



# Corvallis

SCHOOL DISTRICT

## NOTICE

**NOTICE IS HEREBY GIVEN** of a meeting of the Corvallis School District Board of Directors.

<b>Date &amp; Time</b>	<b>Meeting Type</b>	<b>Location</b>	<b>Agenda</b>
Thursday, May 19, 2022 6:30 PM	Special	District Office Board Room, 1555 SW 35th Street, Corvallis, OR 97333	See attached.

**Accessibility:** *To request accommodations for board meetings, please contact Kim Nelson at 541-757-5841 or [kim.nelson@corvallis.k12.or.us](mailto: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/UC9Jtpte5dmilZI9kySBJbVQ?> A recording of the meeting will also be posted to that channel.**

**POSTED:** Corvallis School District Administration Building  
Hans Boyle, Education Editor, Gazette Times (Via Email)

**For more information, please contact Kim Nelson at 541-757-5841 or at [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us)**



# Corvallis

SCHOOL DISTRICT

Thursday, May 19, 2022  
6:30 PM

## AGENDA

Budget Committee Meeting of the  
**BOARD OF DIRECTORS**  
Corvallis School District 509J

Meeting Details: Thursday, May 19, 2022, 6:30 PM in the District Office Board Room,  
1555 SW 35th Street, Corvallis, OR 97333.

*If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel: <https://www.youtube.com/channel/UC9Jtpte5dmilZI9kySBJbVQ?> A recording of the meeting will also be posted to that channel.*

- I. CALL TO ORDER
- 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, 2022 and ending June 30, 2023. The past two years have been challenging, and as we continue to resume more regular operations, our school communities continue to experience many ongoing impacts from the COVID-19 pandemic. I believe this budget not only meets the demands brought on by the pandemic, but is also fully aligned with our goals and consistent with the values of our dynamic and diverse community.

Looking forward to 2022-23, I have proposed a budget that effectively utilizes savings from the current year and surplus reserves to fund ongoing general operations. This will allow the district to focus new state and federal resources toward expanding the services and supports we can provide in the coming year, without the fear of losing the resources we already have to budget reductions. We will continue to prioritize the health and safety of our students and staff, and as we have since the start of the pandemic, we will adapt to meet the challenges presented to us, while remaining undeterred in our journey toward realizing our vision to prepare our students to lead a more socially just world.

### SUMMARY OF PROPOSED BUDGET

This budget proposal includes a total investment of \$243.6 million represented by five separate funds, the largest of which are the General Fund and Capital Projects Funds. The total budget for all funds represents a decrease of 26% compared to the 2021-22 budget, which reflects the spending down of bond proceeds in the Capital Projects Funds as we continue to complete capital improvements at all schools in alignment with the bond measure approved by Corvallis voters in 2018.

The proposed budget includes ongoing allocations for strategic investments to support the district's Plan for Supporting Equitable Learning Recovery (outlined on pages 25-29 of this document) while recognizing the financial challenges that we face with adequately funding all priorities. Next year, we propose using more than \$10 million of targeted state and one-time federal funds to prioritize three important areas:

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

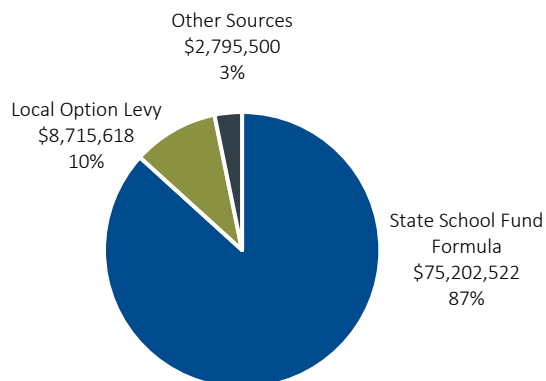
## GENERAL FUND BUDGET

The General Fund represents 29% of the 2022-23 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes). The proposed budget assumes a State School Fund appropriation of \$9.3 billion, with 51% allocated in 2022-23 (the second year of the biennium.) This is the level of funding approved by the Oregon State Legislature and represents an increase of only 3.3% over the previous biennial allocation of \$9.0 billion.

Budgeted General Fund current resources total \$86.7 million, an increase of \$5.0 million or 6.1% from 2021-22. 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 \$91.1 million, an increase of \$4.4 million or 5.1% from 2021-22. Salaries and benefits comprise the majority of expenses at \$71.7 million or 79% of all current requirements.

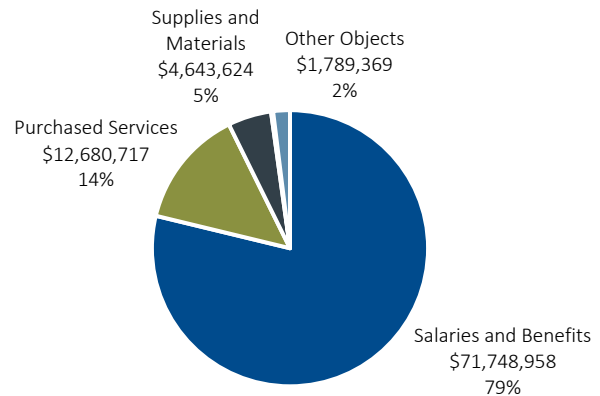
### SUMMARY OF CURRENT RESOURCES

2022-23 Proposed Budget  
General Fund



### SUMMARY OF CURRENT REQUIREMENTS

2022-23 Proposed Budget  
General Fund



School board policy DA provides guidance regarding the financial objectives for managing General Fund reserves. Those objectives include establishing a sustainable level of programs, protecting the district from unnecessary borrowing to meet cash flow needs, providing prudent reserves to meet unexpected emergencies, protecting against catastrophic events, and meeting the uncertainties of state and federal funding. As outlined in the policy, all General Fund contingency and reserve accounts are budgeted to result in the levels required. Assuming underspending of 2.0%, a projected operating deficit of \$2.5 million will be offset by surplus reserves.

### Local Option Levy

Under Oregon's property tax law, a local option levy gives individual communities the ability to supplement state funding for their local schools. In November 2016, voters in Corvallis renewed a five-year local option levy, originally approved in 2006 and renewed in 2010, at a rate of \$1.50 per \$1,000 of assessed value. The current levy expires on June 30, 2022, and the proposed budget for 2022-23 assumes that the local option levy will be renewed for another five years.

Local option taxes are budgeted in the General Fund and the district expects to receive \$8.7 million in local option taxes in 2022-23. The majority of taxes received from the local option levy (about 90%) fund 72 full-time staff positions, or about 8% of the district's total staff. As a result 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 new teacher mentoring program, and extracurricular athletics and activities.

### **SPECIAL REVENUE FUNDS BUDGET**

The Special Revenue Funds represents 12% of the 2022-23 proposed budget for all funds and accounts for local, state, and federal grants received by the district for specific programs. Major resources include the following grants:

#### **Student Investment Account Grant**

During the 2019 legislative session, the Student Success Act marked a turning point for public education in Oregon and when fully implemented, schools in Oregon will see an additional \$1 billion investment each year. At the heart of the Student Success Act is a commitment to improving access and opportunities for students who have been historically underserved by the education system. The Student Investment Account represents 50% of the Student Success Act funding dedicated for public schools in Oregon. These funds are budgeted in the Special Revenue Funds and the district expects to receive \$5.1 million in 2022-23. The primary use of these funds is to meet the mental or behavioral health needs of students, and increase academic achievement for students that have historically experienced academic disparities.

#### **High School Success Grant**

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was approved by voters in 2016 and provides direct funding to school districts to establish or expand career and technical education (CTE) programs, establish or expand college-level educational opportunities, and establish or expand dropout-prevention strategies. These strategies support the needs of students related to engagement, personalization, achievement, and college and career readiness. These funds are budgeted in the Special Revenue Funds and the district expects to receive \$1.9 million in 2022-23 to continue the implementation of strategies outlined in the measure.

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

Through multiple U.S. Congressional actions, the district is receiving federal grants through the ESSER fund, which was established to address the impact the pandemic has had, and will continue to have on our educational communities. These funds are budgeted in the Special Revenue Funds and the district expects to receive \$5.9 million over the next two years. Central to our planning on the use of these funds is the need to measure and address unfinished instruction, prioritize students with the most opportunity for growth, and enhance instruction and blended learning. We will continue to use these funds next year to provide dedicated instructional support in our primary grade classrooms with a focus on helping our youngest students build foundational skills to become proficient readers by third grade. In addition, ESSER funds will be used in 2022-23 to retain our teacher workforce and further reduce class sizes to increase learning opportunities for every student.

#### **Child Nutrition Program Grants**

Through several different programs, the district receives federal and state grants to provide nutritionally balanced, low-cost or free meals and snacks to children each school day. The district receives federal funds through the National School Lunch Program, the School Breakfast Program, the Child and Adult Care Food Program, and the Summer Food Service Program. In the midst of supply chain, labor, financial, and regulatory challenges throughout the pandemic, nutritious school meals have contributed to student achievement, supported our families and provided a critical safety net during economic hardships. These funds are budgeted in the Special Revenue Funds and the district expects to receive \$1.8 million in federal funds in 2022-23.

### **CAPITAL PROJECTS FUND BUDGET**

Corvallis voters approved the issuance of \$199.9 million in general obligation bonds on May 15, 2018 to finance capital improvements at all schools. The successful passage of the 2018 bond is helping us make sound investments, solve long-term challenges, and transform an aging infrastructure to offer more innovative and

equitable opportunities for all students. Bond proceeds are providing funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs.

The Capital Projects Fund represents 42% of the 2022-23 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 premiums, and interest earnings. The 2022-23 proposed budget for the Capital Projects Fund totals \$70.7 million and includes funding for several projects planned for the upcoming year including renovations at Adams Elementary, Kathryn Jones Harrison Elementary, Letitia Carson Elementary, Mt View Elementary, Franklin School, Cheldelin Middle 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. Our prudent stewardship of resources during these challenging times has allowed us to maintain and enhance general operations and supports, even with insufficient State School Fund growth. In addition, the use of General Fund reserves allows for our new state and federal funds to be safely targeted to new programs and initiatives, bringing expanded opportunities and educational support to our students across the district rather than supplanting General Fund support to continue current service levels.

I am honored to serve you and the community of Corvallis as I begin my seventh 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. Although the pandemic has challenged us in many ways, it has also highlighted that with focus, perseverance, and creativity we are capable of remarkable work.

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 written in a cursive style with a large initial "R" and "N".

Ryan Noss  
Superintendent



**MENSAJE DEL SUPERINTENDENTE SOBRE EL PRESUPUESTO**

Estimado comité del presupuesto, colegas y comunidad de Corvallis:








Someto a su consideración la propuesta del presupuesto del Distrito Escolar de Corvallis para el año fiscal que comienza el 1 de julio del 2022 y finaliza el 30 de junio del 2023. Los últimos dos años han sido desafiantes y, a medida que continuamos reanudando operaciones más regulares, nuestras comunidades escolares continúan experimentando muchos impactos continuos debido a la pandemia por COVID-19. Creo que este presupuesto no solo cumple con las demandas provocadas por la pandemia, sino que también está completamente alineado con nuestras metas y es consistente con los valores de nuestra comunidad dinámica y diversa.

Mirando hacia el año escolar 2022-23, he propuesto un presupuesto que utiliza de manera efectiva los ahorros del año en curso y las reservas excedentes para financiar las operaciones generales en curso. Esto permitirá que el distrito enfoque nuevos recursos estatales y federales hacia la expansión de los servicios y apoyos que podemos brindar en el próximo año, sin el temor de perder los recursos que ya tenemos debido a las reducciones presupuestarias. Continuaremos priorizando la salud y la seguridad de nuestros estudiantes y personal, y como lo hemos hecho desde el comienzo de la pandemia, nos adaptaremos para enfrentar los desafíos que se nos presenten, sin dejarnos intimidar en nuestro viaje hacia la realización de nuestra visión para preparar a nuestros estudiantes para liderar un mundo socialmente más justo.

