																																																		
	High Cost Disability Estimated Remaining Balance Due																																																		

The 2023-24 proposed budget for state school fund formula revenue is based on the following calculations:

2023-24 General Purpose Grant
 $(7,522.01 \times (\$4,500 + (\$25 \times -0.99))) \times 2.16065310559 = \$72,733,796$

General Purpose Grant per Extended ADMw = \$9,669
 Total Formula Revenue per Extended ADMw = \$10,234
 Charter Schools Rate = \$9,669

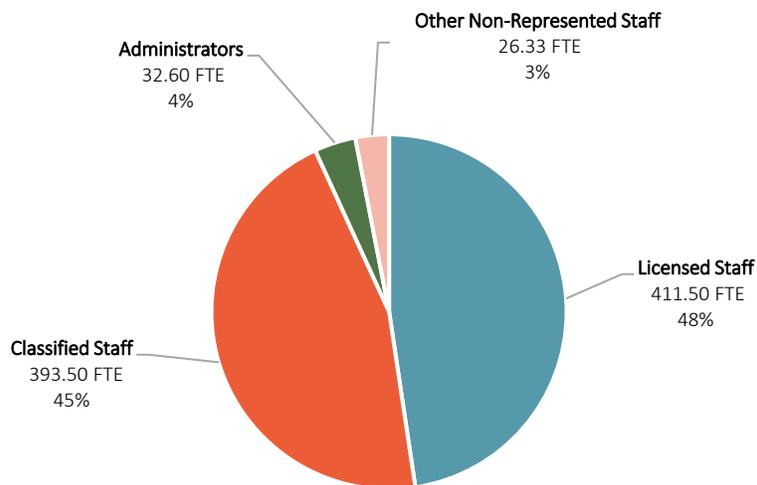
2023-24 Total Formula Revenue
 $\$72,733,796 + \$4,246,407 = \$76,980,203$

2023-24 State School Fund Grant
 $\$76,980,203 - \$35,783,287 = \$41,196,916$

STAFFING (FTE) ALLOCATIONS

ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 - Licensed Staff	398.08	393.31	411.24	413.33	411.50
112 - Classified Staff	383.82	337.65	395.29	432.61	393.50
113 - Administrators	30.60	30.95	32.80	33.60	32.60
114 - Other Non-Represented Staff	22.29	21.15	23.94	27.20	26.33
TOTAL FTE	834.79	783.06	863.27	906.74	863.93



ALLOCATIONS (FTE) BY FUND

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 - General Fund	745.79	687.92	710.75	719.54	692.79
200 - Special Revenue Fund	84.67	91.51	146.90	183.32	167.74
400 - Capital Projects Fund	2.16	2.29	3.84	2.38	1.38
600 - Internal Service Fund	2.17	1.34	1.78	1.50	2.03
TOTAL FTE	834.79	783.06	863.27	906.74	863.93

ALLOCATIONS (FTE) BY FUNCTION

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
1111 - Elementary, K-5	159.62	154.75	169.23	164.80	161.93
1121 - Middle/Junior High Programs	77.79	75.56	73.35	77.81	77.55
1131 - High School Programs	96.49	94.91	96.66	94.87	89.48
1132 - High School Extracurricular	2.82	2.60	2.52	3.60	3.60
1140 - Pre-Kindergarten Programs	0.20	0.20	0.20	-	-
1220 - Restrictive Programs for Students with Disabilities	65.42	54.68	58.34	61.31	56.53
1250 - Less Restrictive Programs for Students with Disabilities	82.91	73.12	90.27	97.86	86.71
1272 - Title IA/D	11.56	9.79	7.13	9.51	14.59
1280 - Alternative Education	8.37	7.68	9.19	12.07	11.75
1291 - English Language Learner Programs	17.14	18.08	18.51	19.35	16.72
1292 – Teen Parent Programs	0.25	0.25	0.25	0.25	0.25
1000 - Instruction Total	522.57	491.62	525.65	541.43	519.11
2110 - Attendance and Social Work Services	33.16	31.75	37.97	43.66	38.19
2120 - Guidance Services	28.38	24.28	28.14	27.22	28.80
2130 - Health Services	10.03	8.74	13.75	16.11	15.55
2140 Psychological Services	8.84	6.81	15.80	18.00	17.00
2150 - Speech Pathology and Audiology Services	7.90	7.48	8.00	8.00	8.20
2160 - Other Student Treatment Services	0.54	0.54	2.24	2.86	2.67
2190 - Service Direction, Student Support Services	6.59	6.50	6.60	6.50	5.00
2210 - Improvement of Instruction Services	12.84	13.64	18.49	18.14	17.65
2220 - Educational Media Services	13.76	10.41	13.58	13.75	13.25
2230 - Assessment and Testing	7.27	5.87	7.53	7.38	5.50
2320 - Executive Administration Services	2.20	2.00	1.99	2.00	2.00
2410 - Office of the Principal Services	45.76	45.72	44.46	44.50	41.31
2490 - Other Support Services-School Administration	2.83	3.17	6.30	7.07	13.17
2510 - Direction of Business Support Services	2.00	2.00	2.00	2.00	1.75
2520 - Fiscal Services	6.67	5.97	5.44	7.10	7.48
2540 - Operation and Maintenance of Plant Services	52.38	49.58	52.33	60.00	61.50
2550 - Student Transportation Services	2.63	2.17	2.33	1.94	2.00
2570 - Internal Services	1.00	1.00	1.00	1.00	1.00
2630 - Information Services	3.00	3.00	2.98	3.00	2.00
2640 - Staff Services	5.00	4.17	5.01	5.80	5.90
2660 - Technology Services	18.37	19.74	20.87	21.50	20.50
2680 - Interpretation and Translation Services	2.47	2.65	2.45	3.75	2.75
2690 - Other Support Services-Central	-	-	-	1.00	0.50
2000 - Support Services Total	273.62	257.19	299.26	322.28	306.66
3100 - Food Services	33.74	29.81	32.44	38.67	34.91
3300 - Community Services	2.70	2.15	2.08	1.98	1.88
3000 - Enterprise and Community Services Total	36.44	31.96	34.52	40.65	36.78
4110 – Service Area Direction	2.16	2.29	3.84	2.38	1.38
4000 – Facilities Acquisition and Construction	2.16	2.29	3.84	2.38	1.38
TOTAL FTE	834.79	783.06	863.27	906.74	863.93

SCHOOL STAFFING (FTE) ALLOCATIONS

School	Grade Span	Projected Enrollment	Classroom FTE			Elementary Enrichment FTE ¹						Basic School Support FTE						Total FTE Allocations		
			Direct Instruction	Student:Teacher Ratio	Total	PE	Music	Art	Total	School Administration ²	Counseling & Social Work ³	Instructional Support ⁴	Administrative Support ⁵	Student Support ⁶	Assessment	Library	Athletics		Total	
K-5 Adams		371	15.00	25	2.70	0.90	0.90	0.90	2.70	2.00	2.15	3.90	2.00	2.00	7.31	-	0.75	-	18.11	35.81
K-5 Franklin K-5		154	6.00	26	1.20	0.40	0.40	0.40	1.20	1.00	0.60	1.34	0.94	0.94	2.44	-	0.38	-	6.69	13.89
K-5 Garfield		374	16.00	23	2.70	0.90	0.90	0.90	2.70	2.00	3.05	7.30	2.00	2.00	13.81	-	0.75	-	28.91	47.61
K-5 Bessie Coleman		351	15.00	23	2.40	0.80	0.80	0.80	2.40	2.00	2.15	3.50	1.75	1.75	7.31	-	0.75	-	17.46	34.86
K-5 Kathryn Jones Harrison		288	12.00	24	2.10	0.70	0.70	0.70	2.10	2.00	2.15	6.30	1.88	1.88	17.06	-	0.75	-	30.14	44.24
K-5 Lincoln		326	14.00	23	2.40	0.80	0.80	0.80	2.40	2.00	2.40	5.40	2.00	2.00	12.19	-	0.75	-	24.74	41.14
K-5 Mountain View		230	10.00	23	1.80	0.60	0.60	0.60	1.80	2.00	3.05	3.70	1.75	1.75	9.06	-	0.75	-	20.31	32.11
K-5 Letitia Carson		391	16.00	24	2.70	0.90	0.90	0.90	2.70	2.00	3.05	4.00	2.00	2.00	14.63	-	0.75	-	26.43	45.13
Total Elementary		2,485	104.00	24	18.00	6.00	6.00	6.00	18.00	15.00	18.60	35.44	14.32	14.32	83.81	-	5.63	-	172.79	294.79
6-8 Cheldelin		554	24.80	27	-	-	-	-	-	3.00	4.00	5.80	3.38	3.38	12.25	0.50	1.00	-	29.93	54.73
6-8 Franklin 6-8		153	6.80	27	-	-	-	-	-	1.00	0.60	1.34	0.94	0.94	2.44	-	0.41	-	6.72	13.52
6-8 Linus Pauling		764	34.00	27	-	-	-	-	-	4.00	5.00	11.80	4.88	4.88	25.38	0.88	1.00	-	52.94	86.94
Total Middle School		1,471	65.60	27	-	-	-	-	-	8.00	9.60	18.94	9.20	9.20	40.07	1.38	2.41	-	89.59	155.19
9-12 Corvallis		1,243	49.00	30	-	-	-	-	-	4.17	8.94	11.35	4.63	4.63	25.41	0.50	1.00	2.10	58.10	107.10
9-12 Crescent Valley		874	34.17	30	-	-	-	-	-	4.00	6.69	7.91	4.44	4.44	24.94	0.50	1.00	1.50	50.98	85.15
9-12 Alternative Pathways		145	5.25	28	-	-	-	-	-	1.00	2.15	1.87	2.13	2.13	5.25	0.50	-	-	12.90	18.15
Total High School		2,262	88.42	30	-	-	-	-	-	9.17	17.78	21.13	11.20	11.20	55.60	1.50	2.00	3.60	121.98	210.40
GRAND TOTAL		6,218	258.02	24	18.00	6.00	6.00	6.00	18.00	32.17	45.98	75.50	34.72	34.72	179.48	2.88	10.03	3.60	384.36	660.38

¹ Elementary Enrichment is based on number of classrooms. Each classroom is allocated 80 minutes per class, per week for PE, music and art.
² School Administration includes Counselor or Social Worker, Mental Health Therapist, Mental Health Skills Trainer, Student and Family Advocate, Career Center Specialist, and Counseling Administrative Support.
³ Counseling & Social Work includes Life Skills Teacher, Special Education Teacher, Speech and Language Pathologist, Adapted PE Teacher, ELL Teacher, MTSS Specialist or RTI Coach, Instructional Coach, Alternative Education, TOSA/Family Engagement, TOSA/Racial Equity Coach, TOSA/Canvas Coach, TOSA/DLI Coordinator, and TOSA/Graduation Coach.
⁴ Instructional support includes Life Skills Teacher, Special Education Teacher, Speech and Language Pathologist, Adapted PE Teacher, ELL Teacher, MTSS Specialist or RTI Coach, Instructional Coach, Alternative Education, TOSA/Family Engagement, TOSA/Racial Equity Coach, TOSA/Canvas Coach, TOSA/DLI Coordinator, and TOSA/Graduation Coach.
⁵ Administrative support includes Office Manager, Administrative Assistant, Registrar, and Fiscal Clerk.
⁶ Student support includes Life Skills Educational Assistant, Student or Campus Behavior Support, Educational Assistant, Health Services Assistant, ASL Interpreter, and Brailleist.

SALARY AND BENEFIT COSTS

SALARY SCHEDULES

2022-23 LICENSED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE) (PROPOSED BUDGET ASSUMES 5.00% COST OF LIVING ADJUSTMENT)

Step	BA	BA+60	MA	MA+45/PhD
1	45,131	46,712		
2	46,846	48,464		
3	48,626	50,281	50,281	50,815
4	50,474	52,167	52,167	52,695
5	52,392	54,123	54,123	54,645
6	54,383	56,153	56,153	56,667
7	56,450	58,259	58,259	58,764
8	58,595	60,444	60,444	60,938
9	60,822	62,711	62,711	63,193
10	63,133	65,063	65,063	65,531
11	65,532	67,503	67,503	67,956
12	68,022	70,034	70,034	70,470
13	70,607	72,660	72,660	73,077
14	73,290	75,385	75,385	75,781
15	76,075	78,212	78,212	78,585
16	78,966	81,145	81,145	81,493
17	81,967	84,188	84,188	84,508
Longevity	84,016	86,293	86,293	86,621

2022-23 ADMINISTRATOR/NON-REPRESENTED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE) (PROPOSED BUDGET ASSUMES 5.00% COST OF LIVING ADJUSTMENT)

Position	Contract Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistant Superintendent	260	139,653	143,145	146,723	150,391	154,151	158,004
Director/Finance & Operations	260	125,774	128,919	132,142	135,446	138,832	142,303
Director/Human Resources	260	125,774	128,919	132,142	135,446	138,832	142,303
Director/Teaching & Learning	260	125,774	128,919	132,142	135,446	138,832	142,303
Principal/High School	230	128,283	131,490	134,778	138,147	141,600	145,141
Principal/Middle School	230	119,589	122,579	125,643	128,783	132,002	135,302
Principal/Elementary	230	114,689	117,556	120,495	123,507	126,594	129,759
Coordinator/Teaching & Learning	230	114,689	117,556	120,495	123,507	126,594	129,759
Coordinator/Alternative Pathways	230	114,689	117,556	120,495	123,507	126,594	129,759
Assistant Principal/High School	230	111,501	114,289	117,146	120,074	123,076	126,154
Assistant Coordinator/Teaching & Learning	230	106,361	109,020	111,745	114,539	117,402	120,338
Assistant Principal/Middle School	230	106,361	109,020	111,745	114,539	117,402	120,338
Director/Facilities & Transportation	260	102,404	104,964	107,589	110,278	113,035	115,861
Director/Technology	260	102,404	104,964	107,589	110,278	113,035	115,861
Manager/Mental Health	260	90,442	92,704	95,021	97,397	99,831	102,327
Manager/Business Services	260	87,593	89,782	92,027	94,329	96,687	99,104
Manager/Food Services	260	84,687	86,804	88,975	91,199	93,479	95,816
Communications Coordinator	260	84,687	86,804	88,975	91,199	93,479	95,816
Manager/Facilities	260	79,665	81,657	83,698	85,790	87,935	90,133
Clinical Supervisor/Mental Health	260	79,665	81,657	83,698	85,790	87,935	90,133
Financial Analyst	260	72,106	73,908	75,755	77,650	79,591	81,581
Supervisor/Culinary	260	70,725	72,492	74,305	76,162	78,067	80,018
Supervisor/Custodial	260	70,725	72,492	74,305	76,162	78,067	80,018
Executive Assistant to Superintendent & Manager of District Theaters	260	70,725	72,492	74,305	76,162	78,067	80,018
Instructional Services Support	260	68,873	70,595	72,360	74,169	76,024	77,924
Risk Manager	260	68,873	70,595	72,360	74,169	76,024	77,924
Therapist/Physical	190	68,511	70,224	71,979	73,779	75,623	77,514
Sustainability Specialist	260	60,904	62,427	63,988	65,587	67,227	68,908
Administrative Specialist	260	58,496	59,959	61,458	62,994	64,569	66,184
Business Services Specialist	260	58,496	59,959	61,458	62,994	64,569	66,184
Human Resource Specialist	260	58,496	59,959	61,458	62,994	64,569	66,184
Payroll Lead Specialist 2	260	58,496	59,959	61,458	62,994	64,569	66,184
Payroll & Benefits Specialist	260	58,496	59,959	61,458	62,994	64,569	66,184
Coordinator/Transportation	260	58,496	59,959	61,458	62,994	64,569	66,184
Athletic Trainer (grandfathered)	210	-	-	-	56,762	58,181	59,635
Supervisor/Food Services	260	49,784	51,029	52,305	53,612	54,953	56,326
Health & Wellness Coordinator	210	49,192	50,422	51,683	52,974	54,299	55,656
Family Outreach Supervisor	200	47,360	48,544	49,758	51,002	52,277	53,584
District Behavior Coach	190	43,474	44,562	45,676	46,818	47,989	49,188
Specialist/Family Outreach Advocate	190	43,474	44,562	45,676	46,818	47,989	49,188
Athletic Trainer	210	41,146	42,174	43,229	44,310	45,418	46,553

2023-24 CLASSIFIED SALARY SCHEDULE
(AMOUNTS IN DOLLARS PER HOUR)

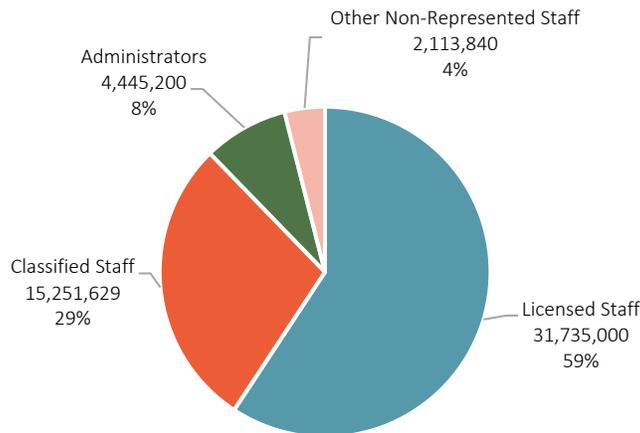
Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Longevity
5	15.40	15.79	16.18	16.58	16.99	17.37	17.76	18.16	18.57	18.99	19.37	19.76	20.16	20.56	20.97	22.02
6	16.09	16.49	16.90	17.32	17.75	18.15	18.56	18.98	19.41	19.85	20.25	20.66	21.07	21.49	21.92	23.02
7	16.81	17.23	17.66	18.10	18.55	18.97	19.40	19.84	20.29	20.75	21.17	21.59	22.02	22.46	22.91	24.06
8	17.57	18.01	18.46	18.92	19.39	19.83	20.28	20.74	21.21	21.69	22.12	22.56	23.01	23.47	23.94	25.14
9	18.36	18.82	19.29	19.77	20.26	20.72	21.19	21.67	22.16	22.66	23.11	23.57	24.04	24.52	25.01	26.26
10	19.19	19.67	20.16	20.66	21.18	21.66	22.15	22.65	23.16	23.68	24.15	24.63	25.12	25.62	26.13	27.44
11	20.05	20.55	21.06	21.59	22.13	22.63	23.14	23.66	24.19	24.73	25.22	25.72	26.23	26.75	27.29	28.65
12	20.95	21.47	22.01	22.56	23.12	23.64	24.17	24.71	25.27	25.84	26.36	26.89	27.43	27.98	28.54	29.97
13	21.89	22.44	23.00	23.58	24.17	24.71	25.27	25.84	26.42	27.01	27.55	28.10	28.66	29.23	29.81	31.30
14	22.88	23.45	24.04	24.64	25.26	25.83	26.41	27.00	27.61	28.23	28.79	29.37	29.96	30.56	31.17	32.73
15	23.91	24.51	25.12	25.75	26.39	26.98	27.59	28.21	28.84	29.49	30.08	30.68	31.29	31.92	32.56	34.19
16	24.99	25.61	26.25	26.91	27.58	28.20	28.83	29.48	30.14	30.82	31.44	32.07	32.71	33.36	34.03	35.73
17	26.11	26.76	27.43	28.12	28.82	29.47	30.13	30.81	31.50	32.21	32.85	33.51	34.18	34.86	35.56	37.34
18	27.28	27.96	28.66	29.38	30.11	30.79	31.48	32.19	32.91	33.65	34.32	35.01	35.71	36.42	37.15	39.01
19	28.51	29.22	29.95	30.70	31.47	32.18	32.90	33.64	34.40	35.17	35.87	36.59	37.32	38.07	38.83	40.77
20	29.79	30.53	31.29	32.07	32.87	33.61	34.37	35.14	35.93	36.74	37.47	38.22	38.98	39.76	40.56	42.59
21	31.13	31.91	32.71	33.53	34.37	35.14	35.93	36.74	37.57	38.42	39.19	39.97	40.77	41.59	42.42	44.54
22	32.53	33.34	34.17	35.02	35.90	36.71	37.54	38.38	39.24	40.12	40.92	41.74	42.57	43.42	44.29	46.50
23	33.99	34.84	35.71	36.60	37.52	38.36	39.22	40.10	41.00	41.92	42.76	43.62	44.49	45.38	46.29	48.60

CLASSIFIED JOB FAMILIES AND SALARY RANGE

Classification Family	Salary Range	Classification Family	Salary Range	Classification Family	Salary Range
Food Service		Instructional Assistants		Technology	
Food Service Assistant	5	Child Care Provider	5	Technology/Computer Lab Assistant 1 (bldg)	10
Food Service Specialist	6	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	Assessment		Data Integration & Systems Analyst	23
		Assessment Technician	11		
		District Assessment and Data Specialist	14	Library	
Clerical				Library Media Assistant 1	7
Secretary	6	Student Behavior		Instructional Media Center Assistant 1 (CIMC)	7
Administrative Assistant 1	7	Student Behavior Assistant	9	Library Media Technician	10
Health Service Assistant	9	Student Behavior Support 1	10	Instructional Media Center Assistant 2 (CIMC)	10
Administrative Assistant 1 - Office (attendance)	9	Student Behavior Support 2	12		
Administrative Assistant 2	10	Campus Behavior Support	13	Maintenance	
Registrar 1	12	Student Behavior Support 3 - grandfathered	16	Maintenance 1	8
Career Center Specialist	12			Lead Maintenance	9
Administrative Assistant 2/Office Manager	13	Stand Alone Positions		Warehouse Delivery	10
Administrative Assistant 3	13	Public Access Partnership Support	12	Project Crew	10
Registrar 2	13	Special Education Autism Assistant	13	Project Crew Lead	11
Administrative Assistant 3/Office Manager	14	Special Education Behavior Assistant	13	Campus Steward 1 (Elementary)	12
		Mental Health & Wellness Skills Trainer	15	Campus Steward 2 (Middle School)	13
Business		Bilingual Student and Family Advocate 1	15	Maintenance 2	13
Fiscal Clerk 1	8	Communications Specialist	17	Campus Steward 3 (High School)	14
Fiscal Clerk 2	11	Bilingual Student and Family Advocate 2	17	Maintenance 3	17
Fiscal Clerk 2/Office Manager	13	Speech Language Pathologist Assistant	19	Maintenance 4	18
Accounting & Business Systems Specialist I	14	Brailist; Translator	19	Maintenance Foreman	19
Payroll / Benefit Specialist	18	Electrician Specialist	23		
Accounting & Business Systems Specialist II	19				

SALARY COSTS BY OBJECT

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 - Licensed Staff	\$25,936,258	26,326,426	28,770,739	30,036,702	31,735,000
112 - Classified Staff	11,872,939	10,817,878	12,967,064	15,872,206	15,251,629
113 - Administrators	3,662,633	3,703,365	4,102,871	4,278,504	4,445,200
114 - Other Non-Represented Staff	1,571,789	1,510,643	1,764,146	2,033,224	2,113,840
116 - Supplemental Retirement Stipends	-	433,000	315,500	-	-
121 - Substitutes – Licensed	20,996	45,100	120,591	3,000	56,250
122 - Substitutes – Classified	68,540	6,901	23,256	42,500	18,500
130 - Additional Salary	2,434,159	2,841,716	2,949,992	4,692,095	3,204,876
TOTAL SALARY COST	\$45,567,314	\$45,685,028	\$51,014,158	\$56,958,230	\$56,825,295
<i>Change from Prior Year</i>	<i>10.0%</i>	<i>0.3%</i>	<i>11.7%</i>	<i>13.0%</i>	<i>-0.2%</i>



BENEFIT COSTS BY OBJECT

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
210 - Public Employees Retirement System	\$11,474,413	\$11,608,716	\$11,593,320	\$14,008,196	\$14,376,740
220 - Social Security Administration	3,408,399	3,411,914	3,808,428	4,399,773	4,349,850
230 - Other Required Payroll Costs	267,195	323,811	301,023	348,576	329,292
240 - Contractual Employee Benefits	12,673,403	11,920,311	13,211,717	14,376,191	14,160,025
TOTAL BENEFIT COST	\$27,823,410	\$27,264,753	\$28,914,488	\$33,132,736	\$33,215,907
<i>Change from Prior Year</i>	<i>22.4%</i>	<i>-2.0%</i>	<i>6.1%</i>	<i>15.5%</i>	<i>0.3%</i>
Benefit Cost as % of Salaries and Benefits	38%	37%	36%	37%	37%

STUDENT ENROLLMENT

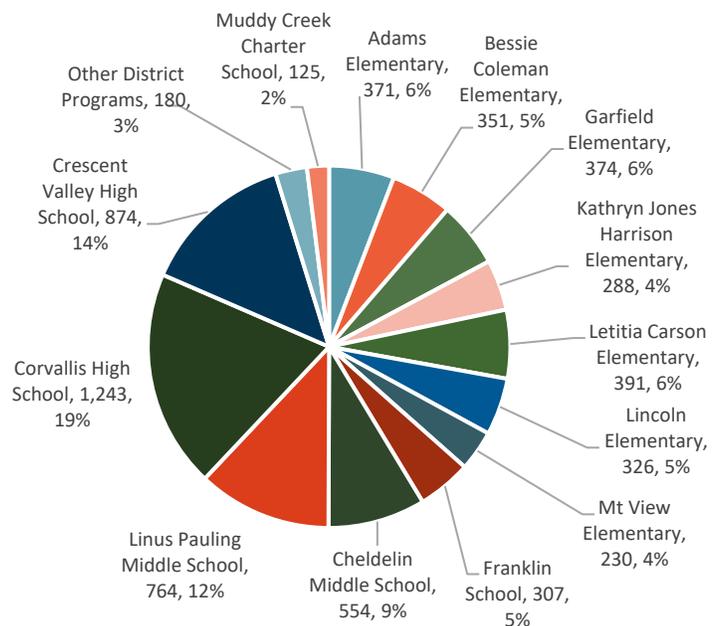
The District develops annual enrollment projections using two types of information – cohort survival rates and birth rates. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will 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
2019-20 Actual	437	447	519	562	503	503	524	555	495	538	529	552	581	6,745	-47 -0.7%
2020-21 Actual	401	429	423	465	546	501	479	522	529	526	532	515	593	6,461	-284 -4.2%
2021-22 Actual	409	414	435	421	450	548	473	474	534	568	548	535	568	6,377	-84 -1.3%
2022-23 Actual	396	444	435	440	420	473	532	469	493	572	574	542	572	6,362	-15 -0.2%
2023-24 Projected	403	421	465	436	446	439	462	532	477	544	572	585	596	6,378	16 0.3%
2024-25 Projected	404	415	430	456	437	450	426	463	537	513	547	571	646	6,295	-83 -1.3%
2025-26 Projected	355	416	424	422	457	441	438	427	467	578	516	546	631	6,118	-177 -2.8%
2026-27 Projected	370	366	425	416	423	461	428	439	431	502	581	515	603	5,960	-158 -2.6%

District enrollment has declined since 2019-20, when the district had 6,745 students enrolled, to 2022-23, when the district had 6,362 students enrolled. Enrollment in 2020-21 declined by 284 students due to the COVID-19 pandemic. The projection for 2023-24 assumes a slight increase in enrollment followed by larger declines over the following three years.

2023-24 PROJECTED ENROLLMENT BY SCHOOL

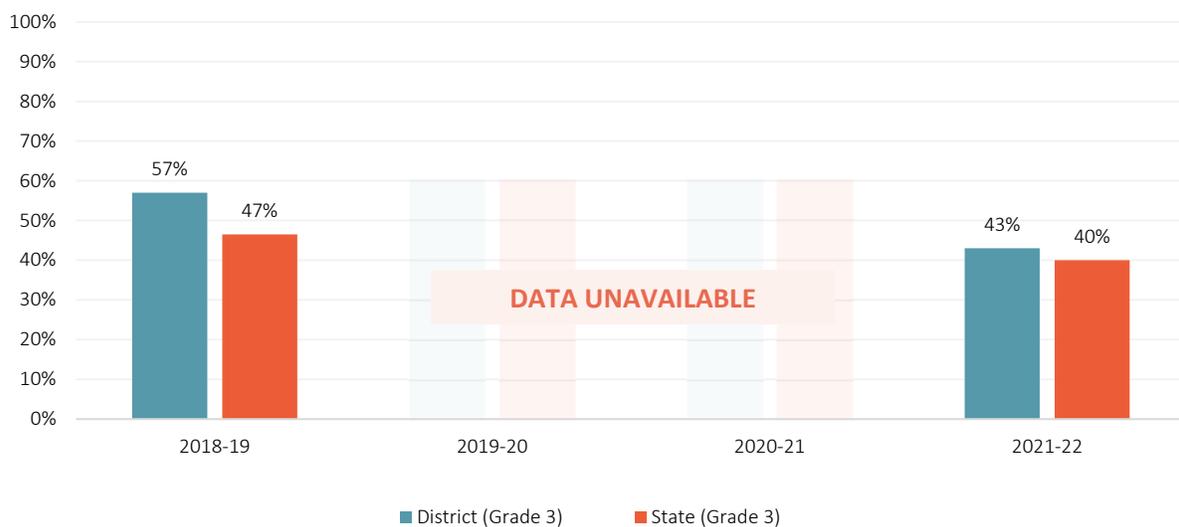
School	Projected Enrollment
Adams Elementary	371
Bessie Coleman Elementary	351
Garfield Elementary	374
Kathryn Jones Harrison Elementary	288
Letitia Carson Elementary	391
Lincoln Elementary	326
Mt View Elementary	230
Franklin School	307
Cheldelin Middle School	554
Linus Pauling Middle School	764
Corvallis High School	1,243
Crescent Valley High School	874
Subtotal (District Schools)	6,073
Other District Programs	180
Total Non-Charter Enrollment	6,253
Muddy Creek Charter School	125
Total Projected Enrollment	6,378



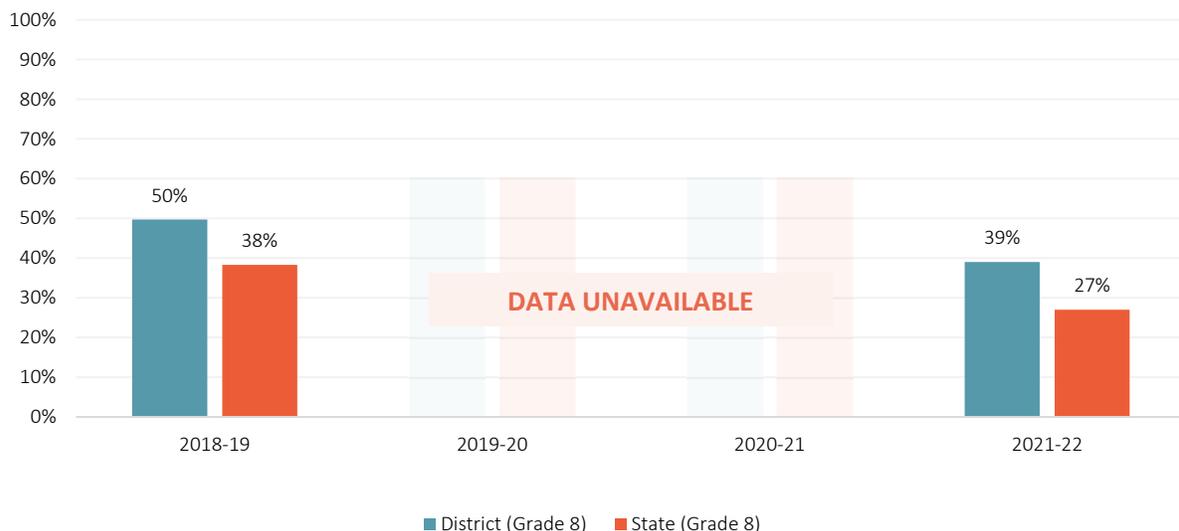
STUDENT ACHIEVEMENT DATA

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 and 2020-21 school years.

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

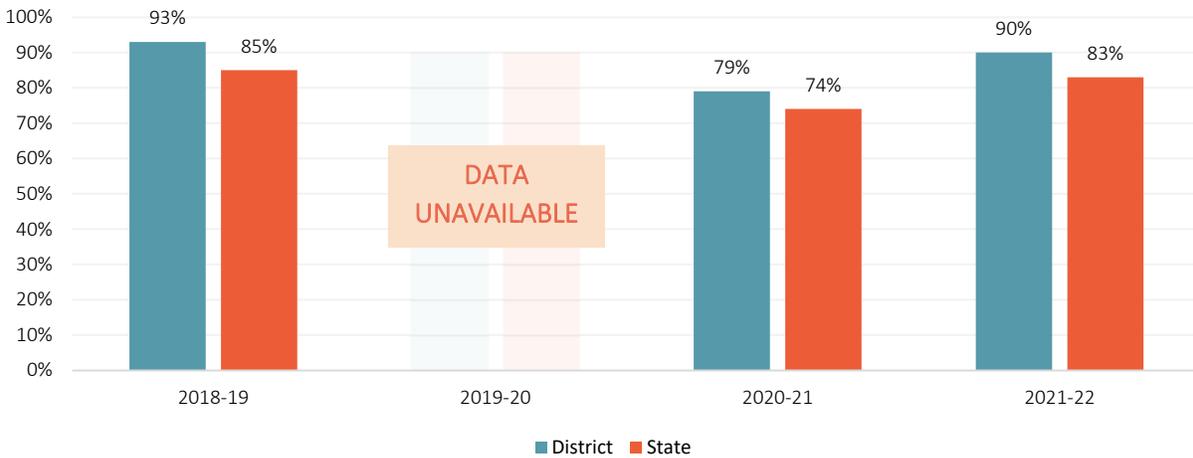


GRADE 8 MATHEMATICS PROFICIENCY
Percentage of students who met state grade-level expectations



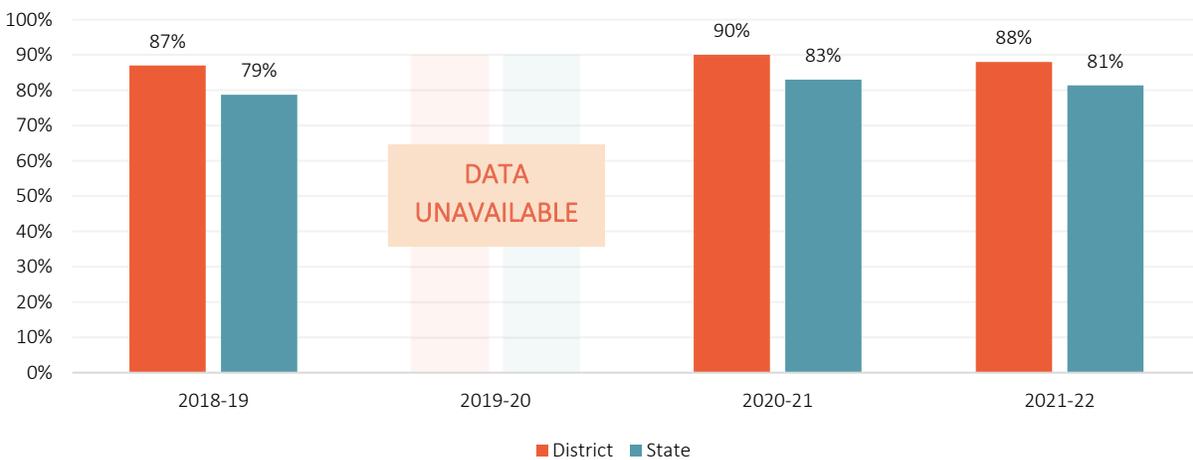
GRADE 9 ON-TRACK TO GRADUATE

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 9th grade year are more likely to drop out compared to those who are on-track. Due to the COVID-19 pandemic, the data for the grade 9 on track statistic is not available for the 2019-20 school year. The district's overall grade 9 on-track to graduate rate for 2021-22 was 90%, an increase from the 2020-21 rate of 79%, and 7% higher than the state average rate of 83%.



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. Due to the COVID-19 pandemic, the data for the four-year cohort graduation rate is not available for the 2019-20 school year. The district's overall four-year cohort graduation rate for 2021-22 was 88%, a slight decrease from the 2020-21 rate of 90%, but 7% higher than the state average rate of 81%. In terms of the number of students, 469 out of 529 students graduated with their four-year cohort in 2022 compared to 484 out of 560 students in 2021.

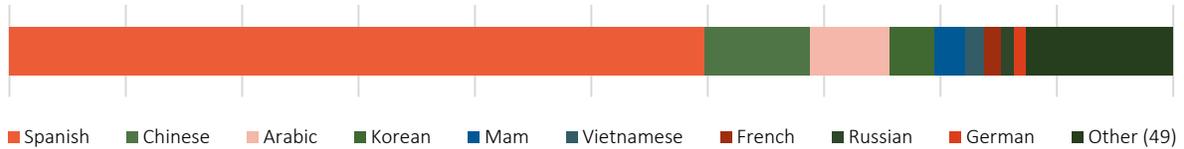


STUDENT DEMOGRAPHICS

STUDENT DIVERSITY

In 2022-23, 1,148 students, or 22% of students enrolled, self-reported a language of origin other than English. A total of 59 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.

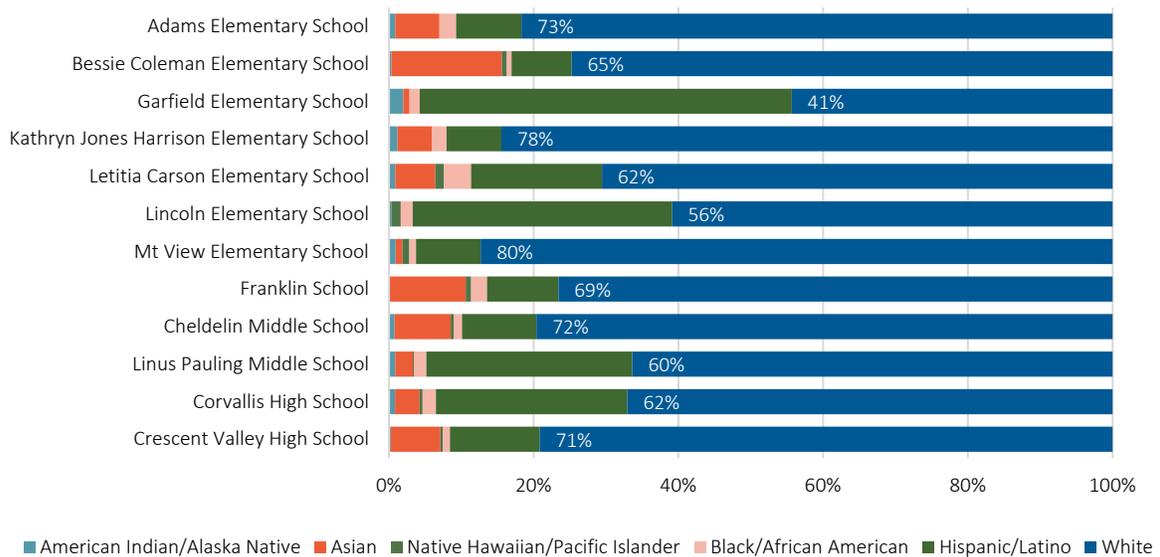
LANGUAGE OF ORIGIN OF ALL STUDENTS ENROLLED (NON-ENGLISH)



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

Race/Ethnicity as Reported	2019-20 District	2020-21 District	2021-22 District	2022-23 District	2022-23 State
American Indian/Alaska Native	<1%	<1%	<1%	<1%	1%
Asian	6%	6%	5%	5%	4%
Native Hawaiian/Pacific Islander	<1%	<1%	<1%	<1%	<1%
Black/African American	1%	1%	1%	2%	2%
Hispanic/Latino	17%	18%	18%	18%	25%
White	67%	66%	66%	65%	59%
Multiracial	8%	8%	9%	9%	7%

RACE/ETHNICITY OF STUDENTS ENROLLED BY SCHOOL

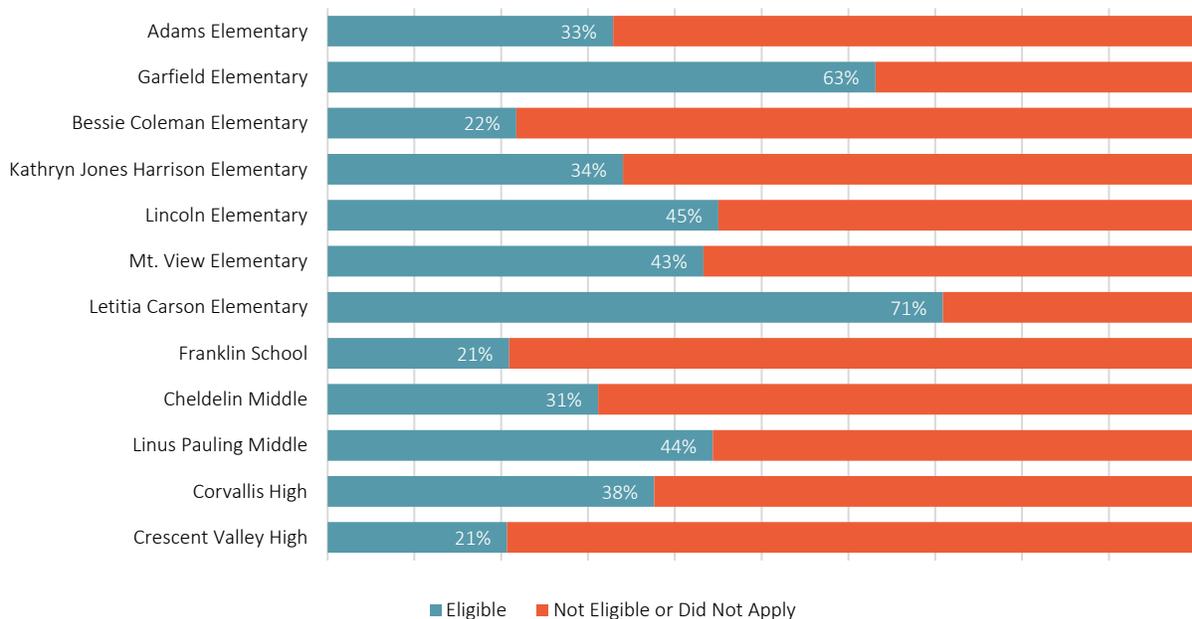


STUDENTS NAVIGATING POVERTY

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 and foster children are eligible for free meals. Additionally, children from households that meet federal or state income guidelines are determined eligible for either free or reduced-priced meals.

In 2022-23, over one-third of students in the district (39%) were eligible for participation in the Free and Reduced-Priced Meal Program. Eligibility is not reported for 2020-21 and 2021-22 as the district operated meal programs under a suite of federal waivers that allowed meals to be served at no cost to all children and eliminated the need to collect applications used to determine household eligibility for free or reduced-priced meals.

School	2019-20	2020-21	2021-22	2022-23
Adams Elementary	28%			33%
Garfield Elementary	59%			63%
Bessie Coleman Elementary	15%			22%
Kathryn Jones Harrison Elementary	28%			34%
Lincoln Elementary	51%			45%
Mt. View Elementary	42%			43%
Letitia Carson Elementary	52%			71%
Franklin School	17%			21%
Cheldelin Middle	32%			31%
Linus Pauling Middle	48%			44%
Corvallis High	35%			38%
Crescent Valley High	26%			21%
District Average	36%			39%
State Average	48%			



SCHOOL DISCRETIONARY ALLOCATIONS

School and Grades Served	Students						Discretionary Allocation		
	Projected Enrollment	Navigating Poverty 1	With a Disability 2	Emerging Bilingual 3	Opportunity for Growth 4	Weighted Student Count	\$ per Weight	\$ per Student	Allocation
K-5 Adams	371	41%	10%	9%	55%	478	\$ 205	\$ 264	\$ 97,990
K-5 Franklin K-5	154	29%	8%	12%	31%	185	205	246	37,925
K-5 Garfield	374	67%	10%	40%	69%	548	205	300	112,340
K-5 Bessie Coleman	351	27%	9%	12%	22%	412	205	241	84,460
K-5 Kathryn Jones Harrison	288	40%	18%	7%	45%	367	205	261	75,235
K-5 Lincoln	326	53%	12%	24%	66%	452	205	284	92,660
K-5 Mountain View	230	46%	7%	2%	60%	296	205	264	60,680
K-5 Letitia Carson	391	67%	11%	10%	65%	540	205	283	110,700
Total Elementary	2,485					3,278	\$ 205	\$ 270	\$ 671,990
6-8 Cheldelin	554	39%	11%	6%	57%	711	\$ 335	\$ 430	\$ 238,185
6-8 Franklin 6-8	153	29%	8%	12%	31%	184	335	403	61,640
6-8 Linus Pauling	764	52%	14%	19%	61%	1,043	335	457	349,405
Total Middle School	1,471					1,938	\$ 335	\$ 441	\$ 649,230
9-12 Corvallis	1,243	40%	10%	20%	8%	1,509	\$ 345	\$ 419	\$ 520,605
9-12 Crescent Valley	874	27%	10%	8%	5%	994	345	392	342,930
9-12 Alternative Pathways	145	68%	25%	14%	10%	191	345	454	65,895
Total High School	2,262					2,694	\$ 345	\$ 411	\$ 929,430
GRAND TOTAL	6,218					7,910			\$2,250,650

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

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

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

⁴ Students who did not meet academic benchmarks in the previous year. One K-8 student = 0.25 weight. One 9-12 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.

2023-24 SCHOOL LEVEL REPORTING (ALL FUNDS)

	ELEMENTARY SCHOOLS						
	Adams	Bessie Coleman	Garfield <i>DLI, Title I</i>	Kathryn Jones Harrison <i>Life Skills</i>	Letitia Carson <i>Title I</i>	Lincoln <i>DLI, Title I</i>	Mountain View <i>Title I, SEG</i>
STUDENT ENROLLMENT (Projecte	371	351	374	288	391	326	230
STUDENT DEMOGRAPHICS (2022-23 ODE Fall Membership and District Data Sources)							
Total Fall Enrollment (2022-23)	383	345	378	273	390	331	232
Race/Ethnicity							
American Indian/Alaskan	1%	<1%	2%	1%	1%	<1%	1%
Asian	5%	13%	1%	4%	5%	0%	1%
Black/African American	2%	1%	1%	2%	3%	2%	1%
Hispanic/Latino	8%	7%	48%	7%	16%	33%	8%
Multiracial	10%	13%	7%	8%	12%	8%	8%
Native Hawaiian/Pacific I	0%	1%	0%	0%	1%	1%	1%
White	73%	65%	41%	78%	62%	56%	80%
Students with Disabilities	11%	13%	11%	15%	10%	12%	16%
Ever English Learners	9%	13%	41%	7%	10%	23%	2%
Students Navigating Poverty	33%	22%	63%	34%	71%	45%	43%
SCHOOL PERFORMANCE MEASURES (2021-22 At-A-Glance Report)							
English Language Arts Proficier	45%	78%	31%	55%	35%	34%	40%
Mathematics Proficiency	32%	75%	26%	47%	37%	28%	37%
Science Proficiency	28%	68%	17%	33%	24%	34%	34%
Grade 9 On Track to Graduate							
Grade 12 On Time Graduation							
SCHOOL STAFFING (2023-24 Proposed)							
111 Licensed Staff	24.30	23.30	28.80	22.80	25.50	24.20	18.30
112 Classified Staff	14.56	15.25	22.75	23.63	23.44	21.75	16.03
113 Administrators	1.00	1.00	1.00	1.00	1.00	1.00	1.00
114 Other Non-Represented S	-	-	-	-	-	-	-
Total	39.86	39.55	52.55	47.43	49.94	46.95	35.33
SCHOOL SPENDING (2023-24 Proposed)							
100 Salaries	2,533,159	2,388,433	3,003,600	2,843,978	2,944,601	2,793,569	2,146,415
200 Associated Payroll Costs	1,500,471	1,438,581	1,815,371	1,734,742	1,800,461	1,678,727	1,280,404
300 Purchased Services	173,850	133,790	126,225	110,283	118,275	143,830	100,792
400 Supplies and Materials	89,999	46,045	74,196	62,761	75,764	92,068	50,479
500 Capital Outlay	-	-	-	-	-	-	-
600 Other Objects	-	-	-	-	50	-	-
Total	\$4,297,479	\$4,006,849	\$5,019,392	\$4,751,764	\$4,939,151	\$4,708,194	\$3,578,090
STUDENT:STAFF RATIO	9.3	8.9	7.1	6.1	7.8	6.9	6.5
STUDENT:LICENSED STAFF RATIO	15.3	15.1	13.0	12.6	15.3	13.5	12.6
SCHOOL SPENDING PER STUDENT							
State and Local Funds	10,616	10,699	11,697	15,529	10,918	12,556	13,378
Federal Funds	967	717	1,724	970	1,714	1,887	2,179
Total	\$11,584	\$11,416	\$13,421	\$16,499	\$12,632	\$14,442	\$15,557

Note regarding Student Enrollment: The count of students enrolled in a school. Students attending programs offered through Harding Center and College Hill, including those enrolled for college coursework, are counted as enrolled/attending their home high school.

K-8 & SECONDARY SCHOOLS					
Franklin K-8	Cheldelin Middle	Linus Pauling Middle <i>Life Skills, DLI</i>	Corvallis High <i>Life Skills, DLI</i>	Crescent Valley High <i>WINGS</i>	District Wide
307	554	764	1,332	965	6,253
301	570	768	1,284	931	6,362
0%	1%	1%	1%	<1%	1%
10%	7%	2%	3%	6%	5%
2%	1%	2%	2%	1%	1%
9%	9%	26%	24%	11%	18%
9%	10%	9%	8%	11%	9%
1%	<1%	<1%	<1%	<1%	0%
69%	72%	60%	62%	71%	65%
12%	7%	5%	3%	4%	12%
12%	6%	19%	18%	7%	14%
21%	31%	44%	38%	21%	0%
69%	58%	53%			43%
54%	43%	39%			39%
51%	50%	50%			n/a
			92%	>95%	90%
			91%	87%	88%
18.90	34.60	49.80	71.46	50.54	392.50
10.56	25.59	42.91	53.13	49.62	319.22
1.00	2.00	3.00	4.60	4.40	22.00
-	-	-	0.60	-	0.60
30.46	62.19	95.71	129.79	104.56	734.32
1,915,043	3,839,624	5,805,329	8,789,441	6,824,091	45,827,283
1,136,595	2,283,864	3,509,377	5,044,230	4,000,995	27,223,818
97,900	217,079	261,750	726,400	661,380	2,871,554
88,125	155,473	305,013	256,572	280,642	1,577,137
-	-	-	10,000	-	10,000
-	1,150	-	17,500	13,000	31,700
\$3,237,663	\$6,497,190	\$9,881,469	\$14,844,142	\$11,780,109	\$ 77,541,492
10.1	8.9	8.0	10.3	9.2	8.5
16.2	16.0	15.3	18.6	19.1	15.9
9,909	11,489	12,666	10,909	11,923	11,690
638	239	268	235	284	710
\$10,546	\$11,728	\$12,934	\$11,144	\$12,207	\$12,401

ADAMS ELEMENTARY

1615 SW 35th Street, Corvallis, OR 97333

Grades K-5

Peter Henning, Principal



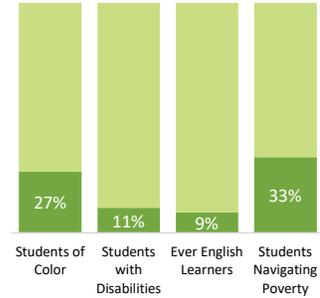
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
430	349	386	383	371

DEMOGRAPHICS

	2019-20	2020-21	2021-22	2022-23	
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	1%	1%
	Asian	7%	8%	5%	5%
	Black/African American	1%	2%	2%	2%
	Hispanic/Latino	9%	8%	9%	8%
	Multiracial	10%	9%	10%	10%
	Native Hawaiian/Pacific Islander	0%	0%	0%	0%
	White	72%	72%	74%	73%
Students with Disabilities	n/a	12%	14%	11%	
Ever English Learners	n/a	9%	8%	9%	
Students Navigating Poverty	n/a	>95%	>95%	33%	

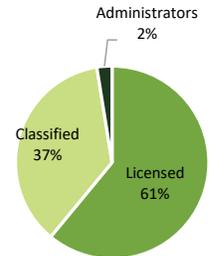


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	45%
Mathematics Proficiency	n/a	n/a	32%
Science Proficiency			28%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	26.31	23.35	24.68	25.10	24.30
112 – Classified Staff	18.57	17.47	16.88	20.31	14.56
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	45.88	41.82	42.56	46.41	39.86



PER STUDENT

9.4 8.3 9.1 8.3 9.3

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 2,365,976	\$ 2,164,514	\$ 2,297,158	\$ 2,601,185	\$ 2,533,159
200 – Associated Payroll Costs	1,458,199	1,370,723	1,405,787	1,580,636	1,500,471
300 – Purchased Services	146,253	74,100	82,900	78,300	173,850
400 – Supplies and Materials	83,568	32,552	45,491	32,898	89,999
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 4,053,996	\$ 3,641,889	\$ 3,831,336	\$ 4,293,019	\$ 4,297,479



PER STUDENT

\$9,428 \$10,435 \$9,926 \$11,209 \$11,584

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2019-22; Fall Enrollment Report for 2022-23; District Estimates for 2023-24. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

STAFFING and SPENDING figures are based on audited actuals for 2019-22, adopted as revised for 2022-23, and proposed for 2023-24.

BESSIE COLEMAN ELEMENTARY

3838 NW Walnut Blvd, Corvallis, OR 97330

Grades K-5

Tracey Fischer, Principal



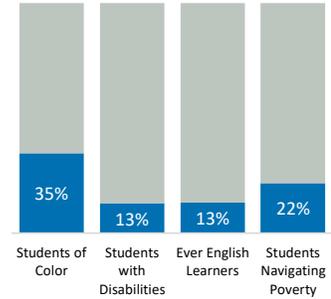
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
382	294	329	345	351

DEMOGRAPHICS

	2019-20	2020-21	2021-22	2022-23	
Race/Ethnicity	American Indian/Alaskan Native	0%	0%	<1%	<1%
	Asian	21%	16%	15%	13%
	Black/African American	1%	2%	2%	1%
	Hispanic/Latino	10%	10%	7%	7%
	Multiracial	9%	11%	16%	13%
	Native Hawaiian/Pacific Islander	1%	1%	1%	1%
White	58%	61%	59%	65%	
Students with Disabilities	n/a	8%	7%	13%	
Ever English Learners	n/a	10%	11%	13%	
Students Navigating Poverty	n/a	>95%	>95%	22%	

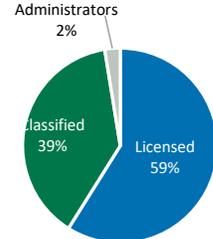


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	78%
Mathematics Proficiency	n/a	n/a	75%
Science Proficiency			68%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	21.15	18.50	20.00	19.90	23.30
112 – Classified Staff	14.01	12.53	13.91	18.47	15.25
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	36.16	32.03	34.91	39.37	39.55



PER STUDENT

10.6 9.2 9.4 8.8 8.9

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 1,863,590	\$ 1,681,244	\$ 1,863,951	\$ 2,107,309	\$ 2,388,433
200 – Associated Payroll Costs	1,162,349	1,045,833	1,165,833	1,310,645	1,438,581
300 – Purchased Services	153,809	87,534	95,700	90,700	133,790
400 – Supplies and Materials	69,293	23,698	32,428	37,802	46,045
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	40	-	-	-	-
TOTAL	\$ 3,249,081	\$ 2,838,309	\$ 3,157,912	\$ 3,546,456	\$ 4,006,849



PER STUDENT

\$8,505 \$9,654 \$9,599 \$10,280 \$11,416

SOURCE NOTES:

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GARFIELD ELEMENTARY

1205 NW Garfield Ave, Corvallis, OR 97330

Grades K-5

Nancy Davila-Williams, Principal

DLI, Title I



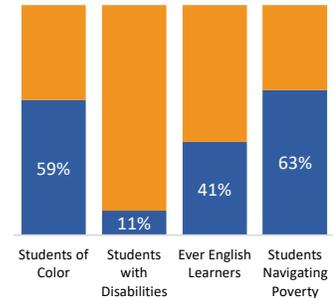
ENROLLMENT



2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Actual	Actual	Actual	Projected
445	406	394	378	374

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	2%	2%	1%	2%
	Asian	2%	1%	2%	1%
	Black/African American	2%	1%	2%	1%
	Hispanic/Latino	47%	51%	49%	48%
	Multiracial	7%	7%	7%	7%
	Native Hawaiian/Pacific Islander	0%	0%	0%	0%
	White	41%	38%	40%	41%
Students with Disabilities		n/a	10%	10%	11%
Ever English Learners		n/a	43%	40%	41%
Students Navigating Poverty		n/a	>95%	>95%	63%

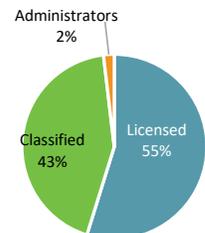


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	31%
Mathematics Proficiency	n/a	n/a	26%
Science Proficiency			17%

STAFFING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	28.24	28.50	29.00	28.50	28.80
112 – Classified Staff	22.09	22.97	24.22	26.97	22.75
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	51.33	52.47	54.22	56.47	52.55

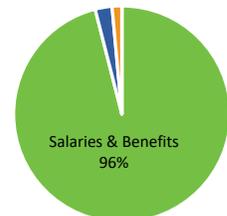


PER STUDENT

8.7 7.7 7.3 6.7 7.1

SPENDING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 2,562,468	\$ 2,635,958	\$ 2,819,691	\$ 2,952,082	\$ 3,003,600
200 – Associated Payroll Costs	1,624,295	1,689,739	1,790,917	1,829,172	1,815,371
300 – Purchased Services	131,666	68,300	63,220	60,270	126,225
400 – Supplies and Materials	65,139	41,836	81,823	78,258	74,196
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	79	-	-	-	-
TOTAL	\$ 4,383,647	\$ 4,435,833	\$ 4,755,651	\$ 4,919,782	\$ 5,019,392



PER STUDENT

\$9,851 \$10,926 \$12,070 \$13,015 \$13,421

SOURCE NOTES:

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KATHRYN JONES HARRISON ELEMENTARY

1825 NW 27th, Corvallis, OR 97330

Grades K-5

Beth Martin, Principal

Life Skills



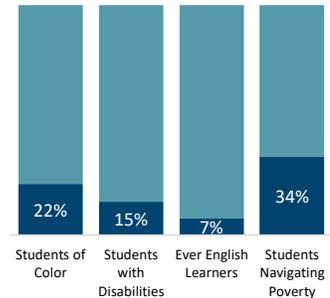
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
328	303	287	273	288

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	<1%	1%
	Asian	3%	4%	4%	4%
	Black/African American	2%	1%	2%	2%
	Hispanic/Latino	7%	7%	7%	7%
	Multiracial	9%	7%	8%	8%
	Native Hawaiian/Pacific Islander	0%	0%	<1%	0%
	White	78%	80%	78%	78%
Students with Disabilities		n/a	19%	19%	15%
Ever English Learners		n/a	6%	8%	7%
Students Navigating Poverty		n/a	>95%	>95%	34%

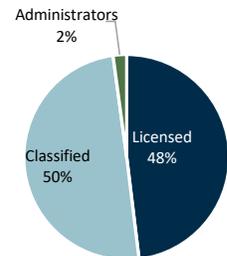


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	55%
Mathematics Proficiency	n/a	n/a	47%
Science Proficiency			33%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	23.35	22.95	22.60	22.60	22.80
112 – Classified Staff	25.71	25.50	24.59	27.06	23.63
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	50.06	49.45	48.19	50.66	47.43

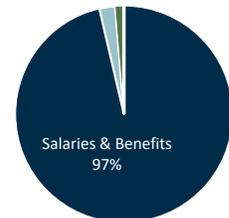


PER STUDENT

6.6 6.1 6.0 5.4 6.1

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 2,453,873	\$ 2,424,582	\$ 2,492,506	\$ 2,706,416	\$ 2,843,978
200 – Associated Payroll Costs	1,609,156	1,596,691	1,597,419	1,696,803	1,734,742
300 – Purchased Services	95,441	54,367	53,600	55,100	110,283
400 – Supplies and Materials	42,811	18,964	48,501	31,296	62,761
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	48	50	-	-	-
TOTAL	\$ 4,201,329	\$ 4,094,654	\$ 4,192,026	\$ 4,489,615	\$ 4,751,764



PER STUDENT

\$12,809 \$13,514 \$14,606 \$16,445 \$16,499

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2019-22; Fall Enrollment Report for 2022-23; District Estimates for 2023-24. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

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LETITIA CARSON ELEMENTARY

2701 NW Satinwood, Corvallis, OR 97330

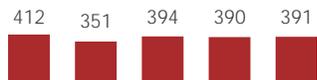
Grades K-5

Eric Beasley, Principal

Title I



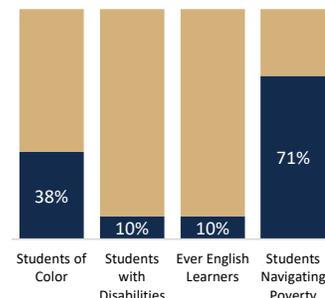
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
412	351	394	390	391

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	1%	1%
	Asian	5%	6%	5%	5%
	Black/African American	3%	3%	2%	3%
	Hispanic/Latino	14%	15%	15%	16%
	Multiracial	7%	8%	12%	12%
	Native Hawaiian/Pacific Islander	1%	2%	1%	1%
	White	68%	66%	65%	62%
Students with Disabilities		n/a	11%	12%	10%
Ever English Learners		n/a	12%	10%	10%
Students Navigating Poverty		n/a	>95%	>95%	71%

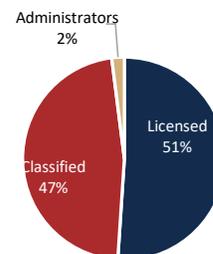


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	35%
Mathematics Proficiency	n/a	n/a	37%
Science Proficiency			24%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	24.14	22.50	24.30	25.30	25.50
112 – Classified Staff	17.77	17.69	22.25	26.09	23.44
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	42.91	41.19	47.55	52.39	49.94



PER STUDENT

9.6 8.5 8.3 7.4 7.8

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 2,171,673	\$ 2,084,923	\$ 2,399,577	\$ 2,727,859	\$ 2,944,601
200 – Associated Payroll Costs	1,373,703	1,317,388	1,524,434	1,712,639	1,800,461
300 – Purchased Services	150,504	79,600	78,550	64,300	118,275
400 – Supplies and Materials	89,162	61,074	78,476	74,531	75,764
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	2,033	-	-	-	50
TOTAL	\$ 3,787,075	\$ 3,542,985	\$ 4,081,037	\$ 4,579,329	\$ 4,939,151



PER STUDENT

\$9,192 \$10,094 \$10,358 \$11,742 \$12,632

SOURCE NOTES:

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LINCOLN ELEMENTARY

110 SE Alexander Ave, Corvallis, OR 97333

Grades K-5

Aaron Hale, Principal

DLI, Title I



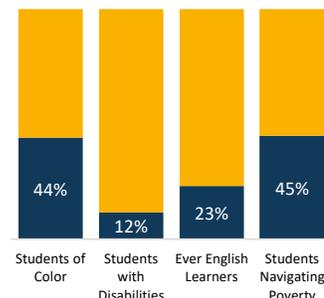
ENROLLMENT



2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Actual	Actual	Actual	Projected
376	311	327	331	326

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	1%	<1%
	Asian	<1%	<1%	0%	0%
	Black/African American	1%	2%	1%	2%
	Hispanic/Latino	29%	31%	31%	33%
	Multiracial	7%	5%	8%	8%
	Native Hawaiian/Pacific Islander	<1%	1%	1%	1%
	White	61%	61%	58%	56%
Students with Disabilities		n/a	9%	12%	12%
Ever English Learners		n/a	21%	23%	23%
Students Navigating Poverty		n/a	>95%	>95%	45%

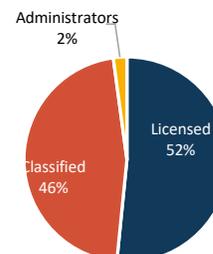


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	34%
Mathematics Proficiency	n/a	n/a	28%
Science Proficiency			34%

STAFFING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	24.80	25.00	23.80	25.30	24.20
112 – Classified Staff	15.39	15.34	17.75	23.47	21.75
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	41.19	41.34	42.55	49.77	46.95



PER STUDENT

9.1 7.5 7.7 6.7 6.9

SPENDING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 2,145,240	\$ 2,183,138	\$ 2,271,928	\$ 2,705,378	\$ 2,793,569
200 – Associated Payroll Costs	1,351,149	1,356,577	1,413,833	1,643,979	1,678,727
300 – Purchased Services	118,979	72,918	74,650	75,250	143,830
400 – Supplies and Materials	47,864	30,066	60,122	45,139	92,068
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 3,663,232	\$ 3,642,699	\$ 3,820,533	\$ 4,469,746	\$ 4,708,194



PER STUDENT

\$9,743 \$11,713 \$11,684 \$13,504 \$14,442

SOURCE NOTES:

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MOUNTAIN VIEW ELEMENTARY

340 NE Granger, Corvallis, OR 97330

Grades K-5

Byron Bethards, Principal

Title I, SEL



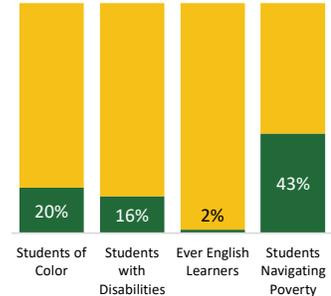
ENROLLMENT



2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Actual	Actual	Actual	Projected
294	222	258	232	230

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	0%	<1%	1%	1%
	Asian	1%	1%	1%	1%
	Black/African American	1%	1%	<1%	1%
	Hispanic/Latino	6%	6%	9%	8%
	Multiracial	9%	8%	8%	8%
	Native Hawaiian/Pacific Islander	2%	1%	1%	1%
	White	82%	83%	80%	80%
Students with Disabilities		n/a	10%	12%	16%
Ever English Learners		n/a	<5%	<5%	2%
Students Navigating Poverty		n/a	>95%	>95%	43%

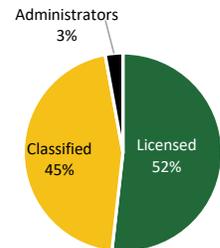


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	40%
Mathematics Proficiency	n/a	n/a	37%
Science Proficiency			34%

STAFFING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	19.10	16.10	18.30	18.60	18.30
112 – Classified Staff	17.14	17.03	16.72	19.41	16.03
113 – Administrators	1.00	0.80	1.00	1.00	1.00
TOTAL	37.24	33.93	36.02	39.01	35.33

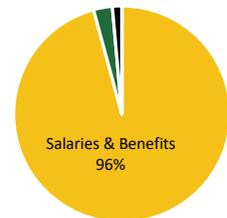


PER STUDENT

7.9 6.5 7.2 5.9 6.5

SPENDING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 1,878,151	\$ 1,650,859	\$ 1,905,200	\$ 2,053,884	\$ 2,146,415
200 – Associated Payroll Costs	1,204,197	1,083,837	1,201,103	1,286,931	1,280,404
300 – Purchased Services	111,819	54,000	53,000	41,800	100,792
400 – Supplies and Materials	66,929	37,581	47,018	37,653	50,479
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 3,261,096	\$ 2,826,277	\$ 3,206,321	\$ 3,420,268	\$ 3,578,090



PER STUDENT

\$11,092 \$12,731 \$12,428 \$14,743 \$15,557

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2019-22; Fall Enrollment Report for 2022-23; District Estimates for 2023-24. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

STAFFING and SPENDING figures are based on audited actuals for 2019-22, adopted as revised for 2022-23, and proposed for 2023-24.

FRANKLIN K-8 SCHOOL

750 NW 18th Street, Corvallis, OR 97330

Grades K-8

Amy Wright, Principal

School of Choice



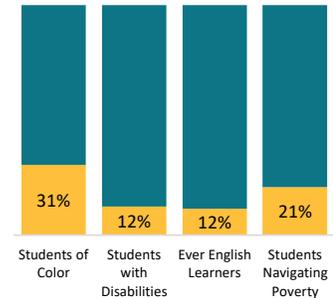
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
317	289	314	301	307

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	<1%	0%	0%	0%
	Asian	12%	11%	11%	10%
	Black/African American	2%	1%	1%	2%
	Hispanic/Latino	11%	11%	10%	9%
	Multiracial	7%	8%	8%	9%
	Native Hawaiian/Pacific Islander	1%	<1%	<1%	1%
	White	68%	69%	69%	69%
Students with Disabilities		n/a	7%	6%	12%
Ever English Learners		n/a	13%	11%	12%
Students Navigating Poverty		n/a	>95%	>95%	21%

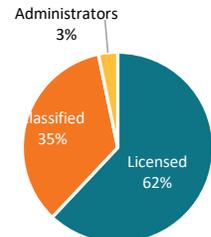


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	69%
Mathematics Proficiency	n/a	n/a	54%
Science Proficiency			51%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	16.90	15.98	17.41	17.68	18.90
112 – Classified Staff	11.47	10.34	13.34	12.53	10.56
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	29.37	27.32	31.75	31.21	30.46



PER STUDENT

10.8 10.6 9.9 9.6 10.1

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 1,612,395	\$ 1,509,573	\$ 1,739,468	\$ 1,758,947	\$ 1,915,043
200 – Associated Payroll Costs	1,002,953	937,794	1,082,250	1,052,426	1,136,595
300 – Purchased Services	95,646	65,400	66,674	59,550	97,900
400 – Supplies and Materials	43,271	53,063	84,183	89,478	88,125
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 2,754,265	\$ 2,565,830	\$ 2,972,575	\$ 2,960,401	\$ 3,237,663



PER STUDENT

\$8,689 \$8,878 \$9,467 \$9,835 \$10,546

SOURCE NOTES:

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CHELDELIN MIDDLE SCHOOL

987 NE Conifer Blvd, Corvallis, OR 97330

Grades 6-8

Jon Strowbridge, Principal

AVID



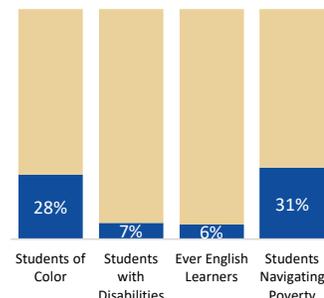
ENROLLMENT



2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Actual	Actual	Actual	Projected
615	463	515	570	554

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	<1%	<1%	<1%	1%
	Asian	5%	6%	7%	7%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	10%	10%	10%	9%
	Multiracial	8%	10%	11%	10%
	Native Hawaiian/Pacific Islander	1%	<1%	1%	<1%
	White	74%	72%	71%	72%
Students with Disabilities		n/a	10%	11%	7%
Ever English Learners		n/a	9%	8%	6%
Students Navigating Poverty		n/a	>95%	>95%	31%

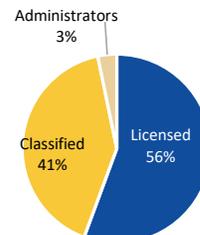


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	58%
Mathematics Proficiency	n/a	n/a	43%
Science Proficiency			50%

STAFFING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	31.00	28.17	30.67	33.60	34.60
112 – Classified Staff	23.94	22.44	24.88	28.06	25.59
113 – Administrators	2.00	2.00	2.00	2.00	2.00
TOTAL	56.94	52.61	57.55	63.66	62.19



PER STUDENT

10.8 8.8 8.9 9.0 8.9

SPENDING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 2,920,241	\$ 2,749,939	\$ 3,090,216	\$ 3,585,472	\$ 3,839,624
200 – Associated Payroll Costs	1,831,200	1,730,478	1,915,160	2,159,558	2,283,864
300 – Purchased Services	180,670	130,250	138,250	135,353	217,079
400 – Supplies and Materials	99,549	113,552	120,947	117,101	155,473
500 – Capital Outlay	10,923	-	-	-	-
600 – Other Objects	4,455	150	150	650	1,150
TOTAL	\$ 5,047,038	\$ 4,724,369	\$ 5,264,723	\$ 5,998,134	\$ 6,497,190



PER STUDENT

\$8,207 \$10,204 \$10,223 \$10,523 \$11,728

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2019-22; Fall Enrollment Report for 2022-23; District Estimates for 2023-24. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

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LINUS PAULING MIDDLE SCHOOL

1111 NW Cleveland Ave, Corvallis, OR 97330

Grades 6-8

Alicia Ward-Satay, Principal

Life Skills, DLI, AVID



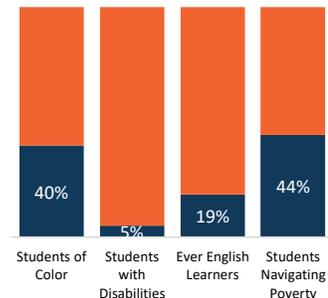
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
792	734	736	768	764

DEMOGRAPHICS

	2019-20	2020-21	2021-22	2022-23	
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	3%	3%	2%	2%
	Black/African American	1%	2%	1%	2%
	Hispanic/Latino	24%	26%	24%	26%
	Multiracial	7%	7%	9%	9%
	Native Hawaiian/Pacific Islander	<1%	<1%	0%	<1%
White	63%	61%	62%	60%	
Students with Disabilities	n/a	13%	13%	5%	
Ever English Learners	n/a	22%	20%	19%	
Students Navigating Poverty	n/a	>95%	>95%	44%	

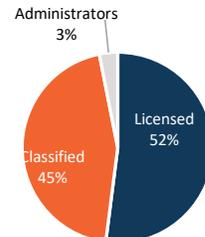


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	53%
Mathematics Proficiency	n/a	n/a	39%
Science Proficiency			50%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	44.98	45.75	48.83	50.57	49.80
112 – Classified Staff	39.03	39.00	39.47	40.38	42.91
113 – Administrators	3.00	3.00	3.00	3.00	3.00
TOTAL	87.01	87.75	91.30	93.95	95.71



PER STUDENT

9.1 8.4 8.1 8.2 8.0

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 4,279,217	\$ 4,381,375	\$ 4,771,298	\$ 5,229,600	\$ 5,805,329
200 – Associated Payroll Costs	2,710,101	2,820,487	3,031,516	3,197,777	3,509,377
300 – Purchased Services	300,453	208,800	215,120	212,550	261,750
400 – Supplies and Materials	153,487	81,514	106,779	206,927	305,013
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	4,380	-	45	-	-
TOTAL	\$ 7,447,638	\$ 7,492,176	\$ 8,124,758	\$ 8,846,854	\$ 9,881,469



PER STUDENT

\$9,404 \$10,207 \$11,039 \$11,519 \$12,934

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2019-22; Fall Enrollment Report for 2022-23; District Estimates for 2023-24. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

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CORVALLIS HIGH SCHOOL

1400 NW Buchanan Ave, Corvallis, OR 97330

Grades 9-12

Matt Boring, Principal

Life Skills, DLI, AVID



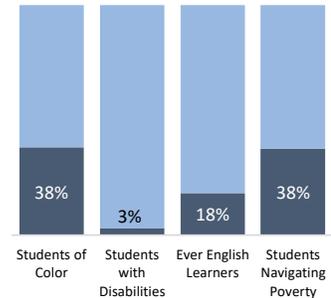
ENROLLMENT



2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Actual	Actual	Actual	Projected
1213	1032	1170	1,284	1332

DEMOGRAPHICS

	2019-20	2020-21	2021-22	2022-23	
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	4%	4%	4%	3%
	Black/African American	1%	1%	1%	2%
	Hispanic/Latino	22%	24%	25%	24%
	Multiracial	8%	8%	8%	8%
	Native Hawaiian/Pacific Islander	<1%	<1%	<1%	<1%
White	64%	62%	62%	62%	
Students with Disabilities	n/a	10%	11%	3%	
Ever English Learners	n/a	21%	20%	18%	
Students Navigating Poverty	n/a	>95%	>95%	38%	

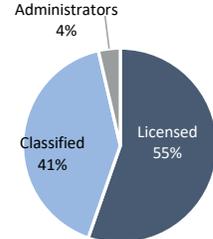


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
On Track to Graduate	n/a	83%	92%
On Time Graduation	90%	93%	91%

STAFFING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	68.70	65.66	68.68	74.16	71.46
112 – Classified Staff	57.30	54.07	55.27	55.94	53.13
113 – Administrators	4.60	4.60	4.60	4.60	4.60
TOTAL	130.60	124.33	128.56	134.70	129.19



PER STUDENT

9.3 8.3 9.1 9.5 10.3

SPENDING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 7,377,936	\$ 6,974,332	\$ 7,508,518	\$ 8,392,412	\$ 8,789,441
200 – Associated Payroll Costs	4,424,909	4,288,907	4,485,587	4,863,051	5,044,230
300 – Purchased Services	661,690	470,505	441,040	434,000	726,400
400 – Supplies and Materials	440,559	201,000	133,529	232,684	256,572
500 – Capital Outlay	76,715	15,000	10,000	10,000	10,000
600 – Other Objects	9,316	1,000	1,200	1,200	17,500
TOTAL	\$ 12,991,125	\$ 11,950,743	\$ 12,579,874	\$ 13,933,347	\$ 14,844,142



PER STUDENT

\$10,710 \$11,580 \$10,752 \$10,852 \$11,144

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2019-22; Fall Enrollment Report for 2022-23; District Estimates for 2023-24. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

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CRESCENT VALLEY HIGH SCHOOL

4444 NW Highland Dr, Corvallis, OR 97330

Grades 9-12

Aaron McKee, Principal

WINGS, AVID



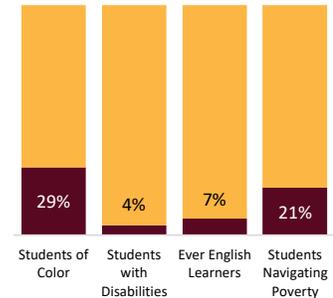
ENROLLMENT



2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Actual	Actual	Actual	Projected
935	804	888	931	965

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	<1%	<1%
	Asian	8%	7%	6%	6%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	9%	9%	9%	11%
	Multiracial	9%	9%	10%	11%
	Native Hawaiian/Pacific Islander	1%	<1%	<1%	<1%
	White	72%	73%	73%	71%
Students with Disabilities		n/a	10%	10%	4%
Ever English Learners		n/a	7%	6%	7%
Students Navigating Poverty		n/a	>95%	>95%	21%

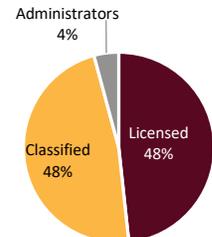


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
On Track to Graduate	n/a	75%	>95%
On Time Graduation	91%	88%	87%

STAFFING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	51.86	46.18	51.16	50.23	50.54
112 – Classified Staff	47.67	44.61	44.96	52.76	49.62
113 – Administrators	4.40	4.20	4.40	4.40	4.40
TOTAL	103.93	94.99	100.51	107.39	104.56

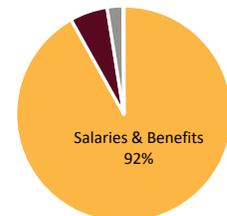


PER STUDENT

9.0 8.5 8.8 8.7 9.2

SPENDING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 5,786,668	\$ 5,291,468	\$ 5,883,070	\$ 6,389,249	\$ 6,824,091
200 – Associated Payroll Costs	3,487,897	3,276,136	3,502,926	3,779,726	4,000,995
300 – Purchased Services	582,244	474,584	488,474	362,000	661,380
400 – Supplies and Materials	385,311	280,750	230,537	239,107	280,642
500 – Capital Outlay	134,315	5,000	-	-	-
600 – Other Objects	9,635	3,700	3,700	3,700	13,000
TOTAL	\$ 10,386,070	\$ 9,331,639	\$ 10,108,707	\$ 10,773,782	\$ 11,780,109



PER STUDENT

\$11,108 \$11,607 \$11,384 \$11,572 \$12,207

SOURCE NOTES:

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DIRECTORY OF SCHOOLS

ELEMENTARY

ADAMS ELEMENTARY SCHOOL
1615 SW 35TH St, Corvallis, OR 97333
Grades: KG - 5

BESSIE COLEMAN ELEMENTARY SCHOOL
previously Husky or Hoover Elementary School
3838 NW Walnut Blvd, Corvallis, OR 97330
Grades: KG - 5

GARFIELD ELEMENTARY SCHOOL
1205 NW Garfield Ave, Corvallis, OR 97330
Grades: KG - 5

KATHRYN JONES HARRISON ELEMENTARY SCHOOL
previously Jaguar or Jefferson Elementary School
1825 NW 27th St, Corvallis, OR 97330
Grades: KG - 5

LETITIA CARSON ELEMENTARY SCHOOL
previously Wildcat or Wilson Elementary School
2701 NW Satinwood St, Corvallis, OR 97330
Grades: KG - 5

LINCOLN ELEMENTARY SCHOOL
110 SE Alexander Ave, Corvallis, OR 97333
Grades: KG - 5

MOUNTAIN VIEW ELEMENTARY SCHOOL
340 NE Granger Ave, Corvallis, OR 97330
Grades: KG - 5

K-8 SCHOOL

FRANKLIN K-8 SCHOOL
750 NW 18th St, Corvallis, OR 97330
Grades: KG - 8

SECONDARY

CHELDELIN MIDDLE SCHOOL
987 NE Conifer Blvd, Corvallis, OR 97330
Grades: 6-8

LINUS PAULING MIDDLE SCHOOL
1111 NW Cleveland Ave, Corvallis, OR 97330
Grades: 6-8

CORVALLIS HIGH SCHOOL
1400 NW Buchanan Ave, Corvallis, OR 97330
Grades: 9-12

CRESCENT VALLEY HIGH SCHOOL
4444 NW Highland Dr, Corvallis, OR 97330
Grades: 9-12

OTHER PROGRAMS

ALTERNATIVE PATHWAYS at HARDING CENTER
College Hill, Urban Farm, Construction, WINGS/Transitions
510 NW 31st St, Corvallis, OR 97330
Grades: 9-12

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

DELT

District Equity Leadership Team

DELTA

District Equity Leadership Team Advisory

DLI

Dual Language Immersion

DO

District Office

EA

Educational Assistant

ECF

Emergency Connectivity Fund

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

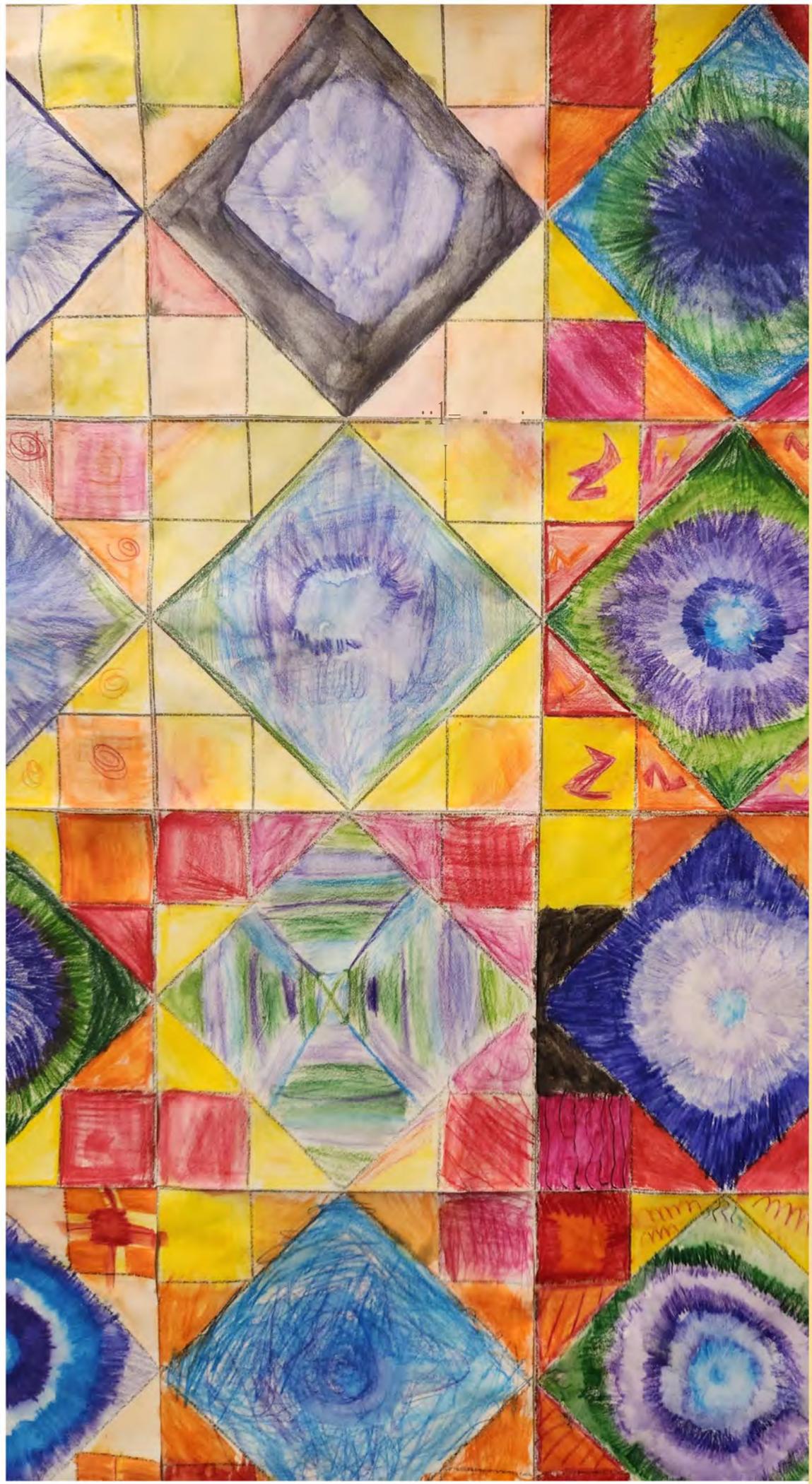
TAG
Talented and gifted students identified through
national standardized testing and/or other
information.

TOSA
Teacher on Special Assignment

UAL
Unfunded Actuarial Liability



Committee Notes





committee notes section

cover art

collaborative art piece - Letitia Carson Elementary School





Christa Schmeder and Claudia Enciso Kuraica celebrate at the CSD pARTY

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 persons have been designated to handle inquiries regarding discrimination:

Jennifer Duvall, Human Resources Director and Title IX Coordinator: jennifer.duvall@corvallis.k12.or.us, 541-757-5840; Melissa Harder, Assistant Superintendent and Title II Coordinator: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Special Education and 504 Coordinator: sabrina.wood@corvallis.k12.or.us; Shawn Bernard, Assistant Special Education and ADA Coordinator: shawn.bernard@corvallis.k12.or.us

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. Las siguientes personas han sido designadas para atender las consultas relacionadas con la discriminación:

Jennifer Duvall, Directora de Recursos Humanos y Coordinadora de Title IX: jennifer.duvall@corvallis.k12.or.us, 541-757-5840; Melissa Harder, Superintendente Asistente y Coordinadora de Title II: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Coordinadora de Educación Especial y 504: sabrina.wood@corvallis.k12.or.us; Shawn Bernard, Asistente de Educación Especial y Coordinador de Ley de Americanos con Discapacidades (ADA por sus siglas en inglés): shawn.bernard@corvallis.k12.or.us.



Corvallis
SCHOOL DISTRICT

1555 SW 35th Street / PO Box 3509J, Corvallis, Linn and Benton Counties, Oregon 97339
541-757-5811 www.csd509j.net



about the art in this document

Local citizens and the Corvallis School District community joined Benton County Commissioners and employees to celebrate the opening of the Benton County Kalapuya Building April 20, 2023.

Corvallis School District student art was exhibited and all were welcome to attend an open house with tours, refreshments, activities, and music.

This event was made possible through funds provided by a Corvallis Public Schools Foundation IMAGINE grant, the generous collaboration of Benton County, and many Corvallis School District students and teachers of the arts. The district is also thankful for the enthusiastic and dedicated work of Claudia Enciso Kuraica and Christa Schmeder in their coordination of the art exhibit.

Design elements, thematic coloration, and art photography provided by Megan Mahoney. Frame clip art downloaded from rawpixel.com. It is the district's practice not to specifically identify elementary aged artists in the Budget Document.



Corvallis
Public Schools
FOUNDATION



Benton
County
OREGON



Corvallis
SCHOOL DISTRICT

copies 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, or 541-757-5874 to make an appointment.

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



2023-24 Proposed Budget

Ryan Noss, Superintendent
Olivia Meyers Buch, Finance and Operations Director
Steven Prosocki, Financial Analyst



Corvallis
SCHOOL DISTRICT



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 2022-2023.

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



A handwritten signature in black ink, appearing to read 'Will Sutter'.

William A. Sutter
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

David J. Lewis
Executive Director



Corvallis
SCHOOL DISTRICT



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Executive Summary



executive summary

cover art

jungle animals - Adams Elementary School



Corvallis
SCHOOL DISTRICT



Executive Summary



2023-24 Budget

ABOUT THE DISTRICT

The Corvallis School District serves approximately 6,400 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.

Executive Summary Figure 1: CSD pARTy collaborative art – Adams Elementary students

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
Position #1
Elected in 2021
Term Expires 6-30-2025



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



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



Luhui Whitebear
Co Vice-Chair, Position #4
Elected in 2021
Term Expires 6-30-2025



Shauna Tominey
Co Vice- Chair, Position #5
Elected in 2021
Term Expires 6-30-2025



Vincent Adams
Position #6
Elected in 2021
Term Expires 6-30-2023



Sarah Finger McDonald
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
Middle Schools	Kim Johnson, Coordinator
High Schools	Nikki McFarland, Coordinator
Student Services	Sabrina Wood, Coordinator
Special Education.....	Shawn Bernard, Coordinator
Mental Health and Wellness	Joe Leykam, Manager
ELL/DLI/Equity	Marcianne Rivero Koetje, Coordinator
Assessment and Growth.....	Leigh Santy, Coordinator
Mentor Program	Rynda Gregory, Coordinator
Communications	Kelly Locey, Coordinator
Technology Services	Brian Schaffeld, Director
Facilities and Transportation.....	Kim Patten, Director
Maintenance.....	Doug Tiller, Manager
Custodial Operations	Alexis Torres Diaz, Supervisor
Business Services.....	Lauren Wolfe, Manager
Food and Nutrition Services	Kathy Pitzer, Manager

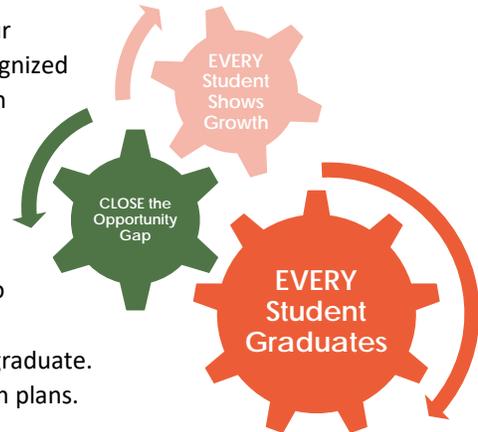
SCHOOL LEADERSHIP

Adams Elementary School.....	Peter Henning, Principal
Garfield Elementary School.....	Nancy Davila-Williams, Principal
Bessie Coleman Elementary School	Tracey Fischer, Principal
Kathryn Jones Harrison Elementary School.....	Beth Martin, Principal
Lincoln Elementary School	Aaron Hale, Principal
Mountain View Elementary School.....	Byron Bethards, Principal
Letitia Carson Elementary School.....	Eric Beasley, Principal
Franklin K-8 School	Amy Wright, Principal
Cheldelin Middle School.....	Jon Strowbridge, 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. Disaggregated data will be used to measure progress on goal.

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 2021-22 Goal in Response to COVID-19

As a school district, adapt to the new conditions presented by the COVID-19 pandemic. Take all preventative measures available, working with community partners, to keep our schools open with students in our classrooms. Make decisions focused on health and safety, student achievement, and equitable systems.

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 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.

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.

Plan and Prepare	Set Instructional Priorities	Pay for Priorities	Implement Plan	Ensure Stability
 <ul style="list-style-type: none"> • Foster collaboration between the academic and finance staff in the budget process • Set expectations for the budget process and analyze the district's current state • Effectively communicate the process and corresponding decisions to stakeholders 	 <ul style="list-style-type: none"> • Develop goals that address district's major needs • Analyze the underlying issue of any deficiencies being addressed • Develop priorities to accomplish goals • Select a limited number of priorities to pursue to maintain focus and promote success 	 <ul style="list-style-type: none"> • Analyze current spending to inform decision making • Quantify identified priorities in order to implement • Identify additional areas of cost savings and potential trade-offs 	 <ul style="list-style-type: none"> • Develop a strategic financial plan informed by the district's priorities • Create an implementation plan with clear accountabilities and responsibilities • Develop a budget document that outlines the district's 'story' 	 <ul style="list-style-type: none"> • Monitoring progress • Planning for continuous improvement

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 needs in ways that they determine will be most effective.

Special education and English language development 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.

2023-24 BUDGET CALENDAR

July 2022		November 2022		December 2022		January-March 2023	
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>
March-April 2023		April 27, 2023		May 18, 2023		May 25, 2023	
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>
June 15, 2023		July 15, 2023					
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. The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can revise 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.

Joshua ClarkTerm Expires June 30, 2023
Bill Dougherty.....Term Expires June 30, 2024
Courtney HolgateTerm Expires June 30, 2025
Andrew FreborgTerm Expires June 30, 2025

Niki Mendoza..... Term Expires June 30, 2023
Aaron Rivers Term Expires June 30, 2025
Penny York..... Term Expires June 30, 2024



Corvallis
SCHOOL DISTRICT

Superintendent's Budget Message

2023-24 Budget

The Superintendent's Budget Message will be presented on Thursday, May 18, 2023 during the Budget Committee Meeting at Lincoln Elementary School beginning at 6:30 PM.



THE BUDGET AT A GLANCE

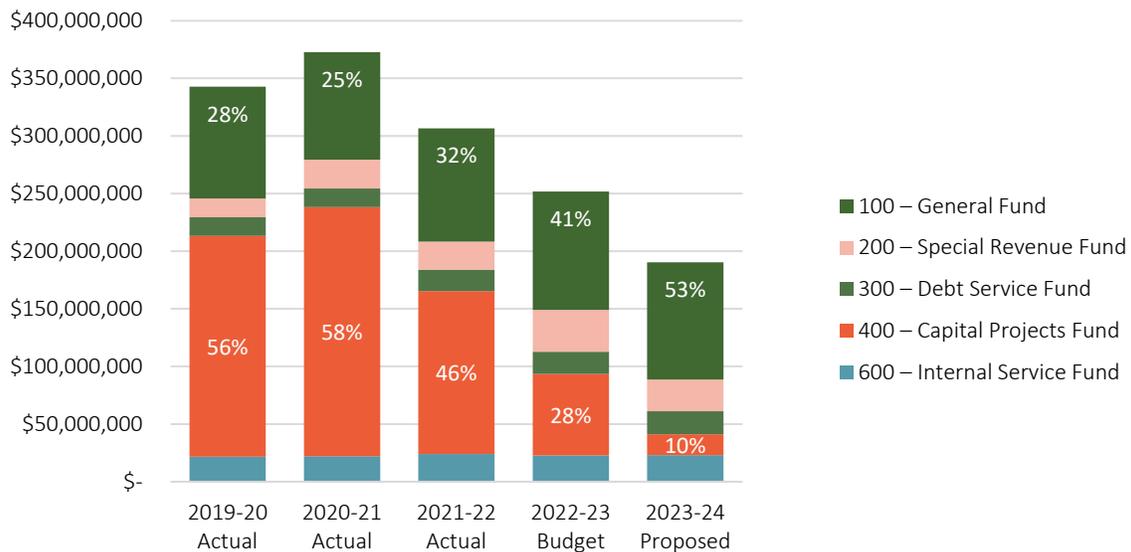
The 2023-24 proposed budget for all funds is \$190,372,312, a decrease of \$61,440,642 or 24%, from the 2022-23 budget. In 2018-19, the budget increased significantly to recognize the issuance of general obligation bonds to fund capital improvement projects. Since then, the budget has decreased to reflect project completions.

The General Fund represents 53% of the 2023-24 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 10% of the 2023-24 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 (total resources)

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget (as Revised)	2023-24 Proposed Budget
100 – General Fund	\$ 96,992,656	\$ 93,275,888	\$ 98,243,024	\$102,696,367	\$101,826,840
200 – Special Revenue Fund	16,268,694	24,996,673	24,243,686	36,335,379	27,406,538
300 – Debt Service Fund	16,224,997	16,149,325	18,709,176	19,366,208	19,957,734
400 – Capital Projects Fund	191,540,671	216,108,936	141,326,154	70,710,000	18,125,000
600 – Internal Service Fund	21,672,964	22,096,005	23,975,705	22,705,000	23,056,200
TOTAL ALL FUNDS	\$342,699,981	\$372,626,827	\$306,497,746	\$251,812,954	\$190,372,312

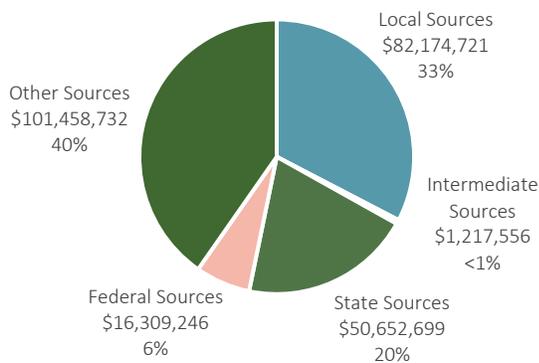


RESOURCES

Resources in 2023-24 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance. In 2023-24, the proposed revenue for all funds totals \$190,372,312, a decrease of \$61,440,642 or 24%, compared to the 2022-23 adopted budget. In 2023-24, the primary source of revenue for all funds is local sources, primarily property taxes, totaling \$80.7 million or 42% of all sources. State sources, primarily state school fund, totaling \$55.1 million or 29% of all sources and other sources, primarily beginning fund balance, totaling \$43.0 million or 23% of all sources, are the other major funding sources. Together, local and state sources comprise \$135.8 million or 71% of all sources.

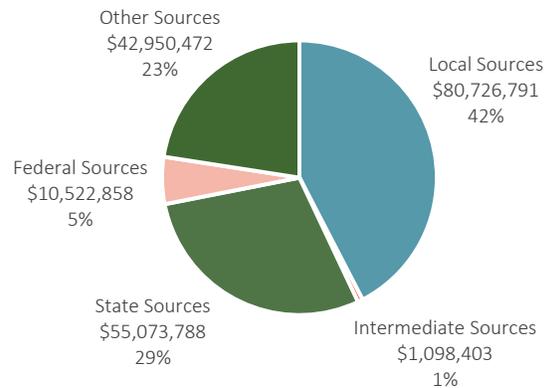
SUMMARY OF RESOURCES

2022-23 Budget (all funds)



SUMMARY OF RESOURCES

2023-24 Budget (all funds)

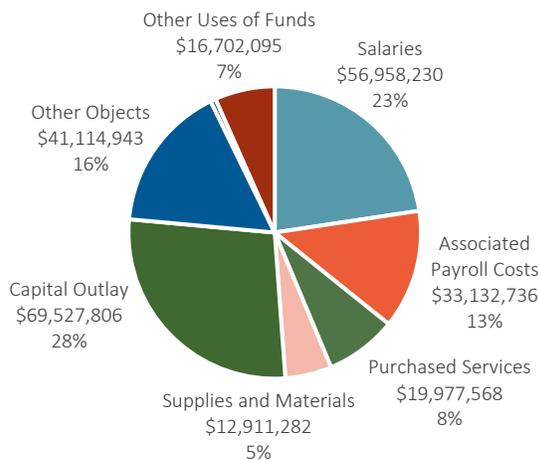


REQUIREMENTS

Budgeted expenditures for all funds in 2023-24 decreased by \$61,440,642 or 24% compared to the 2022-23 adopted budget. In 2023-24, salaries are the largest component of the expenditure budget with \$56.8 million or 30% of all funds. Together, salaries and associated payroll costs comprise \$90.0 million or 47% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total \$36.3 million or 19% of all expenditures.

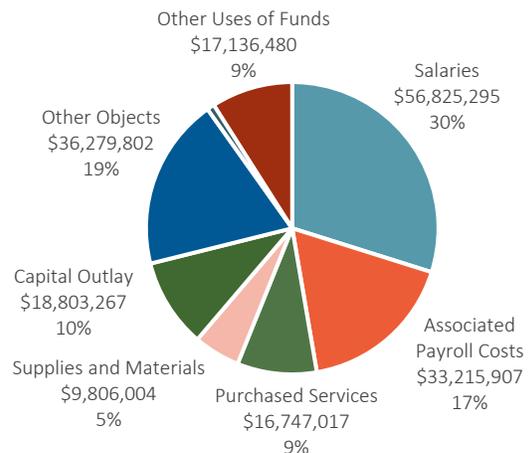
SUMMARY OF REQUIREMENTS

2022-23 Budget (all funds)



SUMMARY OF REQUIREMENTS

2023-24 Budget (all funds)

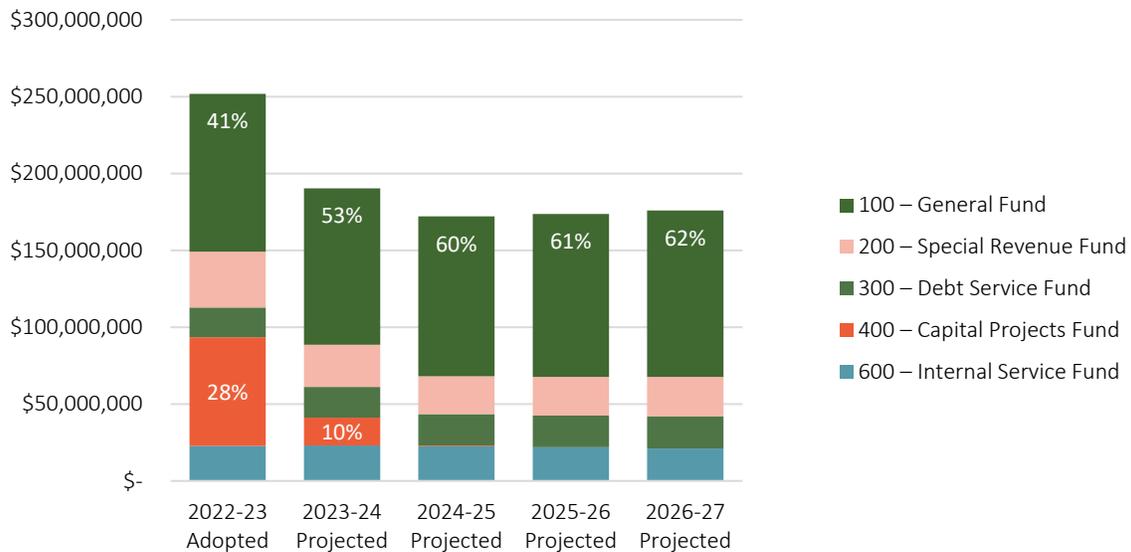


BUDGET FORECAST

The budget forecast for all funds decreases through 2025-26 due to the spending down of the capital projects fund (reflecting project completions) and special revenue fund (reflecting the use of federal relief grants to address the impacts of the COVID-19 pandemic).

BUDGET FORECAST BY FUND

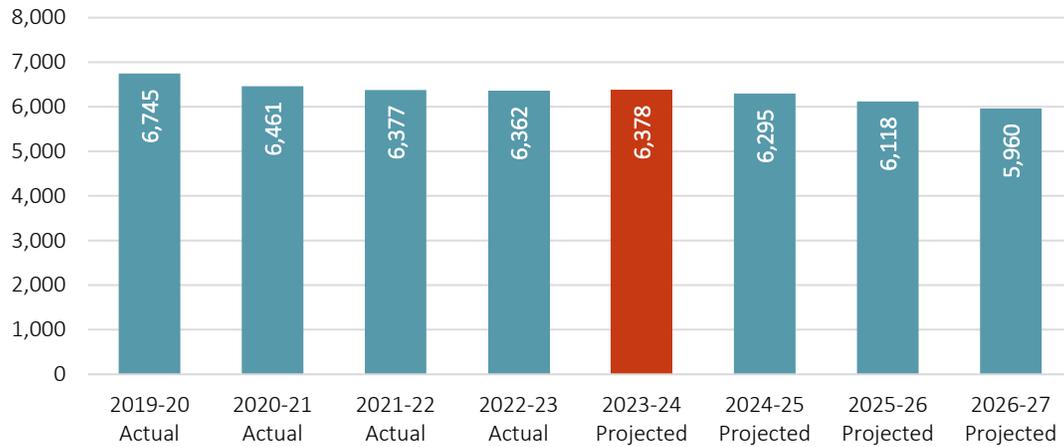
	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
100 – General Fund	\$102,696,367	\$101,826,840	\$104,006,000	\$106,064,000	\$108,235,000
200 – Special Revenue Fund	36,335,379	27,406,538	24,692,000	25,151,000	25,636,000
300 – Debt Service Fund	19,366,208	19,957,734	20,351,452	20,621,135	20,998,369
400 – Capital Projects Fund	70,710,000	18,125,000	500,000	-	-
600 – Internal Service Fund	22,705,000	23,056,200	22,578,000	21,873,000	21,090,000
TOTAL ALL FUNDS	\$251,812,954	\$190,372,312	\$172,127,452	\$173,709,135	\$175,959,369



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. District enrollment has declined since 2019-20, when the district had 6,745 students enrolled, to 2022-23, when the district had 6,362 students enrolled. Enrollment in 2020-21 declined by 284 students due to the COVID-19 pandemic. The projection for 2023-24 assumes a slight increase in enrollment followed by larger declines over the following three 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 3.00% annual increase in assessed values.

ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value
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 Actual	\$7,537,296,292	\$316,755,969 4.39%
2022-23 Actual	\$7,764,660,205	\$227,363,913 3.02%
2023-24 Projected	\$7,997,600,011	\$232,939,806 3.00%
2024-25 Projected	\$8,237,528,011	\$239,928,000 3.00%
2025-26 Projected	\$8,484,653,852	\$247,125,840 3.00%
2026-27 Projected	\$8,739,193,467	\$254,539,616 3.00%

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; this local option tax expires on June 30, 2027 and was renewed by voters on May 17, 2022.

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. 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 transform the district’s aging infrastructure and provide more innovate and equitable opportunities for students.

TOTAL PROPERTY TAX LEVIES

(in millions)



STAFFING

Total full-time equivalent (FTE) staffing for 2023-24 is projected at 864 FTE, a decrease of approximately 43 FTE compared to 2022-23. Decreases in staffing are primarily related to the end of one-time investments to meet the needs of students in response to the COVID-19 pandemic. Licensed staff (teachers, specialists, counselors, etc.) represent 48% of total FTE, while classified staff (educational assistants, administrative assistants, technology support staff, maintenance staff, etc.) represent 45% of total FTE. The proposed budget also includes 1.0 FTE licensed position and 5.84 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)

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 - Licensed Staff	398.08	393.31	411.24	413.33	411.50
112 - Classified Staff	383.82	337.65	395.29	432.61	393.50
113 - Administrators	30.60	30.95	32.80	33.60	32.60
114 - Other Non-Represented Staff	22.29	21.15	23.94	27.20	26.33
TOTAL FTE	834.79	783.06	863.27	906.74	863.93

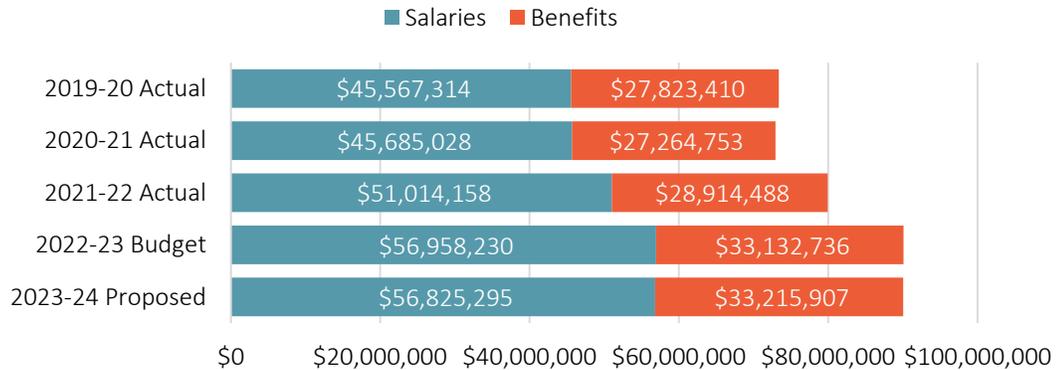
Employee salaries represent 30% of all requirements and are projected at \$56,825,295 for 2023-24, a decrease of \$132,935 or 0.2% compared to 2022-23. Lacking current contract language with our licensed employee group regarding compensation, the proposed budget assumes step increases for all eligible licensed employees and a 5.0% cost of living adjustment (COLA) applied to the 2022-23 classified salary schedule.

Vacant certified positions are budgeted at a master's degree step 7 level, while vacant classified positions are budgeted at step 3 of the corresponding range on the classified salary schedule.

Associated payroll costs (benefits) represent 17% of all requirements and are projected at \$33,215,907 for 2023-24, an increase of \$83,171 or 0.3% compared to 2022-23. 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 AND BENEFIT 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	
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
Total	151,095,000	72,762,000	38,335,000	14,074,675	276,266,675

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	
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
Total	12,565,000	2,034,908	14,599,908

Organizational Section



organizational section

cover art

Corvallis High School Student Nina Gordon



Corvallis
SCHOOL DISTRICT

Organizational Section

2023-24 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 60,000, and at 96,000 for Benton County. In 1957, voters approved the formation of Corvallis School District 509J combined from several districts within Benton County, which 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 6,400 students in grades kindergarten through twelve. Total student enrollment has been declining since 2018, when the district has 6,792 students enrolled. Students within the district are diverse, with 35% of the district wide student body identified as a race or ethnicity other than White. Approximately 15% of the overall student population are Ever English Learners, 12% are on an Individualized Education Plan, and 39% 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.

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.

In 1996, with the support of the school board, community and business leaders, the Corvallis Public Schools Foundation was established to match educational needs with the resources of dedicated contributors. The foundation is a separate 501(c)3 organization and 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.

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

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.



Sami Al-AbdRabbuh



Tina Baker



Terese Jones



Luhui Whitebear



Shauna Tominey



Vincent Adams



Sarah Finger McDonald

Position #1	Sami Al-AbdRabbuh	Elected in 2021	Term Expires June 30, 2025
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	Luhui Whitebear, Co Vice-Chair	Elected in 2021	Term Expires June 30, 2025
Position #5	Shauna Tominey, Co Vice-Chair	Elected in 2021	Term Expires June 30, 2025
Position #6	Vincent Adams	Elected in 2021	Term Expires June 30, 2023
Position #7	Sarah Finger McDonald, Chair	Elected in 2019	Term Expires June 30, 2023

DISTRICT LEADERSHIP

District leadership includes a superintendent, assistant superintendent, 19 district office directors, coordinators and managers, 13 school principals, and 9 assistant principals. The district employs approximately 860 full-time equivalent personnel, including administrators, teachers, supervisors, secretarial staff, maintenance personnel, cafeteria staff and other support staff.



Ryan Noss
Superintendent



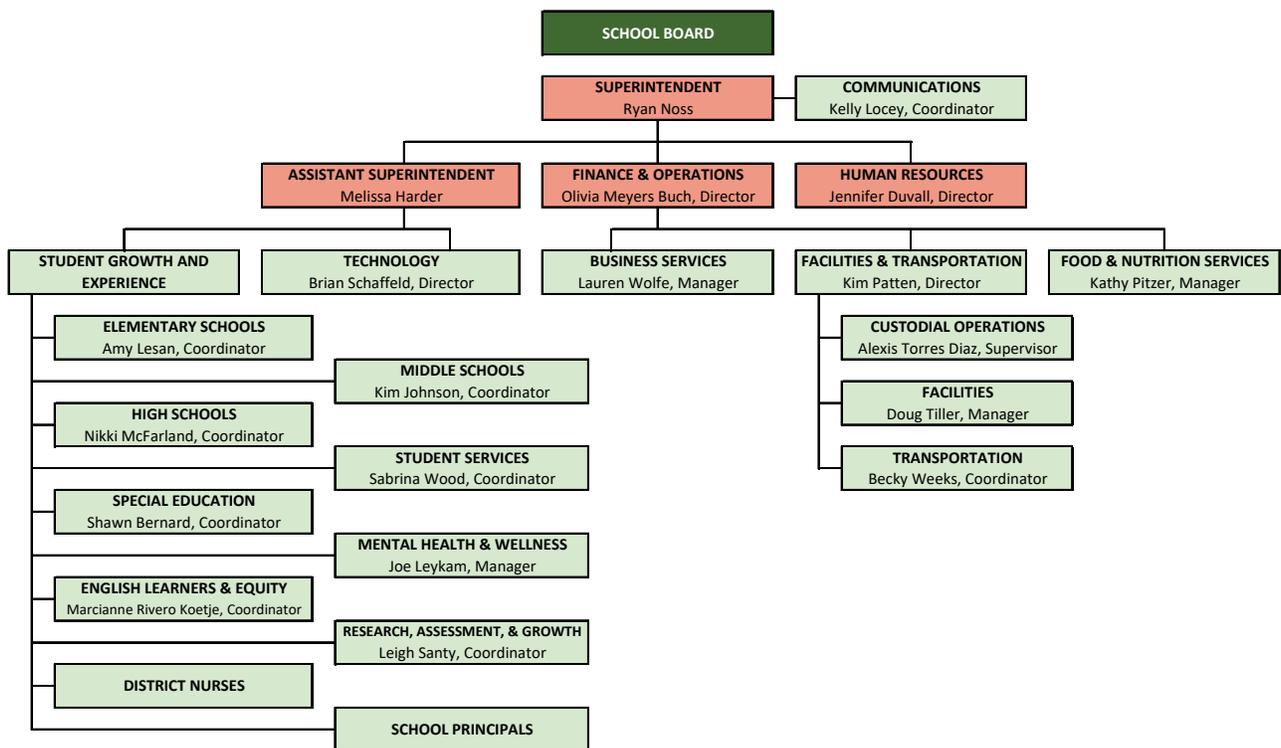
Melissa Harder
Assistant Superintendent



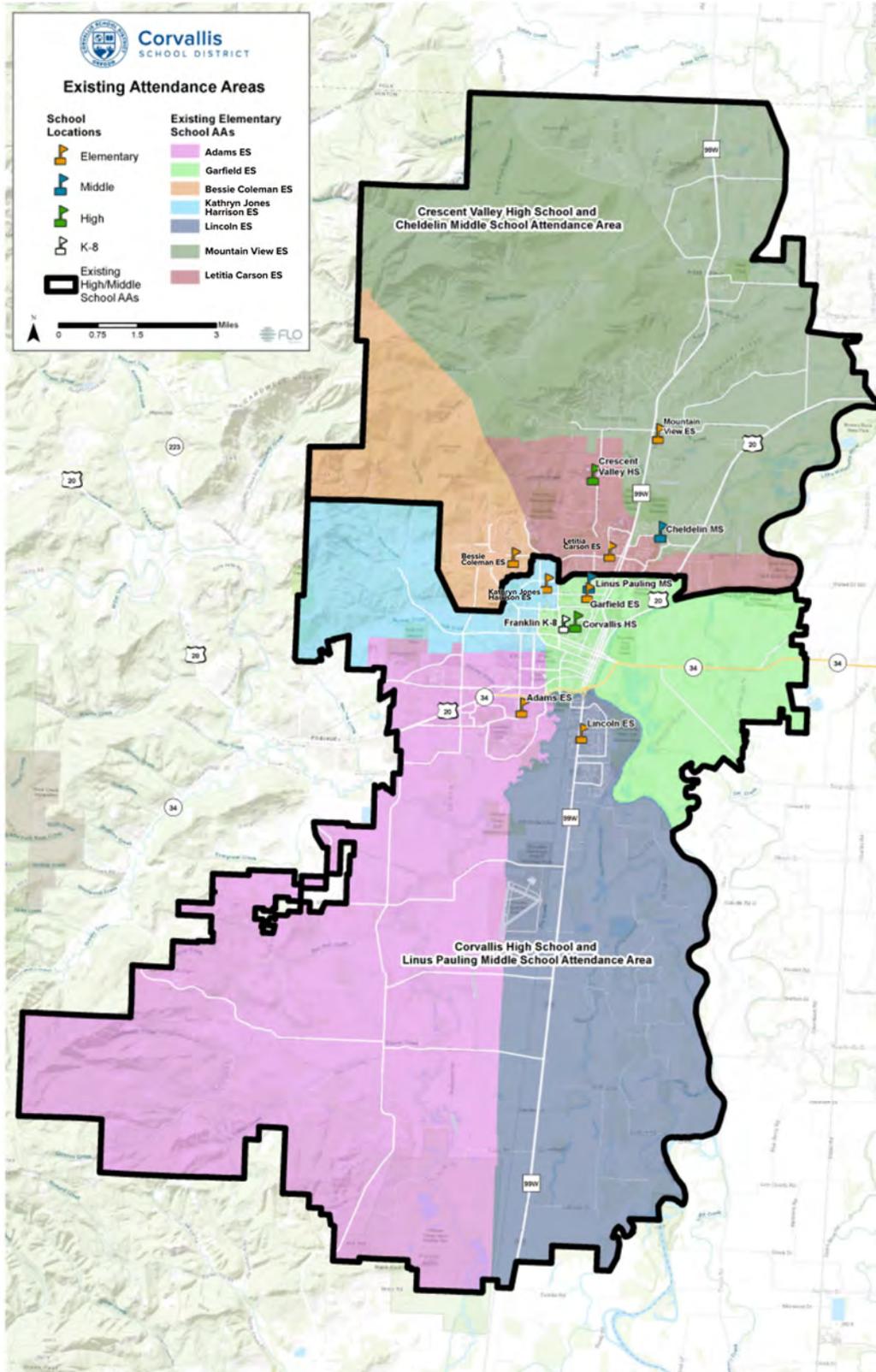
Olivia Meyers Buch
Finance and Operations



Jennifer Duvall
Human Resources



DISTRICT MAP



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: 2021-22 GOAL IN RESPONSE TO COVID-19

As a school district, adapt to the new conditions presented by the COVID-19 pandemic. Take all preventative measures available, working with community partners, to keep our schools open with students in our classrooms. Make decisions focused on health and safety, student achievement, and equitable systems.