**RESÚMEN DE LA PROPUESTA PRESUPUESTARIA**

Esta propuesta de presupuesto incluye una inversión total de \$243,6 millones representada por cinco fondos separados, el mayor de los cuales es el Fondo General y los Fondos de Proyectos de Capital. El presupuesto total para todos los fondos representa una disminución del 26 % en comparación con el presupuesto de 2021-22, lo que refleja el gasto de los ingresos del bono en los fondos de proyectos de capital a medida que continuamos completando las mejoras en todas las escuelas de acuerdo con la ley del bono aprobada por los votantes de Corvallis en 2018.

La propuesta de presupuesto incluye asignaciones continuas para inversiones estratégicas para apoyar el plan equitativo de recuperación de aprendizaje del distrito (descrito en las páginas 25 a 29 de este documento), al tiempo que reconoce los desafíos financieros que enfrentamos con el financiamiento adecuado de todas las prioridades. El próximo año, proponemos usar más de \$10 millones de fondos estatales específicos y federales únicos para priorizar tres áreas importantes:

1	Adaptación del aprendizaje	2	Sirviendo al estudiante de manera completa	3	Reorientando recursos
	Medir y abordar la instrucción inconclusa		Priorizar la salud mental		Reorganizar el personal y los horarios
	Priorizar a estudiantes con la mayor oportunidad de crecimiento		Fortalecer el aprendizaje social y emocional		Repensar el aprendizaje profesional
	Mejorar la instrucción y el aprendizaje combinado		Proveer otros servicios complementarios		Inversión en instalaciones y tecnología

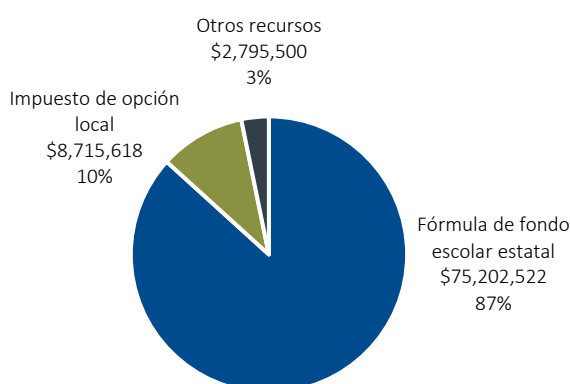
## PRESUPUESTO DE FONDO GENERAL

El Fondo General representa el 29 % del presupuesto propuesto para el año 2022-23 para todos los fondos y representa la mayoría de las actividades operativas del distrito, excepto aquellas actividades que deben contabilizarse en otro fondo. Los ingresos del Fondo General provienen de dos fuentes principales: los impuestos locales sobre la propiedad y el Fondo Escolar Estatal (financiado principalmente a través de los impuestos estatales sobre la renta). El presupuesto propuesto asume una asignación del Fondo Escolar Estatal de \$9.3 mil millones, con el 51 % asignado en 2022-23 (el segundo año del bienio). Este es el nivel de financiamiento aprobado por la Legislatura del Estado de Oregón y representa un aumento de solo el 3.3 % sobre la asignación bienal anterior de \$ 9.0 mil millones.

Los recursos actuales presupuestados del Fondo General totalizan \$ 86,7 millones, un aumento de \$ 5,0 millones o 6,1 % desde 2021-22. La mayor parte del aumento en los recursos del Fondo General se debe a los aumentos típicos en los impuestos sobre la propiedad y un aumento en la financiación estatal por alumno debido a la disminución de la inscripción en todo el estado. Los requisitos actuales presupuestados del Fondo General totalizan \$ 91,1 millones, un aumento de \$ 4,4 millones o 5,1 % desde 2021-22. Los salarios y beneficios comprenden la mayoría de los gastos con \$71,7 millones o el 79 % de todos los requisitos actuales.

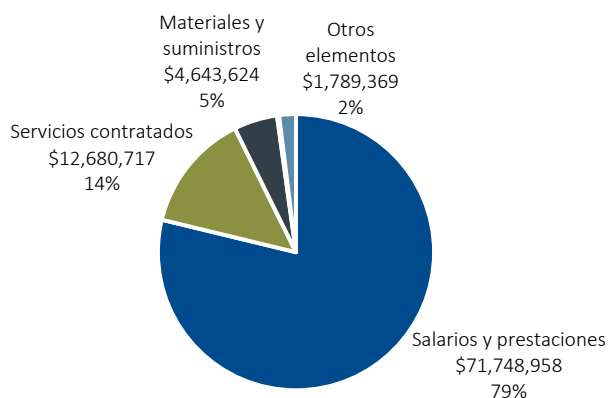
### RESÚMEN DE RECURSOS ACTUALES

Presupuesto propuesto 2022-23  
Fondo general



### RESÚMEN DE LOS REQUISITOS ACTUALES

Presupuesto propuesto 2022-23  
Fondo general



La política DA de la junta de consejo escolar brinda orientación sobre los objetivos financieros para administrar las reservas del fondo general. Esos objetivos incluyen establecer un nivel sostenible de programas, proteger al distrito de préstamos innecesarios para satisfacer las necesidades de flujo de efectivo, proporcionar reservas prudentes para enfrentar emergencias inesperadas, proteger contra eventos catastróficos y enfrentar las incertidumbres de los fondos estatales y federales. Como se describe en la política, todas las cuentas de contingencia y de reserva del fondo general se presupuestan para dar como resultado los niveles requeridos. Suponiendo un gasto inferior al 2,0 %, un déficit operativo proyectado de \$2,5 millones se compensará con el excedente de reservas.

### Impuesto de opción local

Según la ley de impuestos a la propiedad de Oregón, un impuesto de opción local brinda a las comunidades individuales la capacidad de complementar los fondos estatales para sus escuelas locales. En noviembre de 2016, los votantes de Corvallis renovaron un impuesto de opción local de cinco años, originalmente aprobado en 2006 y renovado en 2010, a una tasa de \$1.50 por cada \$1,000 de valor estimado. El impuesto actual vence el 30 de junio del 2022 y el presupuesto propuesto para 2022-23 asume que el gravamen de opción local se renovará por otros cinco años.

Los impuestos de opciones locales están presupuestados en el fondo general y el distrito espera recibir \$8.7 millones en impuestos de opciones locales en 2022-23. La mayoría de los impuestos de opción local recibidos (alrededor del 90 %) financian 72 puestos de personal de tiempo completo, o alrededor del 8 % del personal total del distrito. Como resultado del impuesto de opción local, el tamaño de las clases se ha estabilizado o reducido, todos los estudiantes de primaria reciben instrucción especializada en educación física, música y arte, y los estudiantes tienen más acceso a servicios de asesoramiento y trabajo social. Los fondos de opciones locales también ayudan a apoyar los programas de educación técnica y vocacional, el nuevo programa de tutoría de maestros del distrito y actividades y deportes extracurriculares.

#### **PRESUPUESTO DE FONDOS DE INGRESOS ESPECIALES**

Los Fondos de ingresos especiales representan el 12 % del presupuesto propuesto para 2022-23 para todos los fondos y cuentas de subvenciones locales, estatales y federales recibidas por el distrito para programas específicos. Los recursos principales incluyen las siguientes subvenciones:

#### **Beca de la cuenta de inversión para estudiantes**

Durante la sesión legislativa de 2019, la Ley de Éxito Estudiantil marcó un punto de inflexión para la educación pública en Oregon y, cuando se implemente por completo, las escuelas de Oregon verán una inversión adicional de mil millones de dólares cada año. En el corazón de la Ley de Éxito Estudiantil se encuentra el compromiso de mejorar el acceso y las oportunidades para los estudiantes que históricamente han sido desatendidos por el sistema educativo. La Cuenta de Inversión Estudiantil representa el 50% de los fondos de la Ley de Éxito Estudiantil dedicados a las escuelas públicas de Oregon. Estos fondos están presupuestados en los Fondos de Ingresos Especiales y el distrito espera recibir \$5.1 millones en 2022-23. El uso principal de estos fondos es satisfacer las necesidades de salud mental o conductual de los estudiantes y aumentar el rendimiento académico de los estudiantes que históricamente han experimentado disparidades académicas.

#### **Beca de éxito en la preparatoria**

La Ley de Graduación de la Escuela Preparatoria y Preparación Universitaria y Profesional de 2016 (Medida 98) fue aprobada por los votantes en 2016 y proporciona financiamiento directo a los distritos escolares para establecer o ampliar los programas de educación profesional y técnica (CTE), establecer o ampliar las oportunidades educativas de nivel universitario, y establecer o ampliar las estrategias de prevención de la deserción escolar. Estas estrategias apoyan las necesidades de los estudiantes relacionadas con el compromiso, la personalización, el logro y la preparación universitaria y profesional. Estos fondos están presupuestados en los fondos de ingresos especiales y el distrito espera recibir \$1.9 millones en 2022-23 para continuar con la implementación de las estrategias descritas en la medida.

#### **Beca del fondo de ayuda de emergencia para escuelas primarias y de nivel secundario (ESSER por sus siglas en inglés)**

A través de múltiples acciones del Congreso de los EE. UU., el distrito está recibiendo subvenciones federales a través del fondo ESSER, que se estableció para abordar el impacto que la pandemia ha tenido y seguirá teniendo en nuestras comunidades educativas. Estos fondos están presupuestados en los fondos de ingresos especiales y el distrito espera recibir \$5.9 millones durante los próximos dos años. La necesidad de medir y abordar la instrucción inconclusa, priorizar a los estudiantes con la mayor oportunidad de crecimiento y mejorar la instrucción y el aprendizaje combinado son elementos centrales para nuestra planificación sobre el uso de estos fondos. Continuaremos utilizando estos fondos el próximo año para brindar apoyo instructivo dedicado en todas nuestras aulas de primaria con un enfoque en ayudar a nuestros estudiantes más jóvenes a desarrollar habilidades fundamentales para convertirse en lectores competentes hacia el tercer grado. Además, los fondos de ESSER se utilizarán en 2022-23 para retener nuestra fuerza laboral docente y reducir aún más el tamaño de las clases para aumentar las oportunidades de aprendizaje para cada estudiante.

#### **Becas de programa de nutrición infantil**

A través de varios programas diferentes, el distrito recibe subvenciones federales y estatales para proporcionar

comidas y refrigerios nutricionalmente balanceados, de bajo costo o gratis a los niños todos los días escolares. El distrito recibe fondos federales a través del Programa Nacional de Almuerzos Escolares, el Programa de Desayunos Escolares, el Programa de Alimentos para el Cuidado de Niños y Adultos y el Programa de Servicio de Alimentos de Verano. En medio de los desafíos regulatorios, financieros, laborales y de la cadena de suministro durante la pandemia, las comidas escolares nutritivas han contribuido al rendimiento de los estudiantes, han apoyado a nuestras familias y han brindado una red de seguridad crítica durante las dificultades económicas. Estos fondos están presupuestados en los Fondos de Ingresos Especiales y el distrito espera recibir \$1.8 millones en fondos federales en 2022-23.

#### **PRESUPUESTO DEL FONDO DE PROYECTOS DE CAPITAL**

Los votantes de Corvallis aprobaron la emisión de \$199,9 millones en bono de obligación general el 15 de mayo de 2018 para financiar mejoras en todas las escuelas. La aprobación exitosa del bono de 2018 nos está ayudando a realizar inversiones sólidas, resolver desafíos a largo plazo y transformar una infraestructura obsoleta para ofrecer oportunidades más innovadoras y equitativas para todos los estudiantes. Los ingresos del bono están proporcionando fondos para instalar nuevos equipos de seguridad y protección, reemplazar salones portátiles con salones de clases permanentes, reemplazar dos escuelas primarias, renovar y reparar edificios escolares y ampliar los espacios educativos para programas de educación profesional y técnica.