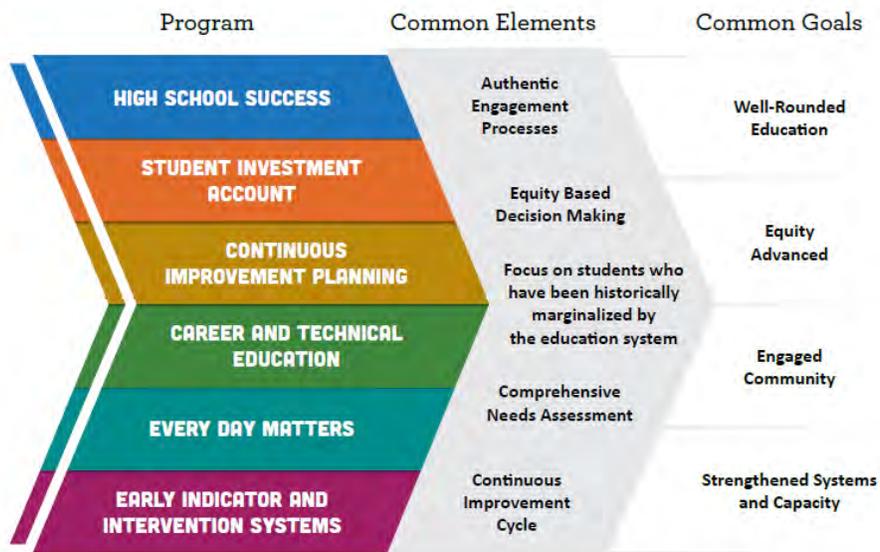
Strategies:

1. Implement the most current Oregon Department of Educational blueprint.
2. Implement executive orders, rules, and guidance from the Oregon Department of Education, Oregon Health Authority, Governor's Office, and Benton County.
3. Provide ongoing communication with staff, students, and the community.
4. Utilize any new resources that are earmarked for the purposes of academic, health, and wellness resumption efforts.
5. Prioritize communities that are disproportionately impacted by COVID-19.

INTEGRATED PLAN AND STRATEGIC INVESTMENTS

The district's [Integrated Guidance application](#) is a comprehensive plan aligning and integrating separately created federal and state investments focused on educational innovation and improvement. Combining funds from various program sources is a strategy that can ensure consistency, eliminate duplication of services, and allow the district to strategically direct funding allocations. This approach, commonly referenced as the "blending and braiding of funds," requires strong financial management as not all funds can be used in the same ways.

By integrating the following programs, the district can leverage multiple strategies and funding sources to implement more cohesive plans that positively impact students. The outcomes and strategies for each initiative are then combined into a single strategic plan that supports the common goals.



HIGH SCHOOL SUCCESS (HSS)

The goals of this program are to improve student progress toward graduation, increase high school graduation rates, increase equitable access to advanced coursework, and improve high school graduates' readiness for college and career. Funds can be used to establish or expand programs in three specific areas: dropout prevention, career and technical education, and college-level education opportunities.

STUDENT INVESTMENT ACCOUNT (SIA)

The goals of this program are to meet students' mental health or behavioral needs, and reduce academic disparities and increase academic achievement for students that have historically experienced disparities. Funds can be used to increase instructional time; address students' health or safety needs; expand availability of and student participation in well-rounded learning experiences; reducing class size; and ongoing community engagement.

CONTINUOUS IMPROVEMENT PLANNING (CIP)

The goals of this program are to establish ongoing opportunities to engage education and community partners; leverage multiple perspectives and equity-centered data analysis to identify strengths and areas for improvement as well as to make timely adjustments to improve experiences and outcomes for students; and use effective practices to develop and implement a multi-year improvement plan. This program does not come with direct dedicated resources.

CAREER AND TECHNICAL EDUCATION – PERKINS V (CTE)

The goals of this program are to develop more fully the academic knowledge and technical and employability skills of secondary education students who elect to enroll in career and technical education programs and Programs of Study. This program does not come with direct dedicated funding; the district accesses these resources through the Linn Benton Community College CTE Consortium.

EVERY DAY MATTERS (EDM)

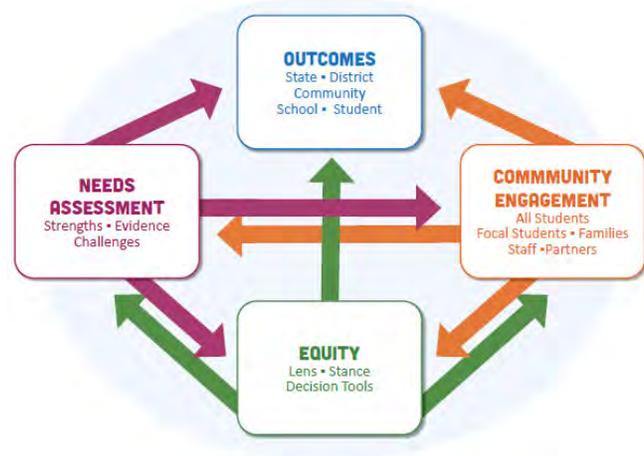
The goal of this program is to address chronic absenteeism through attention to student engagement, school culture, climate and safety, culturally sustaining pedagogy, and family and community involvement. This program does not come with direct dedicated funding; resources which support EDM are embedded across the five other programs, with capacity and support to districts being aligned through educational service districts, community-based organizations, and each of the initiatives.

EARLY INDICATOR AND INTERVENTION SYSTEMS (EIS)

The goals of this program aim to support coherent networks or groups of educators within a school (or ideally across levels of a district) who gather, review, and analyze predictive data at a student level. These teams identify strengths, assets, and areas to support individual students early in their school careers, as well throughout the grades, and to engage the student and their family in partnership to coordinate systems of care while supporting students towards successful, on-time graduation and transitions into post-high school education and careers.

INTEGRATED PLAN PROCESS

The district’s process to develop the integrated plan included engaging students, staff, and community; completing a comprehensive needs assessment; developing desired outcomes and strategies; gathering and generating the activities and investments; developing a budget, and preparing the plan and application.



An equity lens was used throughout the planning, engagement, and implementation of the district’s integrated plan as a tool to help center core values, commitments, and questions.

INTEGRATED PLAN AND BUDGET

OUTCOME: All students read grade level texts by third grade and stay on grade level; successfully complete Algebra 1 by the end of ninth grade; are on track with required credits by the end of ninth grade; and graduate with a postsecondary plan.		FTE	Budget	HSS	SIA	EIIS
Strategies	Broaden high school curricular options	2.33	279,300		X	
	Hire a coordinator to facilitate teaching and learning initiatives for high school administrative teams	0.60	120,900	X		
	Improve systems that support data collection and analysis to inform equity-based decision making	1.00	230,300		X	
	Hire graduation coaches to facilitate grade level data teams and monitor student progress in earning credits	2.00	235,400	X		X
	Require all 12th graders to participate in a senior seminar	1.00	131,600	X		
	Improve district-wide systems to ensure students and parents know how to read transcripts, develop and engage with individual or personal education plans, and have resources to track their progress toward graduation.	0.15	43,000	X		
	Expand alternative pathway offerings for students in grades 7-12 (connected to high school CTE programs of study)	1.25	116,000	X		
		8.33	\$1,156,500			

OUTCOME: Student identity (race, culture, socioeconomic status, language, ability, gender, gender identity or sexual orientation) does not predict or predetermine success in school.		FTE	Budget	HSS	SIA	EIS
Strategies	Hire equity coaches to support traditionally marginalized student groups, train staff on equitable practices, and participate in data team meetings	0.90	99,000	X		
	Counsel students to strive for advanced coursework in 7th grade	0.15	31,000	X		
	Maintain special education staffing that supports inclusionary practices	9.44	1,392,800		X	
		10.49	\$1,522,800			

OUTCOME: All students participate in real-world learning, with a global perspective, that prepares them for an ever-changing future.		FTE	Budget	HSS	SIA	EIS
Strategies	Expand computer science program of study	1.00	139,200	X		
	Revive culinary arts program of study	0.50	215,000	X		
	Expand pre-engineering program of study	0.17	12,300	X		
	Create a construction program of study	1.44	162,300	X		
	Preserve library staffing to provide support for teachers in the development and coordination of real-world problem solving and project based learning	5.75	348,200		X	
	Fund LBCC summer camp registrations	-	60,000	X		
	Hire work-based learning career center specialists at each high school	0.94	56,000	X		
	Expand career connected learning student experiences	-	10,000	X		
	Increase partnerships with local natural resource sustainability groups to ensure meaningful outdoor learning opportunities for students	1.00	147,500		X	
		10.80	\$1,150,500			

OUTCOME: The health and wellness of students and staff is improved in a culture of safety and respect that supports social, emotional and physical well being.		FTE	Budget	HSS	SIA	EIS
Strategies	Preserve nursing staff that supports school-based health and wellness practices	3.61	439,200		X	
	Require all 9th graders to participate in a Freshmen Success course (combined with Health 1)	3.50	415,700	X		
	Design gender inclusive bathrooms for both high schools	-	32,483	X		
	Offer Sources of Strength course at high schools	0.33	37,900	X		
	Maintain multi-tiered, school-based staffing models to support student social and emotional learning	16.00	1,698,200		X	
	Create more opportunities for middle school students to participate in extracurricular activities	-	92,500		X	
		23.44	2,715,983			
TOTAL INTEGRATED PLANNING & BUDGET INVESTMENTS		53.06	\$6,545,783			

The district's [full plan](#) and [budget](#) are available on the district's website at <https://www.csd509j.net/about-us/district-information/facts-and-figures>.

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;
12/1/22

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, up to fifty percent (50%) of unused budget appropriations for the General Fund may be made available to schools or departments in the following year as recommended by the superintendent. The Board believes that the current budget allocations should benefit primarily current year students.

END OF POLICY

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.

FUND CLASSIFICATIONS

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		FUND COMPONENTS
100	General Fund	Accounts for all financial resources of the district except those required to be accounted for in another fund.
200	Special Revenue 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.
300	Debt Service Fund	Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
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.
600	Internal Service 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) Chapter 332 for the purpose of operating schools serving students in grades K-12. The district is governed by an elected seven-member school board that establishes policies for governing the programs and services of the district consistent with state rules and with local, state, and federal laws. The school board appoints a superintendent who supervises the daily operations of the district.

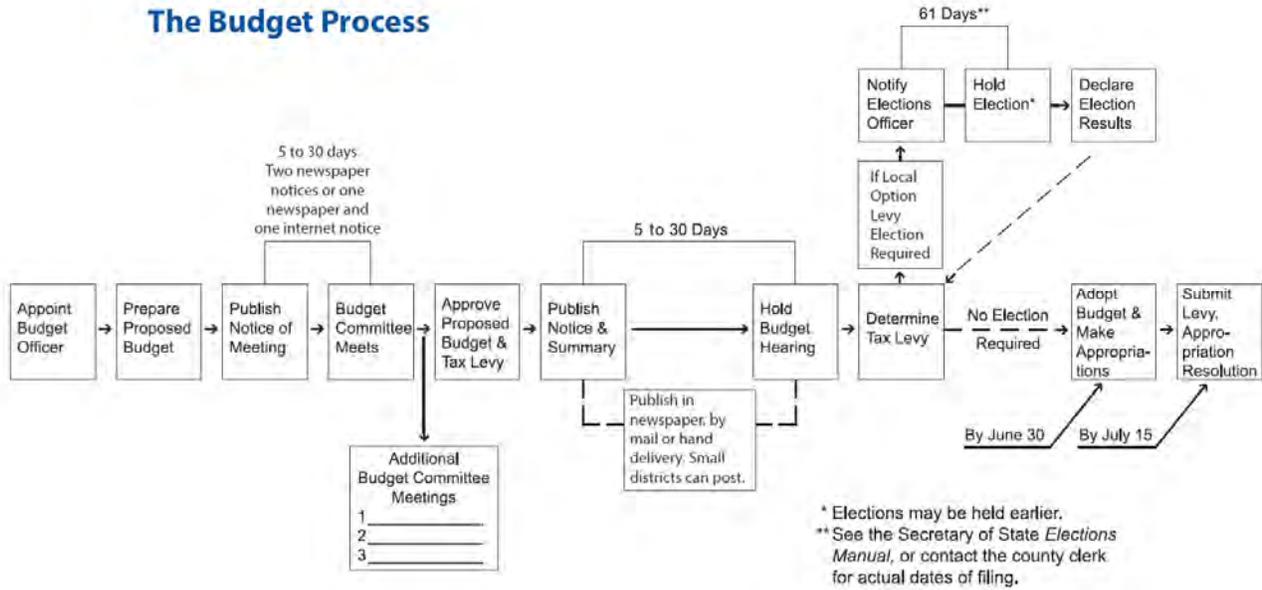
The district uses the modified accrual basis of accounting for its governmental funds. Under this method, revenues are recognized when they become both measurable and available to pay for current operations. Property taxes are considered available if they are collected within 60 days after the end of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

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 Process



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.

Joshua Clark.....	Term Expires June 30, 2023
Bill Dougherty.....	Term Expires June 30, 2024
Courtney Holgate	Term Expires June 30, 2025
Andrew Freborg.....	Term Expires June 30, 2025
Niki Mendoza.....	Term Expires June 30, 2023
Aaron Rivers	Term Expires June 30, 2025
Penny York.....	Term Expires June 30, 2024

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 fund, 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.

2023-24 BUDGET CALENDAR

July 2022		November 2022		December 2022		January-March 2023	
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>
March-April 2023		April 27, 2023		May 18, 2023		May 25, 2023	
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>
June 15, 2023		July 15, 2023					
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>				

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. This program is now commonly referred to as High School Success.

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 5th and 6th 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 May 2022, voters renewed a five-year local option levy, originally approved in 2006 and renewed in 2010 and 2016, 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. The current local option levy expires on June 30, 2027.

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 schools which will replace Hoover Elementary (now Bessie Coleman Elementary) and Lincoln Elementary; 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



financial section

cover art

Crescent Valley High School students
Faith Johnson and Maureen Villalobos-Vargas



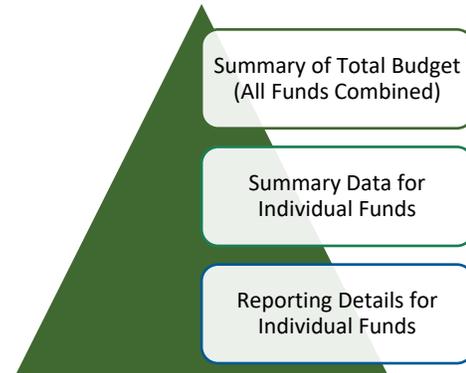
Financial Section

2023-24 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:

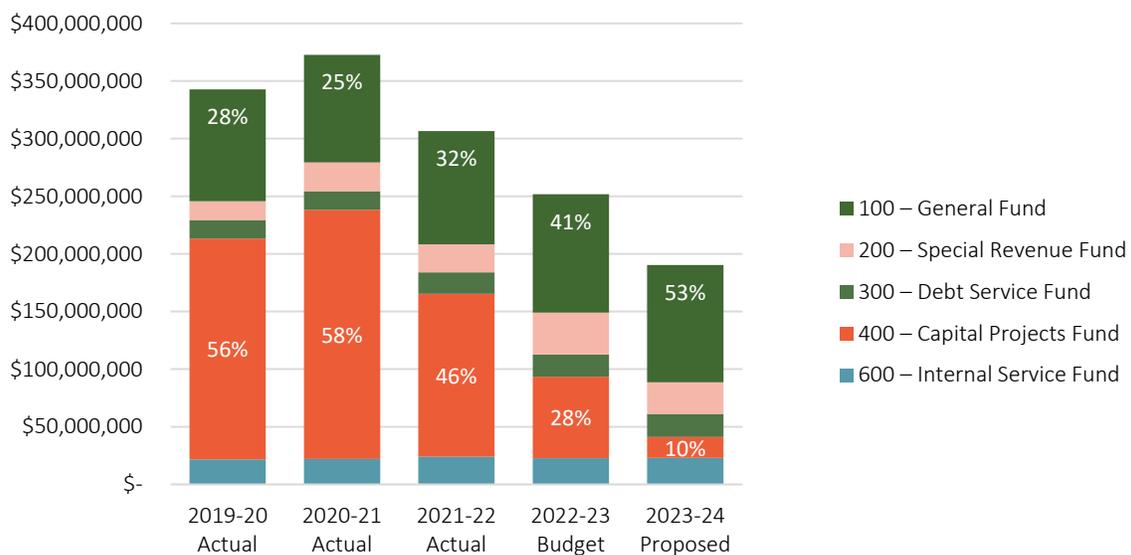
- Summary of Resources and Requirements by Major Object
- Summary of Resources and Requirements by Major Object (Forecast)
- Resources by Source
- Requirements by Object
- Requirements by Function
- Reporting Details – Requirements by Function and Object
- Summary of Resources and Requirements – Forecasted

THE BUDGET AT A GLANCE

The 2023-24 proposed budget for all funds is \$190,372,312, a decrease of \$61,440,642 or 24%, from the 2022-23 budget. In 2018-19, the budget increased significantly to recognize the issuance of general obligation bonds to fund capital improvement projects. Since then, the budget has decreased to reflect project completions.

The General Fund represents 53% of the 2023-24 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 10% of the 2023-24 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.

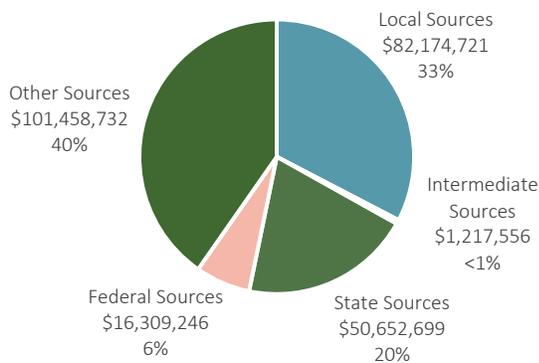


RESOURCES

Resources in 2023-24 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance. In 2023-24, the proposed revenue for all funds totals \$190,372,312, a decrease of \$61,440,642 or 24%, compared to the 2022-23 adopted budget. In 2023-24, the primary source of revenue for all funds is local sources, primarily property taxes, totaling \$80.7 million or 42% of all sources. State sources, primarily state school fund, totaling \$55.1 million or 29% of all sources and other sources, primarily beginning fund balance, totaling \$43.0 million or 23% of all sources, are the other major funding sources. Together, local and state sources comprise \$135.8 million or 71% of all sources.

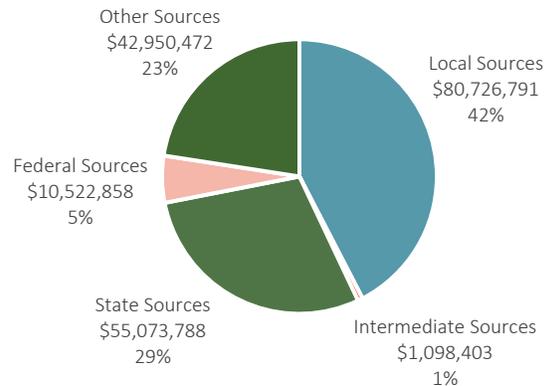
SUMMARY OF RESOURCES

2022-23 Budget (all funds)



SUMMARY OF RESOURCES

2023-24 Budget (all funds)

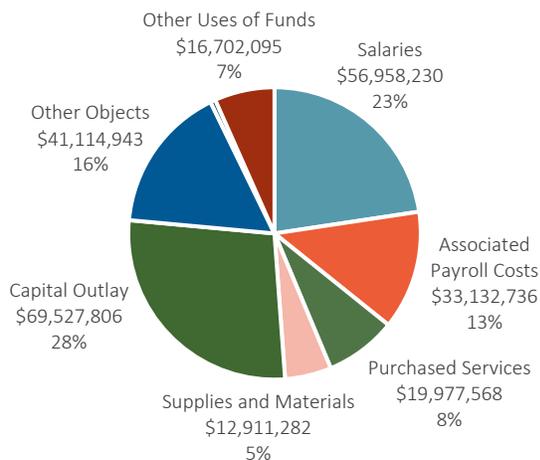


REQUIREMENTS

Budgeted expenditures for all funds in 2023-24 decreased by \$61,440,642 or 24% compared to the 2022-23 adopted budget. In 2023-24, salaries are the largest component of the expenditure budget with \$56.8 million or 30% of all funds. Together, salaries and associated payroll costs comprise \$90.0 million or 47% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total \$36.3 million or 19% of all expenditures.

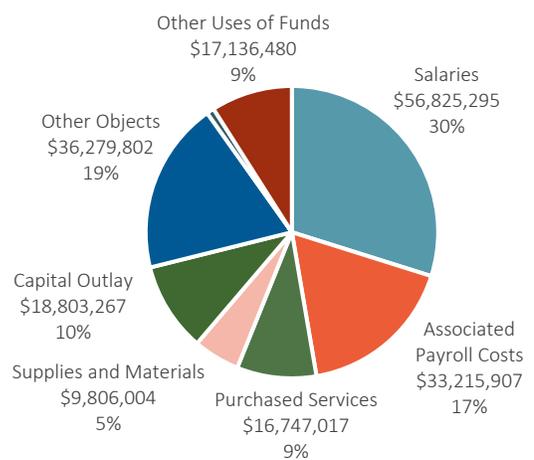
SUMMARY OF REQUIREMENTS

2022-23 Budget (all funds)



SUMMARY OF REQUIREMENTS

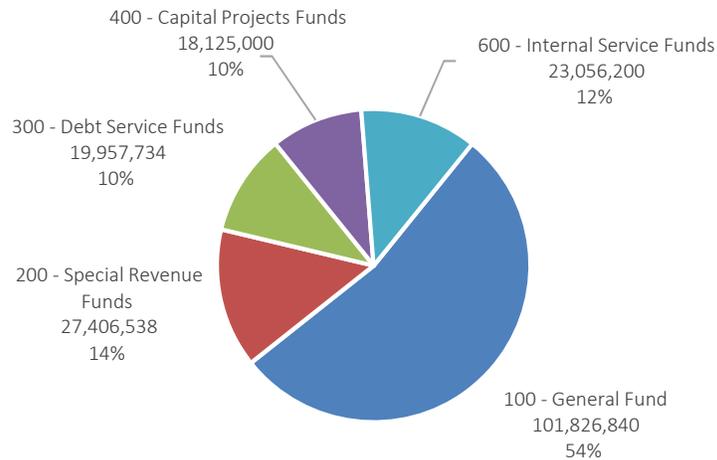
2023-24 Budget (all funds)



Resources and Requirements by Fund - All Funds
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
100 - General Fund	96,992,656	93,275,888	98,243,024	102,696,367	101,826,840
200 - Special Revenue Fund	16,268,694	24,996,673	24,243,686	36,335,379	27,406,538
300 - Debt Service Fund	16,224,997	16,149,325	18,709,176	19,366,208	19,957,734
400 - Capital Projects Fund	191,540,671	216,108,936	141,326,154	70,710,000	18,125,000
600 - Internal Service Fund	21,672,964	22,096,005	23,975,705	22,705,000	23,056,200
Resources Total	342,699,981	372,626,827	306,497,746	251,812,954	190,372,312
Requirements					
100 - General Fund	84,313,520	78,781,437	84,604,084	102,696,367	101,826,840
200 - Special Revenue Funds	12,439,927	21,674,441	20,070,088	36,335,379	27,406,538
300 - Debt Service Funds	15,264,758	14,181,133	17,058,374	19,366,208	19,957,734
400 - Capital Projects Funds	26,215,221	75,877,680	74,426,216	70,710,000	18,125,000
600 - Internal Service Funds	14,187,695	14,148,241	15,986,800	22,705,000	23,056,200
Requirements Total	152,421,120	204,662,931	212,145,562	251,812,954	190,372,312
Fund Ending Balance	190,278,861	167,963,896	94,352,184	-	-

REQUIREMENTS BY FUND
2023-24 PROPOSED



Resources and Requirements Forecast by Fund - All Funds

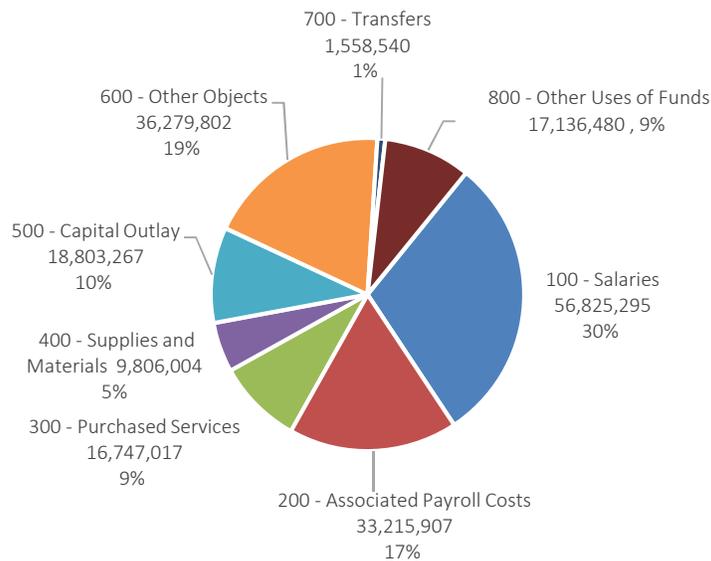
amounts in dollars

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
100 - General Fund	102,696,367	101,826,840	104,007,000	106,063,000	108,275,000
200 - Special Revenue Fund	36,335,379	27,406,538	24,731,000	25,191,000	25,678,000
300 - Debt Service Fund	19,366,208	19,957,734	20,351,452	20,621,135	20,998,369
400 - Capital Projects Fund	70,710,000	18,125,000	500,000	-	-
600 - Internal Service Fund	22,705,000	23,056,200	22,578,000	21,873,000	21,090,000
Resources Total	251,812,954	190,372,312	172,167,452	173,748,135	176,041,369
Requirements					
100 - General Fund	102,696,367	101,826,840	104,007,000	106,063,000	108,275,000
200 - Special Revenue Funds	36,335,379	27,406,538	24,731,000	25,191,000	25,678,000
300 - Debt Service Funds	19,366,208	19,957,734	20,351,452	20,621,135	20,998,369
400 - Capital Projects Funds	70,710,000	18,125,000	500,000	-	-
600 - Internal Service Funds	22,705,000	23,056,200	22,578,000	21,873,000	21,090,000
Requirements Total	251,812,954	190,372,312	172,167,452	173,748,135	176,041,369
Fund Ending Balance	-	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources	77,049,285	74,521,402	78,817,321	82,174,721	82,977,441
2000 - Intermediate Sources	893,550	984,942	1,098,984	1,217,556	1,098,403
3000 - State Sources	43,456,784	48,566,330	48,325,671	50,652,699	52,823,138
4000 - Federal Sources	4,480,797	7,065,090	9,772,341	16,309,246	10,522,858
5000 - Other Sources	216,819,566	241,489,062	168,483,428	101,458,732	42,950,472
Resources Total	342,699,981	372,626,827	306,497,746	251,812,954	190,372,312
Requirements					
100 - Salaries	45,567,314	45,685,028	51,014,158	56,958,230	56,825,295
200 - Associated Payroll Costs	27,823,410	27,264,753	28,914,488	33,132,736	33,215,907
300 - Purchased Services	20,689,910	16,855,796	19,425,331	19,977,568	16,747,017
400 - Supplies and Materials	6,588,191	5,651,244	7,327,031	12,911,282	9,806,004
500 - Capital Outlay	20,981,387	79,300,402	70,652,246	69,527,806	18,803,267
600 - Other Objects	30,770,909	29,905,709	34,812,308	41,114,943	36,279,802
700 - Transfers	-	-	-	1,488,294	1,558,540
800 - Other Uses of Funds	-	-	-	16,702,095	17,136,480
Requirements Total	152,421,120	204,662,931	212,145,562	251,812,954	190,372,312
Fund Ending Balance	190,278,861	167,963,896	94,352,184	-	-

REQUIREMENTS BY MAJOR OBJECT
2023-24 PROPOSED



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

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	82,174,721	82,977,441	85,649,713	87,378,135	88,904,369
2000 - Intermediate Sources	1,217,556	1,098,403	1,139,000	1,163,000	1,198,000
3000 - State Sources	50,652,699	52,823,138	54,596,000	55,754,000	57,479,000
4000 - Federal Sources	16,309,246	10,522,858	8,291,000	8,578,000	8,877,000
5000 - Other Sources	101,458,732	42,950,472	22,491,739	20,875,000	19,583,000
Resources Total	251,812,954	190,372,312	172,167,452	173,748,135	176,041,369
Requirements					
100 - Salaries	56,958,230	56,825,295	56,566,000	57,698,000	58,890,000
200 - Associated Payroll Costs	33,132,736	33,215,907	33,105,000	33,781,000	34,502,000
300 - Purchased Services	19,977,568	16,747,017	16,090,000	16,310,000	16,647,000
400 - Supplies and Materials	12,911,282	9,806,004	9,325,000	9,505,000	9,695,000
500 - Capital Outlay	69,527,806	18,803,267	1,898,000	1,527,000	1,556,000
600 - Other Objects	41,114,943	36,279,802	37,342,431	38,535,515	39,908,815
700 - Transfers	1,488,294	1,558,540	1,632,000	1,670,000	1,721,000
800 - Other Uses of Funds	16,702,095	17,136,480	16,209,021	14,721,620	13,121,554
Requirements Total	251,812,954	190,372,312	172,167,452	173,748,135	176,041,369
Fund Ending Balance	-	-	-	-	-

RESOURCES – VARIANCES BY MAJOR SOURCE

The following chart summarizes the variances in resources from the 2022-23 adopted budget to the 2023-24 proposed budget. The parameters for variances is 10% or \$1,000,000.

SOURCE	DESCRIPTION	VARIANCE		EXPLANATION
2000	Intermediate Sources	-10%	\$(119,153)	Decreases related to transits of LBL ESD Tier 2 resources in the General Fund
3000	State Sources	4%	\$2,170,439	Increases in state school fund and common school fund receipts in the General Fund and increases in state grants (SIA) in the Special Revenue Fund primarily due to increased corporate activity tax receipts
4000	Federal Sources	-35%	\$(5,786,388)	Decreases due to spend down of ESSER and ECF grants in the Special Revenue Fund
5000	Other Sources	-58%	\$(58,508,260)	Decreases due to spend down of Capital Projects Fund as facility bond projects are completed

REQUIREMENTS – VARIANCES BY MAJOR OBJECT

The following chart summarizes the variances in major objects from the 2022-23 adopted budget to the 2023-24 proposed budget. The parameters for variances is 10% or \$1,000,000.

OBJECT	DESCRIPTION	VARIANCE		EXPLANATION
300	Purchased Services	-16%	\$(3,230,551)	Decreases in non-instructional services (architect/engineering services) due to completion of facility bond projects
400	Supplies and Materials	-24%	\$(3,105,278)	Decreases in computer hardware due to spend down of ECF grants in the Special Revenue Fund
500	Capital Outlay	-73%	\$(50,724,539)	Decreases in buildings acquisition in the Capital Projects Fund due to completion of facility bond projects
600	Other Objects	-12%	\$(4,835,141)	Decreases in principal and interest payments in the General Fund and Special Revenue Fund related to computer hardware leases

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

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.
- 4300 *Restricted Revenue Direct From the Federal Government.* Revenues direct from the federal government as grants to the district which must be used for a categorical or specific
- 4400 *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.
- 4700 *Grants-In-Aid From the Federal Government Through Other Intermediate Agencies.* Revenues from the federal government through an intermediate agency.
- 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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	42,670,995	43,816,227	46,849,979	48,075,071	49,647,241
1120 - Local Option Ad Valorem Taxes Levied by District	7,166,192	8,120,745	8,636,562	9,760,930	9,587,908
1130 - Construction Excise Tax	247,389	348,907	413,286	355,000	375,000
1311 - Tuition From Individuals	7,965	150	6,225	-	-
1500 - Earnings on Investments	5,369,747	415,317	117,566	233,000	503,000
1600 - Food Service	901,919	64,852	1,087,313	1,179,600	921,500
1700 - Extracurricular Activities	777,344	311,842	872,731	900,000	785,000
1800 - Community Services Activities	6,605	-	30	-	25,000
1910 - Rentals	70,596	42,130	42,283	45,000	45,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	349,385	252,951	348,047	762,000	750,620
1960 - Recovery of Prior Years' Expenditure	23,555	24,441	31,847	25,000	25,000
1970 - Services Provided Other Funds	17,368,861	16,998,897	18,627,454	19,103,000	18,616,172
1980 - Fees Charged to Grants	187,339	324,624	627,308	600,000	450,000
1990 - Miscellaneous	1,901,394	3,800,320	1,156,691	1,136,120	1,246,000
1000 - Revenue from Local Sources Total	77,049,285	74,521,402	78,817,321	82,174,721	82,977,441
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	255,094	93,864	190,422	200,000	200,000
2102 - General Education Service District Funds	170,507	233,623	473,654	447,556	386,903
2200 - Restricted Revenue	467,949	652,484	419,884	570,000	510,000
2800 - Revenue in Lieu of Taxes	-	4,972	15,025	-	1,500
2000 - Revenue from Intermediate Sources Total	893,550	984,942	1,098,984	1,217,556	1,098,403
3000 - Revenue from State Sources					
3101 - State School Fund, General Support	38,458,579	37,723,033	38,541,942	40,010,806	41,180,916
3102 - State School Fund, School Lunch Match	15,779	15,779	15,779	15,900	16,000
3103 - Common School Fund	945,382	1,010,696	1,092,379	849,993	1,289,489
3199 - Other Unrestricted Grants-in-aid	508,452	424,094	580,452	600,000	650,000
3204 - Driver Education	-	-	11,786	-	-
3299 - Other Restricted Grants-in-aid	3,528,593	9,392,729	8,083,334	9,176,000	9,686,733
3000 - Revenue from State Sources Total	43,456,784	48,566,330	48,325,671	50,652,699	52,823,138
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,534,963	85,956	144,581	175,000	175,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	-	2,730,400	-
4500 - Restricted Revenue From the Federal Government Through the State	2,795,828	6,808,587	8,955,595	12,738,846	9,792,599
4700 - Grants-in-aid From the Federal Government Through Other Intermediate Agencies	-	-	520,826	503,000	362,097
4801 - Federal Forest Fees	6,324	4,895	6,016	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	7,387	6,943	-	7,000	7,000
4900 - Revenue for/on Behalf of the District	136,294	158,709	145,323	150,000	181,162
4000 - Revenue from Federal Sources Total	4,480,797	7,065,090	9,772,341	16,309,246	10,522,858
5000 - Other Sources					

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
5100 - Long Term Debt Financing Sources	1,020,692	51,210,201	519,532	3,564,728	-
5200 - Interfund Transfers	-	-	-	1,488,294	1,558,540
5400 - Resources, Beginning Fund Balance	215,798,873	190,278,861	167,963,896	96,405,710	41,391,932
5000 - Other Sources Total	216,819,566	241,489,062	168,483,428	101,458,732	42,950,472
Resources Total	342,699,981	372,626,827	306,497,746	251,812,954	190,372,312

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 2023-24 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 22, 2023 estimate for 2023-24 is based on the Governor’s Recommended Budget of a \$9.9 billion SSF, with 49% distributed in 2023-24.

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 ELL and Special Education students being served, and the number of students navigating poverty). Extended ADMw in 2023-24 is projected at 7,522.01.

EXTENDED ADMw PROJECTION 2023-24

			Total	District	Charter
ADMr ¹	6,378	x 1.00 =	6,378.00	6,253.00	125.00
Students in ESL Programs ¹	513.00	x 0.50 =	256.50	256.00	0.50
Students in Pregnant and Parenting Programs ¹	2.00	x 1.00 =	2.00	2.00	0.00
Students with IEP (capped at 11% of ADMr) ¹	701.58	x 1.00 =	701.58	701.58	0.00
Students in Poverty ²	676.65	x 0.25 =	169.16	165.84	3.32
Students in Foster Care ²	17.00	x 0.25 =	4.25	4.25	0.00
Remote Elementary School Correction ²	10.52	x 1.00 =	10.52	0.00	10.52
ADMw			7,522.01	7,382.67	139.34
2022-23 ADMw (projected)			7,401.99		
Extended ADMw			7,522.01		

¹ Projected by Corvallis School District

² 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 2023-24 include a 3.00% increase in assessed values, a collection rate of 96%, and net revenue of \$33,945,648.

CURRENT YEAR OPERATING LEVY
2019-20 Actual to 2023-24 Proposed

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Proposed
Assessed Value	\$6,984,828,681	\$7,220,540,323	\$7,537,296,292	\$7,764,660,205	\$7,997,600,011
Change in AV	5.9%	3.4%	4.4%	3.02%	3.00%
\$4.4614/\$1,000	\$31,162,115	\$32,213,719	\$33,626,894	\$34,614,255	\$35,680,493
Urban Renewal	-	(49,897)	(61,824)	(81,792)	(84,450)
Compression	(221,336)	(214,685)	(220,717)	(186,856)	(235,992)
Taxes Imposed	30,940,779	32,949,137	33,344,353	34,372,607	35,360,050
Collection Rate	96.14%	96.05%	96.81%	96.00%	96.00%
Net Operating	\$29,747,659	\$30,687,343	\$32,280,344	\$32,997,703	\$33,945,648
Change	5.8%	3.2%	5.2%	2.2%	2.9%

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 2023-24 is \$341,150.

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 2021-23 biennium, the fund disbursed \$136.4 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 2023-24 is \$1,289,489, based on the 2023-24 ODE SSF Estimate dated February 22, 2023.

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 2023-24 is \$200,000, 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 2023-24 SSF Total Formula Revenue of \$76,980,203 is an increase of \$1,556,072 or 2.1% compared to 2022-23. The SSF increase is related to a projected increase in ADMw combined with an increase in total formula revenue per extended ADMw.

STATE SCHOOL FUND FORMULA REVENUE
2019-20 Actual to 2023-24 Proposed

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Proposed
State School Fund Grant	\$38,745,585	\$38,513,035	\$38,627,176	\$41,006,679	\$41,196,916
Property Taxes	30,083,614	31,096,320	32,634,588	33,355,459	34,286,798
Federal Forest Fees	6,324	4,895	6,016	5,000	-
Common School Fund	945,382	1,010,696	1,092,379	849,993	704,136
County School Fund	255,094	93,864	190,422	200,000	200,000
In-Lieu of Property Taxes	7,387	9,918	8,901	7,000	7,000
Total SSF Formula Revenue	\$70,043,386	\$70,728,728	\$72,559,483	\$75,424,131	\$76,980,203
Change	5.7%	1.0%	2.6%	3.9%	2.1%

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. The district currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2027.

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 represent 10.6% of General Fund operating revenues and are estimated to be \$9,487,778 in 2023-24; this estimate is based on an assumed increase of 3.00% of assessed value, with compression losses expected to increase to be about 18% 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
2019-20 Actual to 2023-24 Proposed

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Proposed
Assessed Value	\$6,984,828,681	\$7,220,540,323	\$7,537,296,292	\$7,764,660,205	\$7,997,600,011
Change in AV	5.9%	3.4%	4.4%	3.02%	3.00%
\$1.5000/\$1,000	\$10,477,243	\$10,830,810	\$11,305,944	\$11,646,990	\$11,996,400
Compression	(3,107,372)	(2,486,304)	(2,452,764)	(1,576,739)	(2,113,298)
Taxes Imposed	7,369,871	8,344,506	8,853,181	10,070,251	9,883,102
Collection Rate	96.20%	96.15%	96.32%	96.00%	96.00%
Net Local Option	\$7,090,116	\$8,023,225	\$8,527,689	\$9,667,441	\$9,487,778
Change	1.3%	13.2%	6.3%	13.4%	-1.9%

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 \$100,130 for 2023-24.

STATE GRANTS

Other restricted grants-in-aid (object 3299) are state funds restricted for specific purposes and includes the Student Investment Account grant and the High School Success grant (Measure 98).

STUDENT INVESTMENT ACCOUNT (SIA)

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 2023-24 is estimated to be \$5.6 million.

HIGH SCHOOL SUCCESS GRANT (HSS)

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 2023-24 is estimated to be \$1.9 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 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 (ESSER) fund was established to address the impact that the pandemic has had, and will continue to have on public schools. ESSER III grant revenue in 2023-24 is estimated to be \$2.4 million.

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, 2023. The beginning fund balance on July 1, 2023 for all funds is projected as \$41,391,932. The majority of fund balance is contained in the Capital Projects Fund with a projected beginning fund balance of \$18,000,000, and the General Fund with a projected beginning fund balance of \$12,030,826; this represents 13.7% of operating resources from 2022-23.

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.
- 373 *Tuition Payments to Private Schools.* Conduit-type payments to private schools, generally for tuition for students residing in the paying district.
- 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).

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
100 - Salaries					
0111 - Licensed Salaries	25,936,258	26,326,426	28,770,739	30,036,702	31,735,000
0112 - Classified Salaries	11,872,939	10,817,878	12,967,064	15,872,206	15,251,629
0113 - Administrators	3,662,633	3,703,365	4,102,871	4,278,504	4,445,200
0114 - Managerial, Confidential	1,571,789	1,510,643	1,764,146	2,033,224	2,113,840
0116 - Supplemental Retirement Stipends	-	433,000	315,500	-	-
0121 - Substitutes, Licensed	20,996	45,100	120,591	3,000	56,250
0122 - Substitutes, Classified	68,540	6,901	23,256	42,500	18,500
0130 - Additional Salary	2,434,159	2,841,716	2,949,992	4,692,095	3,204,876
100 - Salaries Total	45,567,314	45,685,028	51,014,158	56,958,230	56,825,295
200 - Associated Payroll Costs					
0210 - Public Employees Retirement System	11,474,413	11,608,716	11,593,320	14,008,196	14,376,740
0220 - Social Security Administration	3,408,399	3,411,914	3,808,428	4,399,773	4,349,850
0230 - Other Required Payroll Costs	267,195	323,811	301,023	348,576	329,292
0240 - Contractual Employee Benefits	12,673,403	11,920,311	13,211,717	14,376,191	14,160,025
200 - Associated Payroll Costs Total	27,823,410	27,264,753	28,914,488	33,132,736	33,215,907
300 - Purchased Services					
0310 - Instructional, Professional, and Technical Services	402,110	453,763	494,796	527,500	385,170
0320 - Property Services	2,667,872	2,800,712	2,921,634	3,016,989	3,568,049
0330 - Student Transportation Services	4,447,104	3,632,016	4,964,727	6,215,800	6,173,250
0340 - Travel	543,068	240,231	530,452	813,525	819,899
0350 - Communication	470,323	584,294	506,525	728,345	605,075
0360 - Charter School Payments	991,668	1,053,752	1,010,707	1,234,333	1,278,885
0373 - Tuition Payments to Private Schools	-	-	-	25,000	7,000
0380 - Non-Instructional Professional and Technical Services	9,860,733	7,588,005	7,340,482	5,809,926	2,437,089
0390 - Other General Professional and Technological Services	1,307,032	503,023	1,656,008	1,606,150	1,472,600
300 - Purchased Services Total	20,689,910	16,855,796	19,425,331	19,977,568	16,747,017
400 - Supplies and Materials					
0410 - Consumable Supplies and Materials	2,270,135	2,376,913	2,840,313	4,144,256	6,406,638
0420 - Textbooks	505,635	178,038	131,456	1,557,050	68,650
0430 - Library Books	58,638	43,849	47,042	64,898	60,033
0440 - Periodicals	19,077	7,794	11,532	13,685	7,200
0450 - Food	883,857	665,712	1,239,506	1,235,000	1,300,000
0460 - Non-Consumable Items	40,674	160,650	506,008	382,500	214,500
0470 - Computer Software	801,714	1,345,333	1,469,639	1,651,821	1,240,998
0480 - Computer Hardware	2,008,460	872,954	1,081,535	3,862,072	507,985
400 - Supplies and Materials Total	6,588,191	5,651,244	7,327,031	12,911,282	9,806,004
500 - Capital Outlay					
0510 - Land Acquisition	-	-	-	1,111,000	-
0520 - Buildings Acquisition	16,147,918	78,300,947	69,996,000	67,971,806	18,608,267
0530 - Improvements Other Than Buildings	4,374,064	687,552	473,053	-	-
0540 - Depreciable Equipment	447,418	257,816	176,220	420,000	195,000
0550 - Depreciable Technology	11,987	54,087	6,973	25,000	-

Requirements by Reporting Object - All Funds
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
500 - Capital Outlay Total	20,981,387	79,300,402	70,652,246	69,527,806	18,803,267
600 - Other Objects					
0610 - Redemption of Principal	7,971,250	5,828,979	6,322,004	10,666,435	8,960,468
0621 - Regular Interest	8,063,351	9,162,292	11,398,253	10,346,057	9,964,119
0630 - Unrecoverable Bad Debt Write-Off	-	19,615	300	20,000	20,000
0640 - Dues and Fees	285,874	320,573	295,224	488,252	345,925
0650 - Insurance and Judgments	14,235,428	14,235,127	16,154,457	18,968,399	16,115,000
0670 - Taxes, Licenses, and Assessments	27,667	14,499	16,649	25,800	13,550
0690 - Grant Indirect Charges	187,339	324,624	625,422	600,000	860,740
600 - Other Objects Total	30,770,909	29,905,709	34,812,308	41,114,943	36,279,802
700 - Transfers					
0710 - Fund Modifications	-	-	-	1,488,294	1,558,540
700 - Transfers Total	-	-	-	1,488,294	1,558,540
800 - Other Uses of Funds					
0810 - Planned Reserve	-	-	-	12,740,589	14,470,042
0820 - Reserved for Next Year	-	-	-	3,961,506	2,666,438
800 - Other Uses of Funds Total	-	-	-	16,702,095	17,136,480
Requirements Total	152,421,120	204,662,931	212,145,562	251,812,954	190,372,312

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 2023-24 proposed budget.

SALARIES

Employee salaries represent 30% of all requirements and are projected at \$56,825,295 for 2023-24, a decrease of \$132,935 or 0.2% compared to 2022-23. Lacking current contract language with our licensed employee group regarding compensation, the proposed budget assumes step increases for all eligible licensed employees and a 5.0% cost of living adjustment (COLA) applied to the 2022-23 classified salary schedule.

Vacant certified positions are budgeted at a master’s degree step 7 level, while vacant classified positions are budgeted at step 3 of the corresponding range on the classified salary schedule.

The proposed budget also includes 1.0 FTE licensed position and 5.84 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary. Overall, proposed FTE for 2023-24 is projected to decrease by 43 FTE.

SALARIES AND FTE 2019-20 Actual to 2023-24 Proposed

	2019-20 Actual		2020-21 Actual		2021-22 Actual		2022-23 Budget		2023-24 Proposed	
	Salaries	FTE								
Licensed Salaries	\$25,936,258	398	\$26,326,426	393	\$28,770,739	411	\$30,036,702	413	\$31,735,000	412
Classified Salaries	11,872,939	384	10,817,878	338	12,967,064	395	15,872,206	433	15,251,629	394
Administrators	3,662,633	31	3,703,365	31	4,102,871	33	4,278,504	34	4,445,200	33
Managerial - Classified	1,571,789	22	1,510,643	21	1,764,146	24	2,033,224	27	2,113,840	26
Retirement Stipends	-	-	433,000	-	315,500	-	-	-	-	-
Substitutes	89,536	-	52,001	-	143,847	-	45,500	-	74,750	-
Additional Salary	2,434,159	-	2,841,716	-	2,949,992	-	4,692,095	-	3,204,876	-
Total	\$45,567,314	835	\$45,685,028	783	\$51,014,158	863	\$56,958,230	907	\$56,825,295	864
	10.0%		0.3%		11.7%		13.0%		-0.2%	

ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 17% of all requirements and are projected at \$33,215,907 for 2023-24, an increase of \$83,171 or 0.3% compared to 2022-23. 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 higher than expected investment returns, the PERS unfunded actuarial liability (UAL) has decreased over the last year. As a result, contribution rate increases projected for the 2023-25 are not expected to increase significantly.

TOTAL SALARIES AND PERS CONTRIBUTIONS
2019-20 Actual to 2023-24 Proposed

	2019-20 Actual		2020-21 Actual		2021-22 Actual		2022-23 Budget		2023-24 Proposed	
Total Salaries	\$45,567,314		\$45,685,028		\$51,014,158		\$56,958,230		\$56,825,295	
Change from Prior Year	10.0%		0.3%		11.7%		13.0%		-0.2%	
Employer Contributions	6,559,851	14%	6,609,989	14%	6,202,434	12%	7,394,127	13%	7,871,976	14%
Employee Contributions	2,561,757	6%	2,606,054	6%	2,810,354	6%	3,450,863	6%	3,406,737	6%
UAL Contributions	2,352,806	5%	2,392,673	5%	2,580,532	5%	3,163,206	5%	3,098,027	5%
Total Contributions	\$11,474,414	25%	\$11,608,716	25%	\$11,593,320	23%	\$14,008,196	25%	\$14,376,740	25%
Change from Prior Year	41.2%		1.2%		-0.1%		20.8%		2.6%	

The district's employer rates for 2023-25 are 16.13% for PERS Tier One/Tier Two members (qualifying hires before August 29, 2003) and 13.29% for OPSRP members (qualifying hires on or after August 29, 2003). About 22% of employee salaries are associated with PERS Tier One/Tier Two members while 78% of employee salaries are associated with OPSRP members. In addition to PERS employer contributions, the district also pays the 6.00% Individual Account Plan (IAP) employee contribution on behalf of employees (as bargained between the district and its employee groups), and a 5.45% 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 2023-24 are \$14,376,740.

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 2023-24 are \$4,349,850.

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 2023-24 are \$329,292.

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 2023-24 are \$14,160,025 and assume an average annual contribution of \$16,390 per (full-time) employee.

PURCHASED SERVICES

Purchased services represent 9% of total all requirements and are projected at \$16,747,017 for 2023-24, a decrease of \$3,230,551 or 16.2% compared to 2022-23. Purchased services includes instructional, professional, and technical services, property services, student transportation, travel, charter school payments, tuition, and other non-instructional or general professional services. Spending on architectural and engineering services is decreasing due to the completion of facility bond projects.

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 (primarily utilities) are projected at \$3,568,049, an increase of \$551,060 or 18.3% compared to 2022-23.

STUDENT TRANSPORTATION

The district entered into an agreement with Student Transportation of America (STA) to begin providing student transportation services starting July 1, 2019, which resulted in an increased level of service and an associated increase in cost starting in 2019-20. Student transportation services in 2023-24 are projected at \$6,173,250, a decrease of \$42,550 or 0.7% compared to 2022-23. 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 fourth 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 2023-24 is 125 students. Charter school payments are projected at \$1,278,885, a decrease of \$45,552 or 3.6% compared to 2022-23.

SUPPLIES AND MATERIALS

Supplies and materials represent 5% of all requirements and are projected at \$9,806,004 for 2023-24, a decrease of \$3,105,278 or 24.1% compared to 2022-23. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware. Budgeted requirements in 2022-23 included \$2,514,754 in the Special Revenue Funds to replenish all student technology devices utilizing federal Emergency Connectivity Fund (ECF) allocations.

CAPITAL OUTLAY

Capital outlay represents 10% of all requirements and is projected at \$18,803,267 for 2023-24, a decrease of \$50,724,539 or 73.0% compared to 2022-23. Budgeted requirements include \$17,158,267 in the Capital Projects Funds for projects related to the facilities bond program.

OTHER OBJECTS

Other expenditures represent 19% of all requirements and are projected at \$36,279,802 for 2023-24, a decrease of \$4,835,141 or 11.8% compared to 2022-23. Budgeted requirements include \$15,264,638 in the Debt Service Funds 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 2023-24 total \$89,796,014, an increase of \$1,409,777 or 1.6% compared to 2022-23. Budgeted contingency for 2023-24 is \$2,244,900, which represents 2.5% of current resources. The budgeted Rainy Day Reserve for 2023-24 is \$4,489,801, which represents 5% of current resources. Budgeted UEFB for 2023-24 is \$2,666,438, which represents 5% of current resources less projected underspending of operating requirements of \$1,823,363 (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.

- 3500 *Custody and Care of Children Services.* Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or childcare centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

4000 Facilities Acquisition and Construction

- 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.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
1000 - Instruction					
1111 - Elementary, K-5	16,530,782	16,549,788	17,852,045	20,385,048	19,132,442
1121 - Middle School Programs	8,824,880	7,957,652	8,497,043	10,810,798	9,926,113
1122 - Middle School Extracurricular	110,344	38,749	179,931	252,753	406,524
1131 - High School Programs	11,170,902	11,585,001	11,997,326	13,994,692	12,151,515
1132 - High School Extracurricular	1,396,698	1,044,305	1,481,844	2,611,136	2,541,745
1140 - Pre-kindergarten Programs	37,226	17,503	14,637	16,740	41,435
1210 - Programs for the Talented and Gifted	10,793	11,030	10,663	21,184	24,392
1220 - Restrictive Programs for Students with Disabilities	4,050,135	3,535,619	3,928,689	4,260,739	4,334,340
1250 - Less Restrictive Programs for Students with Disabilities	5,463,863	5,041,537	6,010,278	7,097,169	7,240,074
1271 - Remediation	433,085	326,085	576,946	755,220	420,998
1272 - Title IA/D	837,779	767,291	587,324	717,863	1,003,315
1280 - Alternative Education	1,954,673	1,967,703	2,021,576	2,579,916	2,659,925
1291 - English Language Learner	1,604,836	1,832,699	1,939,639	2,109,463	2,064,328
1292 - Teen Parent Programs	29,433	30,560	31,752	32,325	34,150
1299 - Other Programs	14,958	15,544	14,056	19,861	19,779
1400 - Summer School Programs	82,878	107,077	772,808	1,184,091	560,695
1000 - Instruction Total	52,553,266	50,828,146	55,916,556	66,848,998	62,561,770
2000 - Support Services					
2110 - Attendance and Social Work Services	2,003,496	1,938,681	2,305,681	2,826,318	2,733,906
2120 - Guidance Services	2,778,160	2,531,034	2,857,903	2,972,306	3,368,243
2130 - Health Services	871,537	817,792	1,217,094	1,433,448	1,387,536
2140 - Psychological Services	753,972	723,109	1,473,138	1,872,831	1,846,273
2150 - Speech Pathology and Audiology Services	939,981	913,051	1,013,088	1,022,514	1,060,024
2160 - Other Student Treatment Services	60,689	53,129	232,592	337,325	334,499
2190 - Service Direction, Student Support Services	791,839	792,550	944,275	1,053,360	847,254
2210 - Improvement of Instruction Services	1,840,622	1,815,967	2,599,735	2,741,861	2,786,105
2220 - Educational Media Services	868,598	652,757	915,838	969,142	973,666
2230 - Assessment and Testing	525,409	452,804	611,306	615,514	433,377
2240 - Instructional Staff Development	1,009,419	556,476	485,222	1,029,498	1,052,043
2310 - Board of Education Services	153,484	277,286	136,808	241,200	281,925
2320 - Executive Administration Services	442,728	389,718	475,212	463,283	470,789
2410 - Office of the Principal Services	5,299,019	5,390,491	5,374,632	5,581,592	5,733,600
2490 - Other Support Services, School Administration	320,160	355,726	695,050	848,835	1,587,603
2510 - Direction of Business Support Services	318,353	309,795	376,125	369,737	358,212
2520 - Fiscal Services	14,792,864	15,088,208	16,802,029	20,127,183	16,977,324
2540 - Operation and Maintenance of Plant Services	7,792,346	7,919,146	8,481,607	9,604,046	10,417,815
2550 - Student Transportation Services	4,665,064	3,815,286	4,985,548	6,424,385	6,358,332
2570 - Internal Services	151,841	67,691	76,417	77,755	78,838
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	103,425	3,078	1,650	-	-
2630 - Information Services	304,984	318,867	344,245	409,743	319,403
2640 - Staff Services	918,340	922,636	1,007,812	2,124,167	1,205,016
2660 - Technology Services	3,008,046	3,315,018	3,267,858	3,608,367	4,035,337
2680 - Interpretation and Translation Services	265,311	211,601	226,896	322,043	252,188
2690 - Other Support Services, Central	187,339	324,624	625,422	738,208	984,014
2700 - Supplemental Retirement Program	-	466,125	343,975	-	-
2000 - Support Services Total	51,167,028	50,422,644	57,877,157	67,814,661	65,883,322

Requirements by Reporting Function - All Funds
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
3000 - Enterprise and Community Services					
3100 - Food Services	2,895,657	2,505,604	3,295,958	3,944,310	3,984,849
3300 - Community Services	767,136	661,522	733,013	791,104	745,497
3500 - Custody and Care of Children Services	-	-	262,405	-	-
3000 - Enterprise and Community Services Total	3,662,794	3,167,126	4,291,376	4,735,414	4,730,346
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	1,633,573	1,544,468	1,591,114	1,128,194	969,000
4120 - Site Acquisition and Development Services	-	-	-	1,111,000	-
4150 - Building Acquisition, Construction, and Improvement	27,369,860	83,709,275	74,749,103	70,971,806	18,608,267
4000 Facilities Acquisition and Construction Total	29,003,433	85,253,744	76,340,217	73,211,000	19,577,267
5000 - Other Uses					
5100 - Debt Service	16,034,600	14,991,271	17,720,256	21,012,492	18,924,587
5200 - Transfers of Funds	-	-	-	1,488,294	1,558,540
5000 - Other Uses Total	16,034,600	14,991,271	17,720,256	22,500,786	20,483,127
6000 - Contingencies					
6000 - Contingencies	-	-	-	12,740,589	14,470,042
6000 - Contingencies Total	-	-	-	12,740,589	14,470,042
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	3,961,506	2,666,438
7000 - Unappropriated Ending Fund Balance Total	-	-	-	3,961,506	2,666,438
Requirements Total	152,421,120	204,662,931	212,145,562	251,812,954	190,372,312

REQUIREMENTS –VARIANCES BY FUNCTION

The following chart summarizes the variances in functions from the 2022-23 adopted budget to the 2023-24 proposed budget. The parameters for variances is 10% or \$1,000,000.

FUNCTION	DESCRIPTION	VARIANCE		EXPLANATION
1111	Elementary, K-5	-6%	\$(1,252,606)	Decreases in staffing that recognize declining enrollment, and the spending down of ESSER grant funds used in 2022-23 to reduce class sizes and add EAs to support early literacy
1122	Middle School Extracurricular	61%	\$153,771	Increases related to expansion of middle school sports
1131	High School Programs	-13%	\$(1,843,177)	Decreases in staffing that recognize the spending down of ESSER grant funds used in 2022-23 to reduce class sizes
1140	Pre-kindergarten Programs	148%	\$24,695	Recognize IDEA federal funds to support services to children ages 3-5 with disabilities
1210	Programs for the Talented and Gifted	15%	\$3,208	Recognize Title II-A federal funds to support work of TAG liaisons
1271	Remediation	-44%	\$(334,222)	Decreases in costs related to summer learning due to no state grant allocation
1272	Title IA/D	40%	\$285,452	Increase in staffing at Title I elementary schools to support positive student behavior systems
1400	Summer School Programs	-53%	\$(623,396)	Decreases in costs related to summer learning due to no state grant allocation
2120	Guidance Services	13%	\$395,937	Salary and benefit increases plus the reclassification of 1.00 FTE (from function 2210 to function 2120)
2190	Service Direction, Student Support Services	-20%	\$(206,106)	Decrease in staffing (Coordinator/Teaching and Learning) at district office
2230	Assessment and Testing	-30%	\$(182,137)	Decrease in staffing (Assessment Technicians) at elementary schools
2310	Board of Education Services	17%	\$40,725	Increases in contracted services and professional association membership dues
2490	Other Support Services, School Administration	87%	\$738,768	Increase in staffing (TOSA/Dean of Students) at elementary schools
2520	Fiscal Services	-16%	\$(3,149,859)	Decreases due to the reclassification of risk management activities related to workers' compensation benefits and the spending down of the district's self-funded dental and vision plans that ended June 30, 2022
2630	Information Services	-22%	\$(90,340)	Decrease in staffing (Communications Specialist) at district office
2640	Staff Services	-43%	\$(919,151)	Decreases in costs related to bonuses paid to staff from state and federal grant sources

2660	Technology Services	12%	\$426,970	Increases in costs related to cybersecurity services and computer software
2680	Interpretation and Translation Services	-22%	\$(69,855)	Decrease related to reclassification of American Sign Language interpreter position (from function 2680 to function 1250)
2690	Other Support Services-Central	33%	\$245,806	Increases in costs related to implementation of sustainability plan
4110	Service Area Direction	-14%	\$(159,194)	Decreases due to completion of facility bond projects
4120	Site Acquisition and Development Services	-100%	\$(1,111,000)	Decreases due to completion of facility bond projects (these funds were applied to project at Harding Center)
4150	Building Acquisition, Construction, and Improvements	-74%	\$(52,363,539)	Decreases due to completion of facility bond projects
5100	Debt Service	-10%	\$(2,087,905)	Decreases in costs related to computer hardware leases
6000	Contingencies	14%	\$1,729,261	Increases in insurance reserves held for the benefit of licensed and classified employee groups
7000	Unappropriated Ending Fund Balance	-34%	\$(1,130,298)	Decrease due to use of surplus reserves to offset General Fund operating deficit



In this section: 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.

Local Option Levy Fund

Originally approved by voters in 2006, local option levy funds have stabilized or reduced class sizes, provided students more access to counseling and social work services, and allowed all elementary students receive physical education, music, and art instruction. Additionally, local option funds also help to support the district's teacher mentoring program, high school athletics and activities, and expanded vocational and technical education at secondary schools. Additional information regarding the local option levy can be found in the Informational Section of this document.

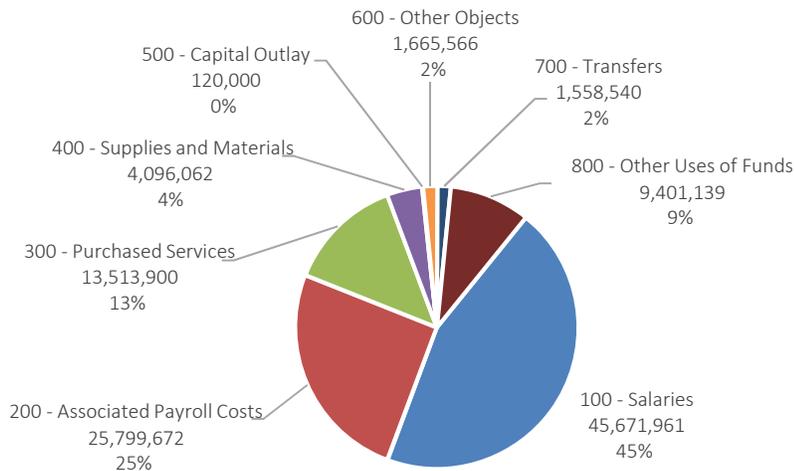
Discretionary Funds

In addition to basic school support for staffing and operational expenses, district principals are provided funding to be utilized at their discretion depending on the specific needs of their students. School discretionary allocations are shown in the Informational Section of this document.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources	38,911,775	39,933,355	41,851,350	44,637,509	45,588,706
2000 - Intermediate Sources	684,546	625,882	994,534	967,556	896,903
3000 - State Sources	39,912,413	39,157,822	40,226,558	41,460,799	43,120,405
4000 - Federal Sources	89,357	89,880	156,598	270,400	190,000
5000 - Other Sources	17,394,566	13,468,948	15,013,984	15,360,103	12,030,826
Resources Total	96,992,656	93,275,888	98,243,024	102,696,367	101,826,840
Requirements					
100 - Salaries	41,580,271	40,414,104	42,775,333	44,722,597	45,671,961
200 - Associated Payroll Costs	25,185,238	24,080,561	24,254,496	26,016,156	25,799,672
300 - Purchased Services	10,888,531	8,887,170	11,521,104	12,791,917	13,513,900
400 - Supplies and Materials	4,632,084	3,371,090	4,194,575	4,557,884	4,096,062
500 - Capital Outlay	267,299	218,660	113,535	260,000	120,000
600 - Other Objects	1,760,098	1,809,852	1,745,041	1,847,426	1,665,566
700 - Transfers	-	-	-	1,146,627	1,558,540
800 - Other Uses of Funds	-	-	-	11,353,760	9,401,139
Requirements Total	84,313,520	78,781,437	84,604,084	102,696,367	101,826,840
Fund Ending Balance	12,679,136	14,494,452	13,638,940	-	-

REQUIREMENTS BY MAJOR OBJECT - General Fund (100)
2023-24 PROPOSED



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

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	44,637,509	45,588,706	47,104,000	47,958,000	48,567,000
2000 - Intermediate Sources	967,556	896,903	927,000	944,000	972,000
3000 - State Sources	41,460,799	43,120,405	44,554,000	45,361,000	46,722,000
4000 - Federal Sources	270,400	190,000	196,000	200,000	206,000
5000 - Other Sources	15,360,103	12,030,826	11,226,000	11,600,000	11,808,000
Resources Total	102,696,367	101,826,840	104,007,000	106,063,000	108,275,000
Requirements					
100 - Salaries	44,722,597	45,671,961	46,559,000	47,499,000	48,486,000
200 - Associated Payroll Costs	26,016,156	25,799,672	26,301,000	26,832,000	27,389,000
300 - Purchased Services	12,791,917	13,513,900	13,776,000	14,054,000	14,346,000
400 - Supplies and Materials	4,557,884	4,096,062	4,176,000	4,260,000	4,348,000
500 - Capital Outlay	260,000	120,000	122,000	125,000	127,000
600 - Other Objects	1,847,426	1,665,566	1,698,000	1,732,000	1,768,000
700 - Transfers	1,146,627	1,558,540	1,632,000	1,670,000	1,721,000
800 - Other Uses of Funds	11,353,760	9,401,139	9,743,000	9,891,000	10,090,000
Requirements Total	102,696,367	101,826,840	104,007,000	106,063,000	108,275,000
Fund Ending Balance	-	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	30,083,614	31,096,320	32,634,588	33,355,459	34,286,798
1120 - Local Option Ad Valorem Taxes Levied by District	7,166,192	8,120,745	8,636,562	9,760,930	9,587,908
1311 - Tuition From Individuals	7,965	150	6,225	-	-
1500 - Earnings on Investments	869,178	(33,324)	(466,942)	108,000	463,000
1910 - Rentals	62,066	42,130	42,130	45,000	45,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	-	-	12,000	-
1960 - Recovery of Prior Years' Expenditure	23,555	22,653	31,847	25,000	25,000
1980 - Fees Charged to Grants	187,339	324,624	627,308	600,000	450,000
1990 - Miscellaneous	511,865	360,057	339,632	731,120	731,000
1000 - Revenue from Local Sources Total	38,911,775	39,933,355	41,851,350	44,637,509	45,588,706
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	255,094	93,864	190,422	200,000	200,000
2102 - General Education Service District Funds	170,507	233,623	473,654	447,556	386,903
2200 - Restricted Revenue	258,945	294,641	319,207	320,000	310,000
2800 - Revenue in Lieu of Taxes	-	3,754	11,252	-	-
2000 - Revenue from Intermediate Sources Total	684,546	625,882	994,534	967,556	896,903
3000 - Revenue from State Sources					
3101 - State School Fund, General Support	38,458,579	37,723,033	38,541,942	40,010,806	41,180,916
3103 - Common School Fund	945,382	1,010,696	1,092,379	849,993	1,289,489
3199 - Other Unrestricted Grants-in-aid	508,452	424,094	580,452	600,000	650,000
3204 - Driver Education	-	-	11,786	-	-
3000 - Revenue from State Sources Total	39,912,413	39,157,822	40,226,558	41,460,799	43,120,405
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	75,646	78,041	144,581	175,000	175,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	-	80,400	-
4700 - Grants-in-aid From the Federal Government Through Other Intermediate Agencies	-	-	6,000	3,000	3,000
4801 - Federal Forest Fees	6,324	4,895	6,016	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	7,387	6,943	-	7,000	7,000
4000 - Revenue from Federal Sources Total	89,357	89,880	156,598	270,400	190,000
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	1,020,692	789,813	519,532	1,049,973	-
5400 - Resources, Beginning Fund Balance	16,373,874	12,679,136	14,494,452	14,310,130	12,030,826
5000 - Revenue from Other Sources Total	17,394,566	13,468,948	15,013,984	15,360,103	12,030,826
Resources Total	96,992,656	93,275,888	98,243,024	102,696,367	101,826,840

Requirements by Object - General Fund (100)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
100 - Salaries					
0111 - Licensed Salaries	24,820,773	24,654,682	25,305,043	26,104,217	26,706,890
0112 - Classified Salaries	10,191,948	9,125,494	10,378,108	12,244,626	12,285,366
0113 - Administrators	3,538,001	3,578,733	3,677,743	3,759,859	3,867,930
0114 - Managerial, Confidential	1,240,424	1,106,580	1,269,847	1,372,206	1,532,182
0116 - Supplemental Retirement Stipends	-	433,000	315,500	-	-
0121 - Substitutes, Licensed	20,996	44,156	119,628	3,000	56,250
0122 - Substitutes, Classified	30,807	6,208	8,263	27,500	8,500
0130 - Additional Salary	1,737,321	1,465,251	1,701,200	1,211,189	1,214,843
100 - Salaries Total	41,580,271	40,414,104	42,775,333	44,722,597	45,671,961
200 - Associated Payroll Costs					
0210 - Public Employees Retirement System	10,500,569	10,282,611	9,848,817	10,933,165	10,679,297
0220 - Social Security Administration	3,113,958	3,020,010	3,193,647	3,421,249	3,494,287
0230 - Other Required Payroll Costs	231,289	284,371	247,912	260,279	266,818
0240 - Contractual Employee Benefits	11,339,422	10,493,569	10,964,120	11,401,463	11,359,270
200 - Associated Payroll Costs Total	25,185,238	24,080,561	24,254,496	26,016,156	25,799,672
300 - Purchased Services					
0310 - Instructional, Professional, and Technical Services	317,110	347,142	350,015	241,500	154,500
0320 - Property Services	2,530,681	2,474,564	2,673,926	2,694,189	3,204,549
0330 - Student Transportation Services	4,383,987	3,505,339	4,682,586	5,645,800	5,908,250
0340 - Travel	241,555	60,767	149,693	260,525	184,650
0350 - Communication	370,359	428,887	411,398	583,545	518,875
0360 - Charter School Payments	991,668	1,008,073	870,569	1,134,333	1,178,885
0373 - Tuition Payments to Private Schools	-	-	-	25,000	7,000
0380 - Non-Instructional Professional and Technical Services	907,206	663,314	783,660	814,375	974,091
0390 - Other General Professional and Technological Services	1,145,965	399,083	1,599,256	1,392,650	1,383,100
300 - Purchased Services Total	10,888,531	8,887,170	11,521,104	12,791,917	13,513,900
400 - Supplies and Materials					
0410 - Consumable Supplies and Materials	1,358,623	1,314,528	1,666,402	1,817,858	2,283,196
0420 - Textbooks	487,548	141,158	122,313	47,050	68,650
0430 - Library Books	29,847	36,983	45,473	34,898	35,033
0440 - Periodicals	18,919	6,303	9,755	11,685	7,200
0460 - Non-Consumable Items	14,046	62,311	112,122	152,500	69,500
0470 - Computer Software	739,791	984,425	1,163,492	1,204,321	1,124,498
0480 - Computer Hardware	1,983,311	825,382	1,075,016	1,289,572	507,985
400 - Supplies and Materials Total	4,632,084	3,371,090	4,194,575	4,557,884	4,096,062
500 - Capital Outlay					
0520 - Buildings Acquisition	-	-	-	40,000	-
0540 - Depreciable Equipment	255,312	164,573	113,535	195,000	120,000
0550 - Depreciable Technology	11,987	54,087	-	25,000	-
500 - Capital Outlay Total	267,299	218,660	113,535	260,000	120,000

Requirements by Object - General Fund (100)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
600 - Other Objects					
0610 - Redemption of Principal	759,114	788,979	627,004	796,680	565,468
0621 - Regular Interest	10,728	21,159	34,878	71,144	67,123
0630 - Unrecoverable Bad Debt Write-Off	-	19,615	300	20,000	20,000
0640 - Dues and Fees	275,013	258,661	267,230	296,302	209,425
0650 - Insurance and Judgments	700,000	714,000	800,000	650,000	800,000
0670 - Taxes, Licenses, and Assessments	15,242	7,437	15,629	13,300	3,550
600 - Other Objects Total	1,760,098	1,809,852	1,745,041	1,847,426	1,665,566
700 - Transfers					
0710 - Fund Modifications	-	-	-	1,146,627	1,558,540
700 - Transfers Total	-	-	-	1,146,627	1,558,540
800 - Other Uses of Funds					
0810 - Planned Reserve	-	-	-	7,392,254	6,734,701
0820 - Reserved for Next Year	-	-	-	3,961,506	2,666,438
800 - Other Uses of Funds Total	-	-	-	11,353,760	9,401,139
Requirements Total	84,313,520	78,781,437	84,604,084	102,696,367	101,826,840

Requirements by Function - General Fund (100)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
1000 - Local Sources					
1111 - Elementary, K-5	16,291,626	15,897,811	16,218,511	16,628,363	16,642,031
1121 - Middle School Programs	8,586,670	7,569,279	8,139,937	8,688,121	9,042,499
1122 - Middle School School Extracurricular	45,395	17,908	48,895	500	-
1131 - High School Programs	10,344,512	10,449,703	10,487,796	10,351,394	10,431,153
1132 - High School Extracurricular	698,173	636,884	791,704	114,278	108,963
1140 - Pre-kindergarten Programs	33,863	70	-	14,240	12,985
1210 - Programs for the Talented and Gifted	10,793	11,030	10,663	21,184	20,776
1220 - Restrictive Programs for Students with Disabilities	4,048,495	3,535,619	3,928,089	3,953,727	4,247,824
1250 - Less Restrictive Programs for Students with Disabilities	4,389,336	3,872,588	4,597,041	4,708,274	4,507,277
1280 - Alternative Education	1,833,652	1,828,320	1,609,948	1,841,505	1,810,535
1291 - English Language Learner	1,596,760	1,770,898	1,870,914	2,074,463	2,002,342
1292 - Teen Parent Programs	29,433	30,560	31,752	32,325	33,695
1400 - Summer School Programs	9,709	6,894	2,661	13,240	22,076
1000 - Instruction Total	47,918,418	45,627,564	47,737,912	48,441,614	48,882,156
2000 - Support Services					
2110 - Attendance and Social Work Services	1,946,408	1,864,636	2,168,281	2,656,834	2,208,340
2120 - Guidance Services	2,401,474	2,214,701	2,438,718	2,678,912	2,871,881
2130 - Health Services	855,733	702,427	818,310	997,449	938,555
2140 - Psychological Services	389,878	4,418	3,518	4,148	4,097
2150 - Speech Pathology and Audiology Services	937,091	911,516	1,013,088	1,022,514	1,047,495
2160 - Other Student Treatment Services	60,689	53,129	232,592	337,325	330,265
2190 - Service Direction, Student Support Services	791,342	775,344	789,325	862,710	638,575
2210 - Improvement of Instruction Services	1,559,990	1,484,338	1,845,741	1,838,696	1,485,804
2220 - Educational Media Services	829,104	367,499	608,104	592,395	614,596
2230 - Assessment and Testing	524,889	451,970	611,306	615,514	428,803
2240 - Instructional Staff Development	651,643	88,750	218,263	270,007	255,394
2310 - Board of Education Services	153,484	276,852	136,508	241,200	281,925
2320 - Executive Administration Services	442,449	388,355	474,036	463,283	464,965
2410 - Office of the Principal Services	5,298,485	5,366,782	5,230,958	5,570,092	5,641,022
2490 - Other Support Services, School Administration	320,160	300,605	297,495	416,683	387,758
2510 - Direction of Business Support Services	280,400	270,973	336,979	369,737	354,158
2520 - Fiscal Services	609,724	586,556	848,534	1,027,723	1,112,124
2540 - Operation and Maintenance of Plant Services	7,745,182	7,163,262	7,714,439	9,157,846	9,967,127
2550 - Student Transportation Services	4,601,947	3,680,964	4,885,585	5,849,385	6,116,009
2570 - Internal Services	151,841	67,691	76,417	77,755	77,932
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	103,425	3,078	1,650	-	-
2630 - Information Services	304,984	316,604	344,245	409,743	316,348
2640 - Staff Services	910,953	763,076	910,978	1,087,554	1,136,762
2660 - Technology Services	3,008,046	3,047,129	3,125,441	3,448,367	3,964,309
2680 - Interpretation and Translation Services	265,311	211,601	226,896	322,043	249,175
2700 - Supplemental Retirement Program	-	466,125	343,975	-	-
2000 - Support Services Total	35,144,630	31,828,381	35,701,382	40,317,915	40,893,419
3000 - Enterprise and Community Services					
3100 - Food Services	-	19,615	-	20,000	20,000
3300 - Community Services	480,629	495,738	502,908	508,627	438,995

Requirements by Function - General Fund (100)

amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
3000 - Enterprise and Community Services Total	480,629	515,353	502,908	528,627	458,995
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvement	-	-	-	40,000	-
4000 - Facilities Acquisition and Construction Total	-	-	-	40,000	-
5000 - Other Uses					
5100 - Debt Service	769,843	810,138	661,882	867,824	632,591
5200 - Transfers of Funds	-	-	-	1,146,627	1,558,540
5000 - Other Uses Total	769,843	810,138	661,882	2,014,451	2,191,131
6000 - Contingencies					
6000 - Contingencies	-	-	-	7,392,254	6,734,701
6000 - Contingencies Total	-	-	-	7,392,254	6,734,701
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	3,961,506	2,666,438
7000 - Unappropriated Ending Fund Balance Total	-	-	-	3,961,506	2,666,438
Requirements Total	84,313,520	78,781,437	84,604,084	102,656,367	101,826,840

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources					
1110 - Ad Valorem Taxes Levied by District	30,083,614	31,096,320	32,634,588	33,355,459	34,286,798
1120 - Local Option Ad Valorem Taxes Levied by District	7,166,192	8,120,745	8,636,562	9,760,930	9,587,908
1311 - Tuition From Individuals	7,965	150	6,225	-	-
1500 - Earnings on Investments	869,178	(33,324)	(466,942)	108,000	463,000
1910 - Rentals	62,066	42,130	42,130	45,000	45,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	-	-	12,000	-
1960 - Recovery of Prior Years' Expenditure	23,555	22,653	31,847	25,000	25,000
1980 - Fees Charged to Grants	187,339	324,624	627,308	600,000	450,000
1990 - Miscellaneous	511,865	360,057	339,632	731,120	731,000
1000 - Revenue from Local Sources Total	38,911,775	39,933,355	41,851,350	44,637,509	45,588,706
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	255,094	93,864	190,422	200,000	200,000
2102 - General Education Service District Funds	170,507	233,623	473,654	447,556	386,903
2200 - Restricted Revenue	258,945	294,641	319,207	320,000	310,000
2800 - Revenue in Lieu of Taxes	-	3,754	11,252	-	-
2000 - Revenue from Intermediate Sources Total	684,546	625,882	994,534	967,556	896,903
3000 - Revenue from State Sources					
3101 - State School Fund, General Support	38,458,579	37,723,033	38,541,942	40,010,806	41,180,916
3103 - Common School Fund	945,382	1,010,696	1,092,379	849,993	1,289,489
3199 - Other Unrestricted Grants-in-aid	508,452	424,094	580,452	600,000	650,000
3204 - Driver Education	-	-	11,786	-	-
3000 - Revenue from State Sources Total	39,912,413	39,157,822	40,226,558	41,460,799	43,120,405
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	75,646	78,041	144,581	175,000	175,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	-	80,400	-
4700 - Grants-in-aid From the Federal Government Through Other Intermediate Agencies	-	-	6,000	3,000	3,000
4801 - Federal Forest Fees	6,324	4,895	6,016	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	7,387	6,943	-	7,000	7,000
4000 - Revenue from Federal Sources Total	89,357	89,880	156,598	270,400	190,000
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	1,020,692	789,813	519,532	1,049,973	-
5400 - Resources, Beginning Fund Balance	16,373,874	12,679,136	14,494,452	14,310,130	12,030,826
5000 - Other Sources Total	17,394,566	13,468,948	15,013,984	15,360,103	12,030,826
Resources Total	96,992,656	93,275,888	98,243,024	102,696,367	101,826,840
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
0111 - Licensed Salaries	8,922,009	8,885,126	8,891,022	9,086,072	9,059,050

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0112 - Classified Salaries	474,361	407,923	512,279	520,430	905,474
0121 - Substitutes, Licensed	12,630	13,837	73,685	-	21,500
0122 - Substitutes, Classified	3,413	106	3,334	10,000	2,500
0130 - Additional Salary	142,746	114,731	92,143	125,200	112,500
0210 - Public Employees Retirement System	2,426,878	2,477,006	2,228,030	2,392,425	2,359,220
0220 - Social Security Administration	714,674	698,003	705,559	745,235	772,744
0230 - Other Required Payroll Costs	41,159	61,720	41,231	41,742	33,580
0240 - Contractual Employee Benefits	2,415,746	2,276,535	2,289,487	2,191,937	2,361,698
0310 - Instructional, Professional, and Technical Services	3,264	244	-	-	-
0320 - Property Services	8,575	407	511	26,400	300
0340 - Travel	1,869	2,411	1,657	100	2,250
0350 - Communication	13,566	1,863	934	1,620	1,450
0380 - Non-Instructional Professional and Technical Services	325	428	2,020	20,000	3,415
0390 - Other General Professional and Technological Services	369,730	208,710	619,792	443,550	412,100
0410 - Consumable Supplies and Materials	206,535	342,866	320,805	416,843	424,200
0420 - Textbooks	352,534	46,853	65,314	4,300	29,000
0430 - Library Books	-	-	2,404	-	3,000
0440 - Periodicals	6,243	1,126	2,840	1,600	1,500
0470 - Computer Software	54,549	99,970	95,482	71,749	35,500
0480 - Computer Hardware	114,728	251,599	263,730	522,660	100,800
0640 - Dues and Fees	6,089	6,350	6,250	6,500	250
1111 - Elementary, K-5 Total	16,291,626	15,897,811	16,218,511	16,628,363	16,642,031
1121 - Middle School Programs					
0111 - Licensed Salaries	4,089,037	4,164,153	4,391,528	4,752,229	5,075,874
0112 - Classified Salaries	248,138	219,835	150,970	205,162	289,271
0121 - Substitutes, Licensed	1,929	3,617	30,510	-	17,500
0122 - Substitutes, Classified	-	768	1,251	5,000	1,500
0130 - Additional Salary	62,678	88,300	72,788	49,000	52,000
0210 - Public Employees Retirement System	1,122,333	1,145,431	1,106,827	1,223,621	1,274,571
0220 - Social Security Administration	330,782	336,031	346,638	383,369	416,051
0230 - Other Required Payroll Costs	18,680	28,258	19,371	21,180	17,929
0240 - Contractual Employee Benefits	1,130,325	1,093,260	1,082,464	1,135,242	1,198,317
0310 - Instructional, Professional, and Technical Services	2,863	-	1,528	2,000	2,000
0320 - Property Services	56,245	3,306	4,239	29,400	5,000
0340 - Travel	2,960	-	123	6,200	1,000
0350 - Communication	12,526	465	2,827	12,250	5,000
0380 - Non-Instructional Professional and Technical Services	125	-	545	250	250
0390 - Other General Professional and Technological Services	173,369	58,853	273,458	314,000	213,500
0410 - Consumable Supplies and Materials	145,953	179,714	249,047	261,222	413,256
0420 - Textbooks	75,915	749	34,412	2,250	12,250
0440 - Periodicals	7,495	2,148	2,517	6,310	3,000
0460 - Non-Consumable Items	-	18,458	12,890	25,000	15,000
0470 - Computer Software	24,469	112,294	26,462	30,480	14,730
0480 - Computer Hardware	1,055,791	105,396	320,850	215,258	5,000
0540 - Depreciable Equipment	10,923	-	-	-	-
0640 - Dues and Fees	8,329	8,243	8,693	8,698	9,500
0670 - Taxes, Licenses, and Assessments	5,804	-	-	-	-

Reporting Details - General Fund (100)
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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
1121 - Middle School Programs Total	8,586,670	7,569,279	8,139,937	8,688,121	9,042,499
1122 - Middle School Extracurricular					
0121 - Substitutes, Licensed	-	-	193	-	-
0130 - Additional Salary	33,127	13,288	35,704	-	-
0210 - Public Employees Retirement System	7,634	3,555	6,232	-	-
0220 - Social Security Administration	2,521	1,013	2,722	-	-
0230 - Other Required Payroll Costs	141	52	141	-	-
0340 - Travel	434	-	1,596	500	-
0380 - Non-Instructional Professional and Technical Services	1,539	-	-	-	-
0390 - Other General Professional and Technological Services	-	-	2,307	-	-
1122 - Middle School Extracurricular Total	45,395	17,908	48,895	500	-
1131 - High School Programs					
0111 - Licensed Salaries	5,813,404	5,855,444	5,654,499	5,629,791	5,940,803
0112 - Classified Salaries	188,917	156,975	223,674	248,290	278,562
0121 - Substitutes, Licensed	3,770	26,407	14,233	-	10,250
0122 - Substitutes, Classified	1,593	2,011	2,714	10,000	2,500
0130 - Additional Salary	151,462	145,656	131,431	104,000	86,000
0210 - Public Employees Retirement System	1,648,086	1,644,353	1,478,744	1,476,655	1,491,031
0220 - Social Security Administration	459,502	460,007	449,023	458,389	483,344
0230 - Other Required Payroll Costs	25,666	39,303	25,293	29,693	20,774
0240 - Contractual Employee Benefits	1,365,135	1,334,280	1,281,636	1,270,703	1,314,207
0310 - Instructional, Professional, and Technical Services	-	176	5,641	-	-
0320 - Property Services	22,936	20,921	19,373	34,400	9,000
0340 - Travel	8,111	100	4,154	7,750	6,250
0350 - Communication	20,972	1,226	18,252	3,000	12,000
0380 - Non-Instructional Professional and Technical Services	59	978	8,687	1,000	1,000
0390 - Other General Professional and Technological Services	178,714	66,421	353,195	277,600	279,750
0410 - Consumable Supplies and Materials	225,228	221,758	280,782	205,645	330,082
0420 - Textbooks	49,086	58,321	5,772	19,000	16,500
0430 - Library Books	6,864	-	-	-	-
0440 - Periodicals	3,032	2,448	3,653	1,825	1,500
0460 - Non-Consumable Items	8,667	29,440	43,757	11,500	12,500
0470 - Computer Software	23,957	42,205	60,616	149,000	19,500
0480 - Computer Hardware	116,613	245,305	389,375	391,255	96,600
0540 - Depreciable Equipment	6,248	87,773	24,980	10,000	10,000
0640 - Dues and Fees	16,492	8,198	8,313	11,898	9,000
1131 - High School Programs Total	10,344,512	10,449,703	10,487,796	10,351,394	10,431,153
1132 - High School Extracurricular					
0112 - Classified Salaries	62,832	65,294	77,522	-	-
0114 - Managerial, Confidential	33,227	33,227	35,080	-	-
0130 - Additional Salary	389,453	387,619	498,531	76,493	80,065
0210 - Public Employees Retirement System	76,569	79,191	92,149	18,092	17,292
0220 - Social Security Administration	36,708	36,863	45,987	5,853	6,124
0230 - Other Required Payroll Costs	2,077	3,147	2,545	840	482
0240 - Contractual Employee Benefits	30,540	30,660	29,882	-	-

Reporting Details - General Fund (100)
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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0320 - Property Services	-	-	5,000	-	-
0340 - Travel	3,573	340	-	8,000	-
0350 - Communication	566	55	-	-	-
0380 - Non-Instructional Professional and Technical Services	42,514	-	4,800	-	-
0390 - Other General Professional and Technological Services	14,271	53	-	-	-
0410 - Consumable Supplies and Materials	5,843	434	207	5,000	5,000
1132 - High School Extracurricular Total	698,173	636,884	791,704	114,278	108,963
1140 - Pre-kindergarten Programs					
0111 - Licensed Salaries	9,764	-	-	-	-
0130 - Additional Salary	16,000	-	-	10,000	10,000
0210 - Public Employees Retirement System	4,795	-	-	2,365	2,160
0220 - Social Security Administration	1,971	-	-	765	765
0230 - Other Required Payroll Costs	113	-	-	110	60
0240 - Contractual Employee Benefits	275	-	-	-	-
0410 - Consumable Supplies and Materials	945	70	-	1,000	-
1140 Pre-kindergarten Programs Total	33,863	70	-	14,240	12,985
1210 - Programs for the Talented and Gifted					
0130 - Additional Salary	8,000	8,000	8,000	16,000	16,000
0210 - Public Employees Retirement System	2,157	2,094	2,018	3,784	3,456
0220 - Social Security Administration	603	588	612	1,224	1,224
0230 - Other Required Payroll Costs	33	31	33	176	96
0240 - Contractual Employee Benefits	-	317	-	-	-
1210 - Programs for the Talented and Gifted Total	10,793	11,030	10,663	21,184	20,776
1220 - Restrictive Programs for Students with Disabilities					
0111 - Licensed Salaries	621,117	599,100	653,057	580,285	618,201
0112 - Classified Salaries	1,552,976	1,296,129	1,477,150	1,622,889	1,705,575
0121 - Substitutes, Licensed	67	-	-	-	-
0130 - Additional Salary	70,531	50,656	46,686	46,077	103,975
0210 - Public Employees Retirement System	528,089	480,779	481,951	535,556	555,951
0220 - Social Security Administration	168,575	145,417	164,760	172,075	185,725
0230 - Other Required Payroll Costs	11,613	12,907	9,379	12,767	8,775
0240 - Contractual Employee Benefits	1,035,061	920,771	959,714	937,528	979,572
0340 - Travel	5	94	1,093	-	500
0350 - Communication	22	11	12	50	50
0390 - Other General Professional and Technological Services	51,293	23,721	100,840	25,000	75,000
0410 - Consumable Supplies and Materials	9,145	5,557	29,818	16,500	12,000
0480 - Computer Hardware	-	479	3,629	5,000	2,500
1220 - Restrictive Programs for Students with Disabilities Total	4,048,495	3,535,619	3,928,089	3,953,727	4,247,824
1250 - Less Restrictive Programs for Students with Disabilities					
0111 - Licensed Salaries	1,409,247	1,298,532	1,368,484	1,567,830	1,539,401
0112 - Classified Salaries	973,939	850,964	1,196,584	1,127,109	1,019,331
0121 - Substitutes, Licensed	645	-	1,007	500	5,000
0130 - Additional Salary	68,581	39,039	49,499	50,392	83,824
0210 - Public Employees Retirement System	560,948	551,599	564,128	668,383	616,095

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0220 - Social Security Administration	182,943	163,314	194,175	210,061	202,539
0230 - Other Required Payroll Costs	11,474	14,640	11,281	14,201	9,233
0240 - Contractual Employee Benefits	974,006	843,079	1,032,613	954,398	859,254
0310 - Instructional, Professional, and Technical Services	60,642	62,872	67,728	25,000	-
0340 - Travel	1,890	101	4,707	2,000	1,000
0350 - Communication	314	-	55	-	1,000
0380 - Non-Instructional Professional and Technical Services	13,716	24,552	-	-	-
0390 - Other General Professional and Technological Services	116,536	7,095	73,859	50,000	127,500
0410 - Consumable Supplies and Materials	8,002	4,276	14,981	26,400	15,100
0420 - Textbooks	-	-	4,506	1,500	500
0440 - Periodicals	99	-	89	-	-
0470 - Computer Software	1,961	8,163	12,837	7,500	25,000
0480 - Computer Hardware	4,394	4,363	509	3,000	2,500
1250 - Less Restrictive Programs for Students with Disabilities Total	4,389,336	3,872,588	4,597,041	4,708,274	4,507,277
1280 - Alternative Education					
0111 - Licensed Salaries	254,629	290,404	280,968	291,282	291,960
0112 - Classified Salaries	104,061	76,376	91,750	98,819	71,514
0121 - Substitutes, Licensed	622	296	-	-	-
0130 - Additional Salary	20,565	16,180	8,663	2,750	1,000
0210 - Public Employees Retirement System	96,782	100,945	90,644	95,592	85,444
0220 - Social Security Administration	27,362	28,819	28,492	30,052	27,884
0230 - Other Required Payroll Costs	1,557	1,477	1,468	1,269	1,196
0240 - Contractual Employee Benefits	109,795	102,112	103,323	102,885	87,466
0310 - Instructional, Professional, and Technical Services	165,876	162,701	86,260	25,000	-
0320 - Property Services	2,700	182	431	1,200	500
0340 - Travel	60	-	-	-	-
0350 - Communication	1,017	600	566	800	800
0360 - Charter School Payments	991,668	1,008,073	870,569	1,134,333	1,178,885
0373 - Tuition Payments to Private Schools	-	-	-	25,000	7,000
0380 - Non-Instructional Professional and Technical Services	2,815	2,579	166	2,750	2,500
0390 - Other General Professional and Technological Services	44,746	24,902	29,222	13,000	26,500
0410 - Consumable Supplies and Materials	5,314	8,643	12,402	10,773	21,486
0420 - Textbooks	-	308	545	-	400
0470 - Computer Software	4,084	3,725	4,480	6,000	6,000
1280 - Alternative Education Totals	1,833,652	1,828,320	1,609,948	1,841,505	1,810,535
1291 - English Language Learner					
0111 - Licensed Salaries	837,557	945,342	1,080,618	1,128,485	1,206,943
0112 - Classified Salaries	126,326	119,612	85,519	150,014	67,871
0130 - Additional Salary	14,680	18,989	23,776	21,500	12,000
0210 - Public Employees Retirement System	255,589	286,585	287,413	320,618	304,252
0220 - Social Security Administration	73,810	80,952	88,882	99,451	98,445
0230 - Other Required Payroll Costs	4,112	4,143	4,630	4,263	4,203
0240 - Contractual Employee Benefits	261,806	260,910	274,414	302,632	254,128
0340 - Travel	-	26	-	150	500

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0350 - Communication	3,265	1,758	2,433	4,350	3,500
0390 - Other General Professional and Technological Services	2,213	235	1,257	2,500	35,000
0410 - Consumable Supplies and Materials	6,657	3,878	3,618	3,500	500
0420 - Textbooks	10,013	34,927	11,765	20,000	10,000
0470 - Computer Software	-	13,539	4,867	15,000	5,000
0480 - Computer Hardware	732	-	1,722	2,000	-
1291 - English Language Learner Total	1,596,760	1,770,898	1,870,914	2,074,463	2,002,342
1292 - Teen Parent Programs					
0111 - Licensed Salaries	19,212	20,141	21,142	21,655	22,738
0210 - Public Employees Retirement System	4,786	4,999	5,000	5,121	5,171
0220 - Social Security Administration	1,470	1,541	1,617	1,657	1,739
0230 - Other Required Payroll Costs	79	76	79	67	72
0240 - Contractual Employee Benefits	3,886	3,804	3,914	3,825	3,975
1292 - Teen Parent Programs Total	29,433	30,560	31,752	32,325	33,695
1400 - Summer School Programs					
0130 - Additional Salary	7,491	5,464	2,000	10,000	17,000
0210 - Public Employees Retirement System	1,611	1,026	473	2,365	3,673
0220 - Social Security Administration	573	383	149	765	1,301
0230 - Other Required Payroll Costs	34	21	8	110	102
1400 - Summer School Programs Total	9,709	6,894	2,629	13,240	22,076
1000 - Instruction Total	47,918,418	45,627,564	47,737,880	48,441,614	48,882,156
2000 - Support Services					
2110 - Attendance and Social Work Services					
0111 - Licensed Salaries	39,558	39,992	41,979	-	-
0112 - Classified Salaries	989,983	969,285	1,168,271	1,494,352	1,257,000
0130 - Additional Salary	45,985	29,082	27,237	19,713	21,200
0210 - Public Employees Retirement System	270,336	249,210	266,408	366,640	300,408
0220 - Social Security Administration	80,357	77,285	92,614	115,819	97,786
0230 - Other Required Payroll Costs	4,725	4,183	4,959	5,221	4,592
0240 - Contractual Employee Benefits	508,516	493,161	559,165	650,629	507,254
0340 - Travel	-	160	-	-	-
0350 - Communication	1,232	97	2,671	1,600	2,000
0380 - Non-Instructional Professional and Technical Services	2,914	-	-	-	-
0390 - Other General Professional and Technological Services	-	-	1,245	-	14,000
0410 - Consumable Supplies and Materials	2,802	724	3,733	2,400	4,100
0470 - Computer Software	-	-	-	460	-
0480 - Computer Hardware	-	1,458	-	-	-
2110 - Attendance and Social Work Services Total	1,946,408	1,864,636	2,168,281	2,656,834	2,208,340
2120 - Guidance Services					
0111 - Licensed Salaries	1,268,537	1,231,225	1,398,245	1,450,049	1,565,175
0112 - Classified Salaries	182,136	114,975	126,170	144,745	151,778
0130 - Additional Salary	43,606	63,051	52,077	115,155	123,903
0210 - Public Employees Retirement System	374,754	347,333	374,025	411,879	425,077
0220 - Social Security Administration	111,909	104,197	116,565	130,812	140,831

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0230 - Other Required Payroll Costs	6,850	9,169	6,652	5,452	6,011
0240 - Contractual Employee Benefits	382,260	328,421	361,821	371,495	390,056
0310 - Instructional, Professional, and Technical Services	-	-	-	30,000	30,000
0320 - Property Services	6,014	-	-	2,000	-
0340 - Travel	235	373	-	-	-
0350 - Communication	3,695	-	56	-	-
0390 - Other General Professional and Technological Services	-	-	-	-	30,000
0410 - Consumable Supplies and Materials	11,403	3,528	2,233	7,350	5,800
0470 - Computer Software	10,075	12,429	874	9,975	3,250
2120 - Guidance Services Total	2,401,474	2,214,701	2,438,718	2,678,912	2,871,881
2130 - Health Services					
0111 - Licensed Salaries	220,813	146,003	108,964	129,155	140,723
0112 - Classified Salaries	169,553	159,369	235,546	321,424	316,341
0130 - Additional Salary	11,383	21,697	42,909	15,250	19,500
0210 - Public Employees Retirement System	98,122	79,004	82,202	110,168	108,252
0220 - Social Security Administration	30,019	24,728	28,813	35,638	36,515
0230 - Other Required Payroll Costs	1,737	1,297	1,538	1,674	1,748
0240 - Contractual Employee Benefits	148,291	123,768	155,012	206,665	201,026
0340 - Travel	1,262	1,112	931	2,000	2,000
0350 - Communication	2,170	2,334	3,324	-	-
0380 - Non-Instructional Professional and Technical Services	157,656	123,510	120,744	160,000	100,000
0390 - Other General Professional and Technological Services	-	-	22,488	-	4,000
0410 - Consumable Supplies and Materials	4,278	1,299	9,357	6,475	6,950
0470 - Computer Software	10,308	12,110	5,197	8,000	-
0480 - Computer Hardware	-	5,917	-	-	-
0640 - Dues and Fees	140	279	1,286	1,000	1,500
2130 - Health Services Total	855,733	702,427	818,310	997,449	938,555
2140 - Psychological Services					
0111 - Licensed Salaries	122,191	-	-	-	-
0112 - Classified Salaries	60,624	-	-	-	-
0114 - Managerial, Confidential	47,512	-	-	-	-
0130 - Additional Salary	2,910	3,326	2,443	2,000	2,000
0210 - Public Employees Retirement System	52,988	826	578	473	432
0220 - Social Security Administration	17,805	253	187	153	153
0230 - Other Required Payroll Costs	995	13	10	22	12
0240 - Contractual Employee Benefits	60,825	-	-	-	-
0320 - Property Services	500	-	-	-	-
0410 - Consumable Supplies and Materials	1,265	-	300	1,500	1,500
0470 - Computer Software	22,263	-	-	-	-
2140 - Psychological Services Total	389,878	4,418	3,518	4,148	4,097
2150 - Speech Pathology and Audiology Services					
0111 - Licensed Salaries	583,495	513,461	562,501	551,909	607,681
0130 - Additional Salary	6,660	7,261	13,595	21,780	18,854
0210 - Public Employees Retirement System	156,985	121,928	120,355	135,681	142,361
0220 - Social Security Administration	43,772	38,326	43,150	43,889	47,931
0230 - Other Required Payroll Costs	2,445	1,976	2,226	1,915	2,058

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0240 - Contractual Employee Benefits	119,951	110,659	122,274	119,340	125,610
0310 - Instructional, Professional, and Technical Services	-	115,933	143,220	145,000	100,000
0320 - Property Services	375	510	-	-	-
0340 - Travel	196	-	-	-	-
0350 - Communication	-	561	5,619	-	-
0380 - Non-Instructional Professional and Technical Services	17,136	-	-	-	-
0410 - Consumable Supplies and Materials	6,076	902	148	3,000	3,000
2150 - Speech Pathology and Audiology Services					
Total	937,091	911,516	1,013,088	1,022,514	1,047,495
2160 - Other Student Treatment Services					
0111 - Licensed Salaries	32,150	33,704	41,873	53,555	46,975
0114 - Managerial, Confidential	-	-	116,328	153,711	163,290
0130 - Additional Salary	3,461	-	350	3,500	1,500
0210 - Public Employees Retirement System	8,155	8,365	18,294	49,849	48,158
0220 - Social Security Administration	2,647	2,427	11,925	16,122	16,200
0230 - Other Required Payroll Costs	149	129	603	677	689
0240 - Contractual Employee Benefits	8,290	8,165	36,958	49,911	48,453
0320 - Property Services	86	-	-	-	-
0340 - Travel	-	-	499	-	-
0410 - Consumable Supplies and Materials	3,766	-	115	-	-
0460 - Non-Consumable Items	1,984	-	-	-	-
0640 - Dues and Fees	-	340	5,647	10,000	5,000
2160 - Other Student Treatment Services Total	60,689	53,129	232,592	337,325	330,265
2190 - Service Direction, Student Support Services					
0112 - Classified Salaries	122,489	107,169	95,477	103,410	94,179
0113 - Administrators	361,377	361,377	381,645	389,277	272,494
0130 - Additional Salary	8,134	3,926	8,698	3,000	2,400
0210 - Public Employees Retirement System	134,986	130,492	122,422	125,359	91,710
0220 - Social Security Administration	37,079	35,638	36,426	37,918	28,235
0230 - Other Required Payroll Costs	2,053	1,802	1,840	1,546	1,197
0240 - Contractual Employee Benefits	105,929	100,504	93,283	93,200	69,360
0340 - Travel	-	44	-	-	-
0350 - Communication	90	407	136	-	-
0380 - Non-Instructional Professional and Technical Services	-	13,381	-	-	-
0390 - Other General Professional and Technological Services	17,207	-	49,399	100,000	77,000
0410 - Consumable Supplies and Materials	1,998	20,606	-	9,000	2,000
2190 - Service Direction, Student Support Services					
Total	791,342	775,344	789,325	862,710	638,575
2210 - Improvement of Instruction Services					
0111 - Licensed Salaries	376,345	439,669	550,784	542,211	287,703
0112 - Classified Salaries	101,224	68,739	100,122	95,396	99,986
0113 - Administrators	331,778	331,778	375,831	415,640	412,928
0114 - Managerial, Confidential	57,050	57,050	78,365	61,458	66,144
0121 - Substitutes, Licensed	263	-	-	-	-
0130 - Additional Salary	77,300	40,366	40,198	41,213	46,897
0210 - Public Employees Retirement System	245,391	249,244	282,341	286,186	218,679

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0220 - Social Security Administration	71,509	71,197	87,440	88,428	69,895
0230 - Other Required Payroll Costs	3,961	3,561	4,342	3,644	3,014
0240 - Contractual Employee Benefits	179,933	177,795	218,376	216,420	160,458
0310 - Instructional, Professional, and Technical Services	765	-	-	500	1,500
0320 - Property Services	2,353	1,455	2,675	2,500	1,000
0340 - Travel	2,008	590	2,208	3,000	4,000
0350 - Communication	3,541	2,479	4,779	1,100	4,100
0380 - Non-Instructional Professional and Technical Services	895	7,445	11,656	10,000	10,000
0390 - Other General Professional and Technological Services	28,284	1,056	9,622	11,500	7,500
0410 - Consumable Supplies and Materials	35,084	26,961	71,105	41,500	47,500
0440 - Periodicals	100	100	-	-	-
0460 - Non-Consumable Items	-	-	1,092	-	-
0470 - Computer Software	37,123	2,123	1,999	12,500	31,000
0480 - Computer Hardware	3,094	1,021	-	2,500	2,500
0640 - Dues and Fees	1,988	1,709	2,806	3,000	11,000
2210 - Improvement of Instruction Services Total	1,559,990	1,484,338	1,845,741	1,838,696	1,485,804
2220 - Educational Media Services					
0111 - Licensed Salaries	-	-	66,393	45,131	49,188
0112 - Classified Salaries	402,270	139,549	195,740	227,466	236,411
0130 - Additional Salary	11,343	12,325	35,201	10,280	7,575
0210 - Public Employees Retirement System	100,762	36,020	63,683	67,459	67,145
0220 - Social Security Administration	29,672	11,055	21,357	21,641	22,446
0230 - Other Required Payroll Costs	1,856	626	1,208	1,040	1,079
0240 - Contractual Employee Benefits	217,111	82,330	121,878	129,150	134,250
0310 - Instructional, Professional, and Technical Services	150	-	1,074	-	-
0340 - Travel	-	-	198	-	-
0390 - Other General Professional and Technological Services	38	-	-	-	5,000
0410 - Consumable Supplies and Materials	4,765	8,158	11,401	12,080	13,969
0430 - Library Books	22,983	36,983	43,069	34,898	32,033
0440 - Periodicals	623	-	110	250	500
0460 - Non-Consumable Items	-	801	5,381	3,000	-
0470 - Computer Software	37,200	39,652	41,411	40,000	45,000
0480 - Computer Hardware	331	-	-	-	-
2220 - Educational Media Services Total	829,104	367,499	608,104	592,395	614,596
2230 - Assessment and Testing					
0112 - Classified Salaries	229,048	194,666	255,984	278,195	223,571
0122 - Substitutes, Classified	985	-	-	-	-
0130 - Additional Salary	10,738	10,629	16,566	3,920	5,100
0210 - Public Employees Retirement System	58,549	52,934	56,985	69,260	53,994
0220 - Social Security Administration	16,403	14,421	19,225	21,583	17,572
0230 - Other Required Payroll Costs	1,086	835	1,110	977	829
0240 - Contractual Employee Benefits	109,061	88,970	117,881	111,779	94,437
0390 - Other General Professional and Technological Services	4,943	26	33,804	28,000	6,500
0410 - Consumable Supplies and Materials	724	1,111	1,592	1,800	1,800
0470 - Computer Software	93,352	88,378	108,159	100,000	25,000

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
2230 - Assessment and Testing Total	524,889	451,970	611,306	615,514	428,803
2240 - Instructional Staff Development					
0121 - Substitutes, Licensed	1,071	-	-	-	-
0130 - Additional Salary	118,485	19,681	66,165	50,000	72,500
0210 - Public Employees Retirement System	25,611	5,245	13,332	11,829	15,662
0220 - Social Security Administration	8,915	1,461	4,940	3,827	5,547
0230 - Other Required Payroll Costs	530	76	287	551	435
0240 - Contractual Employee Benefits	8	-	-	-	-
0310 - Instructional, Professional, and Technical Services	75,050	1,630	15,325	12,000	12,000
0320 - Property Services	15,884	4,026	439	5,000	2,500
0340 - Travel	143,702	34,997	69,474	96,800	79,250
0350 - Communication	53	-	-	-	-
0380 - Non-Instructional Professional and Technical Services	60,751	9,613	30,005	30,000	25,000
0390 - Other General Professional and Technological Services	137,702	5,628	5,545	46,500	29,500
0410 - Consumable Supplies and Materials	63,843	1,394	12,751	13,500	12,000
0470 - Computer Software	-	5,000	-	-	-
0640 - Dues and Fees	40	-	-	-	1,000
2240 - Instructional Staff Development Total	651,643	88,750	218,263	270,007	255,394
2310 - Board of Education Services					
0130 - Additional Salary	-	9,124	3,095	-	-
0210 - Public Employees Retirement System	-	1,713	496	-	-
0220 - Social Security Administration	-	698	237	-	-
0230 - Other Required Payroll Costs	-	35	16	-	-
0310 - Instructional, Professional, and Technical Services	-	1,200	-	-	-
0320 - Property Services	697	-	400	2,500	2,500
0340 - Travel	6,848	370	1,200	10,000	10,000
0350 - Communication	3,530	1,383	-	2,500	4,500
0380 - Non-Instructional Professional and Technical Services	128,104	248,894	107,050	212,000	236,000
0410 - Consumable Supplies and Materials	3,728	317	8,546	5,000	5,500
0440 - Periodicals	624	-	-	700	300
0470 - Computer Software	1,295	4,420	3,800	5,000	5,000
0640 - Dues and Fees	8,658	8,698	11,668	3,500	18,125
2310 - Board of Education Total	153,484	276,852	136,508	241,200	281,925
2320 - Executive Administration Services					
0113 - Administrators	153,620	153,682	165,444	175,165	183,923
0114 - Managerial, Confidential	88,958	74,274	69,554	72,492	78,020
0130 - Additional Salary	39,651	22,735	62,312	29,270	29,270
0210 - Public Employees Retirement System	76,758	68,528	77,718	71,541	71,879
0220 - Social Security Administration	19,858	17,053	20,129	21,185	22,278
0230 - Other Required Payroll Costs	1,068	941	1,112	930	945
0240 - Contractual Employee Benefits	50,229	46,200	50,702	51,600	52,800
0320 - Property Services	605	-	4,580	7,600	2,000
0340 - Travel	6,504	1,153	8,397	18,000	10,000
0350 - Communication	-	1	-	-	-

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0380 - Non-Instructional Professional and Technical Services	-	-	2,900	5,000	5,000
0410 - Consumable Supplies and Materials	3,374	1,604	10,047	4,000	6,000
0440 - Periodicals	653	432	231	1,000	350
0460 - Non-Consumable Items	-	-	-	1,000	-
0470 - Computer Software	-	786	330	500	500
0480 - Computer Hardware	-	-	-	1,000	-
0640 - Dues and Fees	1,172	965	580	3,000	2,000
2320 - Executive Administration Services Total	442,449	388,355	474,036	463,283	464,965
2410 - Office of the Principal Services					
0112 - Classified Salaries	851,501	856,199	845,003	1,031,708	944,866
0113 - Administrators	2,443,537	2,484,206	2,493,237	2,456,243	2,645,250
0122 - Substitutes, Classified	-	-	224	-	-
0130 - Additional Salary	54,923	67,072	66,632	46,080	38,630
0210 - Public Employees Retirement System	880,882	904,337	831,954	876,374	856,353
0220 - Social Security Administration	251,726	256,982	258,748	270,358	277,597
0230 - Other Required Payroll Costs	13,988	12,990	12,998	11,414	11,866
0240 - Contractual Employee Benefits	653,318	655,033	613,233	738,615	724,064
0320 - Property Services	15,649	10,141	9,782	9,200	7,100
0340 - Travel	12,670	796	8,741	15,650	10,250
0350 - Communication	33,004	21,174	14,998	19,150	11,900
0380 - Non-Instructional Professional and Technical Services	-	-	1,700	-	-
0390 - Other General Professional and Technological Services	3,444	1,145	10,762	9,500	16,750
0410 - Consumable Supplies and Materials	55,303	63,527	43,044	59,450	66,146
0440 - Periodicals	50	50	50	-	50
0480 - Computer Hardware	315	-	-	-	-
0540 - Depreciable Equipment	-	11,602	-	-	-
0630 - Unrecoverable Bad Debt Write-Off	-	-	300	-	-
0640 - Dues and Fees	28,177	21,529	19,552	26,350	30,200
2410 - Office of the Principal Services Total	5,298,485	5,366,782	5,230,958	5,570,092	5,641,022
2490 - Other Support Services, School Administration					
0111 - Licensed Salaries	201,707	192,389	192,987	274,578	254,475
0130 - Additional Salary	2,380	1,420	1,830	-	-
0210 - Public Employees Retirement System	56,498	51,041	48,606	68,348	59,593
0220 - Social Security Administration	15,484	14,582	14,438	21,006	19,467
0230 - Other Required Payroll Costs	847	735	735	918	820
0240 - Contractual Employee Benefits	43,243	40,438	38,900	51,833	50,403
0390 - Other General Professional and Technological Services	-	-	-	-	3,000
2490 - Other Support Services-School Administration Total	320,160	300,605	297,495	416,683	387,758
2510 - Direction of Business Support Services					
0113 - Administrators	115,588	115,588	122,074	142,303	149,418
0114 - Managerial, Confidential	53,544	53,750	56,775	66,184	52,120
0130 - Additional Salary	6,472	1,200	7,805	1,200	1,200
0210 - Public Employees Retirement System	53,504	52,179	50,443	56,113	51,862
0220 - Social Security Administration	13,338	12,967	14,204	16,041	15,509
0230 - Other Required Payroll Costs	725	647	703	654	649

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0240 - Contractual Employee Benefits	31,447	31,763	32,558	38,700	35,175
0340 - Travel	2,363	1,040	3,671	3,500	3,500
0380 - Non-Instructional Professional and Technical Services	-	-	6,540	-	-
0390 - Other General Professional and Technological Services	84	-	-	-	-
0410 - Consumable Supplies and Materials	1,477	761	286	1,050	2,500
0470 - Computer Software	-	-	39,040	40,992	41,000
0640 - Dues and Fees	1,858	1,078	2,879	3,000	1,225
2510 - Direction of Business Support Services Total	280,400	270,973	336,979	369,737	354,158
2520 - Fiscal Services					
0112 - Classified Salaries	96,409	90,671	48,059	113,298	124,125
0114 - Managerial, Confidential	200,514	207,985	228,057	283,533	286,832
0130 - Additional Salary	3,808	16,457	2,700	16,000	5,000
0210 - Public Employees Retirement System	79,191	81,817	58,396	99,088	93,293
0220 - Social Security Administration	22,844	23,862	20,871	31,582	31,821
0230 - Other Required Payroll Costs	1,286	1,219	1,075	1,457	1,413
0240 - Contractual Employee Benefits	78,298	78,610	63,412	96,240	96,765
0310 - Instructional, Professional, and Technical Services	-	-	1,200	-	-
0320 - Property Services	2,234	1,573	4,269	6,125	8,450
0340 - Travel	6,687	3,544	9,209	12,675	10,350
0350 - Communication	9,911	10,999	7,578	12,600	15,075
0380 - Non-Instructional Professional and Technical Services	48,099	10,716	111,698	20,875	60,000
0410 - Consumable Supplies and Materials	7,658	15,606	5,737	27,500	23,000
0470 - Computer Software	41,762	33,963	55,047	20,500	40,000
0480 - Computer Hardware	1,205	227	19,249	20,000	-
0640 - Dues and Fees	9,818	9,306	11,978	16,250	16,000
0650 - Insurance and Judgments	-	-	200,000	250,000	300,000
2520 - Fiscal Services Total	609,724	586,556	848,534	1,027,723	1,112,124
2540 - Operation and Maintenance of Plant Services					
0112 - Classified Salaries	2,081,979	2,017,006	2,136,484	2,867,256	2,982,071
0114 - Managerial, Confidential	240,916	161,809	173,091	186,784	291,507
0122 - Substitutes, Classified	8,722	3,324	740	-	-
0130 - Additional Salary	87,483	114,619	129,030	153,300	118,200
0210 - Public Employees Retirement System	592,346	567,434	541,170	780,029	789,806
0220 - Social Security Administration	183,960	174,599	185,046	245,364	259,472
0230 - Other Required Payroll Costs	60,144	66,238	60,142	75,033	72,942
0240 - Contractual Employee Benefits	770,395	721,817	742,864	925,410	979,830
0320 - Property Services	2,249,382	2,132,639	2,480,579	2,508,500	3,138,149
0340 - Travel	19,524	3,573	5,115	23,000	16,600
0350 - Communication	15,881	17,353	18,170	23,500	-
0380 - Non-Instructional Professional and Technical Services	17,521	9,968	39,812	19,500	31,000
0390 - Other General Professional and Technological Services	67	-	243	60,000	10,000
0410 - Consumable Supplies and Materials	466,513	337,753	434,978	546,870	584,500
0460 - Non-Consumable Items	3,394	13,612	49,002	112,000	42,000
0470 - Computer Software	1,900	34,773	21,962	40,000	45,000
0480 - Computer Hardware	236	1,627	725	-	-

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0540 - Depreciable Equipment	238,141	65,198	88,555	185,000	100,000
0640 - Dues and Fees	547	1,221	1,218	2,000	2,500
0650 - Insurance and Judgments	700,000	714,000	600,000	400,000	500,000
0670 - Taxes, Licenses, and Assessments	6,130	4,698	5,514	4,300	3,550
2540 - Operation and Maintenance of Plant Services					
Total	7,745,182	7,163,262	7,714,439	9,157,846	9,967,127
2550 - Student Transportation Services					
0112 - Classified Salaries	46,845	33,276	39,942	35,397	37,499
0114 - Managerial, Confidential	62,759	62,759	66,281	69,529	74,830
0130 - Additional Salary	15,073	2,832	17,707	7,594	3,836
0210 - Public Employees Retirement System	32,578	26,990	26,788	29,033	28,740
0220 - Social Security Administration	9,335	7,532	9,414	8,608	8,887
0230 - Other Required Payroll Costs	552	396	493	430	414
0240 - Contractual Employee Benefits	42,458	34,774	33,348	31,194	29,153
0320 - Property Services	4,429	2,090	75	5,000	2,500
0330 - Student Transportation Services	4,383,987	3,505,339	4,682,586	5,645,800	5,908,250
0340 - Travel	527	-	2,361	500	2,000
0350 - Communication	877	-	-	1,300	-
0380 - Non-Instructional Professional and Technical Services	1,716	-	-	5,000	2,500
0410 - Consumable Supplies and Materials	811	-	1,616	2,500	1,400
0470 - Computer Software	-	4,976	4,976	7,500	6,000
0540 - Depreciable Equipment	-	-	-	-	10,000
2550 - Student Transportation Services Total	4,601,947	3,680,964	4,885,585	5,849,385	6,116,009
2570 - Internal Services					
0112 - Classified Salaries	34,353	35,678	38,235	43,332	45,321
0130 - Additional Salary	-	185	249	-	-
0210 - Public Employees Retirement System	8,526	8,907	9,043	10,248	10,306
0220 - Social Security Administration	2,628	2,745	2,944	3,315	3,467
0230 - Other Required Payroll Costs	1,364	1,454	1,532	1,480	1,558
0240 - Contractual Employee Benefits	15,105	15,180	15,180	15,180	15,780
0320 - Property Services	56,376	1,543	9,094	3,200	1,500
0350 - Communication	5,407	-	-	-	-
0380 - Non-Instructional Professional and Technical	24,949	-	-	-	-
0410 - Consumable Supplies and Materials	3,133	1,999	140	1,000	-
2570 - Internal Services Total	151,841	67,691	76,417	77,755	77,932
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services					
0380 - Non-Instructional Professional and Technical Services	100,591	3,078	1,650	-	-
0410 - Consumable Supplies and Materials	2,833	-	-	-	-
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services Total	103,425	3,078	1,650	-	-
2630 - Information Services					
0112 - Classified Salaries	77,139	82,570	92,554	110,016	53,992
0114 - Managerial, Confidential	74,274	88,940	86,894	91,199	98,153
0130 - Additional Salary	1,221	646	2,554	6,600	600
0210 - Public Employees Retirement System	37,862	42,729	42,796	49,150	34,733
0220 - Social Security Administration	11,483	13,006	13,748	15,898	11,685