El Fondo de Proyectos de Capital representa el 42% del presupuesto propuesto para 2022-23 para todos los fondos y cuentas para actividades relacionadas con la adquisición, construcción y equipamiento de instalaciones escolares. Los ingresos del fondo del proyecto de capital provienen de tres fuentes principales: ganancias de la venta de bonos, primas de bonos y ganancias por intereses. El presupuesto propuesto para 2022-23 para el fondo de proyectos de capital totaliza \$70.7 millones e incluye financiamiento para varios proyectos planificados para el próximo año, incluidas renovaciones en las primarias Adams, Kathryn Jones Harrison, Letitia Carson, Mt View, la escuela Franklin, la secundaria Cheldelin, y Harding Center, donde opera el programa de preparatoria College Hill.

#### **CONCLUSIÓN**

Este presupuesto equilibrado representa nuestro mejor esfuerzo para lograr nuestras metas con los recursos que tenemos a nuestra disposición. Nuestra prudente administración de los recursos durante estos tiempos difíciles nos ha permitido mantener y mejorar las operaciones y los apoyos generales, incluso con un crecimiento insuficiente del fondo escolar estatal. Además, el uso de las reservas del fondo general permite que nuestros nuevos fondos estatales y federales se asignen de manera segura a nuevos programas e iniciativas, brindando mayores oportunidades y apoyo educativo a nuestros estudiantes en todo el distrito en lugar de suplantar el apoyo del fondo General para continuar con los niveles de servicio actuales.

Me siento honrado de servirle a usted ya la comunidad de Corvallis al comenzar mi séptimo año como superintendente y me gustaría expresar mi agradecimiento a nuestra comunidad por su generosidad en el apoyo a nuestras escuelas; no podríamos brindar el nivel de servicio y aprendizaje a nuestros estudiantes sin este apoyo. Aunque la pandemia nos ha desafiado de muchas maneras, también ha puesto de relieve que con concentración, perseverancia y creatividad somos capaces de realizar un trabajo notable.

También me gustaría agradecer a los miembros del comité de presupuesto por su servicio, apoyo, análisis reflexivo, diálogo y consideración de esta propuesta de presupuesto.

Respetuosamente,



Ryan Noss  
Superintendente



**Corvallis**  
SCHOOL DISTRICT

IV. BUDGET OFFICER HIGHLIGHTS OF THE 2022-23 PROPOSED BUDGET



# Corvallis

SCHOOL DISTRICT



*Artist: Adams Elementary School Student 2021-22*

# 2022-23

# Proposed Budget



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

The art in this document was produced elementary-aged students enrolled at Adams, Letitia Carson, Bessie Coleman, and Kathryn Jones Harrison Elementary Schools during the 2021-22 academic year.

It is the district's practice not to specifically identify elementary aged artists in the Budget Document.

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

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

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

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



**Corvallis**  
SCHOOL DISTRICT

# 2022-23 Proposed Budget

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

Corvallis School District 509J

1555 SW 35<sup>th</sup> Street / PO Box 3509J  
Corvallis, Linn and Benton Counties, Oregon 97339  
541-757-5811  
[www.csd509j.net](http://www.csd509j.net)



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 2021-2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'. The signature is written in a cursive style and is positioned above a thin horizontal line.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style and is positioned above a thin horizontal line.

**David J. Lewis**  
Executive Director

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# EXECUTIVE SUMMARY





# Corvallis School District 509J

## 2022-23 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.

### 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 .....	Vacant, Coordinator
High Schools .....	Nikki McFarland, Coordinator
Student Services .....	Sabrina Wood, Coordinator
Special Education.....	Shawn Bernard, Coordinator
Mental Health and Wellness .....	Joe Leykam, Manager
ELD/DLI/Equity.....	Marcianne Rivero Koetje, Coordinator
Assessment and Growth.....	Leigh Santy, Coordinator
Mentor Program.....	Rynda Gregory, Coordinator
Communications .....	Kelly Locey, Coordinator
Technology Services .....	Drew Hinds, 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.....	Tara Sanders, Manager

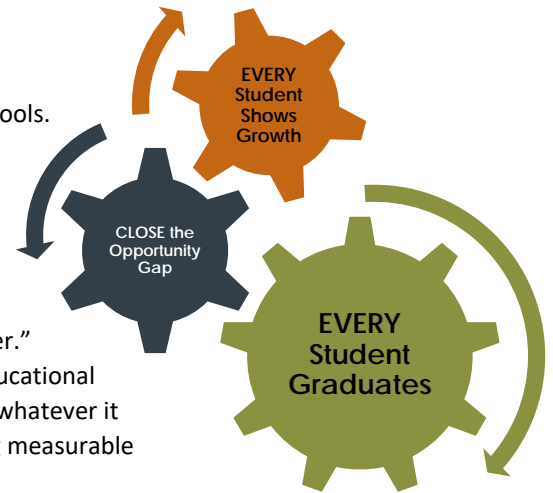
## SCHOOL LEADERSHIP

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.....	Craig Harlow, Principal
Cheldelin Middle School.....	Darren Bland, Principal
Linus Pauling Middle School.....	Alicia Ward-Satay, Principal
Corvallis High School .....	Matt Boring, Principal
Crescent Valley High School .....	Aaron McKee, Principal
Alternative Pathways .....	Eric Wright, Coordinator

## DISTRICT VISION AND SCHOOL BOARD GOALS

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

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



### Goal 1 Student Achievement

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

### Goal 2 Equitable Systems

Student identity (race, culture, socioeconomic status, language, ability, gender, gender identity, gender expression, or sexual orientation) should not predict or predetermine success in school. 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 Oregon’s local budget law (chapter 294 of the Oregon Revised Statutes), which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon’s local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

### SMARTER SCHOOL SPENDING

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

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



### STAFFING AND RESOURCE ALLOCATIONS

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

## 2022-23 BUDGET CALENDAR

1	<b>July 2021</b> <i>School Board appoints Budget Officer</i>	2	<b>November 2021</b> <i>School Board appoints Budget Committee members</i>	3	<b>January 2022</b> <i>Staff develops enrollment and revenue forecasts</i>	4	<b>February-March 2022</b> <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>
5	<b>March-April 2022</b> <i>District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget</i>	6	<b>April 21, 2022</b> <i>Budget Committee Pre-Meeting: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook</i>	7	<b>May 19, 2022</b> <i>Budget Committee Meeting: receive superintendent’s budget message, take public comment, review proposed budget</i>	8	<b>May 26, 2022</b> <i>Budget Committee Meeting: review proposed budget; approve budget and tax levies</i>
9	<b>June 16, 2022</b> <i>School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes</i>	10	<b>July 15, 2022</b> <i>District submits school board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks.</i>				

## THE BUDGET COMMITTEE

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

Katherine Bremser ..... Term Expires June 30, 2022  
 Joshua Clark ..... Term Expires June 30, 2023  
 Bill Dougherty ..... Term Expires June 30, 2024  
 Margit Foss ..... Term Expires June 30, 2022

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



# 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, 2022 and ending June 30, 2023. The past two years have been challenging, and as we continue to resume more regular operations, our school communities continue to experience many ongoing impacts from the COVID-19 pandemic. I believe this budget not only meets the demands brought on by the pandemic, but is also fully aligned with our goals and consistent with the values of our dynamic and diverse community.

Looking forward to 2022-23, I have proposed a budget that effectively utilizes savings from the current year and surplus reserves to fund ongoing general operations. This will allow the district to focus new state and federal resources toward expanding the services and supports we can provide in the coming year, without the fear of losing the resources we already have to budget reductions. We will continue to prioritize the health and safety of our students and staff, and as we have since the start of the pandemic, we will adapt to meet the challenges presented to us, while remaining undeterred in our journey toward realizing our vision to prepare our students to lead a more socially just world.

### SUMMARY OF PROPOSED BUDGET

This budget proposal includes a total investment of \$243.6 million represented by five separate funds, the largest of which are the General Fund and Capital Projects Funds. The total budget for all funds represents a decrease of 26% compared to the 2021-22 budget, which reflects the spending down of bond proceeds in the Capital Projects Funds as we continue to complete capital improvements at all schools in alignment with the bond measure approved by Corvallis voters in 2018.

The proposed budget includes ongoing allocations for strategic investments to support the district's Plan for Supporting Equitable Learning Recovery (outlined on pages 25-29 of this document) while recognizing the financial challenges that we face with adequately funding all priorities. Next year, we propose using more than \$10 million of targeted state and one-time federal funds to prioritize three important areas:

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

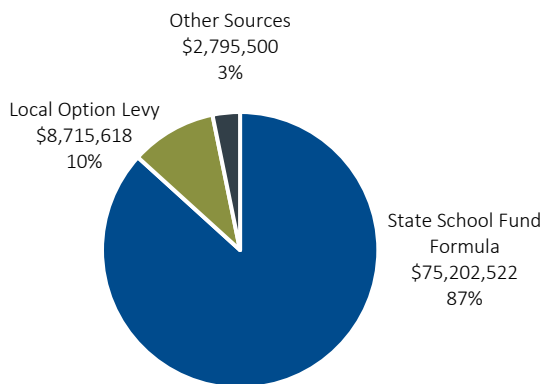
## GENERAL FUND BUDGET

The General Fund represents 29% of the 2022-23 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes). The proposed budget assumes a State School Fund appropriation of \$9.3 billion, with 51% allocated in 2022-23 (the second year of the biennium.) This is the level of funding approved by the Oregon State Legislature and represents an increase of only 3.3% over the previous biennial allocation of \$9.0 billion.

Budgeted General Fund current resources total \$86.7 million, an increase of \$5.0 million or 6.1% from 2021-22. 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 \$91.1 million, an increase of \$4.4 million or 5.1% from 2021-22. Salaries and benefits comprise the majority of expenses at \$71.7 million or 79% of all current requirements.

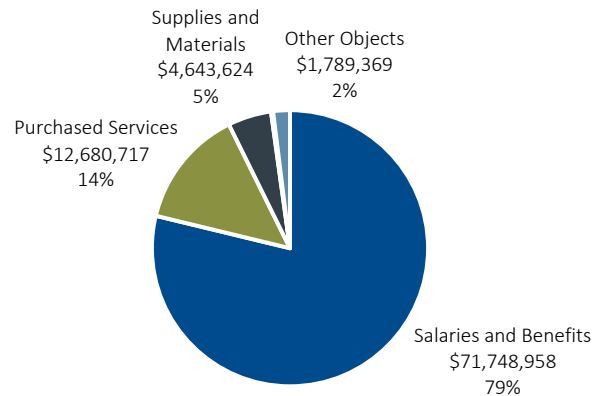
### SUMMARY OF CURRENT RESOURCES

2022-23 Proposed Budget  
General Fund



### SUMMARY OF CURRENT REQUIREMENTS

2022-23 Proposed Budget  
General Fund



School board policy DA provides guidance regarding the financial objectives for managing General Fund reserves. Those objectives include establishing a sustainable level of programs, protecting the district from unnecessary borrowing to meet cash flow needs, providing prudent reserves to meet unexpected emergencies, protecting against catastrophic events, and meeting the uncertainties of state and federal funding. As outlined in the policy, all General Fund contingency and reserve accounts are budgeted to result in the levels required. Assuming underspending of 2.0%, a projected operating deficit of \$2.5 million will be offset by surplus reserves.

### Local Option Levy

Under Oregon's property tax law, a local option levy gives individual communities the ability to supplement state funding for their local schools. In November 2016, voters in Corvallis renewed a five-year local option levy, originally approved in 2006 and renewed in 2010, at a rate of \$1.50 per \$1,000 of assessed value. The current levy expires on June 30, 2022, and the proposed budget for 2022-23 assumes that the local option levy will be renewed for another five years.