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0230 - Other Required Payroll Costs	666	680	711	720	513
0240 - Contractual Employee Benefits	47,175	47,460	48,135	48,660	34,680
0320 - Property Services	75	-	-	-	-
0340 - Travel	4,504	-	2,623	5,000	1,500
0350 - Communication	1,195	1,587	1,464	12,000	12,000
0380 - Non-Instructional Professional and Technical Services	17,302	6,689	9,651	15,000	15,000
0390 - Other General Professional and Technological Services	268	-	368	1,500	500
0410 - Consumable Supplies and Materials	1,391	195	2,521	7,000	2,500
0440 - Periodicals	-	-	265	-	-
0470 - Computer Software	29,875	31,547	39,733	45,000	48,892
0640 - Dues and Fees	555	555	230	2,000	1,600
2630 - Information Services Total	304,984	316,604	344,245	409,743	316,348
2640 - Staff Services					
0112 - Classified Salaries	55,624	18,896	48,131	54,787	52,532
0113 - Administrators	132,101	132,101	139,513	181,231	203,917
0114 - Managerial, Confidential	174,148	159,263	146,374	175,488	195,407
0121 - Substitutes, Licensed	-	-	-	2,500	2,000
0122 - Substitutes, Classified	16,094	-	-	2,500	2,000
0130 - Additional Salary	65,668	17,310	44,235	44,300	28,000
0210 - Public Employees Retirement System	115,524	84,069	84,461	113,326	113,967
0220 - Social Security Administration	33,534	24,854	28,644	35,214	37,015
0230 - Other Required Payroll Costs	1,903	1,263	22,066	11,838	51,684
0240 - Contractual Employee Benefits	102,749	82,576	101,618	135,970	146,040
0310 - Instructional, Professional, and Technical Services	-	2,386	19,539	2,000	500
0320 - Property Services	154	-	115	1,700	1,500
0340 - Travel	11,280	4,990	10,786	20,200	15,200
0350 - Communication	16,748	11,890	3,156	6,500	5,500
0380 - Non-Instructional Professional and Technical Services	69,413	36,985	104,326	105,000	98,000
0390 - Other General Professional and Technological Services	2,856	1,238	11,849	10,000	10,000
0410 - Consumable Supplies and Materials	4,677	4,184	8,576	13,000	1,000
0470 - Computer Software	90,188	164,306	122,468	144,000	153,500
0480 - Computer Hardware	-	-	-	2,000	-
0640 - Dues and Fees	14,985	14,025	5,005	17,000	19,000
0670 - Taxes, Licenses, and Assessments	3,308	2,739	10,115	9,000	-
2640 - Staff Services Total	910,953	763,076	910,978	1,087,554	1,136,762
2660 - Technology Services					
0112 - Classified Salaries	859,771	936,925	1,028,507	1,173,289	1,184,980
0114 - Managerial, Confidential	107,555	107,555	107,473	102,404	110,212
0130 - Additional Salary	61,509	61,495	52,551	76,200	56,200
0210 - Public Employees Retirement System	244,672	275,258	276,508	324,712	311,482
0220 - Social Security Administration	77,469	84,513	90,768	103,420	103,380
0230 - Other Required Payroll Costs	4,417	7,318	5,065	4,975	4,748
0240 - Contractual Employee Benefits	273,015	291,359	313,051	331,008	328,188
0320 - Property Services	85,413	295,771	132,364	49,464	22,550
0340 - Travel	4,344	4,953	10,952	25,500	8,500
0350 - Communication	220,777	352,645	324,369	481,225	440,000

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0380 - Non-Instructional Professional and Technical Services	56,353	39,325	62,247	64,000	244,426
0390 - Other General Professional and Technological Services	201	-	-	-	-
0410 - Consumable Supplies and Materials	58,098	56,703	126,482	105,000	270,407
0470 - Computer Software	255,430	270,065	513,752	450,165	574,626
0480 - Computer Hardware	685,871	207,991	75,228	124,899	298,085
0550 - Depreciable Technology	11,987	54,087	-	25,000	-
0640 - Dues and Fees	1,165	1,165	6,125	7,106	6,525
2660 - Technology Services Total	3,008,046	3,047,129	3,125,441	3,448,367	3,964,309
2680 - Interpretation and Translation Services					
0112 - Classified Salaries	99,450	107,416	108,438	177,842	143,116
0130 - Additional Salary	56,400	17,929	12,259	10,000	7,500
0210 - Public Employees Retirement System	32,716	30,387	23,957	44,424	34,165
0220 - Social Security Administration	11,785	9,471	9,232	14,369	11,522
0230 - Other Required Payroll Costs	705	494	473	688	532
0240 - Contractual Employee Benefits	38,943	42,229	39,573	60,720	47,340
0380 - Non-Instructional Professional and Technical Services	25,313	3,675	32,965	14,000	5,000
2680 - Interpretation and Translation Services Total	265,311	211,601	226,896	322,043	249,175
2700 - Supplemental Retirement Program					
0116 - Supplemental Retirement Stipends	-	433,000	315,500	-	-
0210 - Public Employees Retirement System	-	-	4,282	-	-
0220 - Social Security Administration	-	33,125	24,136	-	-
0230 - Other Required Payroll Costs	-	-	57	-	-
2700 - Supplemental Retirement Program Total	-	466,125	343,975	-	-
2000 - Support Services Total	35,144,630	31,828,381	35,701,382	40,317,915	40,893,419
3000 - Enterprise and Community Services					
3100 - Food Services					
0630 - Unrecoverable Bad Debt Write-Off	-	19,615	-	20,000	20,000
3100 - Food Services Total	-	19,615	-	20,000	20,000
3300 - Community Services					
0114 - Managerial, Confidential	99,966	99,966	105,575	109,424	115,667
0130 - Additional Salary	17,414	32,959	23,581	23,422	30,614
0210 - Public Employees Retirement System	26,618	29,060	27,965	31,419	32,924
0220 - Social Security Administration	8,935	10,102	9,834	10,163	11,191
0230 - Other Required Payroll Costs	500	521	504	605	568
0240 - Contractual Employee Benefits	26,296	26,631	27,449	28,594	29,531
0310 - Instructional, Professional, and Technical Services	8,500	-	8,500	-	8,500
0380 - Non-Instructional Professional and Technical Services	117,400	121,500	124,500	130,000	135,000
0640 - Dues and Fees	175,000	175,000	175,000	175,000	75,000
3300 - Community Services Total	480,629	495,738	502,908	508,627	438,995
3000 - Enterprise and Community Services Total	480,629	515,353	502,908	528,627	458,995

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvement					
0520 - Buildings Acquisition	-	-	-	40,000	-
4150 - Building Acquisition, Construction, and Improvement Total	-	-	-	40,000	-
4000 - Facilities Acquisition and Construction Total	-	-	-	40,000	-
5000 - Other Uses					
5100 - Debt Service					
0610 - Redemption of Principal	759,114	788,979	627,004	796,680	565,468
0621 - Regular Interest	10,728	21,159	34,878	71,144	67,123
5100 - Debt Service Total	769,843	810,138	661,882	867,824	632,591
5200 - Transfers of Funds					
0710 - Fund Modifications	-	-	-	1,146,627	1,558,540
5200 - Transfers of Funds Total	-	-	-	1,146,627	1,558,540
5000 - Other Uses Total	769,843	810,138	661,882	2,014,451	2,191,131
6000 - Contingencies					
0810 - Planned Reserve	-	-	-	7,392,254	6,734,701
6000 - Contingencies Total	-	-	-	7,392,254	6,734,701
7000 - Unappropriated Ending Fund Balance					
0820 - Reserved for Next Year	-	-	-	3,961,506	2,666,438
7000 - Unappropriated Ending Fund Balance Total	-	-	-	3,961,506	2,666,438
Requirements Total	84,313,520	78,781,437	84,604,052	102,696,367	101,826,840
Ending Fund Balance	12,679,136	14,494,452	13,638,972	-	-





In this section: Special Revenue Fund (200)

In addition to general funding detailed in the previous section, the district allocates special funding towards dedicated purposes.

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.

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 and Senate Bill 1149 receipts (public purpose charges) for energy efficiency improvements.

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. Student Investment Act funding, the High School Success Grant (Measure 98), and the Outdoor School Grant (Measure 99) are included in this reporting fund.

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.

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.

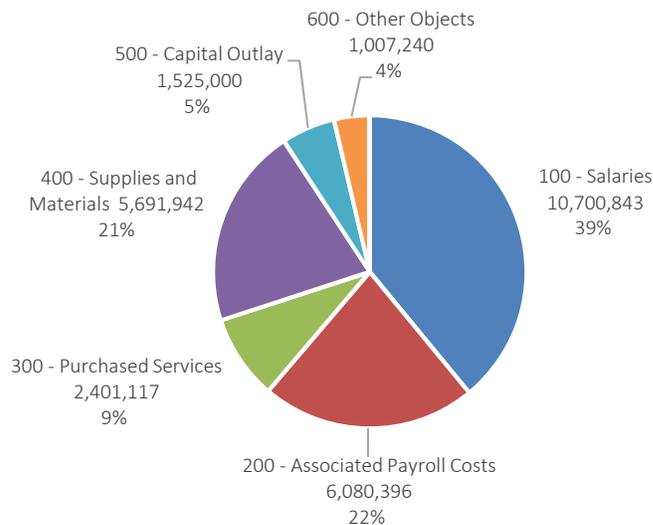
Food Service Fund

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.

Resources and Requirements by Major Object - Special Revenue Fund (200)
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources	3,674,298	4,426,346	3,254,952	3,564,600	3,272,120
2000 - Intermediate Sources	209,004	357,842	100,677	250,000	200,000
3000 - State Sources	3,544,371	9,408,508	7,950,081	9,191,900	9,702,733
4000 - Federal Sources	4,391,440	6,975,210	9,615,744	16,038,846	10,332,858
5000 - Other Sources	4,449,580	3,828,767	3,322,232	7,290,033	3,898,827
Resources Total	16,268,694	24,996,673	24,243,686	36,335,379	27,406,538
Requirements					
100 - Salaries	3,492,400	4,774,576	7,586,648	11,682,695	10,700,843
200 - Associated Payroll Costs	2,382,955	2,959,675	4,384,411	6,892,514	6,080,396
300 - Purchased Services	1,642,820	1,546,626	2,350,398	3,075,600	2,401,117
400 - Supplies and Materials	1,931,354	2,254,637	3,091,137	8,317,898	5,691,942
500 - Capital Outlay	2,779,873	9,745,429	1,988,658	2,691,000	1,525,000
600 - Other Objects	210,525	393,498	668,836	3,334,005	1,007,240
700 - Transfers	-	-	-	341,667	-
Requirements Total	12,439,927	21,674,441	20,070,088	36,335,379	27,406,538
Fund Ending Balance	3,828,767	3,322,232	4,173,598	-	-

REQUIREMENTS BY MAJOR OBJECT - Special Revenue Fund (200)
2023-24 PROPOSED



Resources and Requirements

Forecast by Major Object - Special Revenue Fund (200)

amounts in dollars

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	3,564,600	3,272,120	3,387,000	3,506,000	3,629,000
2000 - Intermediate Sources	250,000	200,000	207,000	214,000	221,000
3000 - State Sources	9,191,900	9,702,733	10,042,000	10,393,000	10,757,000
4000 - Federal Sources	16,038,846	10,332,858	8,095,000	8,378,000	8,671,000
5000 - Other Sources	7,290,033	3,898,827	3,000,000	2,700,000	2,400,000
Resources Total	36,335,379	27,406,538	24,731,000	25,191,000	25,678,000
Requirements					
100 - Salaries	11,682,695	10,700,843	9,656,000	9,836,000	10,026,000
200 - Associated Payroll Costs	6,892,514	6,080,396	5,487,000	5,589,000	5,697,000
300 - Purchased Services	3,075,600	2,401,117	2,167,000	2,207,000	2,250,000
400 - Supplies and Materials	8,317,898	5,691,942	5,136,000	5,232,000	5,333,000
500 - Capital Outlay	2,691,000	1,525,000	1,376,000	1,402,000	1,429,000
600 - Other Objects	3,334,005	1,007,240	909,000	925,000	943,000
700 - Transfers	341,667	-	-	-	-
Requirements Total	36,335,379	27,406,538	24,731,000	25,191,000	25,678,000
Fund Ending Balance	-	-	-	-	-

Resources by Source (Reporting Object) - Special Revenue Fund (200)
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1130 - Construction Excise Tax	247,389	348,907	413,286	355,000	375,000
1500 - Earnings on Investments	96,199	28,927	-	-	-
1600 - Food Service	901,919	64,852	1,087,313	1,179,600	921,500
1700 - Extracurricular Activities	777,344	311,842	872,731	900,000	785,000
1800 - Community Services Activities	6,605	-	30	-	25,000
1910 - Rentals	8,530	-	153	-	-
1920 - Contributions, Donations, and General Fundraising From Private Sources	349,385	252,951	348,047	750,000	750,620
1990 - Miscellaneous	1,286,928	3,418,868	533,392	380,000	415,000
1000 - Revenue from Local Sources Total	3,674,298	4,426,346	3,254,952	3,564,600	3,272,120
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	209,004	357,842	100,677	250,000	200,000
2000 - Revenue from Intermediate Sources Total	209,004	357,842	100,677	250,000	200,000
3000 - Revenue from State Sources					
3102 - State School Fund, School Lunch Match	15,779	15,779	15,779	15,900	16,000
3299 - Other Restricted Grants-in-aid	3,528,593	9,392,729	7,934,303	9,176,000	9,686,733
3000 - Revenue from State Sources Total	3,544,371	9,408,508	7,950,081	9,191,900	9,702,733
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,459,317	7,914	-	-	-
4300 - Restricted Revenue Direct From the Federal Government	-	-	-	2,650,000	-
4500 - Restricted Revenue From the Federal Government Through the State	2,795,828	6,808,587	8,955,595	12,738,846	9,792,599
4700 - Grants-in-aid From the Federal Government Through Other Intermediate Agencies	-	-	514,826	500,000	359,097
4900 - Revenue for/on Behalf of the District	136,294	158,709	145,323	150,000	181,162
4000 - Revenue from Federal Sources Total	4,391,440	6,975,210	9,615,744	16,038,846	10,332,858
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	-	-	-	2,514,755	-
5200 - Interfund Transfers	-	-	-	1,488,294	1,558,540
5400 - Resources, Beginning Fund Balance	4,449,580	3,828,767	3,322,232	3,286,984	2,340,287
5000 - Revenue from Other Sources Total	4,449,580	3,828,767	3,322,232	7,290,033	3,898,827
Resources Total	16,268,694	24,996,673	24,243,686	36,335,379	27,406,538

Requirements by Object - Special Revenue Fund (200)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
100 - Salaries					
0111 - Licensed Salaries	1,115,485	1,671,744	3,465,696	3,932,485	5,028,110
0112 - Classified Salaries	1,507,384	1,530,657	2,401,388	3,503,219	2,917,890
0113 - Administrators	108,119	108,119	407,688	518,645	577,270
0114 - Managerial, Confidential	231,546	307,090	340,778	483,341	442,540
0121 - Substitutes, Licensed	-	944	-	-	-
0122 - Substitutes, Classified	37,733	693	14,993	15,000	10,000
0130 - Additional Salary	492,133	1,155,331	956,104	3,230,006	1,725,033
100 - Salaries Total	3,492,400	4,774,576	7,586,648	11,682,695	10,700,843
200 - Associated Payroll Costs					
0210 - Public Employees Retirement System	852,328	1,197,907	1,603,718	2,978,071	2,462,941
0220 - Social Security Administration	258,088	354,966	566,017	949,612	820,945
0230 - Other Required Payroll Costs	31,846	35,250	48,106	84,361	59,276
0240 - Contractual Employee Benefits	1,240,692	1,371,552	2,166,570	2,880,470	2,737,234
200 - Associated Payroll Costs Total	2,382,955	2,959,675	4,384,411	6,892,514	6,080,396
300 - Purchased Services					
0310 - Instructional, Professional, and Technical Services	85,000	106,621	144,781	286,000	230,670
0320 - Property Services	135,176	303,378	193,244	290,300	330,500
0330 - Student Transportation Services	63,118	126,677	282,142	570,000	265,000
0340 - Travel	299,505	179,463	380,558	552,000	635,249
0350 - Communication	98,186	154,551	89,143	138,300	85,700
0360 - Charter School Payments	-	45,679	140,138	100,000	100,000
0380 - Non-Instructional Professional and Technical Services	804,373	526,738	1,065,708	925,500	674,498
0390 - Other General Professional and Technological Services	157,461	103,519	54,683	213,500	79,500
300 - Purchased Services Total	1,642,820	1,546,626	2,350,398	3,075,600	2,401,117
400 - Supplies and Materials					
0410 - Consumable Supplies and Materials	891,921	1,043,566	1,143,474	2,308,398	4,105,442
0420 - Textbooks	18,087	36,880	9,143	1,510,000	-
0430 - Library Books	28,791	6,866	1,569	30,000	25,000
0440 - Periodicals	158	1,491	1,777	2,000	-
0450 - Food	883,857	665,712	1,239,506	1,235,000	1,300,000
0460 - Non-Consumable Items	26,628	95,140	386,693	225,000	145,000
0470 - Computer Software	57,987	357,409	302,456	442,500	116,500
0480 - Computer Hardware	23,924	47,572	6,519	2,565,000	-
400 - Supplies and Materials Total	1,931,354	2,254,637	3,091,137	8,317,898	5,691,942
500 - Capital Outlay					
0510 - Land Acquisition	-	-	-	1,111,000	-
0520 - Buildings Acquisition	2,372,175	9,120,069	1,919,000	1,355,000	1,450,000
0530 - Improvements Other Than Buildings	215,592	532,117	-	-	-
0540 - Depreciable Equipment	192,106	93,243	62,685	225,000	75,000
0550 - Depreciable Technology	-	-	6,973	-	-
500 - Capital Outlay Total	2,779,873	9,745,429	1,988,658	2,691,000	1,525,000

Requirements by Object - Special Revenue Fund (200)
amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
600 - Other Objects					
0610 - Redemption of Principal	-	-	-	2,514,755	-
0640 - Dues and Fees	10,761	61,812	27,994	191,750	136,500
0650 - Insurance and Judgments	-	-	15,000	15,000	-
0670 - Taxes, Licenses, and Assessments	12,425	7,062	420	12,500	10,000
0690 - Grant Indirect Charges	187,339	324,624	625,422	600,000	860,740
600 - Other Objects Total	210,525	393,498	668,836	3,334,005	1,007,240
700 - Transfers					
700 - Transfers	-	-	-	341,667	-
700 - Transfers Total	-	-	-	341,667	-
Requirements Total	12,439,927	21,674,441	20,070,088	36,335,379	27,406,538

Requirements by Function - Special Revenue Fund (200)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	239,156	651,977	1,633,534	3,756,685	2,271,069
1121 - Middle School Programs	238,210	388,374	357,106	2,122,677	771,180
1122 - Middle School School Extracurricular	64,949	20,842	131,036	252,253	403,005
1131 - High School Programs	826,390	1,135,297	1,509,529	3,643,298	1,582,268
1132 - High School Extracurricular	698,525	407,421	690,140	2,496,858	2,413,857
1140 - Pre-kindergarten Programs	3,363	17,433	14,637	2,500	27,950
1210 - Programs for the Talented and Gifted	-	-	-	-	3,246
1220 - Restrictive Programs for Students with Disabilities	1,640	-	600	307,012	37,464
1250 - Less Restrictive Programs for Students with Disabilities	1,074,527	1,168,949	1,413,236	2,388,895	2,655,757
1271 - Remediation	433,085	326,085	576,946	755,220	420,998
1272 - Title IA/D	837,779	767,291	587,324	717,863	991,795
1280 - Alternative Education	121,021	139,383	411,628	738,411	832,853
1291 - English Language Learner	8,076	61,802	68,725	35,000	36,150
1299 - Other Programs	14,958	15,544	14,056	19,861	19,479
1400 - Summer School Programs	73,169	100,183	770,147	1,170,851	533,879
1000 - Instruction Total	4,634,848	5,200,582	8,178,645	18,407,384	13,000,950
2000 - Support Services					
2110 - Attendance and Social Work Services	57,088	74,045	137,400	169,484	500,000
2120 - Guidance Services	376,687	316,333	419,185	293,394	453,775
2130 - Health Services	15,805	115,365	398,784	435,999	433,704
2140 - Psychological Services	364,094	718,691	1,469,621	1,868,683	1,818,862
2150 - Speech Pathology and Audiology Services	2,891	1,535	-	-	-
2190 - Service Direction, Student Support Services	497	17,207	154,949	190,650	198,548
2210 - Improvement of Instruction Services	280,633	331,629	753,995	903,165	1,266,130
2220 - Educational Media Services	39,493	285,257	307,735	376,747	349,675
2230 - Assessment and Testing	519	834	-	-	-
2240 - Instructional Staff Development	357,776	467,725	266,959	759,491	787,399
2310 - Board of Education Services	-	435	300	-	-
2320 - Executive Administration Services	279	1,363	1,176	-	-
2410 - Office of the Principal Services	534	23,709	143,674	11,500	20,000
2490 - Other Support Services, School Administration	-	55,120	397,554	432,152	1,179,252
2510 - Direction of Business Support Services	-	760	-	-	-
2520 - Fiscal Services	27,148	74,221	841	1,500	-
2540 - Operation and Maintenance of Plant Services	47,164	755,884	767,168	446,200	382,480
2550 - Student Transportation Services	63,118	134,322	99,963	575,000	240,000
2630 - Information Services	-	2,263	-	-	-
2640 - Staff Services	7,387	159,560	96,834	1,036,613	57,814
2660 - Technology Services	-	267,889	142,417	160,000	44,000
2690 - Other Support Services, Central	187,339	324,624	625,422	738,208	982,990
2000 - Support Services Total	1,828,452	4,128,771	6,183,976	8,398,786	8,714,629
3000 - Enterprise and Community Services					
3100 - Food Services	2,895,657	2,485,989	3,295,958	3,924,310	3,938,634
3300 - Community Services	286,507	165,784	230,105	282,477	302,325
3500 - Custody and Care of Children Services	-	-	262,405	-	-
3000 - Enterprise and Community Services Total	3,182,164	2,651,773	3,788,467	4,206,787	4,240,959

Requirements by Function - Special Revenue Fund (200)
amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
4000 - Facilities Acquisition and Construction					
4120 - Site Acquisition and Development Services	-	-	-	1,111,000	-
4150 - Building Acquisition, Construction, and Improvement	2,794,462	9,693,316	1,919,000	1,355,000	1,450,000
4000 - Facilities Acquisition and Construction Total	2,794,462	9,693,316	1,919,000	2,466,000	1,450,000
5000 - Other Uses					
5100 - Debt Service	-	-	-	2,514,755	-
5200 - Transfers of Funds	-	-	-	341,667	-
5000 - Other Uses Total	-	-	-	341,667	-
Requirements Total	12,439,927	21,674,441	20,070,088	33,820,624	27,406,538

Reporting Details - Special Revenue Fund (200)
by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1130 - Construction Excise Tax	247,389	348,907	413,286	355,000	375,000
1500 - Earnings on Investments	96,199	28,927	-	-	-
1600 - Food Service	901,919	64,852	1,087,313	1,179,600	921,500
1700 - Extracurricular Activities	777,344	311,842	872,731	900,000	785,000
1800 - Community Services Activities	6,605	-	30	-	25,000
1910 - Rentals	8,530	-	153	-	-
1920 - Contributions, Donations, and General					
Fundraising From Private Sources	349,385	252,951	348,047	750,000	750,620
1990 - Miscellaneous	1,286,928	3,418,868	533,392	380,000	415,000
1000 - Revenue from Local Sources Total	3,674,298	4,426,346	3,254,952	3,564,600	3,272,120
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	209,004	357,842	100,677	250,000	200,000
2000 - Revenue from Intermediate Sources Total	209,004	357,842	100,677	250,000	200,000
3000 - Revenue from State Sources					
3102 - State School Fund, School Lunch Match	15,779	15,779	15,779	15,900	16,000
3299 - Other Restricted Grants-in-aid	3,528,593	9,392,729	7,934,303	9,176,000	9,686,733
3000 - Revenue from State Sources Total	3,544,371	9,408,508	7,950,081	9,191,900	9,702,733
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,459,317	7,914	-	-	-
4300 - Restricted Revenue Direct From the Federal Government	-	-	-	2,650,000	-
4500 - Restricted Revenue From the Federal Government Through the State	2,795,828	6,808,587	8,955,595	12,738,846	9,792,599
4700 - Grants-in-aid From the Federal Government Through Other Intermediate Agencies	-	-	514,826	500,000	359,097
4900 - Revenue for/on Behalf of the District	136,294	158,709	145,323	150,000	181,162
4000 - Revenue from Federal Sources Total	4,391,440	6,975,210	9,615,744	16,038,846	10,332,858
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	-	-	-	2,514,755	-
5200 - Interfund Transfers	-	-	-	1,488,294	1,558,540
5400 - Resources, Beginning Fund Balance	4,449,580	3,828,767	3,322,232	3,286,984	2,340,287
5000 - Revenue from Other Sources Total	4,449,580	3,828,767	3,322,232	7,290,033	3,898,827
Resources Total	16,268,694	24,996,673	24,243,686	36,335,379	27,406,538
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
0111 - Licensed Salaries	-	114,957	361,357	360,990	810,911
0112 - Classified Salaries	-	18,567	352,941	426,570	45,390
0130 - Additional Salary	13,357	107,613	12,851	110,000	10,000
0210 - Public Employees Retirement System	1,972	57,007	142,962	213,030	203,901
0220 - Social Security Administration	1,002	17,640	54,411	68,659	66,273
0230 - Other Required Payroll Costs	57	922	2,934	3,847	2,868

Reporting Details - Special Revenue Fund (200)
by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0240 - Contractual Employee Benefits	-	24,865	274,358	338,432	201,726
0310 - Instructional, Professional, and Technical Services	4,016	210	7,973	16,000	10,000
0320 - Property Services	300	-	705	-	-
0340 - Travel	94,215	105,019	171,573	186,000	215,000
0350 - Communication	3,614	15	1,336	13,000	-
0380 - Non-Instructional Professional and Technical Services	1,258	19,583	2,188	3,000	-
0390 - Other General Professional and Technological Services	2,949	40,819	8,581	36,000	-
0410 - Consumable Supplies and Materials	87,890	56,857	161,656	369,157	705,000
0420 - Textbooks	1,449	2,989	-	500,000	-
0430 - Library Books	259	-	-	-	-
0440 - Periodicals	158	1,491	1,777	2,000	-
0470 - Computer Software	24,836	81,808	74,366	110,000	-
0480 - Computer Hardware	1,824	1,568	-	1,000,000	-
0640 - Dues and Fees	-	50	1,564	-	-
1111 - Elementary, K-5 Total	239,156	651,977	1,633,534	3,756,685	2,271,069
1121 - Middle School Programs					
0111 - Licensed Salaries	104,269	121,700	162,780	273,653	185,827
0130 - Additional Salary	6,137	92,847	7,563	105,000	-
0210 - Public Employees Retirement System	28,670	54,533	40,318	113,205	42,258
0220 - Social Security Administration	8,502	16,130	12,769	36,617	14,215
0230 - Other Required Payroll Costs	470	824	656	2,341	610
0240 - Contractual Employee Benefits	30,750	32,810	41,528	66,861	44,520
0310 - Instructional, Professional, and Technical Services	908	2,358	-	5,000	10,000
0320 - Property Services	-	650	16,533	-	-
0340 - Travel	980	-	-	10,000	-
0350 - Communication	2,420	-	-	-	-
0380 - Non-Instructional Professional and Technical Services	-	-	160	-	-
0390 - Other General Professional and Technological Services	466	11,346	1,622	15,000	5,000
0410 - Consumable Supplies and Materials	50,061	7,032	52,123	295,000	468,750
0420 - Textbooks	-	-	-	500,000	-
0430 - Library Books	144	432	25	-	-
0460 - Non-Consumable Items	1,875	-	-	-	-
0470 - Computer Software	734	46,143	21,028	50,000	-
0480 - Computer Hardware	1,824	1,568	-	650,000	-
1121 - Middle School Programs Total	238,210	388,374	357,106	2,122,677	771,180
1122 - Middle School Extracurricular					
0130 - Additional Salary	13,558	9,081	67,723	107,836	175,940
0210 - Public Employees Retirement System	2,640	1,291	10,449	24,946	39,161
0220 - Social Security Administration	1,028	695	5,060	8,073	13,840
0230 - Other Required Payroll Costs	58	34	266	398	1,064
0320 - Property Services	1,303	-	-	-	-
0330 - Student Transportation Services	-	-	197	-	25,000
0340 - Travel	1,272	-	162	1,000	1,000
0350 - Communication	16,817	7,318	1,803	10,000	10,000

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0380 - Non-Instructional Professional and Technical Services	3,176	1,850	6,205	5,000	50,000
0390 - Other General Professional and Technological Services	1,446	-	706	5,000	7,000
0410 - Consumable Supplies and Materials	23,651	573	38,434	65,000	80,000
0460 - Non-Consumable Items	-	-	-	25,000	-
1122 - Middle School Extracurricular Total	64,949	20,842	131,006	252,253	403,005
1131 - High School Programs					
0111 - Licensed Salaries	307,315	328,213	751,463	727,854	566,610
0112 - Classified Salaries	2,304	5,751	12,623	40,126	-
0130 - Additional Salary	63,402	144,567	8,646	155,000	20,000
0210 - Public Employees Retirement System	100,615	127,753	189,853	227,058	141,559
0220 - Social Security Administration	27,554	34,942	56,833	70,605	44,877
0230 - Other Required Payroll Costs	1,557	1,792	2,942	4,140	1,957
0240 - Contractual Employee Benefits	69,641	75,940	168,749	173,382	112,890
0310 - Instructional, Professional, and Technical Services	-	94,514	89,376	100,000	-
0320 - Property Services	361	493	21,033	-	-
0340 - Travel	13,789	-	5,932	35,000	10,000
0350 - Communication	506	87	1,200	-	-
0380 - Non-Instructional Professional and Technical Services	-	100	1,211	-	-
0390 - Other General Professional and Technological Services	2,257	720	3,173	-	-
0410 - Consumable Supplies and Materials	84,200	109,170	85,095	347,133	631,375
0420 - Textbooks	538	33,892	9,143	500,000	-
0460 - Non-Consumable Items	18,883	70,205	48,627	85,000	50,000
0470 - Computer Software	712	63,899	17,530	100,000	-
0480 - Computer Hardware	1,824	11,232	-	900,000	-
0540 - Depreciable Equipment	130,932	30,120	33,231	175,000	-
0640 - Dues and Fees	-	1,910	2,870	3,000	3,000
1131 - High School Programs Total	826,390	1,135,297	1,509,529	3,643,298	1,582,268
1132 - High School Extracurricular					
0112 - Classified Salaries	3,387	-	-	91,679	95,955
0113 - Administrators	-	-	-	103,416	127,654
0114 - Managerial, Confidential	-	-	-	35,781	37,570
0121 - Substitutes, Licensed	-	944	-	-	-
0130 - Additional Salary	73,935	25,929	54,055	607,611	630,078
0210 - Public Employees Retirement System	11,062	6,014	7,968	204,123	202,574
0220 - Social Security Administration	5,702	1,994	4,015	65,668	70,125
0230 - Other Required Payroll Costs	358	105	280	7,481	4,733
0240 - Contractual Employee Benefits	2,466	-	-	59,640	61,800
0310 - Instructional, Professional, and Technical Services	889	100	551	-	-
0320 - Property Services	29,227	17,142	25,708	60,000	67,500
0340 - Travel	79,590	16,422	98,297	160,000	150,000
0350 - Communication	66,157	67,069	71,068	75,000	75,000
0380 - Non-Instructional Professional and Technical Services	71,371	45,830	88,178	275,000	170,000
0390 - Other General Professional and Technological Services	1,282	587	1,457	30,000	12,500

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0410 - Consumable Supplies and Materials	338,068	105,623	281,812	511,459	523,368
0460 - Non-Consumable Items	1,500	12,976	10,883	15,000	45,000
0470 - Computer Software	6,158	4,655	6,450	7,500	7,500
0480 - Computer Hardware	584	-	3,680	-	-
0540 - Depreciable Equipment	-	45,907	26,170	-	-
0640 - Dues and Fees	6,789	56,124	9,567	187,500	132,500
1132 - High School Extracurricular Total	698,525	407,421	690,140	2,496,858	2,413,857
1140 - Pre-kindergarten Programs					
0111 - Licensed Salaries	2,055	12,390	13,159	-	-
0130 - Additional Salary	250	114	100	-	15,000
0210 - Public Employees Retirement System	148	3,104	-	-	3,241
0220 - Social Security Administration	176	957	1,014	-	1,148
0230 - Other Required Payroll Costs	10	48	50	-	90
0240 - Contractual Employee Benefits	25	-	-	-	-
0390 - Other General Professional and Technological Services	699	822	-	2,500	-
0410 - Consumable Supplies and Materials	-	-	313	-	8,471
1140 - Pre-kindergarten Programs Total	3,363	17,433	14,637	2,500	27,950
1210 - Programs for the Talented and Gifted					
0130 - Additional Salary	-	-	-	-	2,500
0210 - Public Employees Retirement System	-	-	-	-	540
0220 - Social Security Administration	-	-	-	-	191
0230 - Other Required Payroll Costs	-	-	-	-	15
1210 - Programs for the Talented and Gifted Total	-	-	-	-	3,246
1220 - Restrictive Programs for Students with Disabilities					
0112 - Classified Salaries	-	-	-	161,327	-
0130 - Additional Salary	-	-	-	-	25,000
0210 - Public Employees Retirement System	-	-	-	38,989	5,401
0220 - Social Security Administration	-	-	-	12,341	1,913
0230 - Other Required Payroll Costs	-	-	-	552	150
0240 - Contractual Employee Benefits	-	-	-	88,803	-
0410 - Consumable Supplies and Materials	1,640	-	600	5,000	5,000
1220 - Restrictive Programs for Students with Disabilities Total	1,640	-	600	307,012	37,464
1250 - Less Restrictive Programs for Students with Disabilities					
0111 - Licensed Salaries	66,258	265,438	328,161	387,995	321,106
0112 - Classified Salaries	485,983	376,186	479,861	938,083	878,027
0130 - Additional Salary	9,877	9,061	5,531	4,566	5,041
0210 - Public Employees Retirement System	139,875	166,999	180,742	318,169	274,078
0220 - Social Security Administration	40,858	48,927	61,155	101,794	92,122
0230 - Other Required Payroll Costs	2,519	2,604	3,241	4,475	4,341
0240 - Contractual Employee Benefits	308,597	295,423	351,955	608,490	566,042
0340 - Travel	312	-	-	-	-
0390 - Other General Professional and Technological Services	6,311	-	-	10,000	10,000
0410 - Consumable Supplies and Materials	11,348	-	-	10,323	500,000
0470 - Computer Software	2,590	4,310	2,590	5,000	5,000

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
1250 - Less Restrictive Programs for Students with Disabilities Total	1,074,527	1,168,949	1,413,236	2,388,895	2,655,757
1271 - Remediation					
0111 - Licensed Salaries	4,373	-	-	-	-
0130 - Additional Salary	-	-	112,721	150,000	-
0210 - Public Employees Retirement System	1,211	-	22,197	59,125	-
0220 - Social Security Administration	335	-	8,620	19,125	-
0230 - Other Required Payroll Costs	18	-	446	1,970	-
0240 - Contractual Employee Benefits	-	-	4	-	-
0330 - Student Transportation Services	-	-	66,395	-	-
0380 - Non-Instructional Professional and Technical Services	423,786	325,571	351,538	500,000	420,998
0390 - Other General Professional and Technological Services	-	-	2,766	-	-
0410 - Consumable Supplies and Materials	3,362	514	12,259	25,000	-
1271 - Remediation Total	433,085	326,085	576,946	755,220	420,998
1272 - Title IA/D					
0111 - Licensed Salaries	301,129	257,314	176,444	185,249	189,005
0112 - Classified Salaries	169,405	149,443	123,896	203,594	387,012
0130 - Additional Salary	6,666	12,909	55,239	-	-
0210 - Public Employees Retirement System	130,826	112,826	83,566	95,621	131,244
0220 - Social Security Administration	35,213	30,696	26,392	29,745	44,066
0230 - Other Required Payroll Costs	2,054	1,652	1,397	1,284	2,034
0240 - Contractual Employee Benefits	176,386	155,090	112,013	152,370	238,434
0390 - Other General Professional and Technological Services	-	47,361	8,376	50,000	-
0420 - Textbooks	16,100	-	-	-	-
1272 - Title 1A/D Total	837,779	767,291	587,324	717,863	991,795
1280 - Alternative Education					
0111 - Licensed Salaries	47,543	50,375	147,400	361,815	415,584
0112 - Classified Salaries	-	-	14,473	30,349	31,813
0122 - Substitutes, Classified	8,716	-	-	-	-
0130 - Additional Salary	7,352	7,761	-	-	15,000
0210 - Public Employees Retirement System	13,861	8,126	30,781	96,783	107,558
0220 - Social Security Administration	4,505	4,388	12,868	30,002	35,375
0230 - Other Required Payroll Costs	274	225	617	1,228	1,551
0240 - Contractual Employee Benefits	15,051	14,651	38,710	83,234	100,972
0310 - Instructional, Professional, and Technical Services	922	-	3,600	-	-
0320 - Property Services	-	45	-	-	-
0340 - Travel	735	-	1,178	-	-
0350 - Communication	80	-	-	-	-
0360 - Charter School Payments	-	45,679	140,138	100,000	100,000
0380 - Non-Instructional Professional and Technical Services	-	850	6,692	-	-
0390 - Other General Professional and Technological Services	999	-	-	-	-
0410 - Consumable Supplies and Materials	13,892	3,393	8,974	25,000	25,000
0460 - Non-Consumable Items	-	-	5,897	-	-
0470 - Computer Software	1,000	3,860	299	10,000	-

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0540 - Depreciable Equipment	6,091	-	-	-	-
0640 - Dues and Fees	-	30	-	-	-
1280 - Alternative Education Total	121,021	139,383	411,628	738,411	832,853
1291 - English Language Learner					
0111 - Licensed Salaries	-	18,007	-	-	-
0112 - Classified Salaries	4,847	10,898	21,623	-	-
0130 - Additional Salary	-	1,141	5,071	-	5,000
0210 - Public Employees Retirement System	1,203	8,439	4,373	-	1,081
0220 - Social Security Administration	371	2,299	2,042	-	383
0230 - Other Required Payroll Costs	22	118	109	-	30
0240 - Contractual Employee Benefits	-	7,105	7,107	-	-
0390 - Other General Professional and Technological Services	1,633	-	-	-	-
0410 - Consumable Supplies and Materials	-	-	38	-	4,656
0470 - Computer Software	-	13,796	28,364	35,000	25,000
1291 - English Language Learner Programs Total	8,076	61,802	68,725	35,000	36,150
1299 - Other Programs					
0130 - Additional Salary	11,106	11,549	10,623	15,000	15,000
0210 - Public Employees Retirement System	2,978	3,094	2,610	3,548	3,241
0220 - Social Security Administration	827	857	782	1,148	1,148
0230 - Other Required Payroll Costs	47	45	41	165	90
1299 - Other Programs Total	14,958	15,544	14,056	19,861	19,479
1400 - Summer School Programs					
0130 - Additional Salary	53,345	75,434	274,411	700,000	195,000
0210 - Public Employees Retirement System	12,964	18,707	57,574	224,675	42,121
0220 - Social Security Administration	4,111	5,743	20,940	72,675	14,918
0230 - Other Required Payroll Costs	207	299	1,073	8,501	1,170
0310 - Instructional, Professional, and Technical Services	-	-	-	75,000	205,670
0330 - Student Transportation Services	-	-	115,587	-	-
0340 - Travel	102	-	13	-	-
0380 - Non-Instructional Professional and Technical Services	-	-	265,635	-	-
0390 - Other General Professional and Technological Services	-	-	1,265	-	-
0410 - Consumable Supplies and Materials	2,440	-	33,649	75,000	75,000
0420 - Textbooks	-	-	-	10,000	-
0470 - Computer Software	-	-	-	5,000	-
1400 - Summer School Programs Total	73,169	100,183	770,147	1,170,851	533,879
1000 - Instruction Total	4,634,848	5,200,582	8,178,615	18,407,384	13,000,950
2000 - Support Services					
2110 - Attendance and Social Work Services					
0112 - Classified Salaries	29,857	33,840	79,920	93,302	-
0130 - Additional Salary	1,470	9,817	106	1,238	-
0210 - Public Employees Retirement System	7,775	10,993	18,926	22,359	-
0220 - Social Security Administration	2,397	3,329	6,060	7,233	-
0230 - Other Required Payroll Costs	138	172	317	315	-

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0240 - Contractual Employee Benefits	15,155	15,180	32,025	40,037	-
0340 - Travel	-	282	-	-	-
0350 - Communication	296	431	46	-	-
0380 - Non-Instructional Professional and Technical Services	-	-	-	5,000	-
0410 - Consumable Supplies and Materials	-	-	-	-	500,000
2110 - Attendance and Social Work Services Total	57,088	74,045	137,400	169,484	500,000
2120 - Guidance Services					
0111 - Licensed Salaries	149,247	108,758	204,184	80,927	206,393
0112 - Classified Salaries	33,010	31,011	55,606	67,896	71,481
0130 - Additional Salary	7,255	11,320	5,330	-	10,494
0210 - Public Employees Retirement System	51,177	39,711	62,771	36,995	68,092
0220 - Social Security Administration	12,909	10,257	18,543	11,385	22,061
0230 - Other Required Payroll Costs	800	583	1,016	480	961
0240 - Contractual Employee Benefits	54,447	40,574	70,270	44,711	67,621
0320 - Property Services	1,914	-	-	-	5,000
0340 - Travel	-	71	196	-	250
0350 - Communication	263	117	458	-	500
0380 - Non-Instructional Professional and Technical Services	59,638	73,570	-	50,000	-
0410 - Consumable Supplies and Materials	4,118	361	810	1,000	922
0470 - Computer Software	1,910	-	-	-	-
2120 - Guidance Services Total	376,687	316,333	419,185	293,394	453,775
2130 - Health Services					
0111 - Licensed Salaries	-	64,491	245,377	256,029	273,055
0112 - Classified Salaries	-	-	19,351	10,800	11,321
0130 - Additional Salary	-	1,058	10,077	3,000	3,000
0210 - Public Employees Retirement System	-	12,522	43,082	63,815	65,350
0220 - Social Security Administration	-	4,707	19,981	20,641	21,984
0230 - Other Required Payroll Costs	-	250	1,055	848	935
0240 - Contractual Employee Benefits	-	19,429	59,862	55,866	58,059
0380 - Non-Instructional Professional and Technical Services	15,805	-	-	-	-
0410 - Consumable Supplies and Materials	-	12,909	-	25,000	-
2130 - Health Services Total	15,805	115,365	398,784	435,999	433,704
2140 - Psychological Services					
0111 - Licensed Salaries	122,191	282,625	618,077	816,637	788,388
0112 - Classified Salaries	60,624	60,698	216,901	253,696	265,974
0114 - Managerial, Confidential	47,511	95,023	100,321	102,327	107,443
0130 - Additional Salary	594	2,652	7,828	1,950	1,950
0210 - Public Employees Retirement System	52,413	107,214	176,562	277,800	264,644
0220 - Social Security Administration	17,306	32,782	69,817	89,860	89,026
0230 - Other Required Payroll Costs	985	1,694	3,715	3,733	3,857
0240 - Contractual Employee Benefits	61,424	104,145	226,444	277,680	272,580
0350 - Communication	940	1,013	927	-	-
0410 - Consumable Supplies and Materials	106	-	-	5,000	5,000
0470 - Computer Software	-	29,048	34,028	25,000	20,000
0480 - Computer Hardware	-	1,798	-	-	-
0650 - Insurance and Judgments	-	-	15,000	15,000	-
2140 - Psychological Services Total	364,094	718,691	1,469,621	1,868,683	1,818,862

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
2150 - Speech Pathology and Audiology Services					
0410 - Consumable Supplies and Materials	48	-	-	-	-
0640 - Dues and Fees	2,843	1,535	-	-	-
2150 - Speech Pathology and Audiology Services Total	2,891	1,535	-	-	-
2190 - Service Direction, Student Support Services					
0112 - Classified Salaries	286	10,010	-	-	-
0113 - Administrators	-	-	117,978	129,759	136,247
0130 - Additional Salary	-	-	2,200	1,200	1,200
0210 - Public Employees Retirement System	71	2,485	14,187	30,973	31,256
0220 - Social Security Administration	22	742	9,160	10,018	10,515
0230 - Other Required Payroll Costs	1	42	448	400	430
0240 - Contractual Employee Benefits	117	3,929	10,975	18,300	18,900
2190 - Service Direction, Student Support Services Total	497	17,207	154,949	190,650	198,548
2210 - Improvement of Instruction Services					
0111 - Licensed Salaries	-	-	157,599	158,362	450,539
0112 - Classified Salaries	-	36,455	-	-	-
0113 - Administrators	108,119	108,119	239,531	285,470	313,369
0114 - Managerial, Confidential	-	-	-	27,828	-
0130 - Additional Salary	26,758	60,318	44,734	57,358	30,925
0210 - Public Employees Retirement System	35,981	53,404	110,602	132,965	189,718
0220 - Social Security Administration	10,283	15,603	33,324	40,470	60,803
0230 - Other Required Payroll Costs	555	780	1,666	2,030	2,537
0240 - Contractual Employee Benefits	6,843	21,957	59,200	83,682	128,217
0310 - Instructional, Professional, and Technical Services	33,015	9,439	42,242	25,000	5,000
0340 - Travel	2,952	-	4,189	5,000	-
0380 - Non-Instructional Professional and Technical Services	-	-	33,500	-	-
0390 - Other General Professional and Technological Services	51,726	737	9,626	25,000	15,000
0410 - Consumable Supplies and Materials	4,400	15,031	17,782	50,000	70,022
0470 - Computer Software	-	8,536	-	10,000	-
0640 - Dues and Fees	-	1,250	-	-	-
2210 - Improvement of Instruction Services Total	280,633	331,629	753,995	903,165	1,266,130
2220 - Educational Media Services					
0112 - Classified Salaries	-	141,186	161,025	182,647	176,502
0130 - Additional Salary	-	1,928	920	-	-
0210 - Public Employees Retirement System	-	33,316	38,082	43,195	40,136
0220 - Social Security Administration	-	10,839	12,155	13,971	13,501
0230 - Other Required Payroll Costs	-	592	663	621	645
0240 - Contractual Employee Benefits	-	82,659	88,870	91,313	93,891
0340 - Travel	279	-	-	-	-
0410 - Consumable Supplies and Materials	6,345	58	105	-	-
0430 - Library Books	27,869	5,789	1,544	30,000	25,000
0470 - Computer Software	-	-	4,369	5,000	-
0480 - Computer Hardware	5,000	8,890	-	10,000	-
2220 - Educational Media Services Total	39,493	285,257	307,735	376,747	349,675

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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
2230 - Assessment and Testing					
0390 - Other General Professional and Technological Services	-	189	-	-	-
0430 - Library Books	519	645	-	-	-
2230 - Assessment and Testing Total	519	834	-	-	-
2240 - Instructional Staff Development					
0130 - Additional Salary	75,204	296,767	93,085	310,000	390,000
0210 - Public Employees Retirement System	17,564	76,551	22,512	132,440	84,240
0220 - Social Security Administration	5,668	22,077	6,986	42,840	29,835
0230 - Other Required Payroll Costs	329	1,147	358	4,211	2,340
0240 - Contractual Employee Benefits	-	-	-	-	-
0310 - Instructional, Professional, and Technical Services	45,250	-	-	65,000	-
0320 - Property Services	2,810	550	-	-	-
0340 - Travel	81,821	48,310	94,302	115,000	210,499
0380 - Non-Instructional Professional and Technical Services	18,000	17,725	44,524	50,000	3,500
0390 - Other General Professional and Technological Services	87,693	527	2,554	30,000	15,000
0410 - Consumable Supplies and Materials	22,936	3,972	1,138	10,000	51,985
0470 - Computer Software	500	-	1,500	-	-
0640 - Dues and Fees	-	100	-	-	-
2240 - Instructional Staff Development Total	357,776	467,725	266,959	759,491	787,399
2310 - Board of Education Services					
0410 - Consumable Supplies and Materials	-	250	-	-	-
0470 - Computer Software	-	185	300	-	-
2310 - Board of Education Total	-	435	300	-	-
2320 - Executive Administration Services					
0350 - Communication	-	250	206	-	-
0410 - Consumable Supplies and Materials	279	1,113	970	-	-
2320 - Executive Administration Services Total	279	1,363	1,176	-	-
2410 - Office of the Principal Services					
0112 - Classified Salaries	-	-	30,291	-	-
0113 - Administrators	-	-	50,179	-	-
0130 - Additional Salary	-	17,640	15,819	-	-
0210 - Public Employees Retirement System	-	4,686	22,495	-	-
0220 - Social Security Administration	-	1,312	7,294	-	-
0230 - Other Required Payroll Costs	-	71	367	-	-
0240 - Contractual Employee Benefits	-	-	16,667	-	-
0350 - Communication	23	-	-	-	-
0410 - Consumable Supplies and Materials	512	-	563	11,500	20,000
2410 - Office of the Principal Services Total	534	23,709	143,674	11,500	20,000
2490 - Other Support Services, School Administration					
0111 - Licensed Salaries	-	35,838	254,442	282,131	767,545
0130 - Additional Salary	-	-	6,437	-	7,705
0210 - Public Employees Retirement System	-	8,895	57,967	69,416	183,187

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0220 - Social Security Administration	-	2,692	19,029	21,583	59,308
0230 - Other Required Payroll Costs	-	136	990	882	2,507
0240 - Contractual Employee Benefits	-	7,560	58,688	58,140	159,000
2490 - Other Support Services, School Administration					
Total	-	55,120	397,554	432,152	1,179,252
2510 - Direction of Business Support Services					
0340 - Travel	-	760	-	-	-
2510 - Direction of Business Support Services Total	-	760	-	-	-
2520 - Fiscal Services					
0320 - Property Services	13,513	16,246	841	1,500	-
0410 - Consumable Supplies and Materials	6,260	23,296	-	-	-
0470 - Computer Software	-	16,391	-	-	-
0480 - Computer Hardware	7,375	18,288	-	-	-
2520 - Fiscal Services Total	27,148	74,221	841	1,500	-
2540 - Operation and Maintenance of Plant Services					
0112 - Classified Salaries	-	-	69,706	-	18,826
0114 - Managerial, Confidential	-	56,579	67,557	-	-
0122 - Substitutes, Classified	90	-	-	-	-
0130 - Additional Salary	-	22,430	9,805	50,000	-
0210 - Public Employees Retirement System	-	22,635	28,326	11,825	4,281
0220 - Social Security Administration	-	6,013	11,281	3,825	1,440
0230 - Other Required Payroll Costs	-	307	2,247	550	72
0240 - Contractual Employee Benefits	-	1,755	38,673	-	9,468
0320 - Property Services	34,868	227,652	98,623	180,000	200,000
0350 - Communication	-	6,583	630	-	-
0380 - Non-Instructional Professional and Technical Services	1,500	-	-	-	-
0410 - Consumable Supplies and Materials	10,707	411,930	119,034	125,000	98,393
0460 - Non-Consumable Items	-	-	321,287	75,000	25,000
0540 - Depreciable Equipment	-	-	-	-	25,000
2540 - Operation and Maintenance of Plant Services					
Total	47,164	755,884	767,168	446,200	382,480
2550 - Student Transportation Services					
0330 - Student Transportation Services	63,118	126,677	99,963	570,000	240,000
0410 - Consumable Supplies and Materials	-	7,645	-	5,000	-
2550 - Student Transportation Services Total	63,118	134,322	99,963	575,000	240,000
2630 - Information Services					
0130 - Additional Salary	-	290	-	-	-
0220 - Social Security Administration	-	22	-	-	-
0230 - Other Required Payroll Costs	-	1	-	-	-
0350 - Communication	-	1,950	-	-	-
2630 - Information Services Total	-	2,263	-	-	-
2640 - Staff Services					
0111 - Licensed Salaries	-	-	32,898	35,017	38,147
0130 - Additional Salary	-	117,893	-	715,000	-

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0210 - Public Employees Retirement System	-	29,257	7,780	177,380	8,675
0220 - Social Security Administration	-	8,875	2,447	57,377	2,918
0230 - Other Required Payroll Costs	-	2,392	132	7,975	124
0240 - Contractual Employee Benefits	-	-	7,780	6,538	7,950
0350 - Communication	427	345	427	-	-
0380 - Non-Instructional Professional and Technical Services	2,065	-	-	35,000	-
0390 - Other General Professional and Technological Services	-	411	-	-	-
0410 - Consumable Supplies and Materials	4,895	387	194	2,326	-
0470 - Computer Software	-	-	45,176	-	-
2640 - Staff Services Total	7,387	159,560	96,834	1,036,613	57,814
2660 - Technology Services					
0350 - Communication	-	67,510	8,370	35,000	-
0410 - Consumable Supplies and Materials	-	133,271	77,474	75,000	25,000
0470 - Computer Software	-	67,108	49,600	50,000	19,000
0550 - Depreciable Technology	-	-	6,973	-	-
2660 - Technology Services Total	-	267,889	142,417	160,000	44,000
2690 - Other Support Services, Central					
0114 - Managerial, Confidential	-	-	-	68,908	36,177
0130 - Additional Salary	-	-	-	13,750	15,000
0210 - Public Employees Retirement System	-	-	-	24,766	12,495
0220 - Social Security Administration	-	-	-	7,318	3,916
0230 - Other Required Payroll Costs	-	-	-	416	212
0240 - Contractual Employee Benefits	-	-	-	18,300	9,450
0340 - Travel	-	-	-	1,500	10,000
0380 - Non-Instructional Professional and Technical Services	-	-	-	-	15,000
0410 - Consumable Supplies and Materials	-	-	-	3,000	20,000
0640 - Dues and Fees	-	-	-	250	-
0690 - Grant Indirect Charges	187,339	324,624	625,422	600,000	860,740
2690 - Other Support Services, Central Total	187,339	324,624	625,422	738,208	982,990
2000 - Support Services Total	1,828,452	4,128,771	6,183,976	8,398,786	8,714,629
3000 - Community Services					
3100 - Food Services					
0112 - Classified Salaries	717,343	654,964	763,172	1,003,150	935,589
0114 - Managerial, Confidential	141,214	141,214	157,830	232,160	243,768
0122 - Substitutes, Classified	28,927	693	14,993	15,000	10,000
0130 - Additional Salary	95,869	93,102	128,463	91,200	121,200
0210 - Public Employees Retirement System	224,414	219,931	220,107	322,464	299,190
0220 - Social Security Administration	73,533	66,728	79,731	102,625	100,256
0230 - Other Required Payroll Costs	21,036	18,223	20,905	25,139	23,623
0240 - Contractual Employee Benefits	491,982	462,132	497,317	608,972	579,808
0320 - Property Services	49,714	40,600	29,802	43,800	58,000
0340 - Travel	1,708	218	179	3,500	3,500
0350 - Communication	173	-	-	300	200
0380 - Non-Instructional Professional and Technical Services	-	-	-	-	12,500

Reporting Details - Special Revenue Fund (200)
by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0390 - Other General Professional and Technological Services	-	-	14,557	10,000	15,000
0410 - Consumable Supplies and Materials	77,517	67,864	98,159	112,500	110,000
0450 - Food	883,857	665,712	1,239,506	1,235,000	1,300,000
0460 - Non-Consumable Items	-	11,960	-	25,000	25,000
0470 - Computer Software	19,546	17,557	16,856	30,000	40,000
0480 - Computer Hardware	245	-	-	-	-
0540 - Depreciable Equipment	55,083	17,216	-	50,000	50,000
0640 - Dues and Fees	1,071	813	13,963	1,000	1,000
0670 - Taxes, Licenses, and Assessments	12,425	7,062	420	12,500	10,000
3100 - Food Services Total	2,895,657	2,485,989	3,295,958	3,924,310	3,938,634
3300 - Community Services					
0111 - Licensed Salaries	11,106	11,638	12,355	5,826	15,000
0112 - Classified Salaries	338	1,648	-	-	-
0114 - Managerial, Confidential	42,820	14,273	15,070	16,337	17,582
0130 - Additional Salary	25,999	22,109	16,766	30,297	30,000
0210 - Public Employees Retirement System	14,907	8,417	6,926	12,406	13,719
0220 - Social Security Administration	5,788	3,721	3,306	4,014	4,788
0230 - Other Required Payroll Costs	353	193	174	379	330
0240 - Contractual Employee Benefits	7,808	6,348	5,375	5,719	5,906
0310 - Instructional, Professional, and Technical Services	-	-	1,039	-	-
0320 - Property Services	1,167	-	-	5,000	-
0340 - Travel	21,751	8,381	4,536	35,000	35,000
0350 - Communication	6,163	1,864	2,671	5,000	-
0380 - Non-Instructional Professional and Technical Services	1,387	529	3,472	2,500	2,500
0410 - Consumable Supplies and Materials	137,245	82,318	152,292	155,000	177,500
0460 - Non-Consumable Items	4,370	-	-	-	-
0470 - Computer Software	-	115	-	-	-
0480 - Computer Hardware	5,247	4,228	2,839	5,000	-
0540 - Depreciable Equipment	-	-	3,284	-	-
0640 - Dues and Fees	58	-	-	-	-
3300 - Community Services Total	286,507	165,784	230,105	282,477	302,325
3500 - Custody and Care of Children Services					
0380 - Non-Instructional Professional and Technical Services	-	-	262,405	-	-
3500 - Custody and Care of Children Services Total	-	-	262,405	-	-
3000 - Enterprise and Community Services Total	3,182,164	2,651,773	3,788,467	4,206,787	4,240,959
4000 - Facilities Acquisition and Construction					
4120 - Site Acquisition and Development Services					
0510 - Land Acquisition	-	-	-	1,111,000	-
4120 - Site Acquisition and Development Services Total	-	-	-	1,111,000	-
4150 - Building Acquisition, Construction, and Improvement					
0350 - Communication	307	-	-	-	-

Reporting Details - Special Revenue Fund (200)
 by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0380 - Non-Instructional Professional and Technical Services	206,389	41,130	-	-	-
0520 - Buildings Acquisition	2,372,175	9,120,069	1,919,000	1,355,000	1,450,000
0530 - Improvements Other Than Buildings	215,592	532,117	-	-	-
4150 - Building Acquisition, Construction, and Improvements Total	2,794,462	9,693,316	1,919,000	1,355,000	1,450,000
4000 - Facilities Acquisition and Construction Total	2,794,462	9,693,316	1,919,000	2,466,000	1,450,000
5000 - Other Uses					
5100 - Debt Service					
0610 - Redemption of Principal	-	-	-	2,514,755	-
5100 - Debt Service Total	-	-	-	2,514,755	-
5200 - Transfers of Funds					
0710 - Fund Modifications	-	-	-	341,667	-
5200 - Transfers of Funds Total	-	-	-	341,667	-
5000 - Other Uses Total	-	-	-	2,856,422	-
Requirements Total	12,439,927	21,674,441	20,070,058	36,335,379	27,406,538
Ending Fund Balance	3,828,767	3,322,232	4,173,628	-	-



In this section: Debt Service Fund (300)

Debt Service Funds are used to account for the servicing of general obligation long-term debt.