Local option taxes are budgeted in the General Fund and the district expects to receive \$8.7 million in local option taxes in 2022-23. The majority of taxes received from the local option levy (about 90%) fund 72 full-time staff positions, or about 8% of the district's total staff. As a result 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 new teacher mentoring program, and extracurricular athletics and activities.

### **SPECIAL REVENUE FUNDS BUDGET**

The Special Revenue Funds represents 12% of the 2022-23 proposed budget for all funds and accounts for local, state, and federal grants received by the district for specific programs. Major resources include the following grants:

#### **Student Investment Account Grant**

During the 2019 legislative session, the Student Success Act marked a turning point for public education in Oregon and when fully implemented, schools in Oregon will see an additional \$1 billion investment each year. At the heart of the Student Success Act is a commitment to improving access and opportunities for students who have been historically underserved by the education system. The Student Investment Account represents 50% of the Student Success Act funding dedicated for public schools in Oregon. These funds are budgeted in the Special Revenue Funds and the district expects to receive \$5.1 million in 2022-23. The primary use of these funds is to meet the mental or behavioral health needs of students, and increase academic achievement for students that have historically experienced academic disparities.

#### **High School Success Grant**

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was approved by voters in 2016 and provides direct funding to school districts to establish or expand career and technical education (CTE) programs, establish or expand college-level educational opportunities, and establish or expand dropout-prevention strategies. These strategies support the needs of students related to engagement, personalization, achievement, and college and career readiness. These funds are budgeted in the Special Revenue Funds and the district expects to receive \$1.9 million in 2022-23 to continue the implementation of strategies outlined in the measure.

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

Through multiple U.S. Congressional actions, the district is receiving federal grants through the ESSER fund, which was established to address the impact the pandemic has had, and will continue to have on our educational communities. These funds are budgeted in the Special Revenue Funds and the district expects to receive \$5.9 million over the next two years. Central to our planning on the use of these funds is the need to measure and address unfinished instruction, prioritize students with the most opportunity for growth, and enhance instruction and blended learning. We will continue to use these funds next year to provide dedicated instructional support in our primary grade classrooms with a focus on helping our youngest students build foundational skills to become proficient readers by third grade. In addition, ESSER funds will be used in 2022-23 to retain our teacher workforce and further reduce class sizes to increase learning opportunities for every student.

#### **Child Nutrition Program Grants**

Through several different programs, the district receives federal and state grants to provide nutritionally balanced, low-cost or free meals and snacks to children each school day. The district receives federal funds through the National School Lunch Program, the School Breakfast Program, the Child and Adult Care Food Program, and the Summer Food Service Program. In the midst of supply chain, labor, financial, and regulatory challenges throughout the pandemic, nutritious school meals have contributed to student achievement, supported our families and provided a critical safety net during economic hardships. These funds are budgeted in the Special Revenue Funds and the district expects to receive \$1.8 million in federal funds in 2022-23.

### **CAPITAL PROJECTS FUND BUDGET**

Corvallis voters approved the issuance of \$199.9 million in general obligation bonds on May 15, 2018 to finance capital improvements at all schools. The successful passage of the 2018 bond is helping us make sound investments, solve long-term challenges, and transform an aging infrastructure to offer more innovative and

equitable opportunities for all students. Bond proceeds are providing funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs.

The Capital Projects Fund represents 42% of the 2022-23 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 premiums, and interest earnings. The 2022-23 proposed budget for the Capital Projects Fund totals \$70.7 million and includes funding for several projects planned for the upcoming year including renovations at Adams Elementary, Kathryn Jones Harrison Elementary, Letitia Carson Elementary, Mt View Elementary, Franklin School, Cheldelin Middle 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. Our prudent stewardship of resources during these challenging times has allowed us to maintain and enhance general operations and supports, even with insufficient State School Fund growth. In addition, the use of General Fund reserves allows for our new state and federal funds to be safely targeted to new programs and initiatives, bringing expanded opportunities and educational support to our students across the district rather than supplanting General Fund support to continue current service levels.

I am honored to serve you and the community of Corvallis as I begin my seventh 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. Although the pandemic has challenged us in many ways, it has also highlighted that with focus, perseverance, and creativity we are capable of remarkable work.

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 written in a cursive style with a large initial "R".

Ryan Noss  
Superintendent



**MENSAJE DEL SUPERINTENDENTE SOBRE EL PRESUPUESTO**

Estimado comité del presupuesto, colegas y comunidad de Corvallis:






Someto a su consideración la propuesta del presupuesto del Distrito Escolar de Corvallis para el año fiscal que comienza el 1 de julio del 2022 y finaliza el 30 de junio del 2023. Los últimos dos años han sido desafiantes y, a medida que continuamos reanudando operaciones más regulares, nuestras comunidades escolares continúan experimentando muchos impactos continuos debido a la pandemia por COVID-19. Creo que este presupuesto no solo cumple con las demandas provocadas por la pandemia, sino que también está completamente alineado con nuestras metas y es consistente con los valores de nuestra comunidad dinámica y diversa.

Mirando hacia el año escolar 2022-23, he propuesto un presupuesto que utiliza de manera efectiva los ahorros del año en curso y las reservas excedentes para financiar las operaciones generales en curso. Esto permitirá que el distrito enfoque nuevos recursos estatales y federales hacia la expansión de los servicios y apoyos que podemos brindar en el próximo año, sin el temor de perder los recursos que ya tenemos debido a las reducciones presupuestarias. Continuaremos priorizando la salud y la seguridad de nuestros estudiantes y personal, y como lo hemos hecho desde el comienzo de la pandemia, nos adaptaremos para enfrentar los desafíos que se nos presenten, sin dejarnos intimidar en nuestro viaje hacia la realización de nuestra visión para preparar a nuestros estudiantes para liderar un mundo socialmente más justo.

**RESÚMEN DE LA PROPUESTA PRESUPUESTARIA**

Esta propuesta de presupuesto incluye una inversión total de \$243,6 millones representada por cinco fondos separados, el mayor de los cuales es el Fondo General y los Fondos de Proyectos de Capital. El presupuesto total para todos los fondos representa una disminución del 26 % en comparación con el presupuesto de 2021-22, lo que refleja el gasto de los ingresos del bono en los fondos de proyectos de capital a medida que continuamos completando las mejoras en todas las escuelas de acuerdo con la ley del bono aprobada por los votantes de Corvallis en 2018.

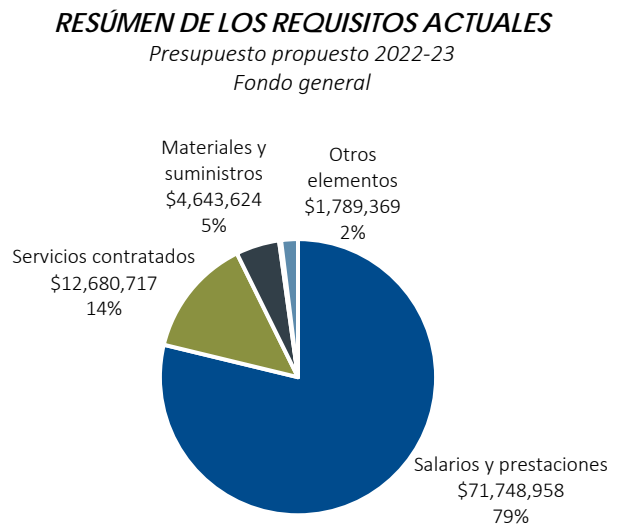
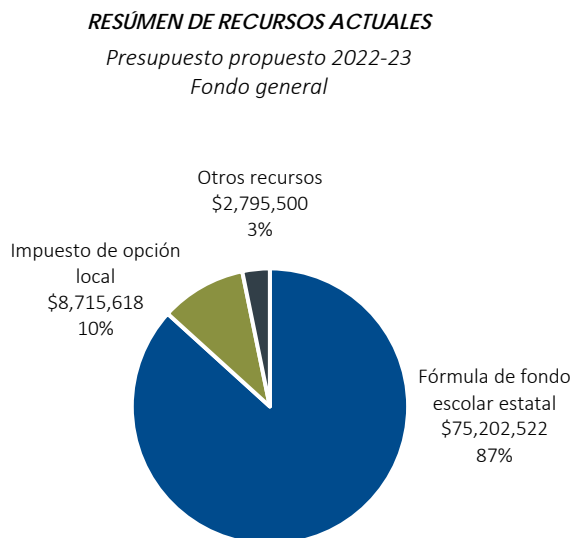
La propuesta de presupuesto incluye asignaciones continuas para inversiones estratégicas para apoyar el plan equitativo de recuperación de aprendizaje del distrito (descrito en las páginas 25 a 29 de este documento), al tiempo que reconoce los desafíos financieros que enfrentamos con el financiamiento adecuado de todas las prioridades. El próximo año, proponemos usar más de \$10 millones de fondos estatales específicos y federales únicos para priorizar tres áreas importantes:

1	Adaptación del aprendizaje	2	Sirviendo al estudiante de manera completa	3	Reorientando recursos
	Medir y abordar la instrucción inconclusa		Priorizar la salud mental		Reorganizar el personal y los horarios
	Priorizar a estudiantes con la mayor oportunidad de crecimiento		Fortalecer el aprendizaje social y emocional		Repensar el aprendizaje profesional
	Mejorar la instrucción y el aprendizaje combinado		Proveer otros servicios complementarios		Inversión en instalaciones y tecnología

## PRESUPUESTO DE FONDO GENERAL

El Fondo General representa el 29 % del presupuesto propuesto para el año 2022-23 para todos los fondos y representa la mayoría de las actividades operativas del distrito, excepto aquellas actividades que deben contabilizarse en otro fondo. Los ingresos del Fondo General provienen de dos fuentes principales: los impuestos locales sobre la propiedad y el Fondo Escolar Estatal (financiado principalmente a través de los impuestos estatales sobre la renta). El presupuesto propuesto asume una asignación del Fondo Escolar Estatal de \$9.3 mil millones, con el 51 % asignado en 2022-23 (el segundo año del bienio). Este es el nivel de financiamiento aprobado por la Legislatura del Estado de Oregón y representa un aumento de solo el 3.3 % sobre la asignación bienal anterior de \$ 9.0 mil millones.

Los recursos actuales presupuestados del Fondo General totalizan \$ 86,7 millones, un aumento de \$ 5,0 millones o 6,1 % desde 2021-22. La mayor parte del aumento en los recursos del Fondo General se debe a los aumentos típicos en los impuestos sobre la propiedad y un aumento en la financiación estatal por alumno debido a la disminución de la inscripción en todo el estado. Los requisitos actuales presupuestados del Fondo General totalizan \$ 91,1 millones, un aumento de \$ 4,4 millones o 5,1 % desde 2021-22. Los salarios y beneficios comprenden la mayoría de los gastos con \$71,7 millones o el 79 % de todos los requisitos actuales.



La política DA de la junta de consejo escolar brinda orientación sobre los objetivos financieros para administrar las reservas del fondo general. Esos objetivos incluyen establecer un nivel sostenible de programas, proteger al distrito de préstamos innecesarios para satisfacer las necesidades de flujo de efectivo, proporcionar reservas prudentes para enfrentar emergencias inesperadas, proteger contra eventos catastróficos y enfrentar las incertidumbres de los fondos estatales y federales. Como se describe en la política, todas las cuentas de contingencia y de reserva del fondo general se presupuestan para dar como resultado los niveles requeridos. Suponiendo un gasto inferior al 2,0 %, un déficit operativo proyectado de \$2,5 millones se compensará con el excedente de reservas.

### Impuesto de opción local

Según la ley de impuestos a la propiedad de Oregón, un impuesto de opción local brinda a las comunidades individuales la capacidad de complementar los fondos estatales para sus escuelas locales. En noviembre de 2016, los votantes de Corvallis renovaron un impuesto de opción local de cinco años, originalmente aprobado en 2006 y renovado en 2010, a una tasa de \$1.50 por cada \$1,000 de valor estimado. El impuesto actual vence el 30 de junio del 2022 y el presupuesto propuesto para 2022-23 asume que el gravamen de opción local se renovará por otros cinco años.

Los impuestos de opciones locales están presupuestados en el fondo general y el distrito espera recibir \$8.7 millones en impuestos de opciones locales en 2022-23. La mayoría de los impuestos de opción local recibidos (alrededor del 90 %) financian 72 puestos de personal de tiempo completo, o alrededor del 8 % del personal total del distrito. Como resultado del impuesto de opción local, el tamaño de las clases se ha estabilizado o reducido, todos los estudiantes de primaria reciben instrucción especializada en educación física, música y arte, y los estudiantes tienen más acceso a servicios de asesoramiento y trabajo social. Los fondos de opciones locales también ayudan a apoyar los programas de educación técnica y vocacional, el nuevo programa de tutoría de maestros del distrito y actividades y deportes extracurriculares.

#### PRESUPUESTO DE FONDOS DE INGRESOS ESPECIALES

Los Fondos de ingresos especiales representan el 12 % del presupuesto propuesto para 2022-23 para todos los fondos y cuentas de subvenciones locales, estatales y federales recibidas por el distrito para programas específicos. Los recursos principales incluyen las siguientes subvenciones:

#### **Beca de la cuenta de inversión para estudiantes**

Durante la sesión legislativa de 2019, la Ley de Éxito Estudiantil marcó un punto de inflexión para la educación pública en Oregon y, cuando se implemente por completo, las escuelas de Oregon verán una inversión adicional de mil millones de dólares cada año. En el corazón de la Ley de Éxito Estudiantil se encuentra el compromiso de mejorar el acceso y las oportunidades para los estudiantes que históricamente han sido desatendidos por el sistema educativo. La Cuenta de Inversión Estudiantil representa el 50% de los fondos de la Ley de Éxito Estudiantil dedicados a las escuelas públicas de Oregon. Estos fondos están presupuestados en los Fondos de Ingresos Especiales y el distrito espera recibir \$5.1 millones en 2022-23. El uso principal de estos fondos es satisfacer las necesidades de salud mental o conductual de los estudiantes y aumentar el rendimiento académico de los estudiantes que históricamente han experimentado disparidades académicas.

#### **Beca de éxito en la preparatoria**

La Ley de Graduación de la Escuela Preparatoria y Preparación Universitaria y Profesional de 2016 (Medida 98) fue aprobada por los votantes en 2016 y proporciona financiamiento directo a los distritos escolares para establecer o ampliar los programas de educación profesional y técnica (CTE), establecer o ampliar las oportunidades educativas de nivel universitario, y establecer o ampliar las estrategias de prevención de la deserción escolar. Estas estrategias apoyan las necesidades de los estudiantes relacionadas con el compromiso, la personalización, el logro y la preparación universitaria y profesional. Estos fondos están presupuestados en los fondos de ingresos especiales y el distrito espera recibir \$1.9 millones en 2022-23 para continuar con la implementación de las estrategias descritas en la medida.

#### **Beca del fondo de ayuda de emergencia para escuelas primarias y de nivel secundario (ESSER por sus siglas en inglés)**

A través de múltiples acciones del Congreso de los EE. UU., el distrito está recibiendo subvenciones federales a través del fondo ESSER, que se estableció para abordar el impacto que la pandemia ha tenido y seguirá teniendo en nuestras comunidades educativas. Estos fondos están presupuestados en los fondos de ingresos especiales y el distrito espera recibir \$5.9 millones durante los próximos dos años. La necesidad de medir y abordar la instrucción inconclusa, priorizar a los estudiantes con la mayor oportunidad de crecimiento y mejorar la instrucción y el aprendizaje combinado son elementos centrales para nuestra planificación sobre el uso de estos fondos. Continuaremos utilizando estos fondos el próximo año para brindar apoyo instructivo dedicado en todas nuestras aulas de primaria con un enfoque en ayudar a nuestros estudiantes más jóvenes a desarrollar habilidades fundamentales para convertirse en lectores competentes hacia el tercer grado. Además, los fondos de ESSER se utilizarán en 2022-23 para retener nuestra fuerza laboral docente y reducir aún más el tamaño de las clases para aumentar las oportunidades de aprendizaje para cada estudiante.

#### **Becas de programa de nutrición infantil**

A través de varios programas diferentes, el distrito recibe subvenciones federales y estatales para proporcionar

comidas y refrigerios nutricionalmente balanceados, de bajo costo o gratis a los niños todos los días escolares. El distrito recibe fondos federales a través del Programa Nacional de Almuerzos Escolares, el Programa de Desayunos Escolares, el Programa de Alimentos para el Cuidado de Niños y Adultos y el Programa de Servicio de Alimentos de Verano. En medio de los desafíos regulatorios, financieros, laborales y de la cadena de suministro durante la pandemia, las comidas escolares nutritivas han contribuido al rendimiento de los estudiantes, han apoyado a nuestras familias y han brindado una red de seguridad crítica durante las dificultades económicas. Estos fondos están presupuestados en los Fondos de Ingresos Especiales y el distrito espera recibir \$1.8 millones en fondos federales en 2022-23.

#### PRESUPUESTO DEL FONDO DE PROYECTOS DE CAPITAL

Los votantes de Corvallis aprobaron la emisión de \$199,9 millones en bono de obligación general el 15 de mayo de 2018 para financiar mejoras en todas las escuelas. La aprobación exitosa del bono de 2018 nos está ayudando a realizar inversiones sólidas, resolver desafíos a largo plazo y transformar una infraestructura obsoleta para ofrecer oportunidades más innovadoras y equitativas para todos los estudiantes. Los ingresos del bono están proporcionando fondos para instalar nuevos equipos de seguridad y protección, reemplazar salones portátiles con salones de clases permanentes, reemplazar dos escuelas primarias, renovar y reparar edificios escolares y ampliar los espacios educativos para programas de educación profesional y técnica.

El Fondo de Proyectos de Capital representa el 42% del presupuesto propuesto para 2022-23 para todos los fondos y cuentas para actividades relacionadas con la adquisición, construcción y equipamiento de instalaciones escolares. Los ingresos del fondo del proyecto de capital provienen de tres fuentes principales: ganancias de la venta de bonos, primas de bonos y ganancias por intereses. El presupuesto propuesto para 2022-23 para el fondo de proyectos de capital totaliza \$70.7 millones e incluye financiamiento para varios proyectos planificados para el próximo año, incluidas renovaciones en las primarias Adams, Kathryn Jones Harrison, Letitia Carson, Mt View, la escuela Franklin, la secundaria Cheldelin, y Harding Center, donde opera el programa de preparatoria College Hill.

#### CONCLUSIÓN

Este presupuesto equilibrado representa nuestro mejor esfuerzo para lograr nuestras metas con los recursos que tenemos a nuestra disposición. Nuestra prudente administración de los recursos durante estos tiempos difíciles nos ha permitido mantener y mejorar las operaciones y los apoyos generales, incluso con un crecimiento insuficiente del fondo escolar estatal. Además, el uso de las reservas del fondo general permite que nuestros nuevos fondos estatales y federales se asignen de manera segura a nuevos programas e iniciativas, brindando mayores oportunidades y apoyo educativo a nuestros estudiantes en todo el distrito en lugar de suplantar el apoyo del fondo General para continuar con los niveles de servicio actuales.

Me siento honrado de servirle a usted ya la comunidad de Corvallis al comenzar mi séptimo año como superintendente y me gustaría expresar mi agradecimiento a nuestra comunidad por su generosidad en el apoyo a nuestras escuelas; no podríamos brindar el nivel de servicio y aprendizaje a nuestros estudiantes sin este apoyo. Aunque la pandemia nos ha desafiado de muchas maneras, también ha puesto de relieve que con concentración, perseverancia y creatividad somos capaces de realizar un trabajo notable.

También me gustaría agradecer a los miembros del comité de presupuesto por su servicio, apoyo, análisis reflexivo, diálogo y consideración de esta propuesta de presupuesto.

Respetuosamente,



Ryan Noss  
Superintendente

## THE BUDGET AT A GLANCE

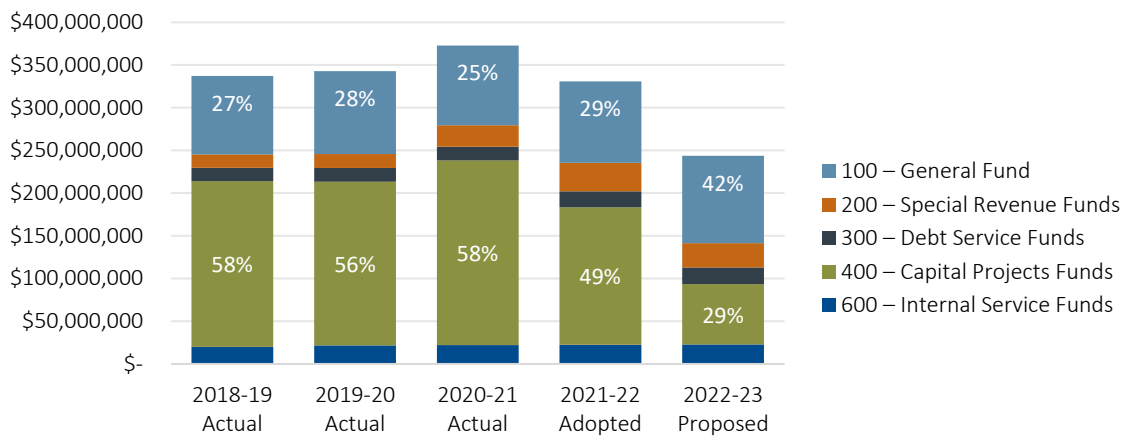
The 2022-23 proposed budget for all funds is \$243,641,448, a decrease of \$87,021,280 or 26.3%, from the 2021-22 budget. In 2018-19, the budget increased significantly to recognize the issuance of general obligation bonds to fund capital improvement projects. Since then, the budget has started to decrease to reflect project completions.

The General Fund represents 42% of the 2022-23 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 29% of the 2022-23 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)

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2022-23 Proposed Budget
100 – General Fund	\$ 91,655,491	\$ 96,992,656	\$ 93,275,888	\$ 95,236,193	\$102,205,137
200 – Special Revenue Funds	15,770,050	16,268,694	24,996,673	33,332,080	28,655,103
300 – Debt Service Funds	15,758,982	16,224,997	16,149,325	18,739,455	19,366,208
400 – Capital Projects Funds	193,957,424	191,540,671	216,108,936	161,050,000	70,710,000
600 – Internal Service Funds	19,884,243	21,672,964	22,096,005	22,305,000	22,705,000
<b>TOTAL ALL FUNDS</b>	<b>\$337,026,190</b>	<b>\$342,699,981</b>	<b>\$372,626,827</b>	<b>\$330,662,728</b>	<b>\$243,641,448</b>

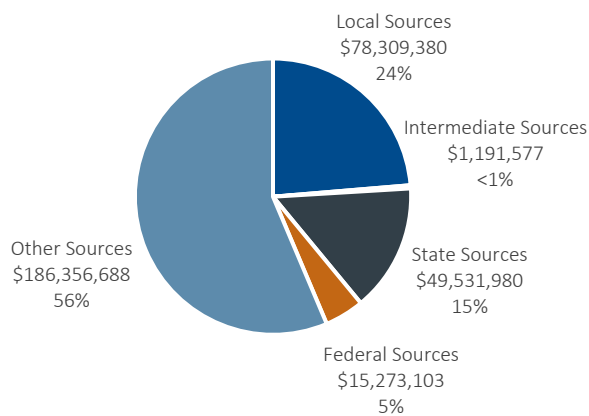


## RESOURCES

Resources in 2022-23 include federal, state, intermediate and local sources. Other sources include beginning fund balance. In 2022-23, the proposed revenue for all funds totals \$243,641,448, a decrease of \$87,021,280 or 26.3%, compared to the 2021-22 adopted budget. In 2022-23, the primary source of revenue for all funds is other sources, primarily beginning fund balance consisting of bond proceeds carried over from the prior fiscal year, totaling \$97.2 million or 40% of all sources. Local sources, primarily property taxes, totaling \$80.9 million or 33% of all sources and state revenue totaling \$50.2 million or 21%, are the other major funding sources. Together, local and state sources comprise \$131.1 million or 54% of all sources.