Debt Service Fund

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 in 2018 to provide funds for repairs, construction, and improvements over a projected 20-year period.

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.

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 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 \$15,264,638 in 2023-24.

GENERAL OBLIGATION BONDS

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2018	Finance capital projects (school facilities)	7/18/2018	6/15/2038	159,999,046	151,095,000
Series 2020	Finance capital projects (school facilities)	12/15/2020	6/15/2038	39,915,000	38,335,000
Total General Obligation Bonds					<u>\$189,430,000</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 \$959,078,364, which is significantly in excess of the district's outstanding general obligation debt of \$189,430,000.

LEGAL GENERAL OBLIGATION DEBT CAPACITY

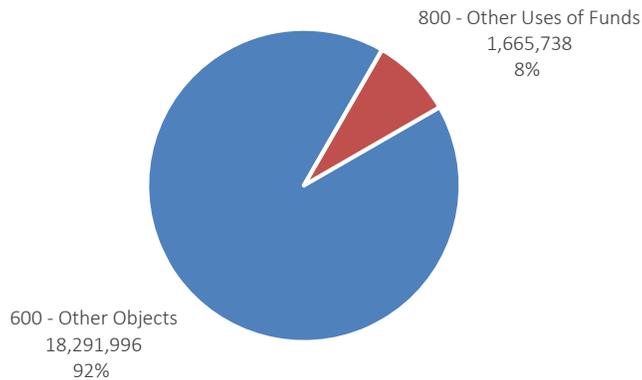
Real Market Value (2022)	\$ 12,063,878,796
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	\$ 959,078,364
Less: Outstanding Debt Subject to Limit	<u>(189,430,000)</u>
Remaining General Obligation Debt Capacity	\$ 769,648,364
Percent of Capacity Issued	24.6%

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 \$3,027,358 in 2023-24. 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.

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
Resources					
1000 - Local Sources	15,147,654	15,187,868	16,737,211	17,457,612	18,136,615
2000 - Intermediate Sources	-	1,218	3,773	-	1,500
5000 - Other Sources	1,077,344	960,239	1,968,192	1,908,596	1,819,619
Resources Total	16,224,997	16,149,325	18,709,176	19,366,208	19,957,734
Requirements					
600 - Other Objects	15,264,758	14,181,133	17,058,374	17,629,913	18,291,996
800 - Other Uses of Funds	-	-	-	1,736,295	1,665,738
Requirements Total	15,264,758	14,181,133	17,058,374	19,366,208	19,957,734
Fund Ending Balance	960,239	1,968,192	1,650,802	-	-

REQUIREMENTS BY MAJOR OBJECT - Debt Service Fund (300)
2023-24 PROPOSED



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

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	17,457,612	18,136,615	18,680,713	19,241,135	19,818,369
2000 - Intermediate Sources	-	1,500	5,000	5,000	5,000
5000 - Other Sources	1,908,596	1,819,619	1,665,739	1,375,000	1,175,000
Resources Total	19,366,208	19,957,734	20,351,452	20,621,135	20,998,369
Requirements					
600 - Other Objects	17,629,913	18,291,996	18,899,431	19,519,515	20,167,815
800 - Other Uses of Funds	1,736,295	1,665,738	1,452,021	1,101,620	830,554
Requirements Total	19,366,208	19,957,734	20,351,452	20,621,135	20,998,369
Fund Ending Balance	-	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	12,587,381	12,719,907	14,215,391	14,719,612	15,360,443
1500 - Earnings on Investments	207,467	75,288	3,242	65,000	15,000
1970 - Services Provided Other Funds	2,352,806	2,392,673	2,627,202	2,673,000	2,761,172
1990 - Miscellaneous	-	-	(108,624)	-	-
1000 - Revenue from Local Sources Total	15,147,654	15,187,868	16,737,211	17,457,612	18,136,615
2000 - Revenue from Intermediate Sources					
2800 - Revenue in Lieu of Taxes	-	1,218	3,773	-	1,500
2000 - Revenue from Intermediate Sources Total	-	1,218	3,773	-	1,500
5000 - Revenue from Other Sources					
5400 - Resources, Beginning Fund Balance	1,077,344	960,239	1,968,192	1,908,596	1,819,619
5000 - Revenue from Other Sources Total	1,077,344	960,239	1,968,192	1,908,596	1,819,619
Resources Total	16,224,997	16,149,325	18,709,176	19,366,208	19,957,734

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
Requirements					
600 - Other Objects					
0610 - Redemption of Principal	7,212,135	5,040,000	5,695,000	7,355,000	8,395,000
0621 - Regular Interest	8,052,623	9,141,133	11,363,374	10,274,913	9,896,996
600 - Other Objects Total	15,264,758	14,181,133	17,058,374	17,629,913	18,291,996
800 - Other Uses of Funds					
0810 - Planned Reserve	-	-	-	1,736,295	1,665,738
800 - Other Uses of Funds Total	-	-	-	1,736,295	1,665,738
Requirements Total	15,264,758	14,181,133	17,058,374	19,366,208	19,957,734

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
Requirements					
5000 - Other Uses					
5100 - Debt Service	15,264,758	14,181,133	17,058,374	17,629,913	18,291,996
5000 - Other Uses Total	15,264,758	14,181,133	17,058,374	17,629,913	18,291,996
6000 - Contingencies					
6000 - Contingencies	-	-	-	1,736,295	1,665,738
6000 - Contingencies Total	-	-	-	1,736,295	1,665,738
Requirements Total	15,264,758	14,181,133	17,058,374	19,366,208	19,957,734

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	12,587,381	12,719,907	14,215,391	14,719,612	15,360,443
1500 - Earnings on Investments	207,467	75,288	3,242	65,000	15,000
1970 - Services Provided Other Funds	2,352,806	2,392,673	2,627,202	2,673,000	2,761,172
1990 - Miscellaneous	-	-	(108,624)	-	-
1000 - Revenue from Local Sources Total	15,147,654	15,187,868	16,737,211	17,457,612	18,136,615
2000 - Revenue from Intermediate Sources					
2800 - Revenue in Lieu of Taxes	-	1,218	3,773	-	1,500
2000 - Revenue from Intermediate Sources Total	-	1,218	3,773	-	1,500
5000 - Revenue from Other Sources					
5400 - Resources, Beginning Fund Balance	1,077,344	960,239	1,968,192	1,908,596	1,819,619
5000 - Revenue from Other Sources Total	1,077,344	960,239	1,968,192	1,908,596	1,819,619
Resources Total	16,224,997	16,149,325	18,709,176	19,366,208	19,957,734
Requirements					
5000 - Other Uses					
5100 - Debt Service					
0610 - Redemption of Principal	7,212,135	5,040,000	5,695,000	7,355,000	8,395,000
0621 - Regular Interest	8,052,623	9,141,133	11,363,374	10,274,913	9,896,996
5000 - Other Uses Total	15,264,758	14,181,133	17,058,374	17,629,913	18,291,996
6000 - Contingencies					
0810 - Planned Reserve	-	-	-	1,736,295	1,665,738
6000 - Contingencies Total	-	-	-	1,736,295	1,665,738
Requirements Total	15,264,758	14,181,133	17,058,374	19,366,208	19,957,734
Ending Fund Balance	960,239	1,968,192	1,650,802	-	-





In this section: Capital Projects Fund (400)

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. Funds allocated here capture activities related to the acquisition, construction, and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds.

Two issuances of general obligation bonds are allocated in this section: Series 2018 and Series 2020. A schedule of redemption and interest requirements related to these bonds can be found in the Informational Section of this document.

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 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.

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

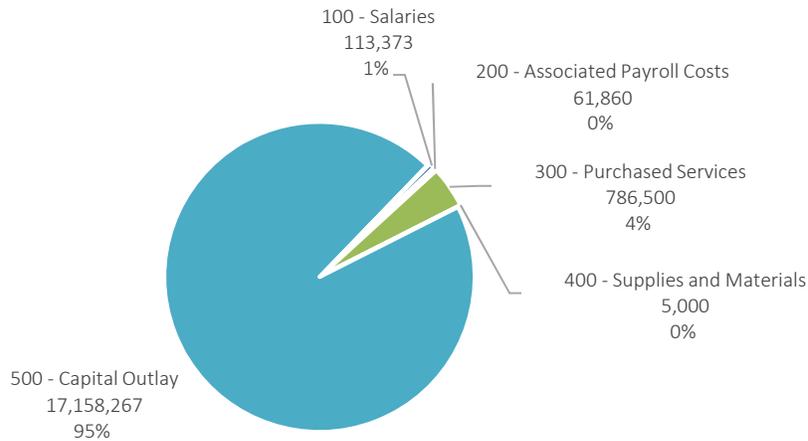
	Renovations and Repairs	Replacement	Educational Program Improvements	Total
Adams Elementary	\$ 3,719,786	\$ -	\$ 8,445,455	\$ 12,165,241
Garfield Elementary	6,302,205	-	15,133,599	21,435,804
Hoover Elementary (renamed Bessie Coleman Elementary)	-	37,084,000	-	37,084,000
Jefferson Elementary (renamed Kathryn Jones Harrison 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 (renamed Letitia Carson 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
TOTAL	\$ 65,863,097	\$ 74,001,098	\$ 60,052,730	\$ 199,916,925

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 2023-24, the proposed budget for the Capital Projects Fund includes \$17.1 million for capital outlay to complete the projects outlined in the long range facilities master plan.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources	4,277,725	363,097	945,867	60,000	125,000
3000 - State Sources	-	-	149,031	-	-
5000 - Other Sources	187,262,946	215,745,839	140,231,257	70,650,000	18,000,000
Resources Total	191,540,671	216,108,936	141,326,154	70,710,000	18,125,000
Requirements					
100 - Salaries	229,715	243,474	347,562	224,157	113,373
200 - Associated Payroll Costs	104,837	121,518	162,670	121,486	61,860
300 - Purchased Services	7,940,755	6,171,303	5,362,476	3,782,551	786,500
400 - Supplies and Materials	5,699	5,072	2,856	5,000	5,000
500 - Capital Outlay	17,934,215	69,336,313	68,550,053	66,576,806	17,158,267
600 - Other Objects	-	-	600	-	-
Requirements Total	26,215,221	75,877,680	74,426,216	70,710,000	18,125,000
Fund Ending Balance	165,325,450	140,231,257	66,899,938	-	-

REQUIREMENTS BY MAJOR OBJECT - Capital Projects Fund (400)
2023-24 PROPOSED



Resources and Requirements

Forecast by Major Object - Capital Project Fund (400)

amounts in dollars

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	60,000	125,000	100,000	-	-
3000 - State Sources	-	-	-	-	-
5000 - Other Sources	70,650,000	18,000,000	400,000	-	-
Resources Total	70,710,000	18,125,000	500,000	-	-
Requirements					
100 - Salaries	224,157	113,373	-	-	-
200 - Associated Payroll Costs	121,486	61,860	-	-	-
300 - Purchased Services	3,782,551	786,500	100,000	-	-
400 - Supplies and Materials	5,000	5,000	-	-	-
500 - Capital Outlay	66,576,806	17,158,267	400,000	-	-
600 - Other Objects	-	-	-	-	-
Requirements Total	70,710,000	18,125,000	500,000	-	-
Fund Ending Balance	-	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	4,196,903	344,427	581,266	60,000	25,000
1990 - Miscellaneous	80,822	18,670	364,601	-	100,000
1000 - Revenue from Local Sources Total	4,277,725	363,097	945,867	60,000	125,000
3000 - Revenue from State Sources					
3299 - Other Restricted Grants-in-aid	-	-	149,031	-	-
3000 - Revenue from State Sources Total	-	-	149,031	-	-
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	-	50,420,389	-	-	-
5400 - Resources, Beginning Fund Balance	187,262,946	165,325,450	140,231,257	70,650,000	18,000,000
5000 - Revenue from Other Sources Total	187,262,946	215,745,839	140,231,257	70,650,000	18,000,000
Resources Total	191,540,671	216,108,936	141,177,123	70,710,000	18,125,000

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
100 - Salaries					
0112 - Classified Salaries	92,011	103,185	146,879	124,361	48,373
0114 - Managerial, Confidential	80,666	80,666	85,192	86,896	-
0121 - Substitutes, Licensed	-	-	963	-	-
0130 - Additional Salary	57,038	59,622	114,529	12,900	65,000
100 - Salaries Total	229,715	243,474	347,562	224,157	113,373
200 - Associated Payroll Costs					
0210 - Public Employees Retirement System	49,256	60,295	71,868	59,586	26,415
0220 - Social Security Administration	16,294	17,748	25,738	17,147	8,674
0230 - Other Required Payroll Costs	2,929	3,218	3,837	2,945	1,523
0240 - Contractual Employee Benefits	36,358	40,257	61,228	41,808	25,248
200 - Associated Payroll Costs Total	104,837	121,518	162,670	121,486	61,860
300 - Purchased Services					
0320 - Property Services	2,014	22,770	52,460	32,500	33,000
0340 - Travel	1,395	-	-	-	-
0350 - Communication	845	394	4,912	5,000	-
0380 - Non-Instructional Professional and Technical Services	7,935,631	6,147,718	5,303,036	3,745,051	753,500
0390 - Other General Professional and Technological Services	868	422	2,069	-	-
300 - Purchased Services Total	7,940,755	6,171,303	5,362,476	3,782,551	786,500
400 - Supplies and Materials					
0410 - Consumable Supplies and Materials	5,699	5,072	2,856	5,000	5,000
400 - Supplies and Materials Total	5,699	5,072	2,856	5,000	5,000
500 - Capital Outlay					
0520 - Buildings Acquisition	13,775,742	69,180,878	68,076,999	66,576,806	17,158,267
0530 - Improvements Other Than Buildings	4,158,473	155,435	473,053	-	-
500 - Capital Outlay Total	17,934,215	69,336,313	68,550,053	66,576,806	17,158,267
600 - Other Objects					
0670 - Taxes, Licenses, and Assessments	-	-	600	-	-
600 - Other Objects Total	-	-	600	-	-
Requirements Total	26,215,221	75,877,680	74,426,216	70,710,000	18,125,000

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
Requirements					
2000 - Support Services					
2520 - Fiscal Services	6,250	317,252	5,000	5,000	-
2000 - Support Services Total	6,250	317,252	5,000	5,000	-
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	1,633,573	1,544,468	1,591,114	1,128,194	966,733
4150 - Building Acquisition, Construction, and Improvement	24,575,398	74,015,959	72,830,103	69,576,806	17,158,267
4000 - Facilities Acquisition and Construction Total	26,208,971	75,560,428	74,421,216	70,705,000	18,125,000
Requirements Total	26,215,221	75,877,680	74,426,216	70,710,000	18,125,000

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	4,196,903	344,427	581,266	60,000	25,000
1990 - Miscellaneous	80,822	18,670	364,601	-	100,000
1000 - Revenue from Local Sources Total	4,277,725	363,097	945,867	60,000	125,000
3000 - Revenue from State Sources					
3299 - Other Restricted Grants-in-aid	-	-	149,031	-	-
3000 - Revenue from State Sources Total	-	-	149,031	-	-
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	-	50,420,389	-	-	-
5400 - Resources, Beginning Fund Balance	187,262,946	165,325,450	140,231,257	70,650,000	18,000,000
5000 - Revenue from Other Sources Total	187,262,946	215,745,839	140,231,257	70,650,000	18,000,000
Resources Total	191,540,671	216,108,936	141,326,154	70,710,000	18,125,000
Requirements					
2000 - Support Services					
2520 - Fiscal Services					
0380 - Non-Instructional Professional and Technical Services	6,250	317,252	5,000	5,000	-
2520 - Fiscal Services Total	6,250	317,252	5,000	5,000	-
2000 - Support Services Total	6,250	317,252	5,000	5,000	-
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction					
0112 - Classified Salaries	92,011	103,185	146,879	124,361	48,373
0114 - Managerial, Confidential	80,666	80,666	85,192	86,896	-
0121 - Substitutes, Licensed	-	-	963	-	-
0130 - Additional Salary	57,038	59,622	114,529	12,900	65,000
0210 - Public Employees Retirement System	49,256	60,295	71,868	59,586	26,415
0220 - Social Security Administration	16,294	17,748	25,738	17,147	8,674
0230 - Other Required Payroll Costs	2,929	3,218	3,837	2,945	1,523
0240 - Contractual Employee Benefits	36,358	40,257	61,228	41,808	25,248
0320 - Property Services	2,014	22,770	52,460	32,500	33,000
0340 - Travel	1,395	-	-	-	-
0350 - Communication	427	394	4,912	5,000	-
0380 - Non-Instructional Professional and Technical Services	1,288,618	1,150,819	1,012,621	740,051	753,500
0390 - Other General Professional and Technological Services	868	422	2,069	-	-
0410 - Consumable Supplies and Materials	5,699	5,072	2,856	5,000	5,000
0520 - Buildings Acquisition	-	-	5,365	-	-
0670 - Taxes, Licenses, and Assessments	-	-	600	-	-
4110 - Service Area Direction Total	1,633,573	1,544,468	1,591,114	1,128,194	966,733
4150 - Building Acquisition, Construction, and Improvement					
0350 - Communication	419	-	-	-	-

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0380 - Non-Instructional Professional and Technical Services	6,640,764	4,679,646	4,285,415	3,000,000	-
0520 - Buildings Acquisition	13,775,742	69,180,878	68,071,635	66,576,806	17,158,267
0530 - Improvements Other Than Buildings	4,158,473	155,435	473,053	-	-
4150 - Building Acquisition, Construction, and Improvements Total	24,575,398	74,015,959	72,830,103	69,576,806	17,158,267
4000 - Facilities Acquisition and Construction Total	26,208,971	75,560,428	74,421,216	70,705,000	18,125,000
Requirements Total	26,215,221	75,877,680	74,426,216	70,710,000	18,125,000
Ending Fund Balance	165,325,450	140,231,257	66,899,938	-	-



In this section: Internal Service Fund (600)

Insurance Fund

Risk management and employee benefits programs for the district are budgeted within the Insurance Funds. 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.

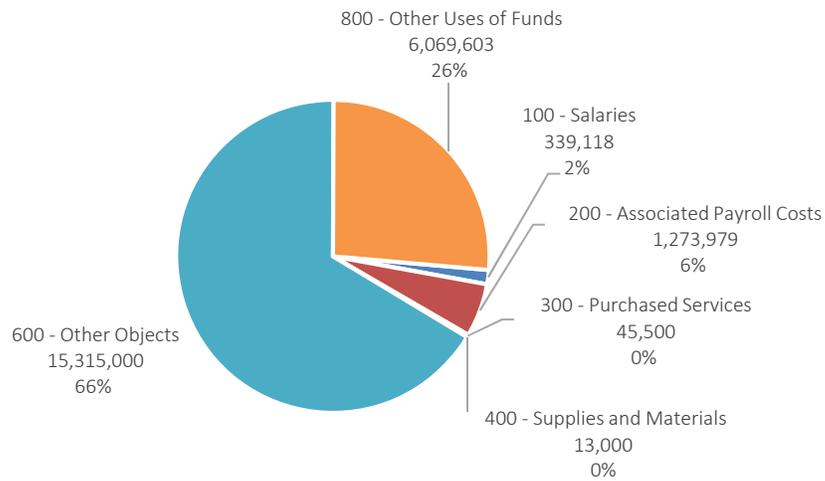
The district's post-retirement health insurance program was established in accordance with Oregon Revised Statute 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference 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, 2023, 692 active participants and 33 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2023 was \$4,376,712.

Resources and Requirements by Major Object - Internal Service Fund (600)
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Local Sources	15,037,834	14,610,736	16,027,942	16,455,000	15,855,000
5000 - Other Sources	6,635,130	7,485,268	7,947,764	6,250,000	7,201,200
Resources Total	21,672,964	22,096,005	23,975,705	22,705,000	23,056,200
Requirements					
100 - Salaries	264,928	252,873	304,615	328,781	339,118
200 - Associated Payroll Costs	150,380	102,999	112,910	102,580	1,273,979
300 - Purchased Services	217,804	250,697	191,354	327,500	45,500
400 - Supplies and Materials	19,055	20,446	38,464	30,500	13,000
600 - Other Objects	13,535,528	13,521,226	15,339,457	18,303,599	15,315,000
800 - Other Uses of Funds	-	-	-	3,612,040	6,069,603
Requirements Total	14,187,695	14,148,241	15,986,800	22,705,000	23,056,200
Fund Ending Balance	7,485,268	7,947,764	7,988,906	-	-

REQUIREMENTS BY MAJOR OBJECT - Internal Service Fund (600)
2023-24 PROPOSED



Resources and Requirements

Forecast by Major Object - Internal Service Fund (600)

amounts in dollars

	2022-23 Adopted (as Revised)	2023-24 Proposed	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Resources					
1000 - Local Sources	16,455,000	15,855,000	16,378,000	16,673,000	16,890,000
5000 - Other Sources	6,250,000	7,201,200	6,200,000	5,200,000	4,200,000
Resources Total	22,705,000	23,056,200	22,578,000	21,873,000	21,090,000
Requirements					
100 - Salaries	328,781	339,118	351,000	363,000	378,000
200 - Associated Payroll Costs	102,580	1,273,979	1,317,000	1,360,000	1,416,000
300 - Purchased Services	327,500	45,500	47,000	49,000	51,000
400 - Supplies and Materials	30,500	13,000	13,000	13,000	14,000
600 - Other Objects	18,303,599	15,315,000	15,836,000	16,359,000	17,030,000
800 - Other Uses of Funds	3,612,040	6,069,603	5,014,000	3,729,000	2,201,000
Requirements Total	22,705,000	23,056,200	22,578,000	21,873,000	21,090,000
Fund Ending Balance	-	-	-	-	-

Resources by Source (Reporting Object) - Internal Service Fund (600)
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1960 - Recovery of Prior Years' Expenditure	-	1,788	-	-	-
1970 - Services Provided Other Funds	15,016,055	14,606,224	16,000,252	16,430,000	15,855,000
1990 - Miscellaneous	21,779	2,725	27,690	25,000	-
1000 - Revenue from Local Sources Total	15,037,834	14,610,736	16,027,942	16,455,000	15,855,000
5000 - Revenue from Other Sources					
5400 - Resources, Beginning Fund Balance	6,635,130	7,485,268	7,947,764	6,250,000	7,201,200
5000 - Revenue from Other Sources Total	6,635,130	7,485,268	7,947,764	6,250,000	7,201,200
Resources Total	21,672,964	22,096,005	23,975,705	22,705,000	23,056,200

Requirements by Object - Internal Service Fund (600)
amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
100 - Salaries					
0112 - Classified Salaries	81,596	58,542	40,688	-	-
0113 - Administrators	16,513	16,513	17,439	-	-
0114 - Managerial, Confidential	19,153	16,306	68,328	90,781	139,118
0130 - Additional Salary	147,667	161,513	178,159	238,000	200,000
100 - Salaries Total	264,928	252,873	304,615	328,781	339,118
200 - Associated Payroll Costs					
0210 - Public Employees Retirement System	72,260	67,903	68,918	37,374	1,208,087
0220 - Social Security Administration	20,059	19,191	23,026	11,765	25,944
0230 - Other Required Payroll Costs	1,130	971	1,168	991	1,675
0240 - Contractual Employee Benefits	56,931	14,934	19,799	52,450	38,273
200 - Associated Payroll Costs Total	150,380	102,999	112,910	102,580	1,273,979
300 - Purchased Services					
0320 - Property Services	-	-	2,003	-	-
0340 - Travel	613	-	200	1,000	-
0350 - Communication	932	462	1,073	1,500	500
0380 - Non-Instructional Professional and Technical Services	213,522	250,236	188,078	325,000	35,000
0390 - Other General Professional and Technological Services	2,738	-	-	-	10,000
300 - Purchased Services Total	217,804	250,697	191,354	327,500	45,500
400 - Supplies and Materials					
0410 - Consumable Supplies and Materials	13,892	13,748	27,581	13,000	13,000
0460 - Non-Consumable Items	-	3,199	7,192	5,000	-
0470 - Computer Software	3,937	3,499	3,691	5,000	-
0480 - Computer Hardware	1,226	-	-	7,500	-
400 - Supplies and Materials Total	19,055	20,446	38,464	30,500	13,000
600 - Other Objects					
0640 - Dues and Fees	100	99	-	200	-
0650 - Insurance and Judgments	13,535,428	13,521,127	15,339,457	18,303,399	15,315,000
600 - Other Objects Total	13,535,528	13,521,226	15,339,457	18,303,599	15,315,000
800 - Other Uses of Funds					
0810 - Planned Reserve	-	-	-	3,612,040	6,069,603
800 - Other Uses of Funds Total	-	-	-	3,612,040	6,069,603
Requirements Total	14,187,695	14,148,241	15,986,800	22,705,000	23,056,200

Requirements by Function - Internal Service Fund (600)

amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	-	-	-	-	219,342
1121 - Middle School Programs	-	-	-	-	112,434
1122 - Middle School Extracurricular	-	-	-	-	3,519
1131 - High School Programs	-	-	-	-	138,094
1132 - High School Extracurricular	-	-	-	-	18,925
1140 - Pre-kindergarten Programs	-	-	-	-	500
1210 - Programs for the Talented and Gifted	-	-	-	-	370
1220 - Restrictive Programs for Students with Disabilities	-	-	-	-	49,052
1250 - Less Restrictive Programs for Students with Disabilities	-	-	-	-	77,040
1272 - Title IA/D	-	-	-	-	11,520
1280 - Alternative Education	-	-	-	-	16,537
1291 - English Language Learner	-	-	-	-	25,836
1292 - Teen Parent Programs	-	-	-	-	455
1299 - Other Programs	-	-	-	-	300
1400 - Summer School Programs	-	-	-	-	4,740
1000 - Instruction Total	-	-	-	-	678,664
2000 - Support Services					
2110 - Attendance and Social Work Services	-	-	-	-	25,566
2120 - Guidance Services	-	-	-	-	42,587
2130 - Health Services	-	-	-	-	15,277
2140 - Psychological Services	-	-	-	-	23,314
2150 - Speech Pathology and Audiology Services	-	-	-	-	12,529
2160 - Other Student Treatment Services	-	-	-	-	4,234
2190 - Service Direction, Student Support Services	-	-	-	-	10,131
2210 - Improvement of Instruction Services	-	-	-	-	34,171
2220 - Educational Media Services	-	-	-	-	9,395
2230 - Assessment and Testing	-	-	-	-	4,574
2240 - Instructional Staff Development	-	-	-	-	9,250
2320 - Executive Administration Services	-	-	-	-	5,824
2410 - Office of the Principal Services	-	-	-	-	72,578
2490 - Other Support Services, School Administration	-	-	-	-	20,593
2510 - Direction of Business Support Services	37,953	38,061	39,146	-	4,054
2520 - Fiscal Services	14,149,742	14,110,180	15,947,654	19,092,960	15,865,200
2540 - Operation and Maintenance of Plant Services	-	-	-	-	68,208
2550 - Student Transportation Services	-	-	-	-	2,323
2570 - Internal Services	-	-	-	-	906
2630 - Information Services	-	-	-	-	3,055
2640 - Staff Services	-	-	-	-	10,440
2660 - Technology Services	-	-	-	-	27,028
2680 - Interpretation and Translation Services	-	-	-	-	3,013
2690 - Other Support Services, Central	-	-	-	-	1,024
2000 - Support Services Total	14,187,695	14,148,241	15,986,800	19,092,960	16,275,274
3000 - Community Services					
3100 - Food Services	-	-	-	-	26,215
3300 - Community Services	-	-	-	-	4,177

Requirements by Function - Internal Service Fund (600)
amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
3000 - Community Services Total	-	-	-	-	30,392
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	-	-	-	-	2,267
4000 - Facilities Acquisition and Construction Total	-	-	-	-	2,267
6000 - Contingencies					
6000 - Contingencies	-	-	-	3,612,040	6,069,603
6000 - Contingencies Total	-	-	-	3,612,040	6,069,603
Requirements Total	14,187,695	14,148,241	15,986,800	22,705,000	23,056,200

Reporting Details - Internal Service Fund (600)
 by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1960 - Recovery of Prior Years' Expenditure	-	1,788	-	-	-
1970 - Services Provided Other Funds	15,016,055	14,606,224	16,000,252	16,430,000	15,855,000
1990 - Miscellaneous	21,779	2,725	27,690	25,000	-
1000 - Revenue from Local Sources Total	15,037,834	14,610,736	16,027,942	16,455,000	15,855,000
5000 - Revenue from Other Sources					
5400 - Resources, Beginning Fund Balance	6,635,130	7,485,268	7,947,764	6,250,000	7,201,200
5000 - Revenue from Other Sources Total	6,635,130	7,485,268	7,947,764	6,250,000	7,201,200
Resources Total	21,672,964	22,096,005	23,975,705	22,705,000	23,056,200
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
0210 - Public Employees Retirement System	-	-	-	-	219,342
1111 - Elementary, K-5 Total	-	-	-	-	219,342
1121 - Middle School Programs					
0210 - Public Employees Retirement System	-	-	-	-	112,434
1121 - Middle School Programs Total	-	-	-	-	112,434
1122 - Middle School Extracurricular					
0210 - Public Employees Retirement System	-	-	-	-	3,519
1122 - Middle School Extracurricular Total	-	-	-	-	3,519
1131 - High School Programs					
0210 - Public Employees Retirement System	-	-	-	-	138,094
1131 - High School Programs Total	-	-	-	-	138,094
1132 - High School Extracurricular					
0210 - Public Employees Retirement System	-	-	-	-	18,925
1132 - High School Extracurricular Total	-	-	-	-	18,925
1140 - Pre-kindergarten Programs					
0210 - Public Employees Retirement System	-	-	-	-	500
1140 - Pre-kindergarten Programs Total	-	-	-	-	500
1210 - Programs for the Talented and Gifted					
0210 - Public Employees Retirement System	-	-	-	-	370
1210 - Programs for the Talented and Gifted Total	-	-	-	-	370
1220 - Restrictive Programs for Students with Disabilities					
0210 - Public Employees Retirement System	-	-	-	-	49,052
1220 - Restrictive Programs for Students with Disabilities Total	-	-	-	-	49,052

Reporting Details - Internal Service Fund (600)
 by reporting function and object; amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
1250 - Less Restrictive Programs for Students with Disabilities					
0210 - Public Employees Retirement System	-	-	-	-	77,040
1250 - Less Restrictive Programs for Students with Disabilities Total	-	-	-	-	77,040
1272 - Title IA/D					
0210 - Public Employees Retirement System	-	-	-	-	11,520
1272 - Title IA/D Total	-	-	-	-	11,520
1280 - Alternative Education					
0210 - Public Employees Retirement System	-	-	-	-	16,537
1280 - Alternative Education Total	-	-	-	-	16,537
1291 - English Language Learner					
0210 - Public Employees Retirement System	-	-	-	-	25,836
1291 - English Language Learner Total	-	-	-	-	25,836
1292 - Teen Parent Programs					
0210 - Public Employees Retirement System	-	-	-	-	455
1292 - Teen Parent Programs Total	-	-	-	-	455
1299 - Other Programs					
0210 - Public Employees Retirement System	-	-	-	-	300
1299 - Other Programs Total	-	-	-	-	300
1400 - Summer School Programs					
0210 - Public Employees Retirement System	-	-	-	-	4,740
1400 - Summer School Programs Total	-	-	-	-	4,740
1000 - Instruction Total	-	-	-	-	678,664
2000 - Support Services					
2110 - Attendance and Social Work Services					
0210 - Public Employees Retirement System	-	-	-	-	25,566
2110 - Attendance and Social Work Services Total	-	-	-	-	25,566
2120 - Guidance Services					
0210 - Public Employees Retirement System	-	-	-	-	42,587
2120 - Guidance Services Total	-	-	-	-	42,587
2130 - Health Services					
0210 - Public Employees Retirement System	-	-	-	-	15,277
2130 - Health Services Total	-	-	-	-	15,277
2140 - Psychological Services					
0210 - Public Employees Retirement System	-	-	-	-	23,314
2140 - Psychological Services Total	-	-	-	-	23,314

Reporting Details - Internal Service Fund (600)
 by reporting function and object; amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
2150 - Speech Pathology and Audiology Services					
0210 - Public Employees Retirement System	-	-	-	-	12,529
2150 - Speech Pathology and Audiology Services Total	-	-	-	-	12,529
2160 - Other Student Treatment Services					
0210 - Public Employees Retirement System	-	-	-	-	4,234
2160 - Other Student Treatment Services Total	-	-	-	-	4,234
2190 - Service Direction, Student Support Services					
0210 - Public Employees Retirement System	-	-	-	-	10,131
2190 - Service Direction, Student Support Services Total	-	-	-	-	10,131
2210 - Improvement of Instruction Services					
0210 - Public Employees Retirement System	-	-	-	-	34,171
2210 - Improvement of Instruction Services Total	-	-	-	-	34,171
2220 - Educational Media Services					
0210 - Public Employees Retirement System	-	-	-	-	9,395
2220 - Educational Media Services Total	-	-	-	-	9,395
2230 - Assessment and Testing					
0210 - Public Employees Retirement System	-	-	-	-	4,574
2230 - Assessment and Testing Total	-	-	-	-	4,574
2240 - Instructional Staff Development					
0210 - Public Employees Retirement System	-	-	-	-	9,250
2240 - Instructional Staff Development Total	-	-	-	-	9,250
2320 - Executive Administration Services					
0210 - Public Employees Retirement System	-	-	-	-	5,824
2320 - Executive Administration Services Total	-	-	-	-	5,824
2410 - Office of the Principal Services					
0210 - Public Employees Retirement System	-	-	-	-	72,578
2410 - Office of the Principal Services Total	-	-	-	-	72,578
2490 - Other Support Services, School Administration					
0210 - Public Employees Retirement System	-	-	-	-	20,593
2490 - Other Support Services, School Administration Total	-	-	-	-	20,593
2510 - Direction of Business Support Services					
0113 - Administrators	16,513	16,513	17,439	-	-
0114 - Managerial, Confidential	7,649	7,679	7,229	-	-
0130 - Additional Salary	-	-	882	-	-
0210 - Public Employees Retirement System	7,364	7,401	6,905	-	4,054

Reporting Details - Internal Service Fund (600)
by reporting function and object; amounts in dollars

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0220 - Social Security Administration	1,835	1,839	1,944	-	-
0230 - Other Required Payroll Costs	100	92	96	-	-
0240 - Contractual Employee Benefits	4,493	4,537	4,651	-	-
2510 - Direction of Business Support Services Total	37,953	38,061	39,146	-	4,054
2520 - Fiscal Services					
0112 - Classified Salaries	81,596	58,542	40,688	-	-
0114 - Managerial, Confidential	11,504	8,628	61,099	90,781	139,118
0130 - Additional Salary	147,667	161,513	177,278	238,000	200,000
0210 - Public Employees Retirement System	64,896	60,502	62,013	37,374	86,690
0220 - Social Security Administration	18,224	17,352	21,082	11,765	25,944
0230 - Other Required Payroll Costs	1,030	879	1,071	991	1,675
0240 - Contractual Employee Benefits	52,438	10,396	15,148	52,450	38,273
0320 - Property Services	-	-	2,003	-	-
0340 - Travel	613	-	200	1,000	-
0350 - Communication	932	462	1,073	1,500	500
0380 - Non-Instructional Professional and Technical Services	213,522	250,236	188,078	325,000	35,000
0390 - Other General Professional and Technological Services	2,738	-	-	-	10,000
0410 - Consumable Supplies and Materials	13,892	13,748	27,581	13,000	13,000
0460 - Non-Consumable Items	-	3,199	7,192	5,000	-
0470 - Computer Software	3,937	3,499	3,691	5,000	-
0480 - Computer Hardware	1,226	-	-	7,500	-
0640 - Dues and Fees	100	99	-	200	-
0650 - Insurance and Judgments	13,535,428	13,521,127	15,339,457	18,303,399	15,315,000
2520 - Fiscal Services Total	14,149,742	14,110,180	15,947,654	19,092,960	15,865,200
2540 - Operation and Maintenance of Plant Services					
0210 - Public Employees Retirement System	-	-	-	-	68,208
2540 - Operation and Maintenance of Plant Services Total	-	-	-	-	68,208
2550 - Student Transportation Services					
0210 - Public Employees Retirement System	-	-	-	-	2,323
2550 - Student Transportation Services Total	-	-	-	-	2,323
2570 - Internal Services					
0210 - Public Employees Retirement System	-	-	-	-	906
2570 - Internal Services Total	-	-	-	-	906
2630 - Information Services					
0210 - Public Employees Retirement System	-	-	-	-	3,055
2630 - Information Services Total	-	-	-	-	3,055
2640 - Staff Services					
0210 - Public Employees Retirement System	-	-	-	-	10,440
2640 - Staff Services Total	-	-	-	-	10,440
2660 - Technology Services					

Reporting Details - Internal Service Fund (600)
by reporting function and object; amounts in dollars

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted (as Revised)	2023-24 Proposed
0210 - Public Employees Retirement System	-	-	-	-	27,028
2660 - Technology Services Total	-	-	-	-	27,028
2680 - Interpretation and Translation Services					
0210 - Public Employees Retirement System	-	-	-	-	3,013
2680 - Interpretation and Translation Services Total	-	-	-	-	3,013
2690 - Other Support Services, Central					
0210 - Public Employees Retirement System	-	-	-	-	1,024
2690 - Other Support Services, Central Total	-	-	-	-	1,024
2000 - Support Services Total	14,187,695	14,148,241	15,986,800	19,092,960	16,275,274
3000 - Community Services					
3100 - Food Services					
0210 - Public Employees Retirement System	-	-	-	-	26,215
3100 - Food Services Total	-	-	-	-	26,215
3300 - Community Services					
0210 - Public Employees Retirement System	-	-	-	-	4,177
3300 - Community Services Total	-	-	-	-	4,177
3000 - Community Services Total	-	-	-	-	30,392
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction					
0210 - Public Employees Retirement System	-	-	-	-	2,267
4110 - Service Area Direction Total	-	-	-	-	2,267
4000 - Facilities Acquisition and Construction Total	-	-	-	-	2,267
6000 - Contingencies					
6000 - Contingencies					
0810 - Planned Reserve	-	-	-	3,612,040	6,069,603
6000 - Contingencies Total	-	-	-	3,612,040	6,069,603
6000 - Contingencies Total	-	-	-	3,612,040	6,069,603
Requirements Total	14,187,695	14,148,241	15,986,800	22,705,000	23,056,200
Ending Fund Balance	7,485,268	7,947,764	7,988,906	-	-



Informational Section



informational section

cover art

Corvallis High School student Ella Boesch



Informational Section



2023-24 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	
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 Actual	\$7,537,296,292	\$316,755,969	4.39%
2022-23 Actual	\$7,764,660,205	\$227,363,913	3.02%
2023-24 Projected	\$7,997,600,011	\$232,939,806	3.00%
2024-25 Projected	\$8,237,528,011	\$239,928,000	3.00%
2025-26 Projected	\$8,484,653,852	\$247,125,840	3.00%
2026-27 Projected	\$8,739,193,467	\$254,539,616	3.00%

Source: Benton and Linn County Assessors

PROPERTY TAX RATES (LEVIES) AND COLLECTIONS

The district annually levies a permanent tax rate of \$4.4614 per \$1,000 of assessed value 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 also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax was renewed by voters on May 17, 2022 and expires on June 30, 2027. 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. All projections include a 3.00% 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
2019-20 Actual	\$6,984,828,681	\$4.4614	\$31,162,115	(\$221,336)	\$0	\$30,940,779	96.14%	\$29,747,659
2020-21 Actual	\$7,220,540,323	\$4.4614	\$32,213,719	(\$214,685)	(\$49,897)	\$31,949,137	96.05%	\$30,687,343
2021-22 Actual	\$7,537,296,292	\$4.4614	\$33,626,894	(\$220,717)	(\$61,824)	\$33,344,353	96.81%	\$32,280,344
2022-23 Projected	\$7,764,660,205	\$4.4614	\$34,641,255	(\$186,856)	(\$81,792)	\$34,372,607	96.00%	\$32,997,703
2023-24 Projected	\$7,997,600,011	\$4.4614	\$35,680,493	(\$235,992)	(\$84,450)	\$35,360,051	96.00%	\$33,945,649
2024-25 Projected	\$8,237,528,011	\$4.4614	\$36,750,907	(\$219,729)	(\$86,984)	\$36,444,194	96.00%	\$34,986,427
2025-26 Projected	\$8,484,653,852	\$4.4614	\$37,853,435	(\$226,320)	(\$89,593)	\$37,537,522	96.00%	\$36,036,021
2026-27 Projected	\$8,739,193,467	\$4.4614	\$38,989,038	(\$233,110)	(\$92,281)	\$38,663,647	196.00%	\$75,780,748

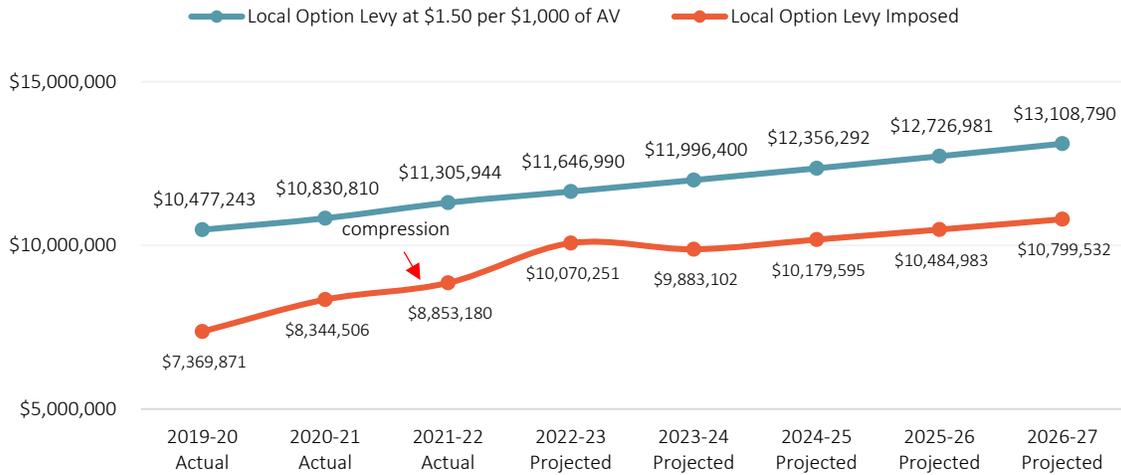
LOCAL OPTION LEVY

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
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 Actual	\$7,220,540,323	\$1.5000	\$10,830,810	(\$2,486,304)	\$8,344,506	96.15%	\$8,023,225
2021-22 Actual	\$7,537,296,292	\$1.5000	\$11,305,944	(\$2,452,764)	\$8,853,180	96.00%	\$8,499,053
2022-23 Projected	\$7,764,660,205	\$1.5000	\$11,646,990	(\$1,576,739)	\$10,070,251	96.00%	\$9,667,441
2023-24 Projected	\$7,997,600,011	\$1.5000	\$11,996,400	(\$2,113,298)	\$9,883,102	96.00%	\$9,487,778
2024-25 Projected	\$8,237,528,011	\$1.5000	\$12,356,292	(\$2,176,697)	\$10,179,595	96.00%	\$9,772,411
2025-26 Projected	\$8,484,653,852	\$1.5000	\$12,726,981	(\$2,241,998)	\$10,484,983	96.00%	\$10,065,583
2026-27 Projected	\$8,739,193,467	\$1.5000	\$13,108,790	(\$2,309,258)	\$10,799,532	96.00%	\$10,367,551

LOCAL OPTION LEVY COMPRESSION

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.

LOCAL OPTION LEVY COMPRESSION



LOCAL OPTION LEVY SPENDING

The district uses revenue from the local option levy to fund 71 full-time staff positions, or about 8% of the district’s total staff. Because of the local option levy, class sizes have been stabilized or reduced, all elementary students receive specialized physical education, music and art instruction, and students have more access to counseling and social work services. Local option funds also help support vocational and technical education programs, the district’s teacher mentoring program, and extracurricular athletics and activities.

BOND LEVY

Tax levies of bonded debt fall outside of the limits of Measure 5. In May 2018, voters approved a \$199.9 million capital construction bond that provided funds to transform the district’s aging infrastructure and provide more innovate and equitable opportunities for students. General obligations bonds were issued to improve safety and security of buildings throughout the district; replace modular elementary classrooms with permanent classroom space; create dedicated space for music and art/science instruction; add multi-purposes dining commons separate from gymnasium spaces; replace two elementary schools; modernize hands-on learning spaces; and protect the district’s investment in existing schools by replacing dated and inefficient building systems.

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Taxes Imposed	Collection Rate	Total Collections
2019-20 Actual	\$6,984,828,681	\$1.8562	\$12,965,181	\$12,965,181	96.14%	\$12,464,470
2020-21 Actual	\$7,220,540,323	\$1.8114	\$13,079,018	\$13,079,018	96.04%	\$12,561,710
2021-22 Actual	\$7,537,296,292	\$1.9368	\$14,598,585	\$14,598,585	96.00%	\$14,014,642
2022-23 Projected	\$7,764,660,205	\$1.9535	\$15,168,503	\$15,168,503	96.00%	\$14,561,763
2023-24 Projected	\$7,997,600,011	\$1.9777	\$15,816,512	\$15,816,512	96.00%	\$15,183,851
2024-25 Projected	\$8,237,528,011	\$1.9500	\$16,063,180	\$16,063,180	96.00%	\$15,420,652
2025-26 Projected	\$8,484,653,852	\$1.9500	\$16,545,075	\$16,545,075	96.00%	\$15,883,272
2026-27 Projected	\$8,739,193,467	\$1.9500	\$17,041,427	\$17,041,427	96.00%	\$16,359,770

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 \$199.9 million 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	
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
Total	151,095,000	72,762,000	38,335,000	14,074,675	276,266,675

PENSION OBLIGATION BONDS

On October 2, 2022, the district issued \$24.3 million in limited tax pension obligation bonds to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the Debt Service Fund (300) from charges made against salaries in all funds.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
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
Total	12,565,000	2,034,908	14,599,908

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



TOTAL PROPERTY TAX LEVIES
(in millions)



EFFECT ON THE AVERAGE TAXPAYER
(rates are \$ per \$1,000 of AV)

Fiscal Year	Average Assessed Value	Permanent Rate	Local Option Rate	Bond Rate	Total Tax Rate	Total Cost
2019-20 Actual	\$255,000	\$4.46	\$1.50	\$1.86	\$7.82	\$1,993
2020-21 Actual	\$263,000	\$4.46	\$1.50	\$1.81	\$7.77	\$2,044
2021-22 Actual	\$271,000	\$4.46	\$1.50	\$1.94	\$7.90	\$2,140
2022-23 Projected	\$279,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,208
2023-24 Projected	\$287,000	\$4.46	\$1.50	\$1.98	\$7.94	\$2,279
2024-25 Projected	\$296,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,342
2025-26 Projected	\$305,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,413
2026-27 Projected	\$314,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,484

STATE SCHOOL FUND ESTIMATE

STATE SCHOOL FUND GRANT
2023-2024

As of 2/22/2023

Benton County, Corvallis SD 509J		District ID: 1901	
2023-2024 Extended ADMw			
Corvallis SD 509J: District total extended ADMw for funding calculations			
	2023-2024		2022-2023
ADMr:	6,378.00 X 1.00 = 6,378.00	6,179.82 X 1.00 =	6,179.82
Students in ESL programs:	513.00 X 0.50 = 256.50	522.74 X 0.50 =	261.37
Students in Pregnant and Parenting Programs:	2.00 X 1.00 = 2.00	2.37 X 1.00 =	2.37
710 IEP Students capped at 11% of District ADMr:	701.58 X 1.00 = 701.58	665.00 X 1.00 =	665.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Students in Poverty:	676.65 X 0.25 = 169.16	655.56 X 0.25 =	163.89
Students in Foster Care and Neglected/Delinquent:	17.00 X 0.25 = 4.25	17.00 X 0.25 =	4.25
Remote Elementary School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X 0.25 = 0.00	0.00 X 0.25 =	0.00
	2023-2024 ADMw 7,511.49	2022-2023 ADMw	7,276.70
	Corvallis SD 509J Extended ADMw		7,522.01
Inavale Community Partners dba Muddy Creek Charter School : Charter ADMw for information only			
	2023-2024		2022-2023
ADMr:	0.00 X 1.00 = 0.00	104.45 X 1.00 =	104.45
Students in ESL programs:	0.00 X 0.50 = 0.00	1.63 X 0.50 =	0.82
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	11.14 X 0.25 =	2.79
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:	10.52 X 1.00 = 10.52	10.52 X 1.00 =	10.52
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
	2023-2024 ADMw 10.52	2022-2023 ADMw	118.57
	Corvallis SD 509J Extended ADMw		7,522.01

			Total	District	Charter
ADMr ¹	6,378	x 1.00 =	6,378.00	6,253.00	125.00
Students in ESL Programs ¹	513.00	x 0.50 =	256.50	256.00	0.50
Students in Pregnant and Parenting Programs ¹	2	x 1.00 =	2.00	2.00	0.00
Students with IEP ¹	701.58	x 1.00 =	701.58	701.58	0.00
Students in Poverty ²	676.65	x 0.25 =	169.16	165.84	3.32
Students in Foster Care ²	17	x 0.25 =	4.25	4.25	0.00
Remote Elementary School Correction ²	10.52	x 1.00 =	10.52	0.00	10.52
ADMw			7,522.01	7,382.67	139.34
2022-23 ADMw (projected)			7,401.99		
Extended ADMw			7,522.01		

¹ Projected by Corvallis School District

² Projected by Oregon Department of Education

**STATE SCHOOL FUND GRANT
2023-2024**

Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023

Benton County, Corvallis SD 509J - 1901																																																			
<p>2023-2024 Local Revenue</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;">\$34,286,798.00</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;">\$1,289,488.68</td></tr> <tr><td> County School Fund =</td><td style="text-align: right;">\$200,000.00</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;">\$7,000.00</td></tr> <tr><td> Revenue Adjustments =</td><td style="text-align: right;">\$0.00</td></tr> <tr><td>Sum of Local Revenue =</td><td style="text-align: right;">\$35,783,286.68</td></tr> </table> <p>2023-2024 Experience Adjustment</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>District Average Teacher Experience =</td><td style="text-align: right;">10.91</td></tr> <tr><td>State Average Teacher Experience =</td><td style="text-align: right;">11.90</td></tr> <tr><td>Experience Adjustment (Difference in District and State Teacher Experience) =</td><td style="text-align: right;">-0.99</td></tr> </table>	Property Taxes and in-lieu of property taxes from local sources =	\$34,286,798.00	Federal Forest Fees =	\$0.00	Common School Fund =	\$1,289,488.68	County School Fund =	\$200,000.00	State Managed Timber =	\$0.00	ESD Equalization =	\$0.00	In-Lieu of Property Taxes(non-local sources) =	\$7,000.00	Revenue Adjustments =	\$0.00	Sum of Local Revenue =	\$35,783,286.68	District Average Teacher Experience =	10.91	State Average Teacher Experience =	11.90	Experience Adjustment (Difference in District and State Teacher Experience) =	-0.99	<p>2023-2024 Transportation Grant</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;">\$6,066,296.00</td></tr> <tr><td> Transportation per ADMr Rank</td><td style="text-align: right;">65%</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 \$4,246,407.20</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 =	\$6,066,296.00	Transportation per ADMr Rank	65%	Transportation Reimbursement Rate	70.00%	70.00% of the Net Eligible Transportation Expenditures =	the Transportation Grant \$4,246,407.20
Property Taxes and in-lieu of property taxes from local sources =	\$34,286,798.00																																																		
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2023-2024 Extended ADMw																																																			
2023-2024 ADMw 7,522.01	2022-2023 ADMw 7,395.27	Extended ADMw 7,522.01																																																	
2023-2024 General Purpose Grant																																																			
Multiply the Teacher Experience Adjustment of -0.99 by \$25 then add \$4500 to the result = \$4,475.25 Then multiply \$4,475.25 by the Extended ADMw 7522.0125 and then by the funding ratio 2.160205173097 = \$72,718,741.43																																																			
2023-2024 Total Formula Revenue																																																			
Add the General Purpose Grant \$72,718,741.43 to the Transportation Grant \$4,246,407.20 = \$76,965,148.63																																																			
2023-2024 State School Fund Grant																																																			
Subtract the Local Revenue \$35,783,286.68 from the Total Formula Revenue \$76,965,148.63 = \$41,181,861.95																																																			
2023-2024 Rates per ADMw																																																			
General Purpose Grant per Extended ADMw = \$9,667	Total Formula Revenue per Extended ADMw = \$10,232																																																		
Charter Schools Rate(ORS 338.155) = \$9,667																																																			
Payments																																																			
SSF Total Paid To Date	SSF Estimated Remaining Balance Due																																																		
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due																																																		
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due																																																		
	High Cost Disability Estimated Remaining Balance Due																																																		

The 2023-24 proposed budget for state school fund formula revenue is based on the following calculations:

2023-24 General Purpose Grant
 $(7,522.01 \times (\$4,500 + (\$25 \times -0.99))) \times 2.16065310559 = \$72,733,796$

General Purpose Grant per Extended ADMw = \$9,669
 Total Formula Revenue per Extended ADMw = \$10,234
 Charter Schools Rate = \$9,669

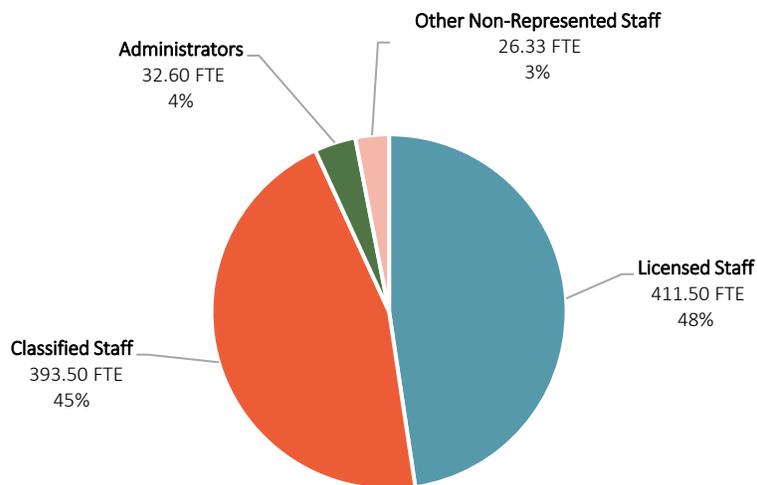
2023-24 Total Formula Revenue
 $\$72,733,796 + \$4,246,407 = \$76,980,203$

2023-24 State School Fund Grant
 $\$76,980,203 - \$35,783,287 = \$41,196,916$

STAFFING (FTE) ALLOCATIONS

ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 - Licensed Staff	398.08	393.31	411.24	413.33	411.50
112 - Classified Staff	383.82	337.65	395.29	432.61	393.50
113 - Administrators	30.60	30.95	32.80	33.60	32.60
114 - Other Non-Represented Staff	22.29	21.15	23.94	27.20	26.33
TOTAL FTE	834.79	783.06	863.27	906.74	863.93



ALLOCATIONS (FTE) BY FUND

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 - General Fund	745.79	687.92	710.75	719.54	692.79
200 - Special Revenue Fund	84.67	91.51	146.90	183.32	167.74
400 - Capital Projects Fund	2.16	2.29	3.84	2.38	1.38
600 - Internal Service Fund	2.17	1.34	1.78	1.50	2.03
TOTAL FTE	834.79	783.06	863.27	906.74	863.93

ALLOCATIONS (FTE) BY FUNCTION

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
1111 - Elementary, K-5	159.62	154.75	169.23	164.80	161.93
1121 - Middle/Junior High Programs	77.79	75.56	73.35	77.81	77.55
1131 - High School Programs	96.49	94.91	96.66	94.87	89.48
1132 - High School Extracurricular	2.82	2.60	2.52	3.60	3.60
1140 - Pre-Kindergarten Programs	0.20	0.20	0.20	-	-
1220 - Restrictive Programs for Students with Disabilities	65.42	54.68	58.34	61.31	56.53
1250 - Less Restrictive Programs for Students with Disabilities	82.91	73.12	90.27	97.86	86.71
1272 - Title IA/D	11.56	9.79	7.13	9.51	14.59
1280 - Alternative Education	8.37	7.68	9.19	12.07	11.75
1291 - English Language Learner Programs	17.14	18.08	18.51	19.35	16.72
1292 – Teen Parent Programs	0.25	0.25	0.25	0.25	0.25
1000 - Instruction Total	522.57	491.62	525.65	541.43	519.11
2110 - Attendance and Social Work Services	33.16	31.75	37.97	43.66	38.19
2120 - Guidance Services	28.38	24.28	28.14	27.22	28.80
2130 - Health Services	10.03	8.74	13.75	16.11	15.55
2140 Psychological Services	8.84	6.81	15.80	18.00	17.00
2150 - Speech Pathology and Audiology Services	7.90	7.48	8.00	8.00	8.20
2160 - Other Student Treatment Services	0.54	0.54	2.24	2.86	2.67
2190 - Service Direction, Student Support Services	6.59	6.50	6.60	6.50	5.00
2210 - Improvement of Instruction Services	12.84	13.64	18.49	18.14	17.65
2220 - Educational Media Services	13.76	10.41	13.58	13.75	13.25
2230 - Assessment and Testing	7.27	5.87	7.53	7.38	5.50
2320 - Executive Administration Services	2.20	2.00	1.99	2.00	2.00
2410 - Office of the Principal Services	45.76	45.72	44.46	44.50	41.31
2490 - Other Support Services-School Administration	2.83	3.17	6.30	7.07	13.17
2510 - Direction of Business Support Services	2.00	2.00	2.00	2.00	1.75
2520 - Fiscal Services	6.67	5.97	5.44	7.10	7.48
2540 - Operation and Maintenance of Plant Services	52.38	49.58	52.33	60.00	61.50
2550 - Student Transportation Services	2.63	2.17	2.33	1.94	2.00
2570 - Internal Services	1.00	1.00	1.00	1.00	1.00
2630 - Information Services	3.00	3.00	2.98	3.00	2.00
2640 - Staff Services	5.00	4.17	5.01	5.80	5.90
2660 - Technology Services	18.37	19.74	20.87	21.50	20.50
2680 - Interpretation and Translation Services	2.47	2.65	2.45	3.75	2.75
2690 - Other Support Services-Central	-	-	-	1.00	0.50
2000 - Support Services Total	273.62	257.19	299.26	322.28	306.66
3100 - Food Services	33.74	29.81	32.44	38.67	34.91
3300 - Community Services	2.70	2.15	2.08	1.98	1.88
3000 - Enterprise and Community Services Total	36.44	31.96	34.52	40.65	36.78
4110 – Service Area Direction	2.16	2.29	3.84	2.38	1.38
4000 – Facilities Acquisition and Construction	2.16	2.29	3.84	2.38	1.38
TOTAL FTE	834.79	783.06	863.27	906.74	863.93

SCHOOL STAFFING (FTE) ALLOCATIONS

School	Grade Span	Projected Enrollment	Classroom FTE		Elementary Enrichment FTE ¹				Basic School Support FTE							Total FTE Allocations			
			Direct Instruction	Student:Teacher Ratio	PE	Music	Art	Total	School Administration ²	Counseling & Social Work ³	Instructional Support ⁴	Administrative Support ⁵	Student Support ⁶	Assessment	Library		Athletics	Total	
K-5 Adams		371	15.00	25	0.90	0.90	0.90	2.70	2.00	2.15	3.90	2.00	2.00	7.31	-	0.75	-	18.11	35.81
K-5 Franklin K-5		154	6.00	26	0.40	0.40	0.40	1.20	1.00	0.60	1.34	0.94	0.94	2.44	-	0.38	-	6.69	13.89
K-5 Garfield		374	16.00	23	0.90	0.90	0.90	2.70	2.00	3.05	7.30	2.00	2.00	13.81	-	0.75	-	28.91	47.61
K-5 Bessie Coleman		351	15.00	23	0.80	0.80	0.80	2.40	2.00	2.15	3.50	1.75	1.75	7.31	-	0.75	-	17.46	34.86
K-5 Kathryn Jones Harrison		288	12.00	24	0.70	0.70	0.70	2.10	2.00	2.15	6.30	1.88	1.88	17.06	-	0.75	-	30.14	44.24
K-5 Lincoln		326	14.00	23	0.80	0.80	0.80	2.40	2.00	2.40	5.40	2.00	2.00	12.19	-	0.75	-	24.74	41.14
K-5 Mountain View		230	10.00	23	0.60	0.60	0.60	1.80	2.00	3.05	3.70	1.75	1.75	9.06	-	0.75	-	20.31	32.11
K-5 Letitia Carson		391	16.00	24	0.90	0.90	0.90	2.70	2.00	3.05	4.00	2.00	2.00	14.63	-	0.75	-	26.43	45.13
Total Elementary		2,485	104.00	24	6.00	6.00	6.00	18.00	15.00	18.60	35.44	14.32	14.32	83.81	-	5.63	-	172.79	294.79
6-8 Cheldelin		554	24.80	27	-	-	-	-	3.00	4.00	5.80	3.38	3.38	12.25	0.50	1.00	-	29.93	54.73
6-8 Franklin 6-8		153	6.80	27	-	-	-	-	1.00	0.60	1.34	0.94	0.94	2.44	-	0.41	-	6.72	13.52
6-8 Linus Pauling		764	34.00	27	-	-	-	-	4.00	5.00	11.80	4.88	4.88	25.38	0.88	1.00	-	52.94	86.94
Total Middle School		1,471	65.60	27	-	-	-	-	8.00	9.60	18.94	9.20	9.20	40.07	1.38	2.41	-	89.59	155.19
9-12 Corvallis		1,243	49.00	30	-	-	-	-	4.17	8.94	11.35	4.63	4.63	25.41	0.50	1.00	2.10	58.10	107.10
9-12 Crescent Valley		874	34.17	30	-	-	-	-	4.00	6.69	7.91	4.44	4.44	24.94	0.50	1.00	1.50	50.98	85.15
9-12 Alternative Pathways		145	5.25	28	-	-	-	-	1.00	2.15	1.87	2.13	2.13	5.25	0.50	-	-	12.90	18.15
Total High School		2,262	88.42	30	-	-	-	-	9.17	17.78	21.13	11.20	11.20	55.60	1.50	2.00	3.60	121.98	210.40
GRAND TOTAL		6,218	258.02		6.00	6.00	6.00	18.00	32.17	45.98	75.50	34.72	34.72	179.48	2.88	10.03	3.60	384.36	660.38

¹ Elementary Enrichment is based on number of classrooms. Each classroom is allocated 80 minutes per class, per week for PE, music and art.
² School Administration includes Counselor or Social Worker, Mental Health Therapist, Mental Health Skills Trainer, Student and Family Advocate, Career Center Specialist, and Counseling Administrative Support.
³ Counseling & Social Work includes Life Skills Teacher, Special Education Teacher, Speech and Language Pathologist, Adapted PE Teacher, ELL Teacher, MTSS Specialist or RTI Coach, Instructional Coach, Alternative Education, TOSA/Family Engagement, TOSA/Racial Equity Coach, TOSA/Canvas Coach, TOSA/DLI Coordinator, and TOSA/Graduation Coach.
⁴ Instructional support includes Life Skills Teacher, Special Education Teacher, Speech and Language Pathologist, Adapted PE Teacher, ELL Teacher, MTSS Specialist or RTI Coach, Instructional Coach, Alternative Education, TOSA/Family Engagement, TOSA/Racial Equity Coach, TOSA/Canvas Coach, TOSA/DLI Coordinator, and TOSA/Graduation Coach.
⁵ Administrative support includes Office Manager, Administrative Assistant, Registrar, and Fiscal Clerk.
⁶ Student support includes Life Skills Educational Assistant, Student or Campus Behavior Support, Educational Assistant, Health Services Assistant, ASL Interpreter, and Brailleist.