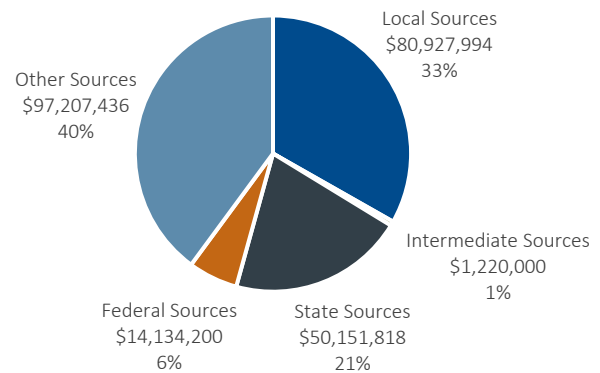
SUMMARY OF RESOURCES

2021-22 Budget (all funds)



SUMMARY OF RESOURCES

2022-23 Budget (all funds)

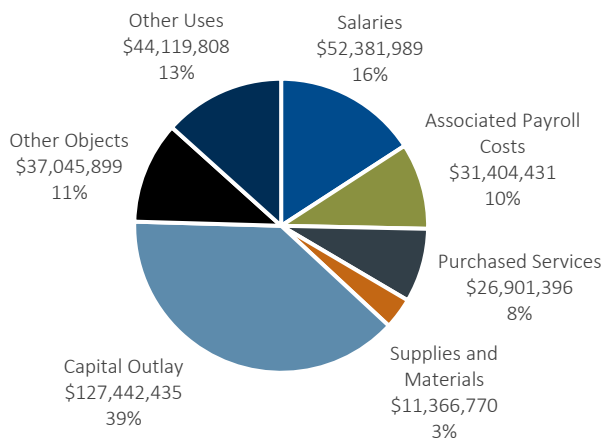


## REQUIREMENTS

Budgeted expenditures for all funds in 2022-23 decreased by \$87,021,280 or 26.3% compared to the 2021-22 adopted budget. In 2022-23, capital outlay (due to the facility bond) is the largest component of the expenditure budget with \$69.4 million or 29% of all funds. Together, salaries and associated payroll costs comprise \$86.9 million or 36% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total \$38.4 million or 16% of all expenditures.

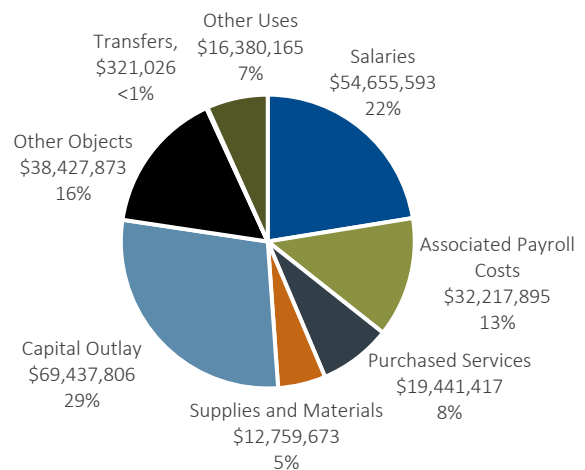
SUMMARY OF REQUIREMENTS

2021-22 Budget (all funds)



SUMMARY OF REQUIREMENTS

2022-23 Budget (all funds)

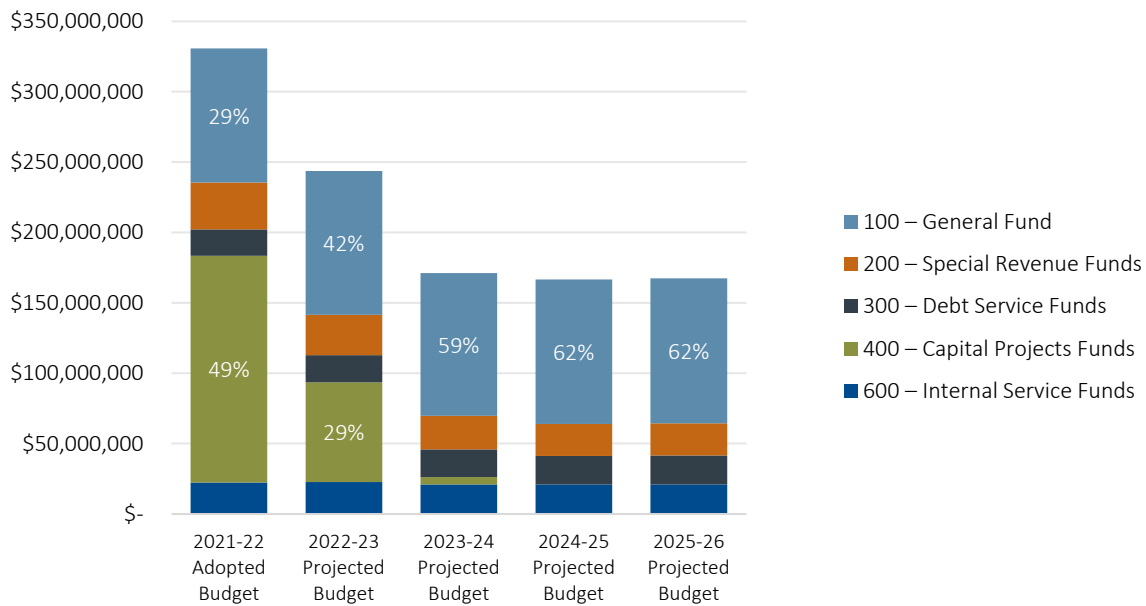


## BUDGET FORECAST

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

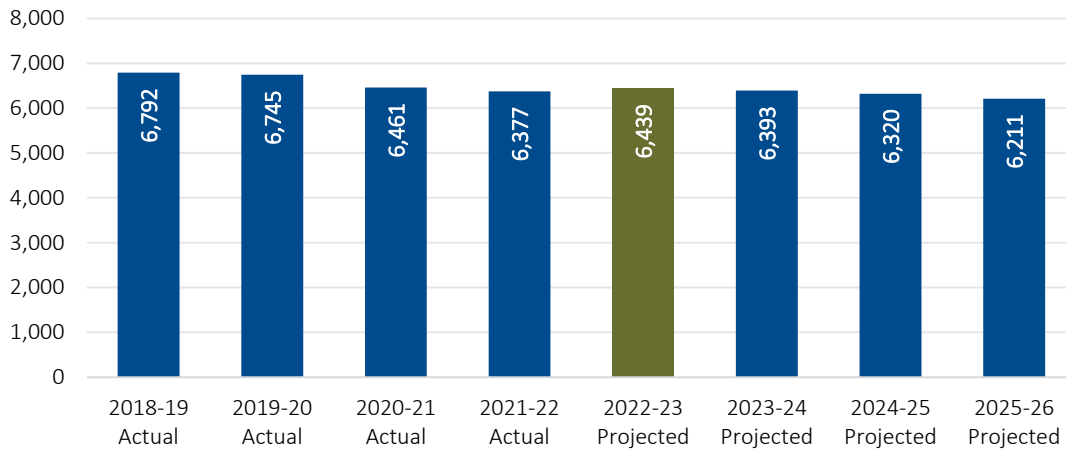
	2021-22 Adopted Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
100 – General Fund	\$ 95,236,193	\$ 102,205,137	\$101,417,000	\$102,626,000	\$103,022,000
200 – Special Revenue Funds	33,332,080	28,655,103	23,800,000	22,800,000	22,800,000
300 – Debt Service Funds	18,739,455	19,366,208	19,761,279	20,147,091	20,551,942
400 – Capital Projects Funds	161,050,000	70,710,000	5,125,000	-	-
600 – Internal Service Funds	22,305,000	22,705,000	21,000,000	21,000,000	21,000,000
<b>TOTAL ALL FUNDS</b>	<b>\$330,662,728</b>	<b>\$243,641,448</b>	<b>\$171,103,279</b>	<b>\$166,573,091</b>	<b>\$167,373,942</b>



## STUDENT ENROLLMENT

The district's budgeted resources and requirements are based on the number of projected students. A major component of the district's State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled. District enrollment has declined since 2018-19, when the district had 6,792 students enrolled, to 2021-22, when the district had 6,377 students enrolled. Enrollment in 2020-21 declined by 284 students due to the COVID-19 pandemic. The projection for 2022-23 assumes a slight increase in enrollment followed by 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 3.25% annual increase in assessed values.

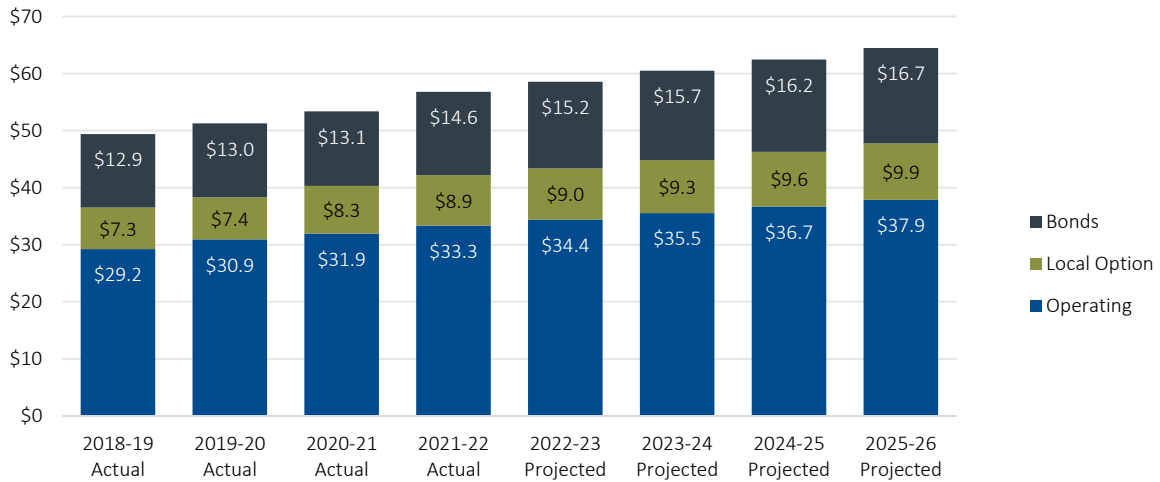
### ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value	Change in Assessed Value (%)
2018-19 Actual	\$6,595,000,408	\$288,191,139	4.57%
2019-20 Actual	\$6,984,828,681	\$389,828,273	5.91%
2020-21 Actual	\$7,220,540,323	\$235,711,642	3.37%
2021-22 Actual	\$7,537,296,292	\$316,755,969	4.39%
2022-23 Projected	\$7,782,258,421	\$244,962,129	3.25%
2023-24 Projected	\$8,035,181,820	\$252,923,399	3.25%
2024-25 Projected	\$8,296,325,229	\$261,143,409	3.25%
2025-26 Projected	\$8,565,955,799	\$269,630,570	3.25%

Source: Benton and Linn County Assessors

The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district’s permanent rate is \$4.4614 per \$1,000 of assessed value. The district also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2022 and the district is seeking voter approval on May 17, 2022 to renew the levy for another five years. The budget for 2022-23 assumes that the local option levy will be renewed. 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 innovative and equitable opportunities for students.