SALARY AND BENEFIT COSTS

SALARY SCHEDULES

2022-23 LICENSED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE) (PROPOSED BUDGET ASSUMES 5.00% COST OF LIVING ADJUSTMENT)

Step	BA	BA+60	MA	MA+45/PhD
1	45,131	46,712		
2	46,846	48,464		
3	48,626	50,281	50,281	50,815
4	50,474	52,167	52,167	52,695
5	52,392	54,123	54,123	54,645
6	54,383	56,153	56,153	56,667
7	56,450	58,259	58,259	58,764
8	58,595	60,444	60,444	60,938
9	60,822	62,711	62,711	63,193
10	63,133	65,063	65,063	65,531
11	65,532	67,503	67,503	67,956
12	68,022	70,034	70,034	70,470
13	70,607	72,660	72,660	73,077
14	73,290	75,385	75,385	75,781
15	76,075	78,212	78,212	78,585
16	78,966	81,145	81,145	81,493
17	81,967	84,188	84,188	84,508
Longevity	84,016	86,293	86,293	86,621

2022-23 ADMINISTRATOR/NON-REPRESENTED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE) (PROPOSED BUDGET ASSUMES 5.00% COST OF LIVING ADJUSTMENT)

Position	Contract Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistant Superintendent	260	139,653	143,145	146,723	150,391	154,151	158,004
Director/Finance & Operations	260	125,774	128,919	132,142	135,446	138,832	142,303
Director/Human Resources	260	125,774	128,919	132,142	135,446	138,832	142,303
Director/Teaching & Learning	260	125,774	128,919	132,142	135,446	138,832	142,303
Principal/High School	230	128,283	131,490	134,778	138,147	141,600	145,141
Principal/Middle School	230	119,589	122,579	125,643	128,783	132,002	135,302
Principal/Elementary	230	114,689	117,556	120,495	123,507	126,594	129,759
Coordinator/Teaching & Learning	230	114,689	117,556	120,495	123,507	126,594	129,759
Coordinator/Alternative Pathways	230	114,689	117,556	120,495	123,507	126,594	129,759
Assistant Principal/High School	230	111,501	114,289	117,146	120,074	123,076	126,154
Assistant Coordinator/Teaching & Learning	230	106,361	109,020	111,745	114,539	117,402	120,338
Assistant Principal/Middle School	230	106,361	109,020	111,745	114,539	117,402	120,338
Director/Facilities & Transportation	260	102,404	104,964	107,589	110,278	113,035	115,861
Director/Technology	260	102,404	104,964	107,589	110,278	113,035	115,861
Manager/Mental Health	260	90,442	92,704	95,021	97,397	99,831	102,327
Manager/Business Services	260	87,593	89,782	92,027	94,329	96,687	99,104
Manager/Food Services	260	84,687	86,804	88,975	91,199	93,479	95,816
Communications Coordinator	260	84,687	86,804	88,975	91,199	93,479	95,816
Manager/Facilities	260	79,665	81,657	83,698	85,790	87,935	90,133
Clinical Supervisor/Mental Health	260	79,665	81,657	83,698	85,790	87,935	90,133
Financial Analyst	260	72,106	73,908	75,755	77,650	79,591	81,581
Supervisor/Culinary	260	70,725	72,492	74,305	76,162	78,067	80,018
Supervisor/Custodial	260	70,725	72,492	74,305	76,162	78,067	80,018
Executive Assistant to Superintendent & Manager of District Theaters	260	70,725	72,492	74,305	76,162	78,067	80,018
Instructional Services Support	260	68,873	70,595	72,360	74,169	76,024	77,924
Risk Manager	260	68,873	70,595	72,360	74,169	76,024	77,924
Therapist/Physical	190	68,511	70,224	71,979	73,779	75,623	77,514
Sustainability Specialist	260	60,904	62,427	63,988	65,587	67,227	68,908
Administrative Specialist	260	58,496	59,959	61,458	62,994	64,569	66,184
Business Services Specialist	260	58,496	59,959	61,458	62,994	64,569	66,184
Human Resource Specialist	260	58,496	59,959	61,458	62,994	64,569	66,184
Payroll Lead Specialist 2	260	58,496	59,959	61,458	62,994	64,569	66,184
Payroll & Benefits Specialist	260	58,496	59,959	61,458	62,994	64,569	66,184
Coordinator/Transportation	260	58,496	59,959	61,458	62,994	64,569	66,184
Athletic Trainer (grandfathered)	210	-	-	-	56,762	58,181	59,635
Supervisor/Food Services	260	49,784	51,029	52,305	53,612	54,953	56,326
Health & Wellness Coordinator	210	49,192	50,422	51,683	52,974	54,299	55,656
Family Outreach Supervisor	200	47,360	48,544	49,758	51,002	52,277	53,584
District Behavior Coach	190	43,474	44,562	45,676	46,818	47,989	49,188
Specialist/Family Outreach Advocate	190	43,474	44,562	45,676	46,818	47,989	49,188
Athletic Trainer	210	41,146	42,174	43,229	44,310	45,418	46,553

2023-24 CLASSIFIED SALARY SCHEDULE
(AMOUNTS IN DOLLARS PER HOUR)

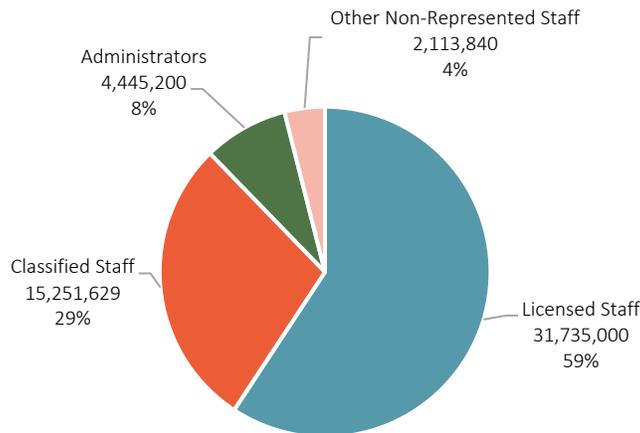
Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Longevity
5	15.40	15.79	16.18	16.58	16.99	17.37	17.76	18.16	18.57	18.99	19.37	19.76	20.16	20.56	20.97	22.02
6	16.09	16.49	16.90	17.32	17.75	18.15	18.56	18.98	19.41	19.85	20.25	20.66	21.07	21.49	21.92	23.02
7	16.81	17.23	17.66	18.10	18.55	18.97	19.40	19.84	20.29	20.75	21.17	21.59	22.02	22.46	22.91	24.06
8	17.57	18.01	18.46	18.92	19.39	19.83	20.28	20.74	21.21	21.69	22.12	22.56	23.01	23.47	23.94	25.14
9	18.36	18.82	19.29	19.77	20.26	20.72	21.19	21.67	22.16	22.66	23.11	23.57	24.04	24.52	25.01	26.26
10	19.19	19.67	20.16	20.66	21.18	21.66	22.15	22.65	23.16	23.68	24.15	24.63	25.12	25.62	26.13	27.44
11	20.05	20.55	21.06	21.59	22.13	22.63	23.14	23.66	24.19	24.73	25.22	25.72	26.23	26.75	27.29	28.65
12	20.95	21.47	22.01	22.56	23.12	23.64	24.17	24.71	25.27	25.84	26.36	26.89	27.43	27.98	28.54	29.97
13	21.89	22.44	23.00	23.58	24.17	24.71	25.27	25.84	26.42	27.01	27.55	28.10	28.66	29.23	29.81	31.30
14	22.88	23.45	24.04	24.64	25.26	25.83	26.41	27.00	27.61	28.23	28.79	29.37	29.96	30.56	31.17	32.73
15	23.91	24.51	25.12	25.75	26.39	26.98	27.59	28.21	28.84	29.49	30.08	30.68	31.29	31.92	32.56	34.19
16	24.99	25.61	26.25	26.91	27.58	28.20	28.83	29.48	30.14	30.82	31.44	32.07	32.71	33.36	34.03	35.73
17	26.11	26.76	27.43	28.12	28.82	29.47	30.13	30.81	31.50	32.21	32.85	33.51	34.18	34.86	35.56	37.34
18	27.28	27.96	28.66	29.38	30.11	30.79	31.48	32.19	32.91	33.65	34.32	35.01	35.71	36.42	37.15	39.01
19	28.51	29.22	29.95	30.70	31.47	32.18	32.90	33.64	34.40	35.17	35.87	36.59	37.32	38.07	38.83	40.77
20	29.79	30.53	31.29	32.07	32.87	33.61	34.37	35.14	35.93	36.74	37.47	38.22	38.98	39.76	40.56	42.59
21	31.13	31.91	32.71	33.53	34.37	35.14	35.93	36.74	37.57	38.42	39.19	39.97	40.77	41.59	42.42	44.54
22	32.53	33.34	34.17	35.02	35.90	36.71	37.54	38.38	39.24	40.12	40.92	41.74	42.57	43.42	44.29	46.50
23	33.99	34.84	35.71	36.60	37.52	38.36	39.22	40.10	41.00	41.92	42.76	43.62	44.49	45.38	46.29	48.60

CLASSIFIED JOB FAMILIES AND SALARY RANGE

Classification Family	Salary Range	Classification Family	Salary Range	Classification Family	Salary Range
Food Service		Instructional Assistants		Technology	
Food Service Assistant	5	Child Care Provider	5	Technology/Computer Lab Assistant 1 (bldg)	10
Food Service Specialist	6	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	Assessment		Data Integration & Systems Analyst	23
		Assessment Technician	11		
		District Assessment and Data Specialist	14	Library	
Clerical				Library Media Assistant 1	7
Secretary	6	Student Behavior		Instructional Media Center Assistant 1 (CIMC)	7
Administrative Assistant 1	7	Student Behavior Assistant	9	Library Media Technician	10
Health Service Assistant	9	Student Behavior Support 1	10	Instructional Media Center Assistant 2 (CIMC)	10
Administrative Assistant 1 - Office (attendance)	9	Student Behavior Support 2	12		
Administrative Assistant 2	10	Campus Behavior Support	13	Maintenance	
Registrar 1	12	Student Behavior Support 3 - grandfathered	16	Maintenance 1	8
Career Center Specialist	12			Lead Maintenance	9
Administrative Assistant 2/Office Manager	13	Stand Alone Positions		Warehouse Delivery	10
Administrative Assistant 3	13	Public Access Partnership Support	12	Project Crew	10
Registrar 2	13	Special Education Autism Assistant	13	Project Crew Lead	11
Administrative Assistant 3/Office Manager	14	Special Education Behavior Assistant	13	Campus Steward 1 (Elementary)	12
		Mental Health & Wellness Skills Trainer	15	Campus Steward 2 (Middle School)	13
Business		Bilingual Student and Family Advocate 1	15	Maintenance 2	13
Fiscal Clerk 1	8	Communications Specialist	17	Campus Steward 3 (High School)	14
Fiscal Clerk 2	11	Bilingual Student and Family Advocate 2	17	Maintenance 3	17
Fiscal Clerk 2/Office Manager	13	Speech Language Pathologist Assistant	19	Maintenance 4	18
Accounting & Business Systems Specialist I	14	Brailist; Translator	19	Maintenance Foreman	19
Payroll / Benefit Specialist	18	Electrician Specialist	23		
Accounting & Business Systems Specialist II	19				

SALARY COSTS BY OBJECT

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 - Licensed Staff	\$25,936,258	26,326,426	28,770,739	30,036,702	31,735,000
112 - Classified Staff	11,872,939	10,817,878	12,967,064	15,872,206	15,251,629
113 - Administrators	3,662,633	3,703,365	4,102,871	4,278,504	4,445,200
114 - Other Non-Represented Staff	1,571,789	1,510,643	1,764,146	2,033,224	2,113,840
116 - Supplemental Retirement Stipends	-	433,000	315,500	-	-
121 - Substitutes – Licensed	20,996	45,100	120,591	3,000	56,250
122 - Substitutes – Classified	68,540	6,901	23,256	42,500	18,500
130 - Additional Salary	2,434,159	2,841,716	2,949,992	4,692,095	3,204,876
TOTAL SALARY COST	\$45,567,314	\$45,685,028	\$51,014,158	\$56,958,230	\$56,825,295
<i>Change from Prior Year</i>	<i>10.0%</i>	<i>0.3%</i>	<i>11.7%</i>	<i>13.0%</i>	<i>-0.2%</i>



BENEFIT COSTS BY OBJECT

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
210 - Public Employees Retirement System	\$11,474,413	\$11,608,716	\$11,593,320	\$14,008,196	\$14,376,740
220 - Social Security Administration	3,408,399	3,411,914	3,808,428	4,399,773	4,349,850
230 - Other Required Payroll Costs	267,195	323,811	301,023	348,576	329,292
240 - Contractual Employee Benefits	12,673,403	11,920,311	13,211,717	14,376,191	14,160,025
TOTAL BENEFIT COST	\$27,823,410	\$27,264,753	\$28,914,488	\$33,132,736	\$33,215,907
<i>Change from Prior Year</i>	<i>22.4%</i>	<i>-2.0%</i>	<i>6.1%</i>	<i>15.5%</i>	<i>0.3%</i>
Benefit Cost as % of Salaries and Benefits	38%	37%	36%	37%	37%

STUDENT ENROLLMENT

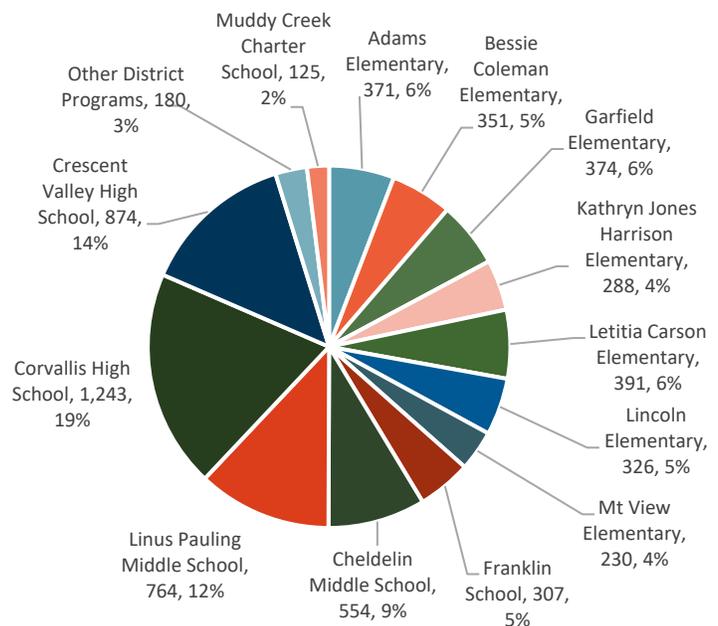
The District develops annual enrollment projections using two types of information – cohort survival rates and birth rates. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will 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
2019-20 Actual	437	447	519	562	503	503	524	555	495	538	529	552	581	6,745	-47 -0.7%
2020-21 Actual	401	429	423	465	546	501	479	522	529	526	532	515	593	6,461	-284 -4.2%
2021-22 Actual	409	414	435	421	450	548	473	474	534	568	548	535	568	6,377	-84 -1.3%
2022-23 Actual	396	444	435	440	420	473	532	469	493	572	574	542	572	6,362	-15 -0.2%
2023-24 Projected	403	421	465	436	446	439	462	532	477	544	572	585	596	6,378	16 0.3%
2024-25 Projected	404	415	430	456	437	450	426	463	537	513	547	571	646	6,295	-83 -1.3%
2025-26 Projected	355	416	424	422	457	441	438	427	467	578	516	546	631	6,118	-177 -2.8%
2026-27 Projected	370	366	425	416	423	461	428	439	431	502	581	515	603	5,960	-158 -2.6%

District enrollment has declined since 2019-20, when the district had 6,745 students enrolled, to 2022-23, when the district had 6,362 students enrolled. Enrollment in 2020-21 declined by 284 students due to the COVID-19 pandemic. The projection for 2023-24 assumes a slight increase in enrollment followed by larger declines over the following three years.

2023-24 PROJECTED ENROLLMENT BY SCHOOL

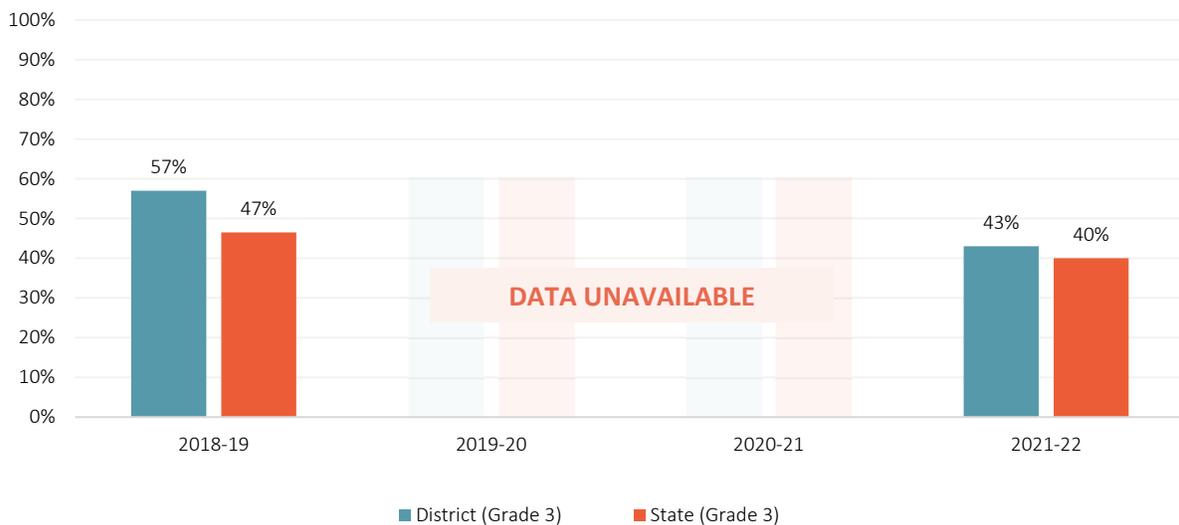
School	Projected Enrollment
Adams Elementary	371
Bessie Coleman Elementary	351
Garfield Elementary	374
Kathryn Jones Harrison Elementary	288
Letitia Carson Elementary	391
Lincoln Elementary	326
Mt View Elementary	230
Franklin School	307
Cheldelin Middle School	554
Linus Pauling Middle School	764
Corvallis High School	1,243
Crescent Valley High School	874
Subtotal (District Schools)	6,073
Other District Programs	180
Total Non-Charter Enrollment	6,253
Muddy Creek Charter School	125
Total Projected Enrollment	6,378



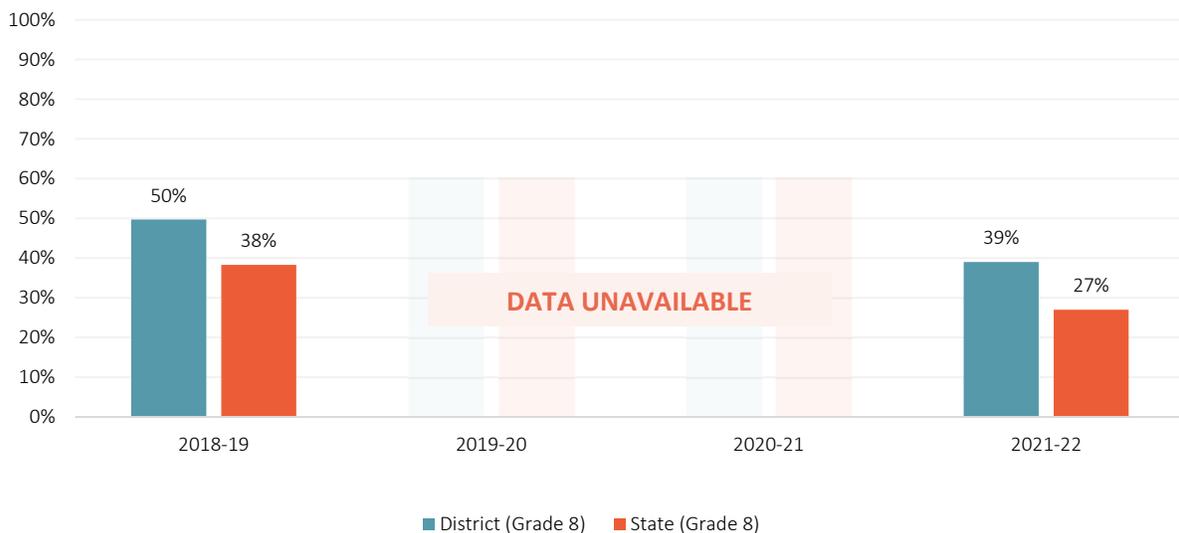
STUDENT ACHIEVEMENT DATA

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 and 2020-21 school years.

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

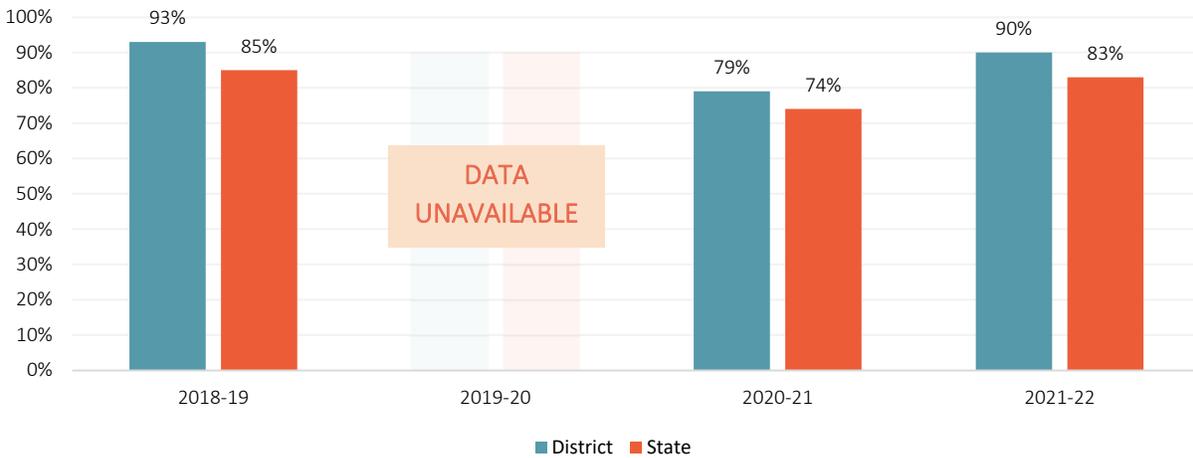


GRADE 8 MATHEMATICS PROFICIENCY
Percentage of students who met state grade-level expectations



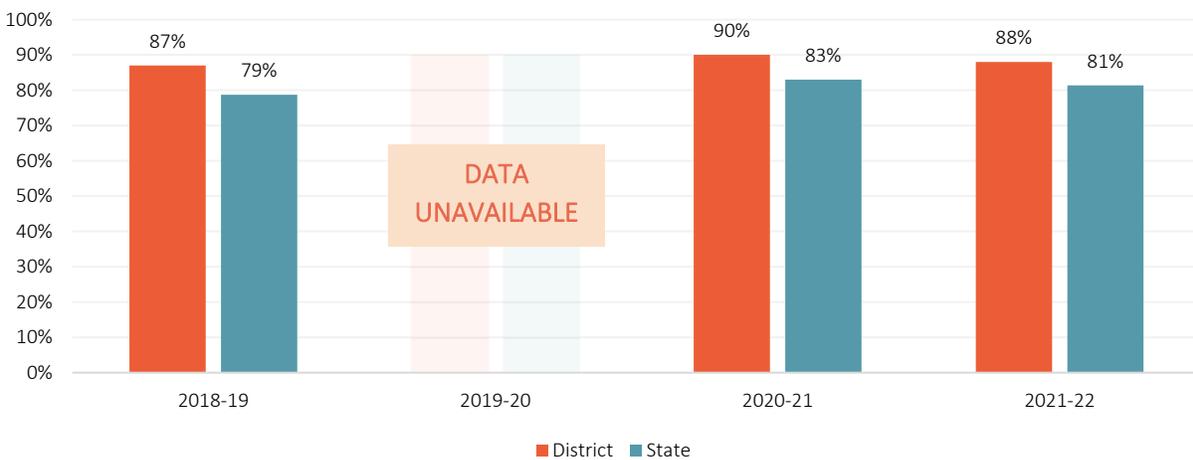
GRADE 9 ON-TRACK TO GRADUATE

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 9th grade year are more likely to drop out compared to those who are on-track. Due to the COVID-19 pandemic, the data for the grade 9 on track statistic is not available for the 2019-20 school year. The district's overall grade 9 on-track to graduate rate for 2021-22 was 90%, an increase from the 2020-21 rate of 79%, and 7% higher than the state average rate of 83%.



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. Due to the COVID-19 pandemic, the data for the four-year cohort graduation rate is not available for the 2019-20 school year. The district's overall four-year cohort graduation rate for 2021-22 was 88%, a slight decrease from the 2020-21 rate of 90%, but 7% higher than the state average rate of 81%. In terms of the number of students, 469 out of 529 students graduated with their four-year cohort in 2022 compared to 484 out of 560 students in 2021.

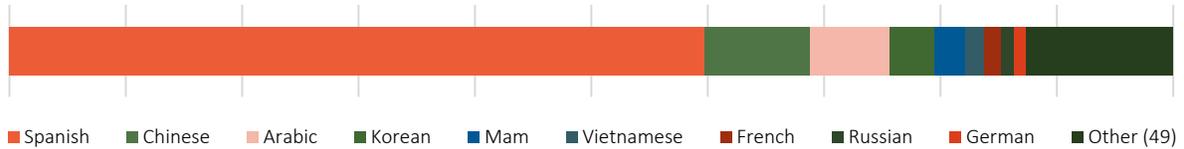


STUDENT DEMOGRAPHICS

STUDENT DIVERSITY

In 2022-23, 1,148 students, or 22% of students enrolled, self-reported a language of origin other than English. A total of 59 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.

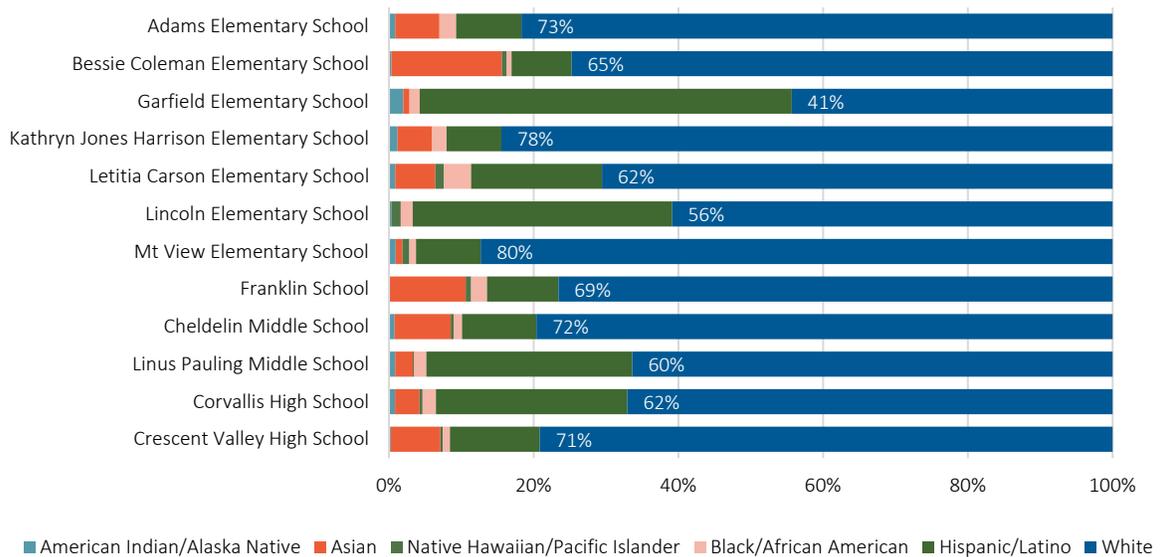
LANGUAGE OF ORIGIN OF ALL STUDENTS ENROLLED (NON-ENGLISH)



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

Race/Ethnicity as Reported	2019-20 District	2020-21 District	2021-22 District	2022-23 District	2022-23 State
American Indian/Alaska Native	<1%	<1%	<1%	<1%	1%
Asian	6%	6%	5%	5%	4%
Native Hawaiian/Pacific Islander	<1%	<1%	<1%	<1%	<1%
Black/African American	1%	1%	1%	2%	2%
Hispanic/Latino	17%	18%	18%	18%	25%
White	67%	66%	66%	65%	59%
Multiracial	8%	8%	9%	9%	7%

RACE/ETHNICITY OF STUDENTS ENROLLED BY SCHOOL

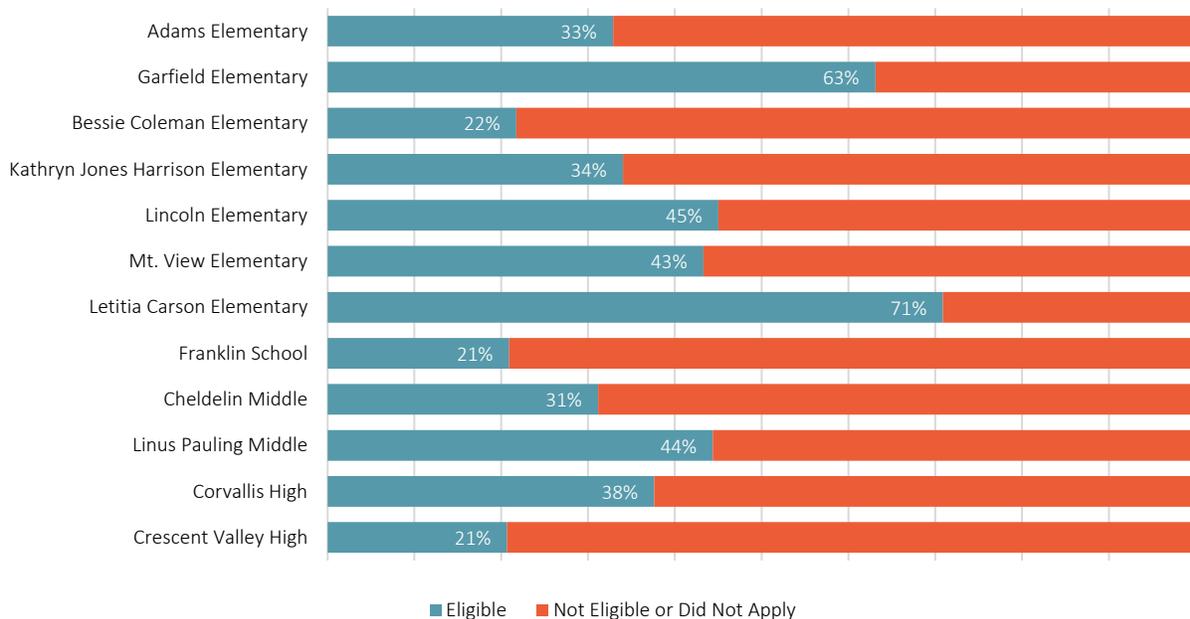


STUDENTS NAVIGATING POVERTY

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 and foster children are eligible for free meals. Additionally, children from households that meet federal or state income guidelines are determined eligible for either free or reduced-priced meals.

In 2022-23, over one-third of students in the district (39%) were eligible for participation in the Free and Reduced-Priced Meal Program. Eligibility is not reported for 2020-21 and 2021-22 as the district operated meal programs under a suite of federal waivers that allowed meals to be served at no cost to all children and eliminated the need to collect applications used to determine household eligibility for free or reduced-priced meals.

School	2019-20	2020-21	2021-22	2022-23
Adams Elementary	28%			33%
Garfield Elementary	59%			63%
Bessie Coleman Elementary	15%			22%
Kathryn Jones Harrison Elementary	28%			34%
Lincoln Elementary	51%			45%
Mt. View Elementary	42%			43%
Letitia Carson Elementary	52%			71%
Franklin School	17%			21%
Cheldelin Middle	32%			31%
Linus Pauling Middle	48%			44%
Corvallis High	35%			38%
Crescent Valley High	26%			21%
District Average	36%			39%
State Average	48%			



SCHOOL DISCRETIONARY ALLOCATIONS

School and Grades Served	Students						Discretionary Allocation		
	Projected Enrollment	Navigating Poverty 1	With a Disability 2	Emerging Bilingual 3	Opportunity for Growth 4	Weighted Student Count	\$ per Weight	\$ per Student	Allocation
K-5 Adams	371	41%	10%	9%	55%	478	\$ 205	\$ 264	\$ 97,990
K-5 Franklin K-5	154	29%	8%	12%	31%	185	205	246	37,925
K-5 Garfield	374	67%	10%	40%	69%	548	205	300	112,340
K-5 Bessie Coleman	351	27%	9%	12%	22%	412	205	241	84,460
K-5 Kathryn Jones Harrison	288	40%	18%	7%	45%	367	205	261	75,235
K-5 Lincoln	326	53%	12%	24%	66%	452	205	284	92,660
K-5 Mountain View	230	46%	7%	2%	60%	296	205	264	60,680
K-5 Letitia Carson	391	67%	11%	10%	65%	540	205	283	110,700
Total Elementary	2,485					3,278	\$ 205	\$ 270	\$ 671,990
6-8 Cheldelin	554	39%	11%	6%	57%	711	\$ 335	\$ 430	\$ 238,185
6-8 Franklin 6-8	153	29%	8%	12%	31%	184	335	403	61,640
6-8 Linus Pauling	764	52%	14%	19%	61%	1,043	335	457	349,405
Total Middle School	1,471					1,938	\$ 335	\$ 441	\$ 649,230
9-12 Corvallis	1,243	40%	10%	20%	8%	1,509	\$ 345	\$ 419	\$ 520,605
9-12 Crescent Valley	874	27%	10%	8%	5%	994	345	392	342,930
9-12 Alternative Pathways	145	68%	25%	14%	10%	191	345	454	65,895
Total High School	2,262					2,694	\$ 345	\$ 411	\$ 929,430
GRAND TOTAL	6,218					7,910			\$2,250,650

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

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

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

⁴ Students who did not meet academic benchmarks in the previous year. One K-8 student = 0.25 weight. One 9-12 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.

2023-24 SCHOOL LEVEL REPORTING (ALL FUNDS)

	ELEMENTARY SCHOOLS						
	Adams	Bessie Coleman	Garfield <i>DLI, Title I</i>	Kathryn Jones Harrison <i>Life Skills</i>	Letitia Carson <i>Title I</i>	Lincoln <i>DLI, Title I</i>	Mountain View <i>Title I, SEG</i>
STUDENT ENROLLMENT (Projects)	371	351	374	288	391	326	230
STUDENT DEMOGRAPHICS (2022-23 ODE Fall Membership and District Data Sources)							
Total Fall Enrollment (2022-23)	383	345	378	273	390	331	232
Race/Ethnicity							
American Indian/Alaskan	1%	<1%	2%	1%	1%	<1%	1%
Asian	5%	13%	1%	4%	5%	0%	1%
Black/African American	2%	1%	1%	2%	3%	2%	1%
Hispanic/Latino	8%	7%	48%	7%	16%	33%	8%
Multiracial	10%	13%	7%	8%	12%	8%	8%
Native Hawaiian/Pacific I	0%	1%	0%	0%	1%	1%	1%
White	73%	65%	41%	78%	62%	56%	80%
Students with Disabilities	11%	13%	11%	15%	10%	12%	16%
Ever English Learners	9%	13%	41%	7%	10%	23%	2%
Students Navigating Poverty	33%	22%	63%	34%	71%	45%	43%
SCHOOL PERFORMANCE MEASURES (2021-22 At-A-Glance Report)							
English Language Arts Proficiency	45%	78%	31%	55%	35%	34%	40%
Mathematics Proficiency	32%	75%	26%	47%	37%	28%	37%
Science Proficiency	28%	68%	17%	33%	24%	34%	34%
Grade 9 On Track to Graduate							
Grade 12 On Time Graduation							
SCHOOL STAFFING (2023-24 Proposed)							
111 Licensed Staff	24.30	23.30	28.80	22.80	25.50	24.20	18.30
112 Classified Staff	14.56	15.25	22.75	23.63	23.44	21.75	16.03
113 Administrators	1.00	1.00	1.00	1.00	1.00	1.00	1.00
114 Other Non-Represented S	-	-	-	-	-	-	-
Total	39.86	39.55	52.55	47.43	49.94	46.95	35.33
SCHOOL SPENDING (2023-24 Proposed)							
100 Salaries	2,533,159	2,388,433	3,003,600	2,843,978	2,944,601	2,793,569	2,146,415
200 Associated Payroll Costs	1,500,471	1,438,581	1,815,371	1,734,742	1,800,461	1,678,727	1,280,404
300 Purchased Services	173,850	133,790	126,225	110,283	118,275	143,830	100,792
400 Supplies and Materials	89,999	46,045	74,196	62,761	75,764	92,068	50,479
500 Capital Outlay	-	-	-	-	-	-	-
600 Other Objects	-	-	-	-	50	-	-
Total	\$4,297,479	\$4,006,849	\$5,019,392	\$4,751,764	\$4,939,151	\$4,708,194	\$3,578,090
STUDENT:STAFF RATIO	9.3	8.9	7.1	6.1	7.8	6.9	6.5
STUDENT:LICENSED STAFF RATIO	15.3	15.1	13.0	12.6	15.3	13.5	12.6
SCHOOL SPENDING PER STUDENT							
State and Local Funds	10,616	10,699	11,697	15,529	10,918	12,556	13,378
Federal Funds	967	717	1,724	970	1,714	1,887	2,179
Total	\$11,584	\$11,416	\$13,421	\$16,499	\$12,632	\$14,442	\$15,557

Note regarding Student Enrollment: The count of students enrolled in a school. Students attending programs offered through Harding Center and College Hill, including those enrolled for college coursework, are counted as enrolled/attending their home high school.

K-8 & SECONDARY SCHOOLS					
Franklin K-8	Cheldelin Middle	Linus Pauling Middle <i>Life Skills, DLI</i>	Corvallis High <i>Life Skills, DLI</i>	Crescent Valley High <i>WINGS</i>	District Wide
307	554	764	1,332	965	6,253
301	570	768	1,284	931	6,362
0%	1%	1%	1%	<1%	1%
10%	7%	2%	3%	6%	5%
2%	1%	2%	2%	1%	1%
9%	9%	26%	24%	11%	18%
9%	10%	9%	8%	11%	9%
1%	<1%	<1%	<1%	<1%	0%
69%	72%	60%	62%	71%	65%
12%	7%	5%	3%	4%	12%
12%	6%	19%	18%	7%	14%
21%	31%	44%	38%	21%	0%
69%	58%	53%			43%
54%	43%	39%			39%
51%	50%	50%			n/a
			92%	>95%	90%
			91%	87%	88%
18.90	34.60	49.80	71.46	50.54	392.50
10.56	25.59	42.91	53.13	49.62	319.22
1.00	2.00	3.00	4.60	4.40	22.00
-	-	-	0.60	-	0.60
30.46	62.19	95.71	129.79	104.56	734.32
1,915,043	3,839,624	5,805,329	8,789,441	6,824,091	45,827,283
1,136,595	2,283,864	3,509,377	5,044,230	4,000,995	27,223,818
97,900	217,079	261,750	726,400	661,380	2,871,554
88,125	155,473	305,013	256,572	280,642	1,577,137
-	-	-	10,000	-	10,000
-	1,150	-	17,500	13,000	31,700
\$3,237,663	\$6,497,190	\$9,881,469	\$14,844,142	\$11,780,109	\$ 77,541,492
10.1	8.9	8.0	10.3	9.2	8.5
16.2	16.0	15.3	18.6	19.1	15.9
9,909	11,489	12,666	10,909	11,923	11,690
638	239	268	235	284	710
\$10,546	\$11,728	\$12,934	\$11,144	\$12,207	\$12,401

ADAMS ELEMENTARY

1615 SW 35th Street, Corvallis, OR 97333

Grades K-5

Peter Henning, Principal



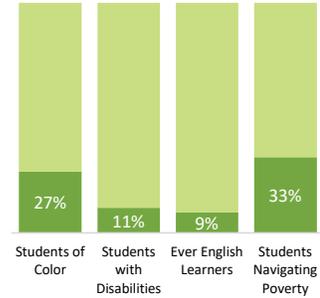
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
430	349	386	383	371

DEMOGRAPHICS

	2019-20	2020-21	2021-22	2022-23	
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	1%	1%
	Asian	7%	8%	5%	5%
	Black/African American	1%	2%	2%	2%
	Hispanic/Latino	9%	8%	9%	8%
	Multiracial	10%	9%	10%	10%
	Native Hawaiian/Pacific Islander	0%	0%	0%	0%
	White	72%	72%	74%	73%
Students with Disabilities	n/a	12%	14%	11%	
Ever English Learners	n/a	9%	8%	9%	
Students Navigating Poverty	n/a	>95%	>95%	33%	

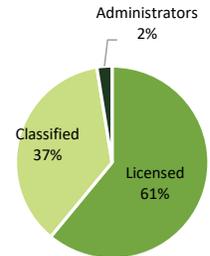


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	45%
Mathematics Proficiency	n/a	n/a	32%
Science Proficiency			28%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	26.31	23.35	24.68	25.10	24.30
112 – Classified Staff	18.57	17.47	16.88	20.31	14.56
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	45.88	41.82	42.56	46.41	39.86

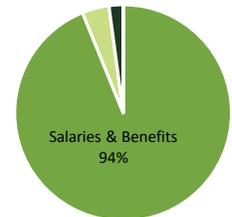


PER STUDENT

9.4 8.3 9.1 8.3 9.3

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 2,365,976	\$ 2,164,514	\$ 2,297,158	\$ 2,601,185	\$ 2,533,159
200 – Associated Payroll Costs	1,458,199	1,370,723	1,405,787	1,580,636	1,500,471
300 – Purchased Services	146,253	74,100	82,900	78,300	173,850
400 – Supplies and Materials	83,568	32,552	45,491	32,898	89,999
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 4,053,996	\$ 3,641,889	\$ 3,831,336	\$ 4,293,019	\$ 4,297,479



PER STUDENT

\$9,428 \$10,435 \$9,926 \$11,209 \$11,584

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2019-22; Fall Enrollment Report for 2022-23; District Estimates for 2023-24. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

STAFFING and SPENDING figures are based on audited actuals for 2019-22, adopted as revised for 2022-23, and proposed for 2023-24.

BESSIE COLEMAN ELEMENTARY

3838 NW Walnut Blvd, Corvallis, OR 97330

Grades K-5

Tracey Fischer, Principal



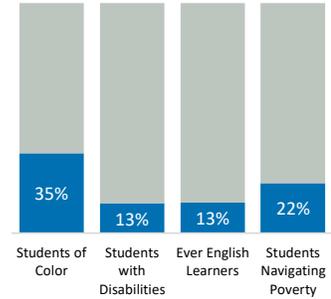
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
382	294	329	345	351

DEMOGRAPHICS

	2019-20	2020-21	2021-22	2022-23	
Race/Ethnicity	American Indian/Alaskan Native	0%	0%	<1%	<1%
	Asian	21%	16%	15%	13%
	Black/African American	1%	2%	2%	1%
	Hispanic/Latino	10%	10%	7%	7%
	Multiracial	9%	11%	16%	13%
	Native Hawaiian/Pacific Islander	1%	1%	1%	1%
White	58%	61%	59%	65%	
Students with Disabilities	n/a	8%	7%	13%	
Ever English Learners	n/a	10%	11%	13%	
Students Navigating Poverty	n/a	>95%	>95%	22%	

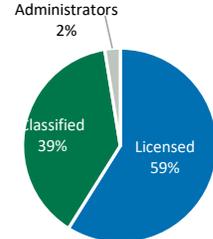


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	78%
Mathematics Proficiency	n/a	n/a	75%
Science Proficiency			68%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	21.15	18.50	20.00	19.90	23.30
112 – Classified Staff	14.01	12.53	13.91	18.47	15.25
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	36.16	32.03	34.91	39.37	39.55



PER STUDENT

10.6 9.2 9.4 8.8 8.9

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 1,863,590	\$ 1,681,244	\$ 1,863,951	\$ 2,107,309	\$ 2,388,433
200 – Associated Payroll Costs	1,162,349	1,045,833	1,165,833	1,310,645	1,438,581
300 – Purchased Services	153,809	87,534	95,700	90,700	133,790
400 – Supplies and Materials	69,293	23,698	32,428	37,802	46,045
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	40	-	-	-	-
TOTAL	\$ 3,249,081	\$ 2,838,309	\$ 3,157,912	\$ 3,546,456	\$ 4,006,849



PER STUDENT

\$8,505 \$9,654 \$9,599 \$10,280 \$11,416

SOURCE NOTES:

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STAFFING and SPENDING figures are based on audited actuals for 2019-22, adopted as revised for 2022-23, and proposed for 2023-24.

GARFIELD ELEMENTARY

1205 NW Garfield Ave, Corvallis, OR 97330

Grades K-5

Nancy Davila-Williams, Principal

DLI, Title I



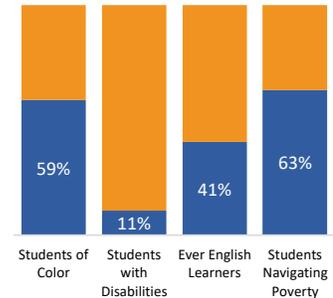
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
445	406	394	378	374

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	2%	2%	1%	2%
	Asian	2%	1%	2%	1%
	Black/African American	2%	1%	2%	1%
	Hispanic/Latino	47%	51%	49%	48%
	Multiracial	7%	7%	7%	7%
	Native Hawaiian/Pacific Islander	0%	0%	0%	0%
	White	41%	38%	40%	41%
Students with Disabilities		n/a	10%	10%	11%
Ever English Learners		n/a	43%	40%	41%
Students Navigating Poverty		n/a	>95%	>95%	63%

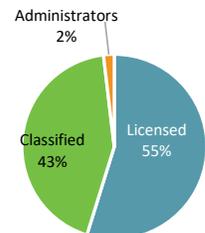


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	31%
Mathematics Proficiency	n/a	n/a	26%
Science Proficiency			17%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	28.24	28.50	29.00	28.50	28.80
112 – Classified Staff	22.09	22.97	24.22	26.97	22.75
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	51.33	52.47	54.22	56.47	52.55



PER STUDENT

8.7 7.7 7.3 6.7 7.1

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 2,562,468	\$ 2,635,958	\$ 2,819,691	\$ 2,952,082	\$ 3,003,600
200 – Associated Payroll Costs	1,624,295	1,689,739	1,790,917	1,829,172	1,815,371
300 – Purchased Services	131,666	68,300	63,220	60,270	126,225
400 – Supplies and Materials	65,139	41,836	81,823	78,258	74,196
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	79	-	-	-	-
TOTAL	\$ 4,383,647	\$ 4,435,833	\$ 4,755,651	\$ 4,919,782	\$ 5,019,392



PER STUDENT

\$9,851 \$10,926 \$12,070 \$13,015 \$13,421

SOURCE NOTES:

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STAFFING and SPENDING figures are based on audited actuals for 2019-22, adopted as revised for 2022-23, and proposed for 2023-24.

KATHRYN JONES HARRISON ELEMENTARY

1825 NW 27th, Corvallis, OR 97330

Grades K-5

Beth Martin, Principal

Life Skills



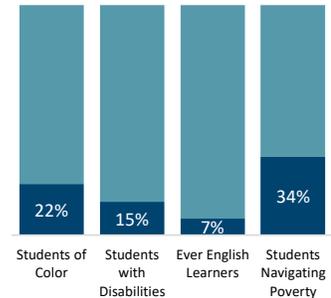
ENROLLMENT



2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Actual	Actual	Actual	Projected
328	303	287	273	288

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	<1%	1%
	Asian	3%	4%	4%	4%
	Black/African American	2%	1%	2%	2%
	Hispanic/Latino	7%	7%	7%	7%
	Multiracial	9%	7%	8%	8%
	Native Hawaiian/Pacific Islander	0%	0%	<1%	0%
	White	78%	80%	78%	78%
Students with Disabilities		n/a	19%	19%	15%
Ever English Learners		n/a	6%	8%	7%
Students Navigating Poverty		n/a	>95%	>95%	34%

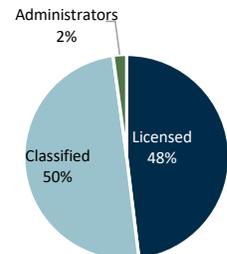


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	55%
Mathematics Proficiency	n/a	n/a	47%
Science Proficiency			33%

STAFFING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	23.35	22.95	22.60	22.60	22.80
112 – Classified Staff	25.71	25.50	24.59	27.06	23.63
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	50.06	49.45	48.19	50.66	47.43

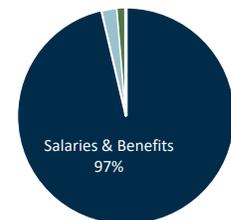


PER STUDENT

6.6 6.1 6.0 5.4 6.1

SPENDING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 2,453,873	\$ 2,424,582	\$ 2,492,506	\$ 2,706,416	\$ 2,843,978
200 – Associated Payroll Costs	1,609,156	1,596,691	1,597,419	1,696,803	1,734,742
300 – Purchased Services	95,441	54,367	53,600	55,100	110,283
400 – Supplies and Materials	42,811	18,964	48,501	31,296	62,761
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	48	50	-	-	-
TOTAL	\$ 4,201,329	\$ 4,094,654	\$ 4,192,026	\$ 4,489,615	\$ 4,751,764



PER STUDENT

\$12,809 \$13,514 \$14,606 \$16,445 \$16,499

SOURCE NOTES:

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LETITIA CARSON ELEMENTARY

2701 NW Satinwood, Corvallis, OR 97330

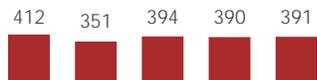
Grades K-5

Eric Beasley, Principal

Title I



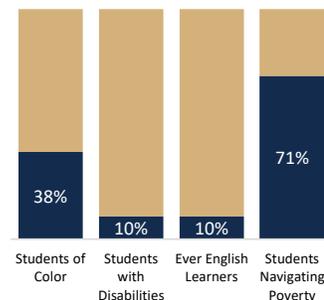
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
412	351	394	390	391

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	1%	1%
	Asian	5%	6%	5%	5%
	Black/African American	3%	3%	2%	3%
	Hispanic/Latino	14%	15%	15%	16%
	Multiracial	7%	8%	12%	12%
	Native Hawaiian/Pacific Islander	1%	2%	1%	1%
	White	68%	66%	65%	62%
Students with Disabilities		n/a	11%	12%	10%
Ever English Learners		n/a	12%	10%	10%
Students Navigating Poverty		n/a	>95%	>95%	71%

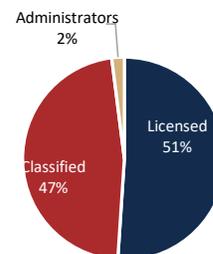


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	35%
Mathematics Proficiency	n/a	n/a	37%
Science Proficiency			24%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	24.14	22.50	24.30	25.30	25.50
112 – Classified Staff	17.77	17.69	22.25	26.09	23.44
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	42.91	41.19	47.55	52.39	49.94



PER STUDENT

9.6 8.5 8.3 7.4 7.8

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 2,171,673	\$ 2,084,923	\$ 2,399,577	\$ 2,727,859	\$ 2,944,601
200 – Associated Payroll Costs	1,373,703	1,317,388	1,524,434	1,712,639	1,800,461
300 – Purchased Services	150,504	79,600	78,550	64,300	118,275
400 – Supplies and Materials	89,162	61,074	78,476	74,531	75,764
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	2,033	-	-	-	50
TOTAL	\$ 3,787,075	\$ 3,542,985	\$ 4,081,037	\$ 4,579,329	\$ 4,939,151



PER STUDENT

\$9,192 \$10,094 \$10,358 \$11,742 \$12,632

SOURCE NOTES:

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STAFFING and SPENDING figures are based on audited actuals for 2019-22, adopted as revised for 2022-23, and proposed for 2023-24.

LINCOLN ELEMENTARY

110 SE Alexander Ave, Corvallis, OR 97333

Grades K-5

Aaron Hale, Principal

DLI, Title I



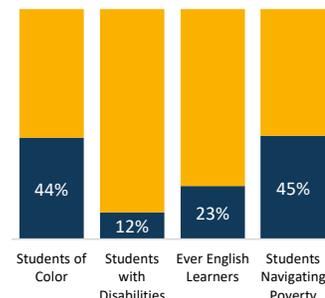
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
376	311	327	331	326

DEMOGRAPHICS

	2019-20	2020-21	2021-22	2022-23	
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	1%	<1%
	Asian	<1%	<1%	0%	0%
	Black/African American	1%	2%	1%	2%
	Hispanic/Latino	29%	31%	31%	33%
	Multiracial	7%	5%	8%	8%
	Native Hawaiian/Pacific Islander	<1%	1%	1%	1%
White	61%	61%	58%	56%	
Students with Disabilities	n/a	9%	12%	12%	
Ever English Learners	n/a	21%	23%	23%	
Students Navigating Poverty	n/a	>95%	>95%	45%	

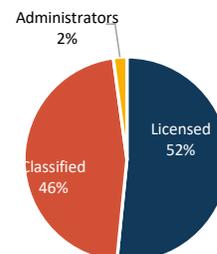


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	34%
Mathematics Proficiency	n/a	n/a	28%
Science Proficiency			34%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	24.80	25.00	23.80	25.30	24.20
112 – Classified Staff	15.39	15.34	17.75	23.47	21.75
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	41.19	41.34	42.55	49.77	46.95



PER STUDENT

9.1 7.5 7.7 6.7 6.9

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 2,145,240	\$ 2,183,138	\$ 2,271,928	\$ 2,705,378	\$ 2,793,569
200 – Associated Payroll Costs	1,351,149	1,356,577	1,413,833	1,643,979	1,678,727
300 – Purchased Services	118,979	72,918	74,650	75,250	143,830
400 – Supplies and Materials	47,864	30,066	60,122	45,139	92,068
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 3,663,232	\$ 3,642,699	\$ 3,820,533	\$ 4,469,746	\$ 4,708,194



PER STUDENT

\$9,743 \$11,713 \$11,684 \$13,504 \$14,442

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2019-22; Fall Enrollment Report for 2022-23; District Estimates for 2023-24. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

STAFFING and SPENDING figures are based on audited actuals for 2019-22, adopted as revised for 2022-23, and proposed for 2023-24.