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



**STAFFING**

Total full-time equivalent (FTE) staffing for 2022-23 is projected at 907 FTE, an increase of approximately 10 FTE compared to 2021-22. Increases in staffing are primarily related to one-time investments to accelerate learning and meet students’ mental health needs in response to the COVID-19 pandemic, and additional custodial and grounds services to accommodate new school facilities. Licensed staff (teachers, specialists, counselors, etc.) represent 45% of total FTE, while classified staff (educational assistants, administrative assistants, technology support staff, maintenance staff, etc.) represent 48% of total FTE. The proposed budget also includes 2.0 FTE licensed positions and 4.25 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)**

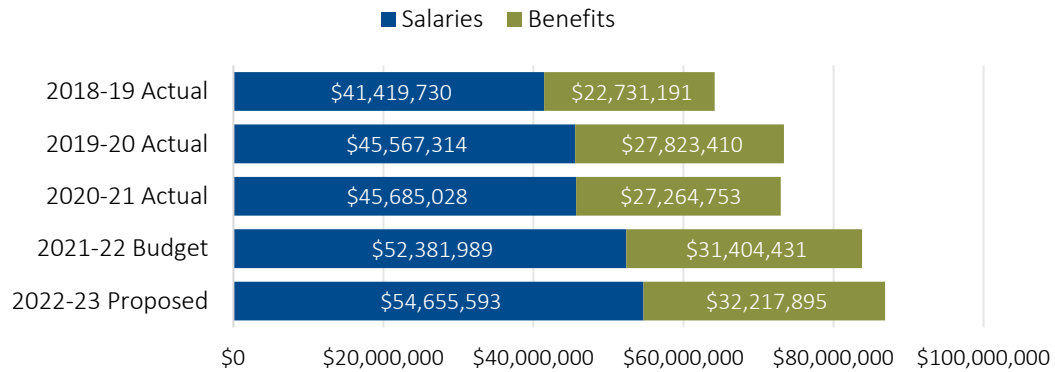
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 - Licensed Staff	389.93	398.08	393.31	414.98	412.04
112 - Classified Staff	358.73	383.82	337.65	426.88	434.98
113 - Administrators	27.69	30.60	30.95	32.60	33.10
114 - Other Non-Represented Staff	20.38	22.29	21.15	22.40	26.70
<b>TOTAL FTE</b>	<b>796.73</b>	<b>834.79</b>	<b>783.06</b>	<b>896.86</b>	<b>906.82</b>

Employee salaries represent 22% of operating requirements and are projected at \$54,655,593 for 2022-23, an increase of \$2,273,604 or 4.3% compared to 2021-22. Lacking current contract language with our classified employee group regarding compensation, the proposed budget assumes step increases for all eligible classified employees and a 2.0% cost of living adjustment (COLA) applied to the 2021-22 classified salary schedule.

Vacant certified positions are budgeted at a master’s degree step 7 level, while vacant classified positions are budgeted at step 2 of the corresponding range on the classified salary schedule.

Associated payroll costs (benefits) represent 13% of operating requirements and are projected at \$32,217,895 for 2022-23, an increase of \$813,464 or 2.6% compared to 2021-22. 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	
2022-23	4,070,000	7,758,250	1,210,000	1,705,388	14,743,638
2023-24	4,625,000	7,554,750	1,440,000	1,644,888	15,264,638
2024-25	5,220,000	7,323,500	1,610,000	1,572,888	15,726,388
2025-26	5,860,000	7,062,500	1,755,000	1,518,550	16,196,050
2026-27	6,540,000	6,769,500	1,940,000	1,430,800	16,680,300
2027-28	7,230,000	6,442,500	2,135,000	1,333,800	17,141,300
2028-29	7,970,000	6,081,000	2,335,000	1,227,050	17,613,050
2029-30	8,755,000	5,682,500	2,550,000	1,110,300	18,097,800
2030-31	9,590,000	5,244,750	2,775,000	982,800	18,592,550
2031-32	10,475,000	4,765,250	2,995,000	871,800	19,107,050
2032-33	11,420,000	4,241,500	3,220,000	752,000	19,633,500
2033-34	12,420,000	3,670,500	3,460,000	623,200	20,173,700
2034-35	13,485,000	3,049,500	3,705,000	484,800	20,724,300
2035-36	14,610,000	2,375,250	3,975,000	336,600	21,296,850
2036-37	15,810,000	1,644,750	4,250,000	177,600	21,882,350
2037-38	17,085,000	854,250	190,000	7,600	18,136,850
<b>Total</b>	<b>155,165,000</b>	<b>80,520,250</b>	<b>39,545,000</b>	<b>15,780,063</b>	<b>291,010,313</b>

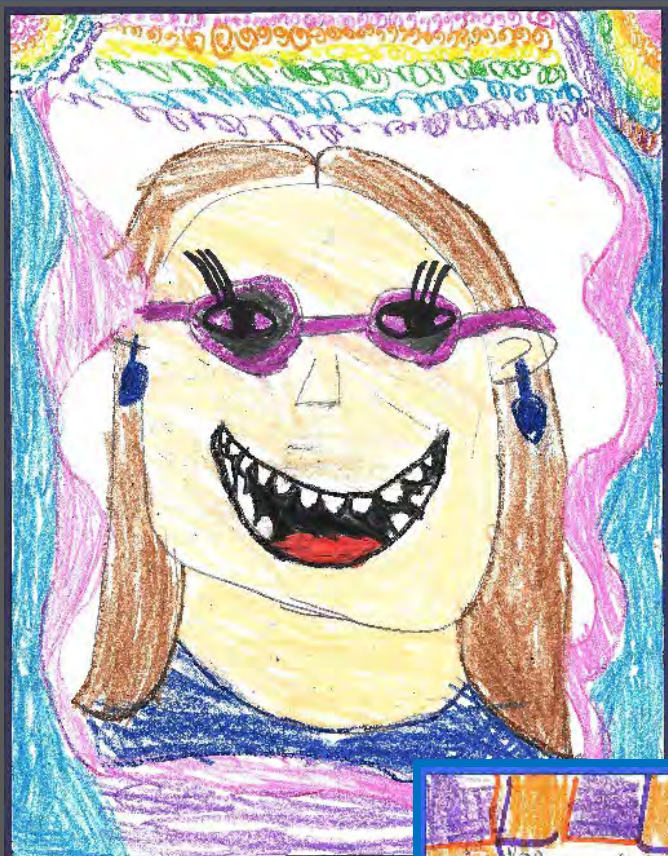
## PENSION OBLIGATION BONDS

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

### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
2022-23	2,075,000	811,275	2,886,275
2023-24	2,330,000	697,358	3,027,358
2024-25	2,605,000	568,043	3,173,043
2025-26	2,900,000	423,465	3,323,465
2026-27	3,225,000	262,515	3,487,515
2027-28	1,505,000	83,528	1,588,528
<b>Total</b>	<b>14,640,000</b>	<b>2,846,183</b>	<b>17,486,183</b>

# ORGANIZATIONAL SECTION





# Corvallis School District 509J

## 2022-23 Budget

### DISTRICT PROFILE

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

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

The district provides a full range of educational services to about 6,400 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 Corvallis School District are diverse, with 34% of the district wide student body identified as a race or ethnicity other than White. Approximately 14% of the overall student population are Ever English Learners, 11% are on an Individualized Education Plan, and 36% of students qualify for the Free and Reduced-Price Meal Program. District facilities include seven elementary schools, two middle schools, two high schools, one kindergarten through eighth grade school, an alternative education center, plus administrative and support services buildings. The district also owns the local public swimming pool facilities, although the City of Corvallis assumed pool management and operations in January 2001.

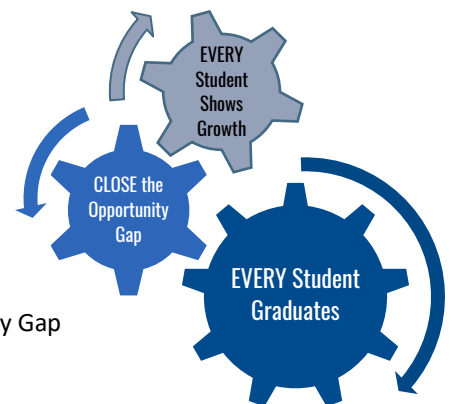
Oregon statute provides state funding for charter schools that flows through the district for schools that local boards of education have granted a charter. The district has one charter school, Muddy Creek Charter School, serving approximately 125 students in grades K-5. The charter school contract expires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