MOUNTAIN VIEW ELEMENTARY

340 NE Granger, Corvallis, OR 97330

Grades K-5

Byron Bethards, Principal

Title I, SEL



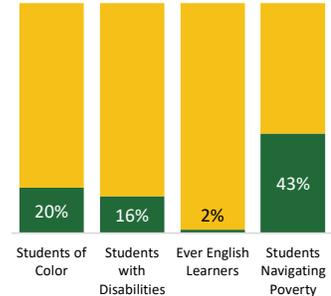
ENROLLMENT



2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Actual	Actual	Actual	Projected
294	222	258	232	230

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	0%	<1%	1%	1%
	Asian	1%	1%	1%	1%
	Black/African American	1%	1%	<1%	1%
	Hispanic/Latino	6%	6%	9%	8%
	Multiracial	9%	8%	8%	8%
	Native Hawaiian/Pacific Islander	2%	1%	1%	1%
	White	82%	83%	80%	80%
Students with Disabilities		n/a	10%	12%	16%
Ever English Learners		n/a	<5%	<5%	2%
Students Navigating Poverty		n/a	>95%	>95%	43%

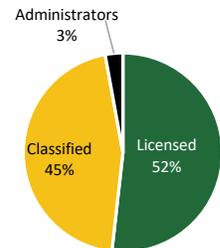


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	40%
Mathematics Proficiency	n/a	n/a	37%
Science Proficiency			34%

STAFFING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	19.10	16.10	18.30	18.60	18.30
112 – Classified Staff	17.14	17.03	16.72	19.41	16.03
113 – Administrators	1.00	0.80	1.00	1.00	1.00
TOTAL	37.24	33.93	36.02	39.01	35.33

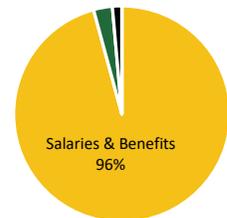


PER STUDENT

7.9 6.5 7.2 5.9 6.5

SPENDING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 1,878,151	\$ 1,650,859	\$ 1,905,200	\$ 2,053,884	\$ 2,146,415
200 – Associated Payroll Costs	1,204,197	1,083,837	1,201,103	1,286,931	1,280,404
300 – Purchased Services	111,819	54,000	53,000	41,800	100,792
400 – Supplies and Materials	66,929	37,581	47,018	37,653	50,479
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 3,261,096	\$ 2,826,277	\$ 3,206,321	\$ 3,420,268	\$ 3,578,090



PER STUDENT

\$11,092 \$12,731 \$12,428 \$14,743 \$15,557

SOURCE NOTES:

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STAFFING and SPENDING figures are based on audited actuals for 2019-22, adopted as revised for 2022-23, and proposed for 2023-24.

FRANKLIN K-8 SCHOOL

750 NW 18th Street, Corvallis, OR 97330

Grades K-8

Amy Wright, Principal

School of Choice



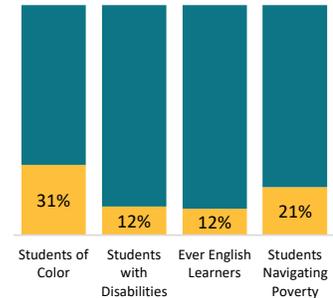
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
317	289	314	301	307

DEMOGRAPHICS

	2019-20	2020-21	2021-22	2022-23	
Race/Ethnicity	American Indian/Alaskan Native	<1%	0%	0%	0%
	Asian	12%	11%	11%	10%
	Black/African American	2%	1%	1%	2%
	Hispanic/Latino	11%	11%	10%	9%
	Multiracial	7%	8%	8%	9%
	Native Hawaiian/Pacific Islander	1%	<1%	<1%	1%
White	68%	69%	69%	69%	
Students with Disabilities	n/a	7%	6%	12%	
Ever English Learners	n/a	13%	11%	12%	
Students Navigating Poverty	n/a	>95%	>95%	21%	

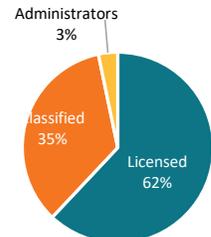


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	69%
Mathematics Proficiency	n/a	n/a	54%
Science Proficiency			51%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	16.90	15.98	17.41	17.68	18.90
112 – Classified Staff	11.47	10.34	13.34	12.53	10.56
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	29.37	27.32	31.75	31.21	30.46



PER STUDENT

10.8 10.6 9.9 9.6 10.1

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 1,612,395	\$ 1,509,573	\$ 1,739,468	\$ 1,758,947	\$ 1,915,043
200 – Associated Payroll Costs	1,002,953	937,794	1,082,250	1,052,426	1,136,595
300 – Purchased Services	95,646	65,400	66,674	59,550	97,900
400 – Supplies and Materials	43,271	53,063	84,183	89,478	88,125
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 2,754,265	\$ 2,565,830	\$ 2,972,575	\$ 2,960,401	\$ 3,237,663



PER STUDENT

\$8,689 \$8,878 \$9,467 \$9,835 \$10,546

SOURCE NOTES:

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CHELDELIN MIDDLE SCHOOL

987 NE Conifer Blvd, Corvallis, OR 97330

Grades 6-8

Jon Strowbridge, Principal

AVID



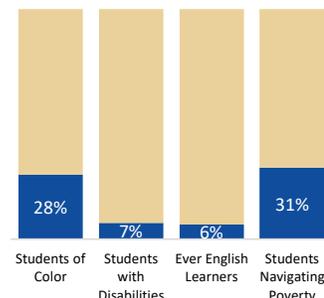
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
615	463	515	570	554

DEMOGRAPHICS

	2019-20	2020-21	2021-22	2022-23	
Race/Ethnicity	American Indian/Alaskan Native	<1%	<1%	<1%	1%
	Asian	5%	6%	7%	7%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	10%	10%	10%	9%
	Multiracial	8%	10%	11%	10%
	Native Hawaiian/Pacific Islander	1%	<1%	1%	<1%
White	74%	72%	71%	72%	
Students with Disabilities	n/a	10%	11%	7%	
Ever English Learners	n/a	9%	8%	6%	
Students Navigating Poverty	n/a	>95%	>95%	31%	

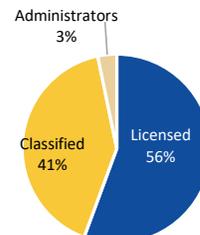


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	58%
Mathematics Proficiency	n/a	n/a	43%
Science Proficiency			50%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	31.00	28.17	30.67	33.60	34.60
112 – Classified Staff	23.94	22.44	24.88	28.06	25.59
113 – Administrators	2.00	2.00	2.00	2.00	2.00
TOTAL	56.94	52.61	57.55	63.66	62.19

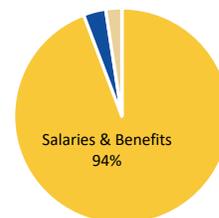


PER STUDENT

10.8 8.8 8.9 9.0 8.9

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 2,920,241	\$ 2,749,939	\$ 3,090,216	\$ 3,585,472	\$ 3,839,624
200 – Associated Payroll Costs	1,831,200	1,730,478	1,915,160	2,159,558	2,283,864
300 – Purchased Services	180,670	130,250	138,250	135,353	217,079
400 – Supplies and Materials	99,549	113,552	120,947	117,101	155,473
500 – Capital Outlay	10,923	-	-	-	-
600 – Other Objects	4,455	150	150	650	1,150
TOTAL	\$ 5,047,038	\$ 4,724,369	\$ 5,264,723	\$ 5,998,134	\$ 6,497,190



PER STUDENT

\$8,207 \$10,204 \$10,223 \$10,523 \$11,728

SOURCE NOTES:

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STAFFING and SPENDING figures are based on audited actuals for 2019-22, adopted as revised for 2022-23, and proposed for 2023-24.

LINUS PAULING MIDDLE SCHOOL

1111 NW Cleveland Ave, Corvallis, OR 97330

Grades 6-8

Alicia Ward-Satay, Principal

Life Skills, DLI, AVID



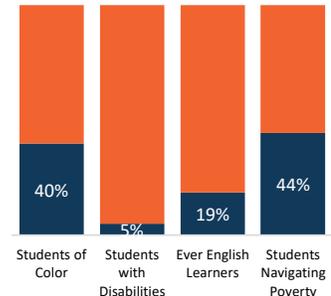
ENROLLMENT



2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
792	734	736	768	764

DEMOGRAPHICS

	2019-20	2020-21	2021-22	2022-23	
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	3%	3%	2%	2%
	Black/African American	1%	2%	1%	2%
	Hispanic/Latino	24%	26%	24%	26%
	Multiracial	7%	7%	9%	9%
	Native Hawaiian/Pacific Islander	<1%	<1%	0%	<1%
White	63%	61%	62%	60%	
Students with Disabilities	n/a	13%	13%	5%	
Ever English Learners	n/a	22%	20%	19%	
Students Navigating Poverty	n/a	>95%	>95%	44%	

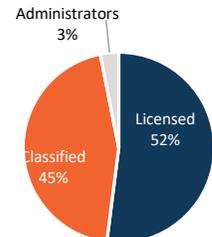


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
English Language Arts Proficiency	n/a	n/a	53%
Mathematics Proficiency	n/a	n/a	39%
Science Proficiency			50%

STAFFING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
111 – Licensed Staff	44.98	45.75	48.83	50.57	49.80
112 – Classified Staff	39.03	39.00	39.47	40.38	42.91
113 – Administrators	3.00	3.00	3.00	3.00	3.00
TOTAL	87.01	87.75	91.30	93.95	95.71



PER STUDENT

9.1 8.4 8.1 8.2 8.0

SPENDING

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
100 – Salaries	\$ 4,279,217	\$ 4,381,375	\$ 4,771,298	\$ 5,229,600	\$ 5,805,329
200 – Associated Payroll Costs	2,710,101	2,820,487	3,031,516	3,197,777	3,509,377
300 – Purchased Services	300,453	208,800	215,120	212,550	261,750
400 – Supplies and Materials	153,487	81,514	106,779	206,927	305,013
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	4,380	-	45	-	-
TOTAL	\$ 7,447,638	\$ 7,492,176	\$ 8,124,758	\$ 8,846,854	\$ 9,881,469



PER STUDENT

\$9,404 \$10,207 \$11,039 \$11,519 \$12,934

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2019-22; Fall Enrollment Report for 2022-23; District Estimates for 2023-24. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

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CORVALLIS HIGH SCHOOL

1400 NW Buchanan Ave, Corvallis, OR 97330

Grades 9-12

Matt Boring, Principal

Life Skills, DLI, AVID



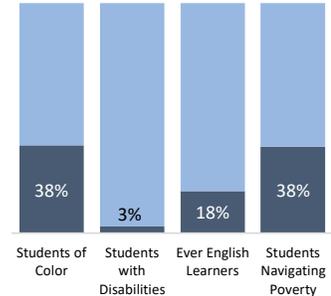
ENROLLMENT



2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Actual	Actual	Actual	Projected
1213	1032	1170	1,284	1332

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	4%	4%	4%	3%
	Black/African American	1%	1%	1%	2%
	Hispanic/Latino	22%	24%	25%	24%
	Multiracial	8%	8%	8%	8%
	Native Hawaiian/Pacific Islander	<1%	<1%	<1%	<1%
	White	64%	62%	62%	62%
Students with Disabilities		n/a	10%	11%	3%
Ever English Learners		n/a	21%	20%	18%
Students Navigating Poverty		n/a	>95%	>95%	38%

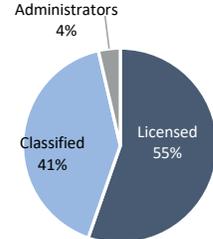


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
On Track to Graduate	n/a	83%	92%
On Time Graduation	90%	93%	91%

STAFFING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	68.70	65.66	68.68	74.16	71.46
112 – Classified Staff	57.30	54.07	55.27	55.94	53.13
113 – Administrators	4.60	4.60	4.60	4.60	4.60
TOTAL	130.60	124.33	128.56	134.70	129.19



PER STUDENT

9.3 8.3 9.1 9.5 10.3

SPENDING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 7,377,936	\$ 6,974,332	\$ 7,508,518	\$ 8,392,412	\$ 8,789,441
200 – Associated Payroll Costs	4,424,909	4,288,907	4,485,587	4,863,051	5,044,230
300 – Purchased Services	661,690	470,505	441,040	434,000	726,400
400 – Supplies and Materials	440,559	201,000	133,529	232,684	256,572
500 – Capital Outlay	76,715	15,000	10,000	10,000	10,000
600 – Other Objects	9,316	1,000	1,200	1,200	17,500
TOTAL	\$ 12,991,125	\$ 11,950,743	\$ 12,579,874	\$ 13,933,347	\$ 14,844,142



PER STUDENT

\$10,710 \$11,580 \$10,752 \$10,852 \$11,144

SOURCE NOTES:

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CRESCENT VALLEY HIGH SCHOOL

4444 NW Highland Dr, Corvallis, OR 97330

Grades 9-12

Aaron McKee, Principal

WINGS, AVID



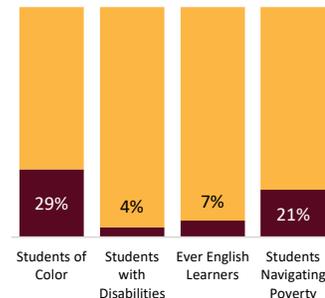
ENROLLMENT



2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Actual	Actual	Actual	Projected
935	804	888	931	965

DEMOGRAPHICS

		2019-20	2020-21	2021-22	2022-23
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	<1%	<1%
	Asian	8%	7%	6%	6%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	9%	9%	9%	11%
	Multiracial	9%	9%	10%	11%
	Native Hawaiian/Pacific Islander	1%	<1%	<1%	<1%
	White	72%	73%	73%	71%
Students with Disabilities		n/a	10%	10%	4%
Ever English Learners		n/a	7%	6%	7%
Students Navigating Poverty		n/a	>95%	>95%	21%

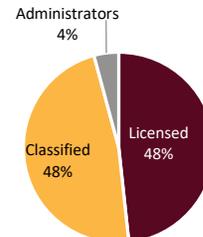


PERFORMANCE MEASURES

	2019-20	2020-21	2021-22
On Track to Graduate	n/a	75%	>95%
On Time Graduation	91%	88%	87%

STAFFING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	51.86	46.18	51.16	50.23	50.54
112 – Classified Staff	47.67	44.61	44.96	52.76	49.62
113 – Administrators	4.40	4.20	4.40	4.40	4.40
TOTAL	103.93	94.99	100.51	107.39	104.56



PER STUDENT

9.0 8.5 8.8 8.7 9.2

SPENDING

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 5,786,668	\$ 5,291,468	\$ 5,883,070	\$ 6,389,249	\$ 6,824,091
200 – Associated Payroll Costs	3,487,897	3,276,136	3,502,926	3,779,726	4,000,995
300 – Purchased Services	582,244	474,584	488,474	362,000	661,380
400 – Supplies and Materials	385,311	280,750	230,537	239,107	280,642
500 – Capital Outlay	134,315	5,000	-	-	-
600 – Other Objects	9,635	3,700	3,700	3,700	13,000
TOTAL	\$ 10,386,070	\$ 9,331,639	\$ 10,108,707	\$ 10,773,782	\$ 11,780,109



PER STUDENT

\$11,108 \$11,607 \$11,384 \$11,572 \$12,207

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2019-22; Fall Enrollment Report for 2022-23; District Estimates for 2023-24. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

STAFFING and SPENDING figures are based on audited actuals for 2019-22, adopted as revised for 2022-23, and proposed for 2023-24.

DIRECTORY OF SCHOOLS

ELEMENTARY

ADAMS ELEMENTARY SCHOOL
1615 SW 35TH St, Corvallis, OR 97333
Grades: KG - 5

BESSIE COLEMAN ELEMENTARY SCHOOL
previously Husky or Hoover Elementary School
3838 NW Walnut Blvd, Corvallis, OR 97330
Grades: KG - 5

GARFIELD ELEMENTARY SCHOOL
1205 NW Garfield Ave, Corvallis, OR 97330
Grades: KG - 5

KATHRYN JONES HARRISON ELEMENTARY SCHOOL
previously Jaguar or Jefferson Elementary School
1825 NW 27th St, Corvallis, OR 97330
Grades: KG - 5

LETITIA CARSON ELEMENTARY SCHOOL
previously Wildcat or Wilson Elementary School
2701 NW Satinwood St, Corvallis, OR 97330
Grades: KG - 5

LINCOLN ELEMENTARY SCHOOL
110 SE Alexander Ave, Corvallis, OR 97333
Grades: KG - 5

MOUNTAIN VIEW ELEMENTARY SCHOOL
340 NE Granger Ave, Corvallis, OR 97330
Grades: KG - 5

K-8 SCHOOL

FRANKLIN K-8 SCHOOL
750 NW 18th St, Corvallis, OR 97330
Grades: KG - 8

SECONDARY

CHELDELIN MIDDLE SCHOOL
987 NE Conifer Blvd, Corvallis, OR 97330
Grades: 6-8

LINUS PAULING MIDDLE SCHOOL
1111 NW Cleveland Ave, Corvallis, OR 97330
Grades: 6-8

CORVALLIS HIGH SCHOOL
1400 NW Buchanan Ave, Corvallis, OR 97330
Grades: 9-12

CRESCENT VALLEY HIGH SCHOOL
4444 NW Highland Dr, Corvallis, OR 97330
Grades: 9-12

OTHER PROGRAMS

ALTERNATIVE PATHWAYS at HARDING CENTER
College Hill, Urban Farm, Construction, WINGS/Transitions
510 NW 31st St, Corvallis, OR 97330
Grades: 9-12

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

ECF

Emergency Connectivity Fund

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



Committee Notes



committee notes section

cover art

collaborative art piece - Letitia Carson Elementary School





Christa Schmeder and Claudia Enciso Kuraica celebrate at the CSD pARTY

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 persons have been designated to handle inquiries regarding discrimination:

Jennifer Duvall, Human Resources Director and Title IX Coordinator: jennifer.duvall@corvallis.k12.or.us, 541-757-5840; Melissa Harder, Assistant Superintendent and Title II Coordinator: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Special Education and 504 Coordinator: sabrina.wood@corvallis.k12.or.us; Shawn Bernard, Assistant Special Education and ADA Coordinator: shawn.bernard@corvallis.k12.or.us

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. Las siguientes personas han sido designadas para atender las consultas relacionadas con la discriminación:

Jennifer Duvall, Directora de Recursos Humanos y Coordinadora de Title IX: jennifer.duvall@corvallis.k12.or.us, 541-757-5840; Melissa Harder, Superintendente Asistente y Coordinadora de Title II: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Coordinadora de Educación Especial y 504: sabrina.wood@corvallis.k12.or.us; Shawn Bernard, Asistente de Educación Especial y Coordinador de Ley de Americanos con Discapacidades (ADA por sus siglas en inglés): shawn.bernard@corvallis.k12.or.us.



BUDGET HIGHLIGHTS

2023-24 Proposed Budget

BUDGET SUMMARY

total budget
resources
requirements
staffing

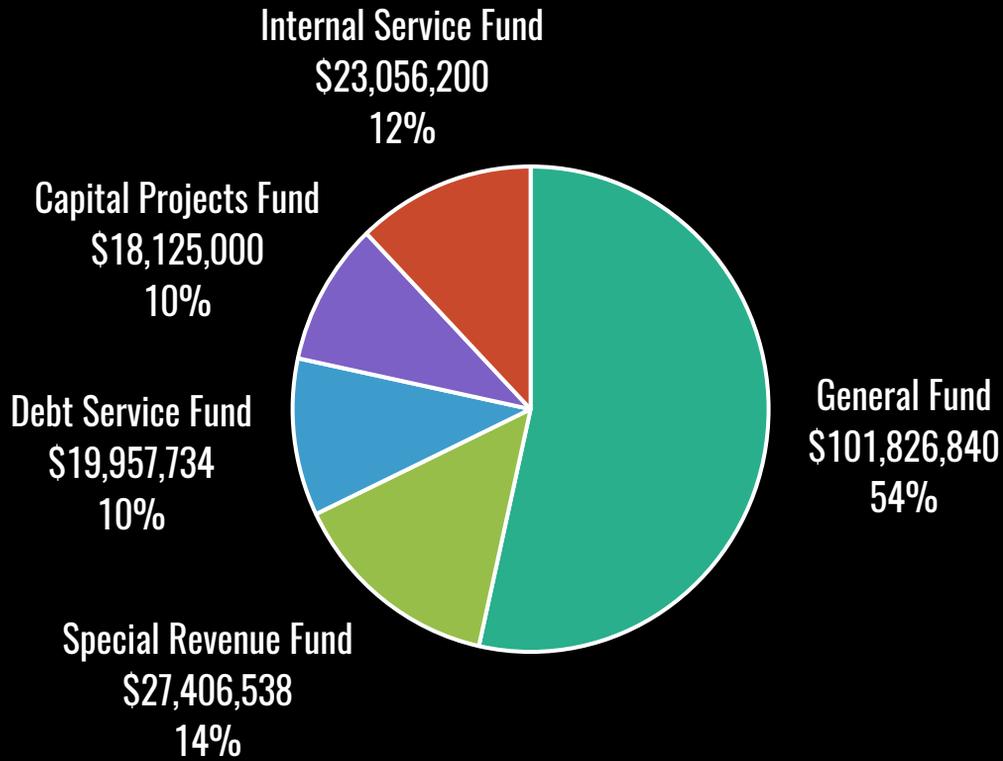
\$190,372,312

total budget

resources

requirements

staffing



TOTAL BUDGET - FUNDS

-24%

total budget

resources

requirements

staffing

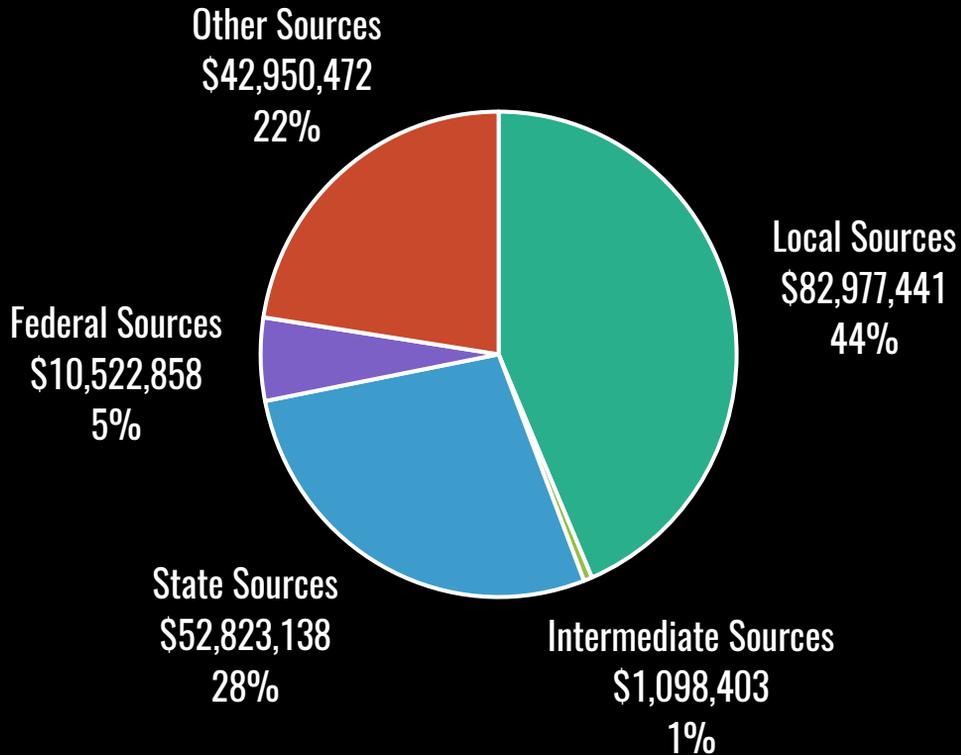
\$190,372,312

total budget

resources

requirements

staffing



TOTAL BUDGET - RESOURCES

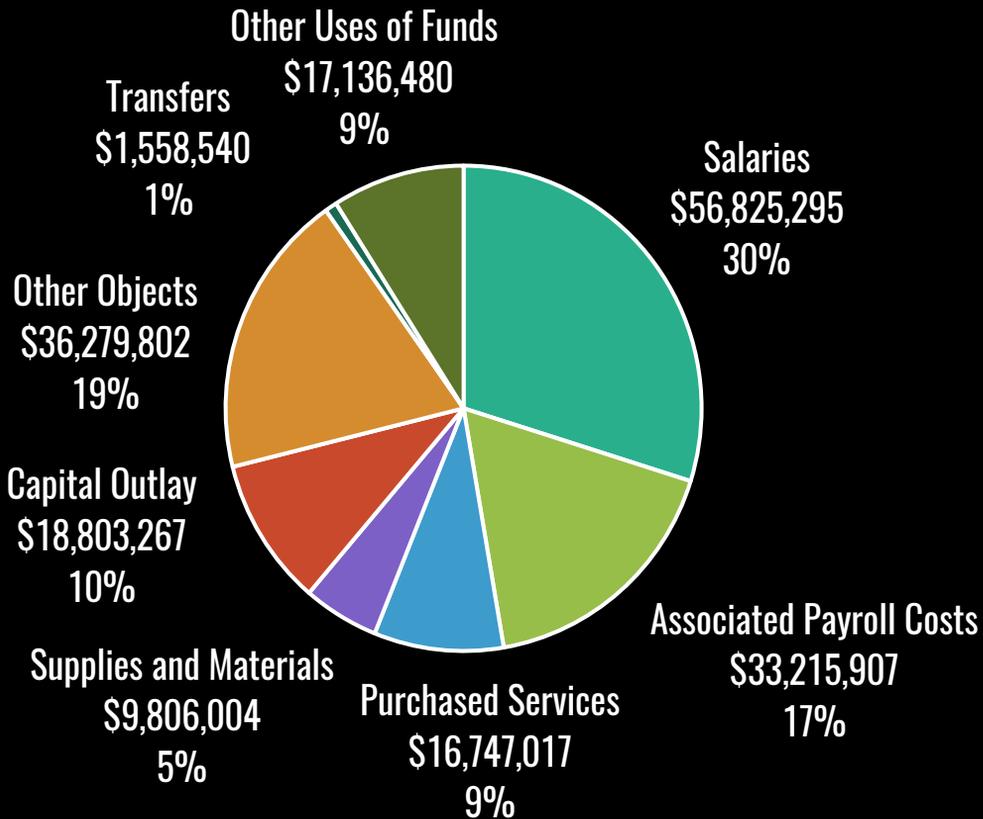
\$190,372,312

total budget

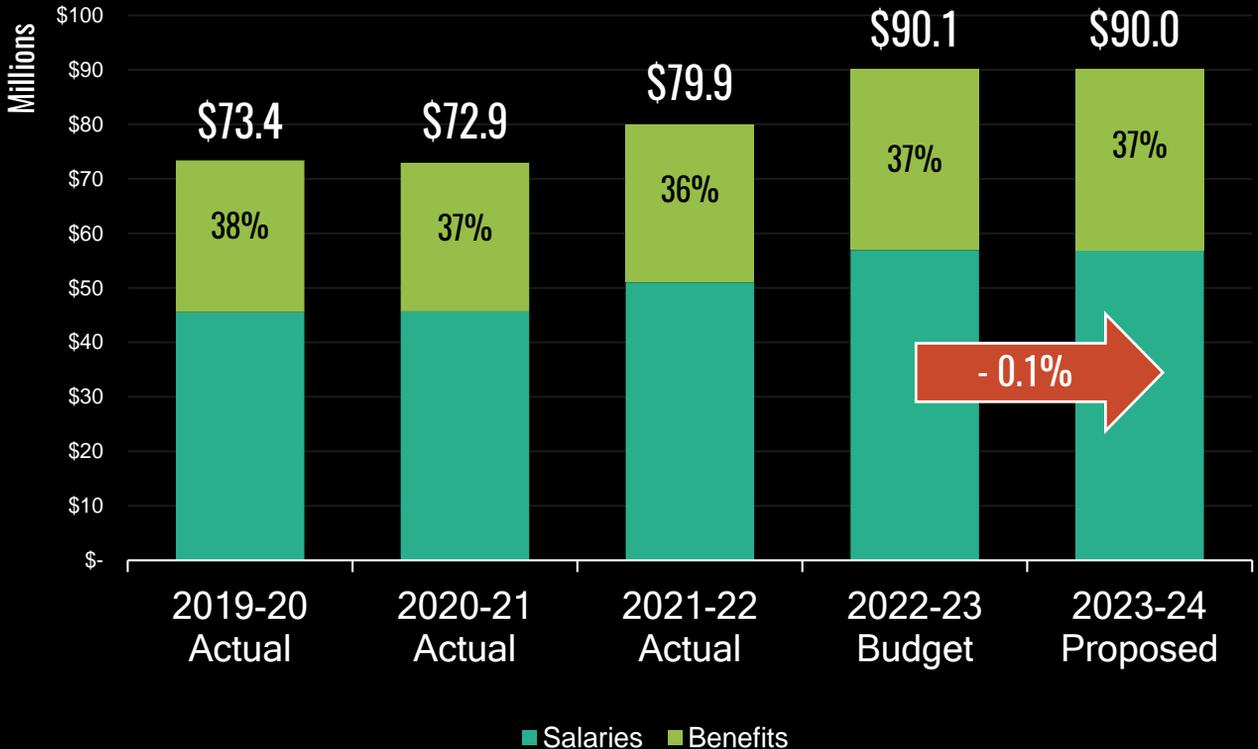
resources

requirements

staffing



TOTAL BUDGET - REQUIREMENTS



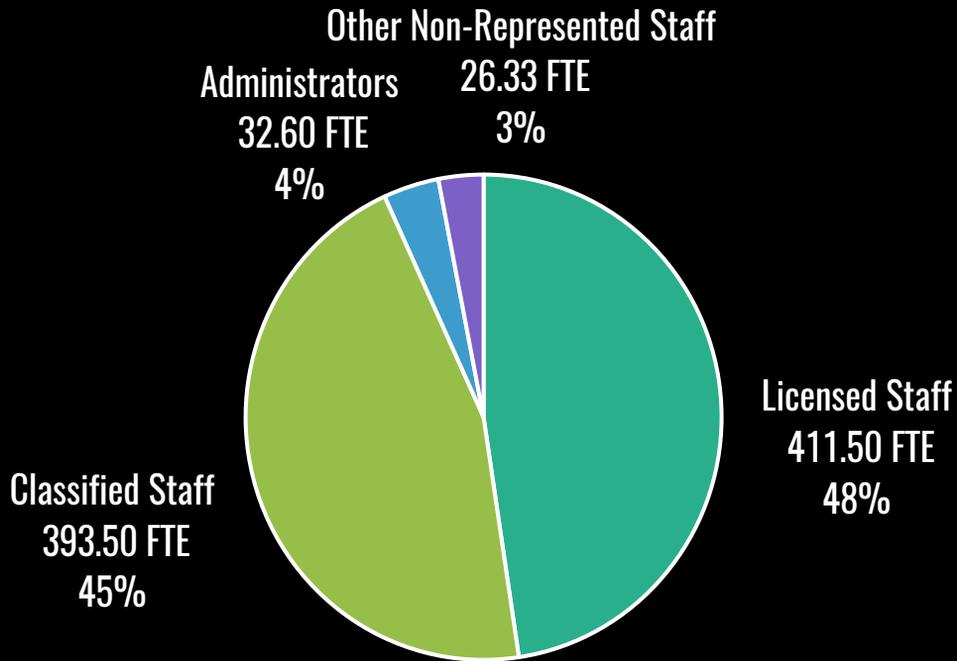
SALARIES AND ASSOCIATED PAYROLL COSTS

864 FTE

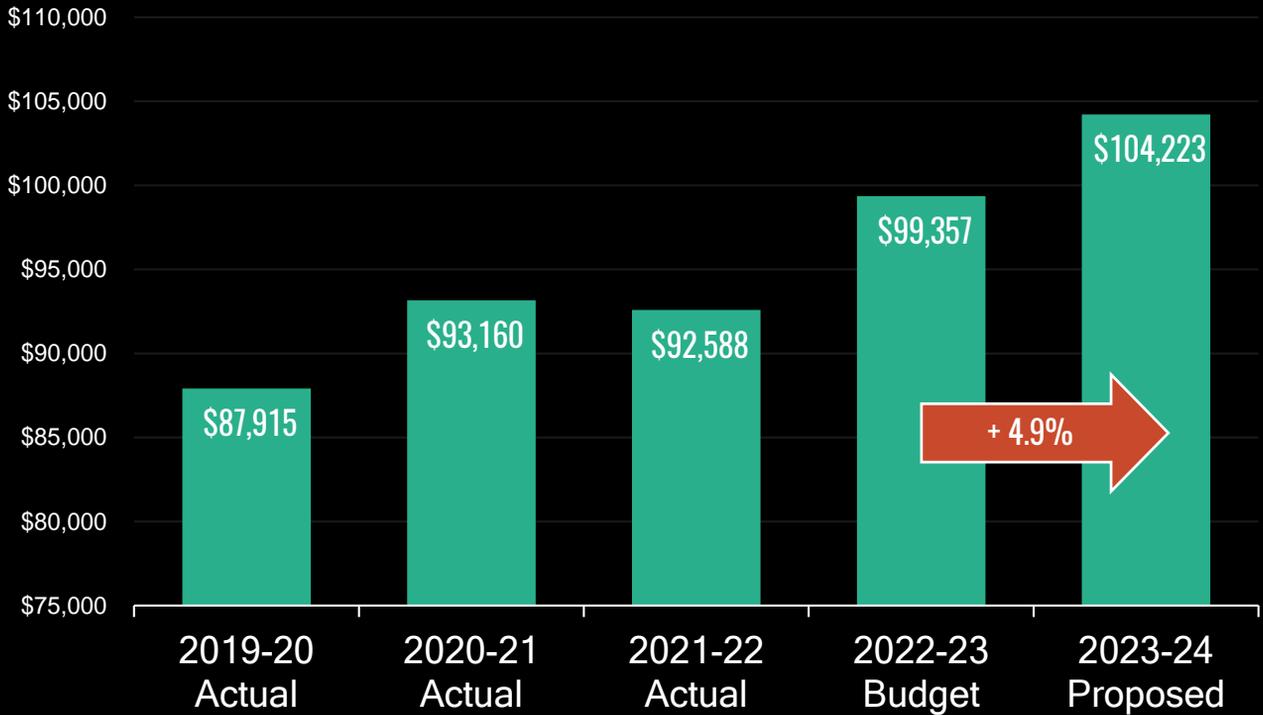
total budget
resources
requirements
staffing

-43 FTE

total budget
resources
requirements
staffing



TOTAL BUDGET – STAFFING



COST PER FTE



GENERAL FUND

total general fund budget

general fund operating resources

general fund operating requirements

general fund staffing

general fund reserves

\$101,826,840

total general fund budget

general fund operating resources

general fund operating requirements

general fund staffing

general fund reserves

-1%

total general fund budget

general fund operating resources

general fund operating requirements

general fund staffing

general fund reserves

\$89,796,014

total general fund budget

general fund operating resources

general fund operating requirements

general fund staffing

general fund reserves

+2.8%

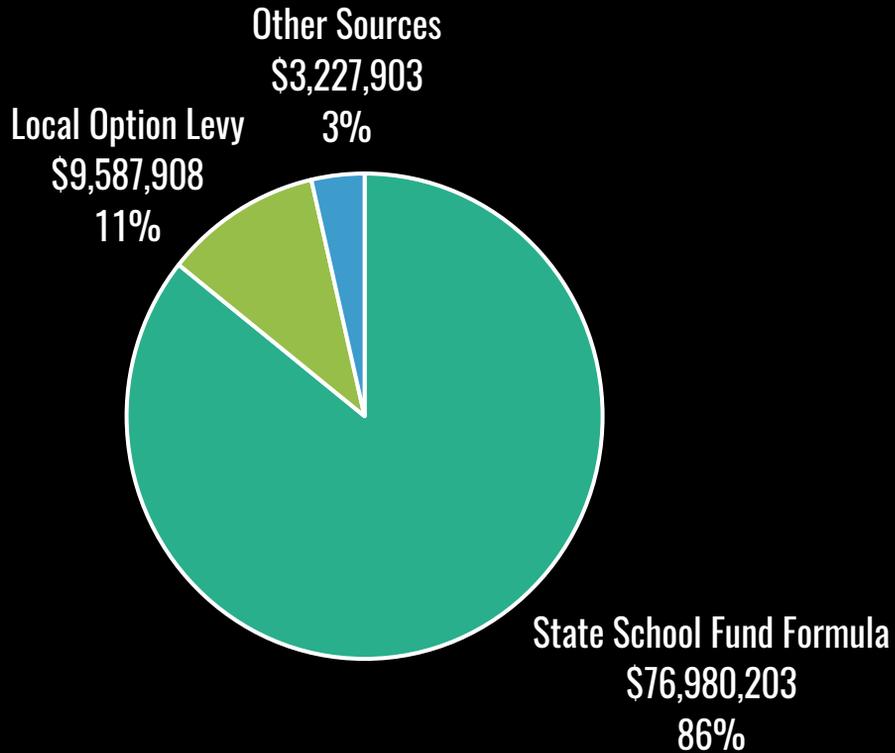
total general fund budget

general fund operating resources

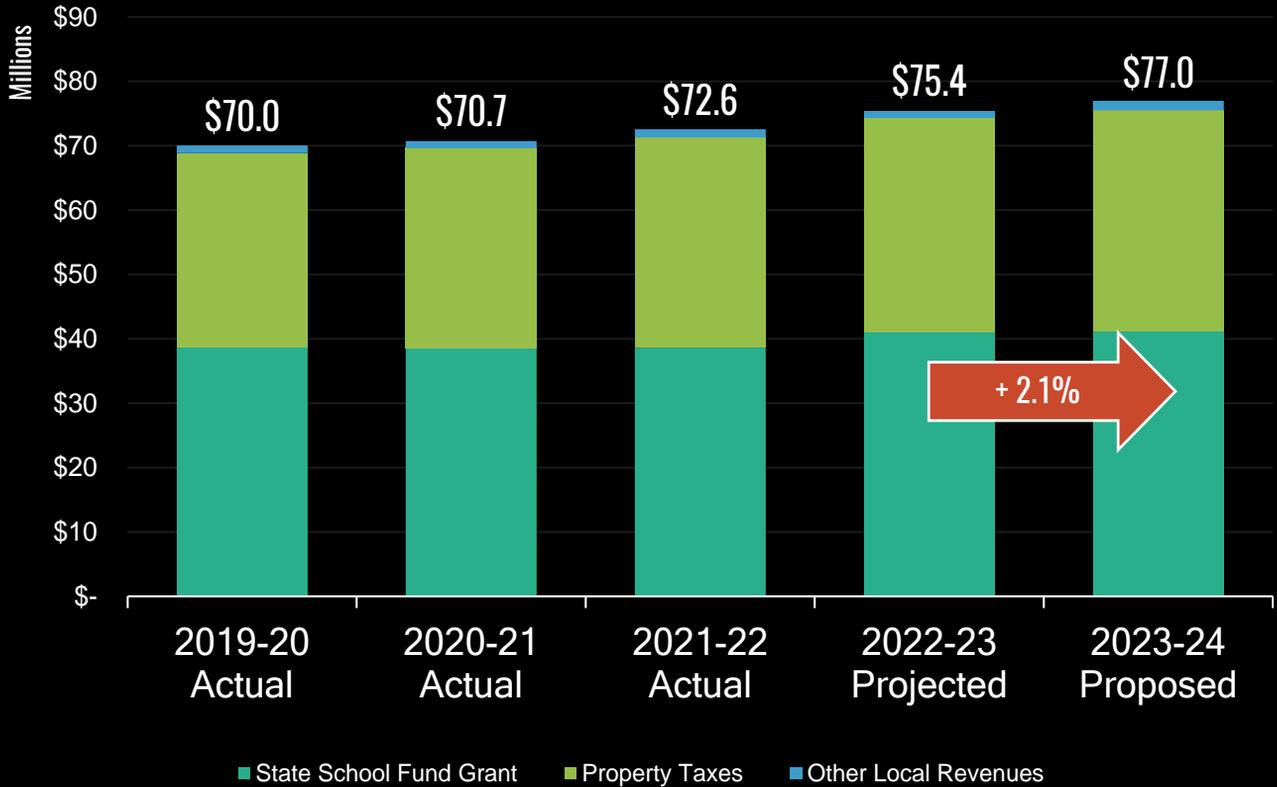
general fund operating requirements

general fund staffing

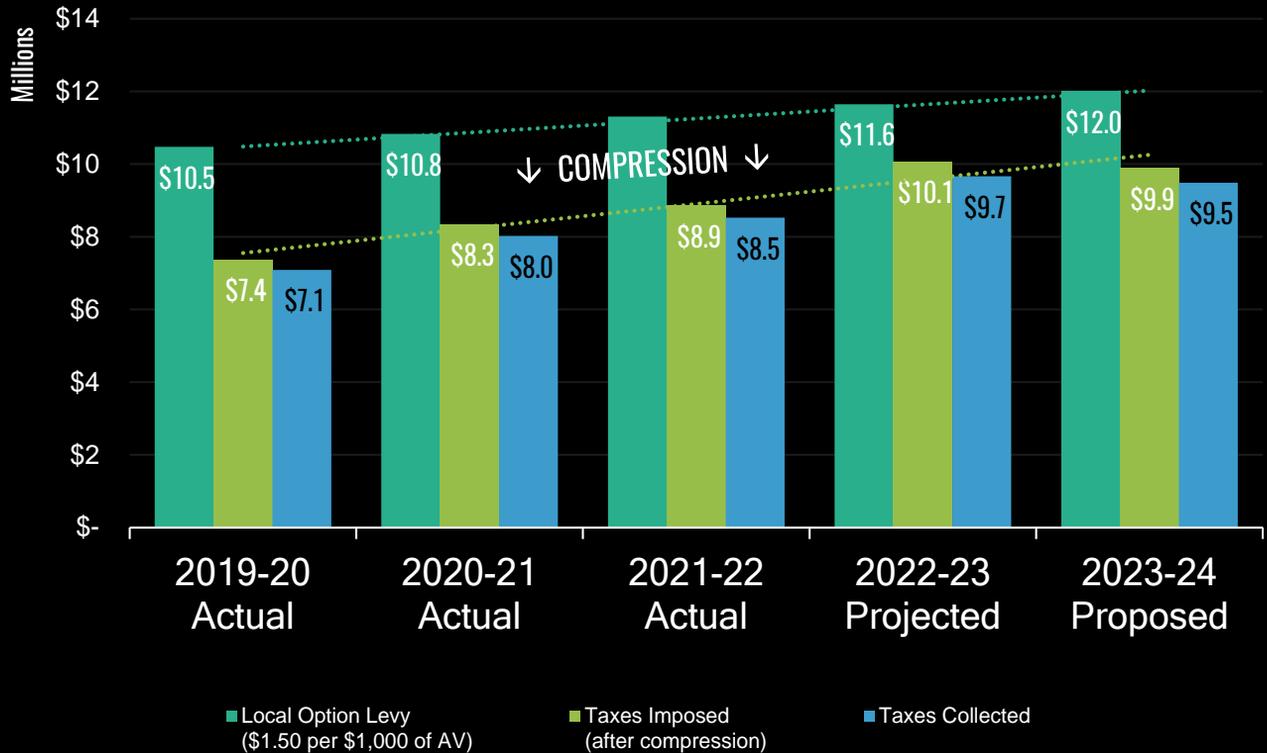
general fund reserves



GENERAL FUND – OPERATING RESOURCES



STATE SCHOOL FUND FORMULA



LOCAL OPTION LEVY

\$90,867,161

total general fund budget

general fund operating resources

general fund operating requirements

general fund staffing

general fund reserves

+0.7%

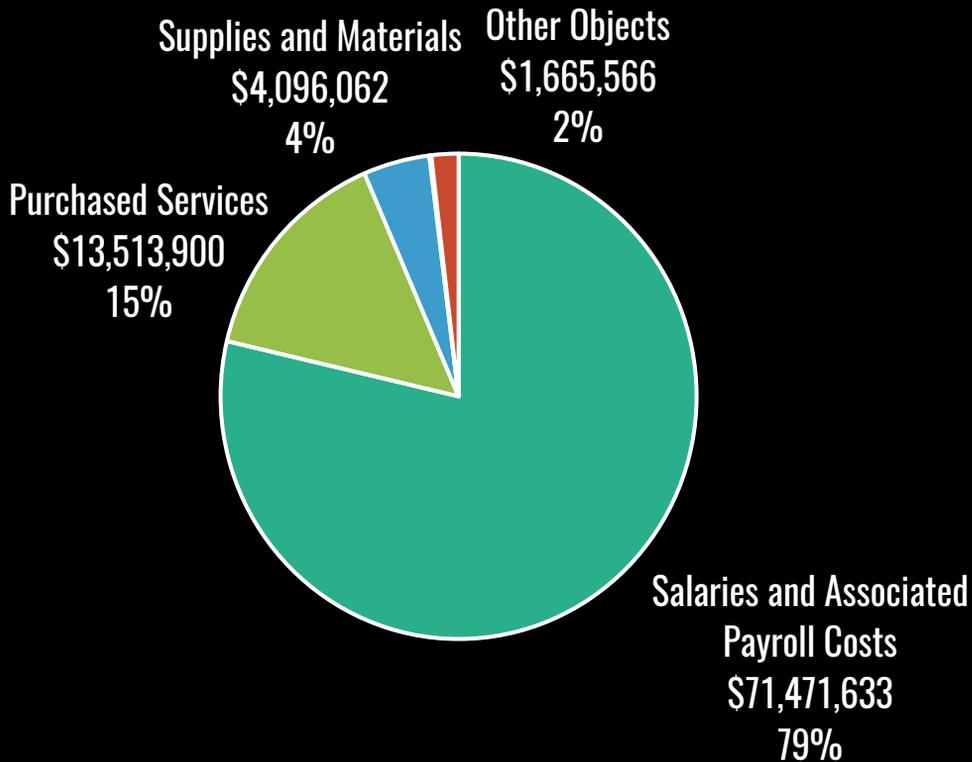
total general fund budget

general fund operating resources

general fund operating requirements

general fund staffing

general fund reserves



GENERAL FUND – OPERATING REQUIREMENTS

\$9,401,139 budgeted

total general fund budget

general fund operating resources

general fund operating requirements

general fund staffing

general fund reserves

10.5% of operating resources

total general fund budget

general fund operating resources

general fund operating requirements

general fund staffing

general fund reserves

\$11,224,502 projected

total general fund budget

general fund operating resources

general fund operating requirements

general fund staffing

general fund reserves

12.5% of operating resources

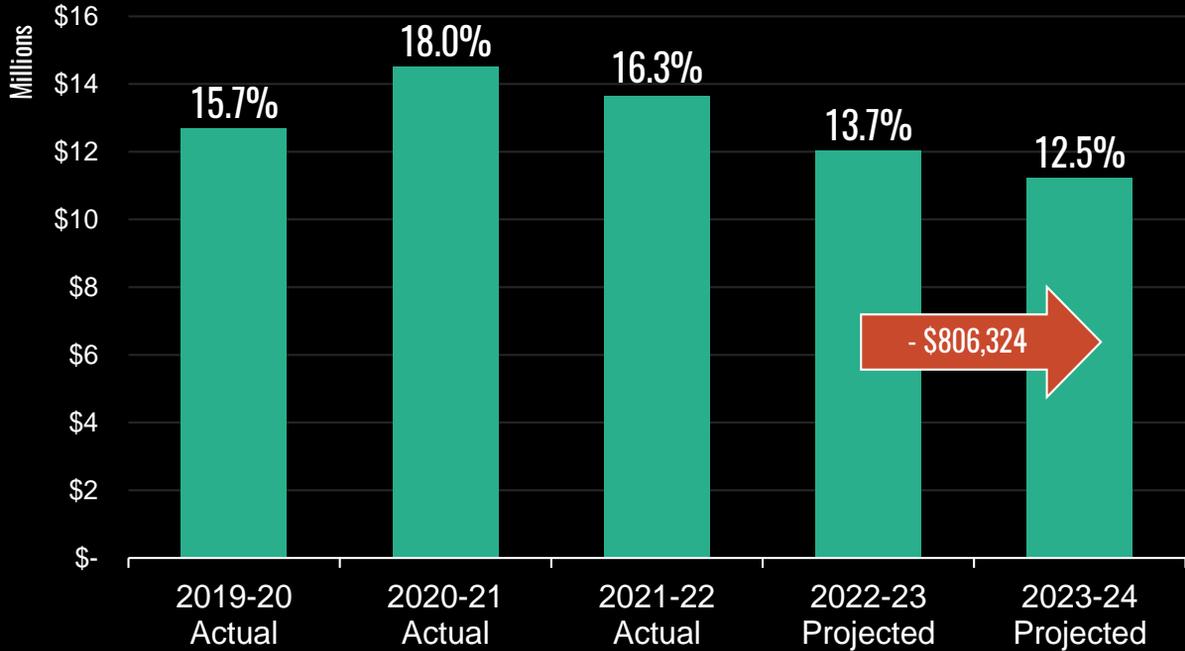
total general fund budget

general fund operating resources

general fund operating requirements

general fund staffing

general fund reserves



GENERAL FUND — RESERVES



KEY ASSUMPTIONS

student enrollment

state school fund allocation

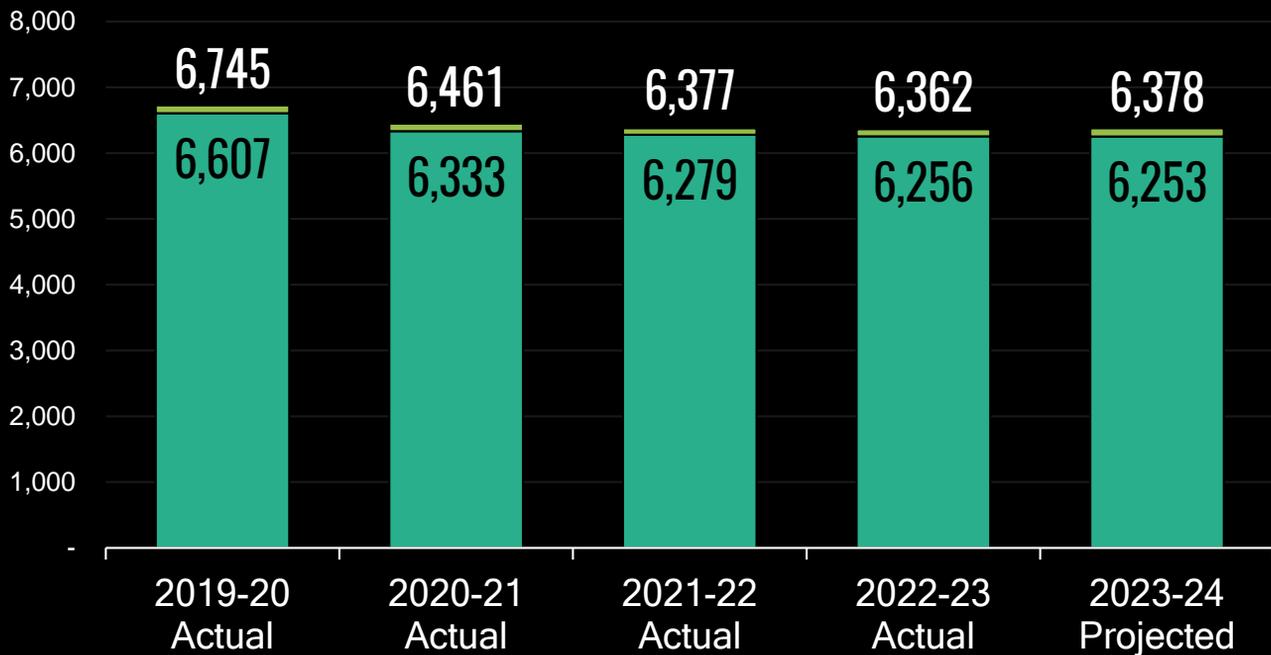
salaries and associated payroll costs

6,378

student enrollment

state school fund allocation

salaries and associated payroll costs



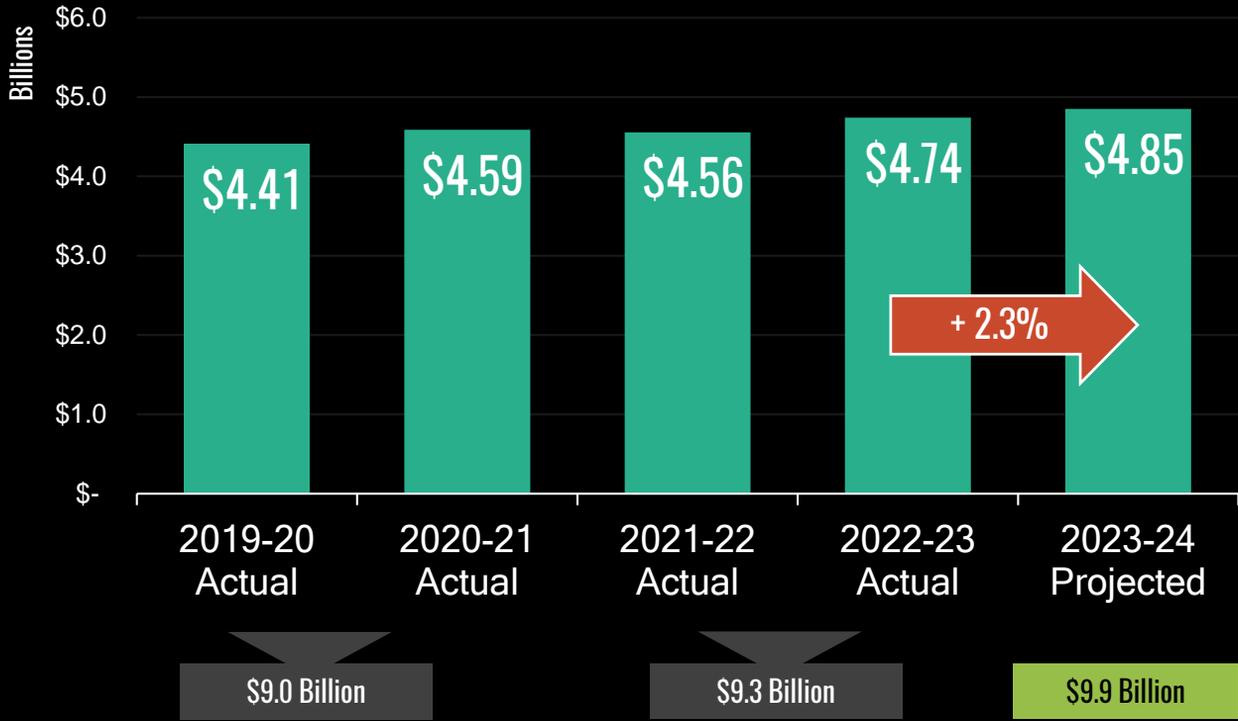
STUDENT ENROLLMENT

\$9.9 billion

student enrollment

state school fund allocation

salaries and associated payroll costs



STATE SCHOOL FUND ALLOCATION

currently bargaining

student enrollment

state school fund allocation

salaries and associated payroll costs

5% COLA if no contract

student enrollment

state school fund allocation

salaries and associated payroll costs

+\$50 monthly insurance contribution

student enrollment

state school fund allocation

salaries and associated payroll costs



SCHOOL ALLOCATIONS

classroom FTE

elementary enrichment FTE

basic school support FTE

discretionary allocations (\$)

SCHOOL ALLOCATIONS

classroom FTE

projected enrollment ÷ target class size = classroom FTE

target class size – elementary schools: 24

target class size – middle schools: 27

target class size – high schools: 29

SCHOOL ALLOCATIONS

elementary enrichment FTE

two sessions of PE per class per week

two sessions of music per class per week

two sessions of art per class per week

SCHOOL ALLOCATIONS

basic school support FTE

school administration

counseling & social work

instructional support

administrative support

student support

assessment

library

athletics

SCHOOL ALLOCATIONS

discretionary allocations

weighted enrollment x \$ per student

elementary schools: \$205 per student

middle schools: \$335 per student

high schools: \$345 per student

SCHOOL ALLOCATIONS

classroom FTE: 258 FTE

elementary enrichment FTE: 18 FTE

basic school support FTE: 384 FTE

discretionary allocations (\$): \$2.25 million

V. PUBLIC COMMENT

NOTE: To indicate your desire to comment, please arrive several minutes before the meeting begins, and complete a request card; then, turn it in to the Secretary before the meeting begins. See attached guidelines for providing input to the School Board.

Virtual option: Please contact jennifer.schroeder@corvallis.k12.or.us by noon on the day of the Budget Committee Meeting to schedule public comment. Please include your name, address, the phone number you will call in from, and the topic of your public comment.

VI. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION

VII. ADOPT MINUTES

A. May 26, 2022

B. April 27, 2023

VIII. ADJOURNMENT

*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 Kim Nelson at kim.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 35th Street, Corvallis, OR 97333. E-mails may be sent to 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.

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.

Grievance Process - ORS 192.705

Grievances alleging a violation by a governing body of provisions in Public Meetings Law may be submitted in writing to Kim Nelson at kim.nelson@corvallis.k12.or.us or submitted between 8:00 am – 5:00 pm Monday through Friday at 1555 SW 35th Street, Corvallis, OR 97333. Additional information is available on the district website.

SCHOOL BOARD MEMBERS			
Luhui Whitebear, Chair	541-714.3305	Terese Jones, Co-Vice Chair	541-230-1673
Shauna Tominey, Co-Vice Chair	541-829-8411	Sami Al-Abdrabbuh	541-283-6611
Chris Hawkins	541-602-2045	Judah Largent	541-231-8415
Bernie Wang	541-704-7298		

EXECUTIVE STAFF MEMBERS	
Ryan Noss, Superintendent	541-757-5841
Melissa Harder, Assistant Superintendent / Human Resources Director	541-766-4857
Lauren Wolfe, Finance Director	541-757-5874
Byron Bethards, Student Growth & Experience Director	541-757-5470
Kim Patten, Operations Director	541-757-3849
Kim Nelson, Executive Assistant to the Superintendent; Board Secretary	541-757-5841