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

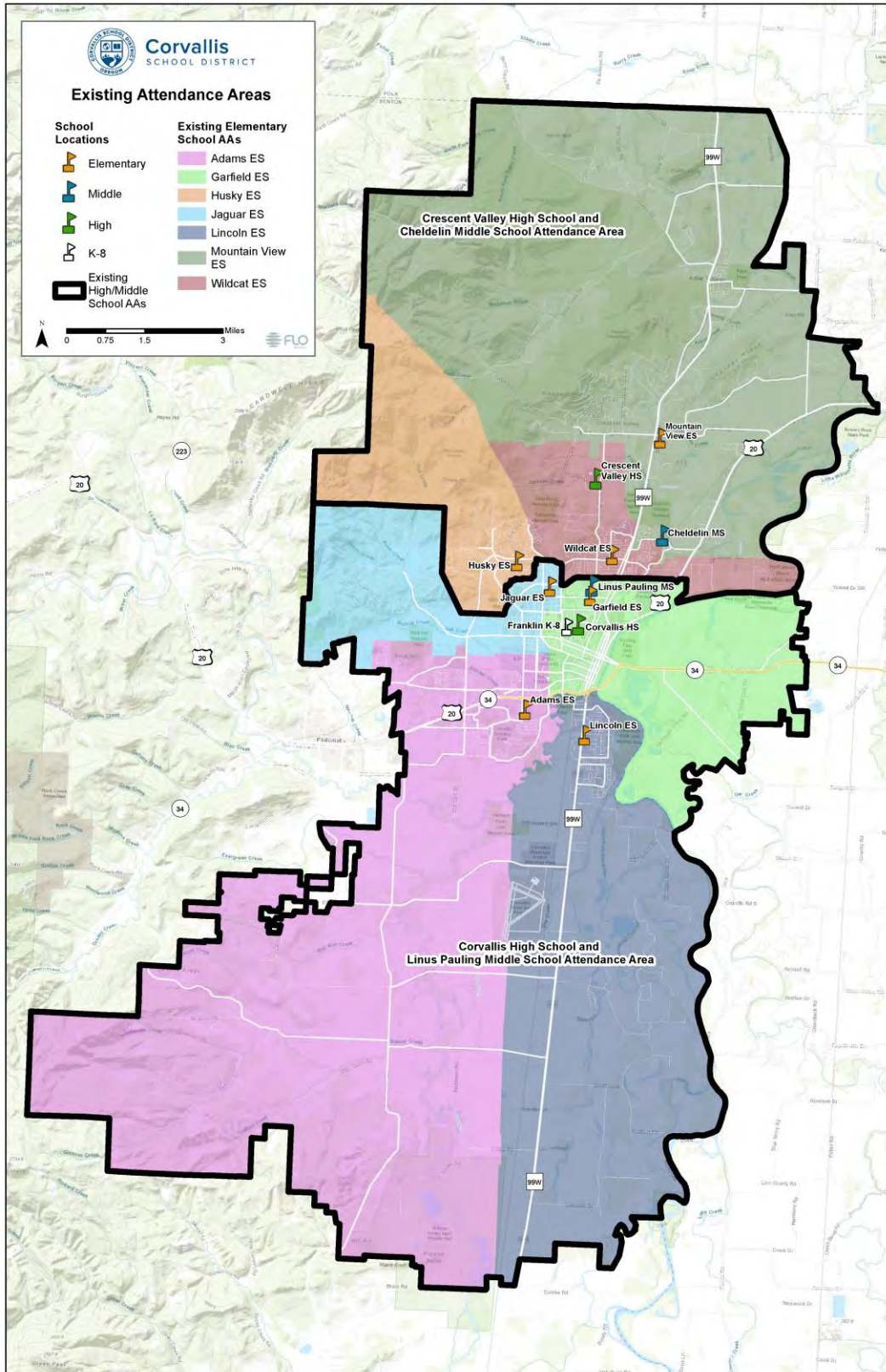
### DISTRICT VISION

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

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

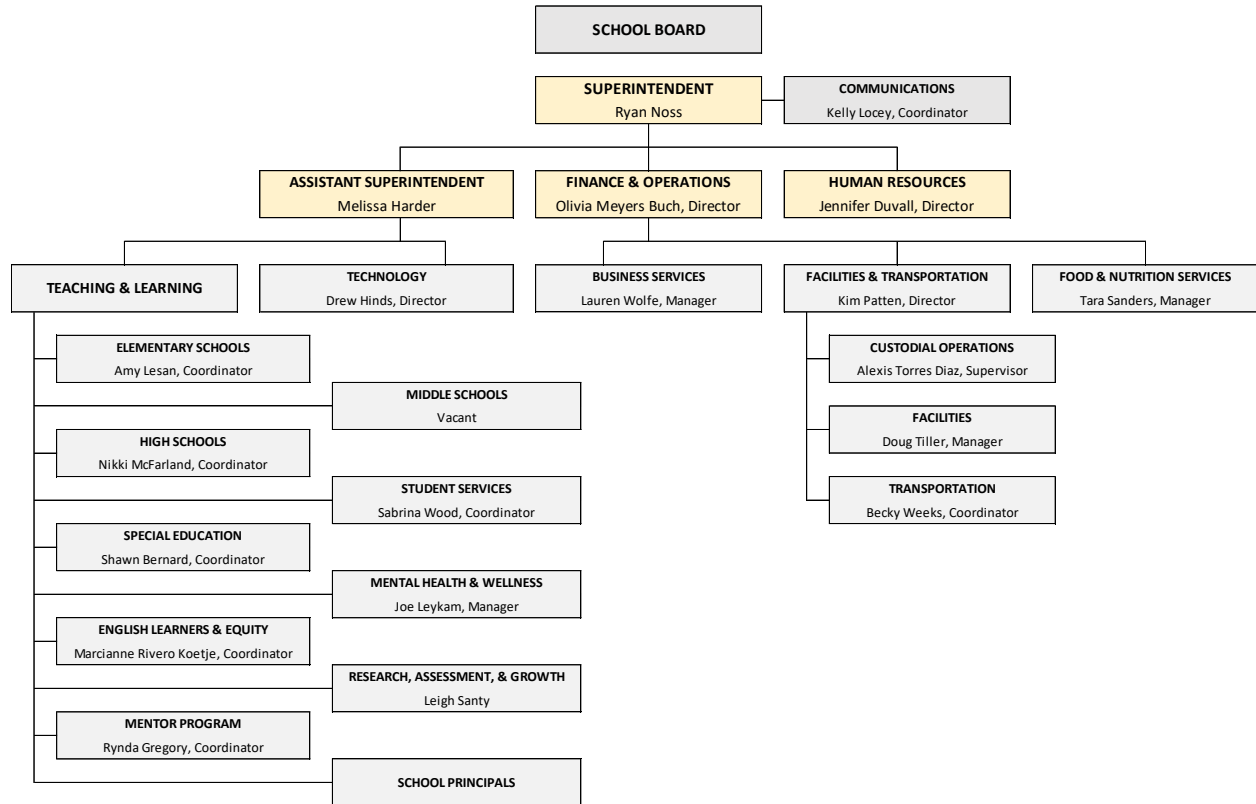


# DISTRICT MAP



## DISTRICT LEADERSHIP

District leadership includes a superintendent, assistant superintendent, 19 district office directors, coordinators and managers, 13 school principals, and 9 assistant principals. The district employs approximately 900 full-time equivalent personnel, including administrators, teachers, supervisors, secretarial staff, maintenance personnel, cafeteria staff and other support staff.



## SCHOOL BOARD

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

Position #1	Sami Al-AbdRabbuh	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 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.










## **PLAN FOR SUPPORTING EQUITABLE LEARNING RECOVERY**

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




## THE CHALLENGES WE ARE FACING

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












## THE ACTIONS WE ARE TAKING


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

## BUDGET ALIGNMENT WITH SCHOOL BOARD GOALS










1	Adapting Learning	Action	FTE	Cost	Funding Source	Board Goals
	Measure and address unfinished instruction	Improve multi-tiered systems of support in elementary schools focused on reading assessment and intervention	0.50	\$60,000	ESSER Fund Grant	1
	Measure and address unfinished instruction	Provide dedicated instructional support in primary grade classrooms to help students build foundational skills to become proficient readers by third grade	15.44	\$400,000	ESSER Fund Grant	1
	Measure and address unfinished instruction	Provide summer school programs for all students to improve academic readiness and acquire credits needed to stay on track for graduation	-	\$700,000	Summer Learning Grants, ESSER Fund Grant	1

1	Adapting Learning	Action	FTE	Cost	Funding Source	Board Goals
	Prioritize students with the most opportunity for growth	Improve systems to monitor student performance and progress to inform equity-based decision making and continuous improvement planning	1.00	\$200,000	SIA Grant	1, 2
	Prioritize students with the most opportunity for growth	Provide professional learning and collaboration time for school-based data teams focused on math instruction	-	\$50,000	High School Success Grant, Title II-A Grant	1, 2
	Prioritize students with the most opportunity for growth	Provide additional support in summer programming for students with disabilities	-	\$150,000	Summer Learning Grants, ESSER Fund Grant	1, 2
	Prioritize students with the most opportunity for growth	Improve systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time	2.00	\$200,000	High School Success Grant	1, 2
	Enhance instruction and blended learning	Provide school-based online course options for high school students	2.50	\$325,000	ESSER Fund Grant	1, 2
	Enhance instruction and blended learning	Provide a new career and technical education program with the implementation of a construction program of study	1.00	\$150,000	High School Success Grant	1, 3
	Enhance instruction and blended learning	Provide school-based coaching to drive impactful technology use in classrooms	1.00	\$100,000	Local Option Levy	3
2	Serving the Whole Child	Action	FTE	Cost	Funding Source	Board Goals
	Prioritize mental health	Provide all students in grades K-12 access to mental health therapists and skills trainers	16.00	\$1,565,000	SIA Grant	4
	Prioritize mental health	Offer a Sources of Strength course for high school students to promote connections between peers and caring adults	0.33	\$35,000	High School Success Grant	4
	Strengthen social emotional learning	Provide more opportunities for middle school students to participate in extracurricular athletics and activities	-	\$100,000	Local Option Levy	2, 4

2	Serving the Whole Child	Action	FTE	Cost	Funding Source	Board Goals
	Strengthen social emotional learning	Coordinate and facilitate Students Advocating for Equity (SAFE) programs	-	\$5,000	SIA Grant, CPSF	2
	Provide other wrap around supports	Provide staffing to connect families with resources within the community, and ensure that all students have access to full educational opportunities	2.00	\$130,000	ESSER Fund Grant	2, 4
	Provide other wrap around supports	Provide nursing services to support school-based health and wellness practices	3.61	\$410,000	SIA Grant	4
	Provide other wrap around supports	Provide clinical coordination of substance misuse/abuse services and build a substance abuse/misuse program	1.00	\$135,000	SIA Grant	4
	Provide other wrap around supports	Provide summer enrichment activities for students in grades K-8	-	\$500,000	Summer Learning Grants	2, 4
3	Reorienting Resources	Action	FTE	Cost	Funding Source	Board Goals
	Reorganize staff and schedules	Lower class size targets by one and reserve funds for class size reduction in case enrollment is higher than projected	11.22	\$990,000	ESSER Fund Grant, General Fund	1
	Reorganize staff and schedules	Adjust classroom staffing at secondary schools in alignment with new class schedules	1.63	\$150,000	General Fund	1
	Reorganize staff and schedules	Maintain lower special education staffing ratios to improve inclusionary practices	9.59	\$825,000	SIA Grant	1, 2
	Rethink professional learning	Expand school-based racial equity coaching to disrupt systems and structures that have historically marginalized students	1.11	\$160,000	General Fund, SIA Grant, CPSF	2
	Rethink professional learning	Develop leadership pathways for staff of color	-	\$40,000	SIA Grant, CPSF	2
	Invest in facilities and technology	Refresh educational technology that aids in regular, substantive interactions between students and teachers	-	\$2,500,000	Emergency Connectivity Fund (FCC)	2, 3, 6

3	Reorienting Resources	Action	FTE	Cost	Funding Source	Board Goals
	Invest in facilities and technology	Provide for upkeep and maintenance of school facilities and grounds to ensure safe, comfortable learning environments for students and staff	6.00	\$300,000	General Fund, ESSER Fund Grant	4, 6

### SUMMARY OF PLAN INVESTMENTS

1	Adapting Learning	FTE	Cost
	Measure and address unfinished instruction	15.94	\$1,160,000
	Prioritize students with the most opportunity for growth	3.00	600,000
	Enhance instruction and blending learning	4.50	575,000
	<b>TOTAL</b>	<b>23.44</b>	<b>\$2,335,000</b>
2	Serving the Whole Child	FTE	Cost
	Prioritize mental health	16.33	\$1,600,000
	Strengthen social emotional learning	-	105,000
	Provide other wrap around supports	6.61	1,175,000
	<b>TOTAL</b>	<b>22.94</b>	<b>\$2,880,000</b>
3	Reorienting Resources	FTE	Cost
	Reorganize staff and schedules	22.44	\$1,965,000
	Rethink professional learning	1.11	200,000
	Invest in technology infrastructure and facilities	6.00	2,800,000
	<b>TOTAL</b>	<b>29.55</b>	<b>\$4,965,000</b>
	<b>GRAND TOTAL</b>	<b>75.93</b>	<b>\$10,180,000</b>

## BUDGET PARAMETERS

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

### GOALS FOR STUDENT OUTCOMES SHOULD DRIVE THE BUDGET PROCESS

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

### PROVIDE EVERY STUDENT WITH EQUITABLE ACCESS AND OPPORTUNITIES

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

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

### DECISIONS SHOULD BE INFORMED BY DATA

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

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

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

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

### CRITICALLY RE-EXAMINE PATTERNS OF SPENDING

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

### TAKE A LONG-TERM PERSPECTIVE

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

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

## **BE TRANSPARENT**

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

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

## **FISCAL POLICIES**

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

# Corvallis School District 509J

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

## Fiscal Policies

### 1. General Fund Ending Fund Balance

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

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

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

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

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

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

## 2. Use and Replenishment of Reserves

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

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

## 3. Notice of Shortfall

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

## 4. Definition of a Balanced Budget

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

## 5. One-Time Nonrecurring Revenues

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

## 6. Financial Reports

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

7. Revenue Forecasting

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

8. Year End Budget Surplus

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

END OF POLICY

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**Legal Reference(s):**

ORS 332.107

## CHART OF ACCOUNTS

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

### 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 Funds	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 Funds	Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
400	Capital Projects Funds	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 Funds	Accounts for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.

### REVENUE DIMENSIONS

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

SOURCE		SOURCE DESCRIPTION
1000	Revenue from Local Sources	Revenues from Local Sources include taxes levied by the district, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service revenues, extracurricular activity revenue, and other similar sources.
2000	Revenue from Intermediate Sources	Revenue received as grants by the district and revenue received from city and county income taxes are categorized here.
3000	Revenue from State Sources	State School Fund revenues are recorded here as well as all other restricted and unrestricted grants-in-aid received from state funds.
4000	Revenue from Federal Sources	All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.
5000	Other Sources	Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.

## EXPENDITURE DIMENSIONS

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

FUNCTION TYPE		FUNCTION DESCRIPTION
1000	Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
2000	Support Services	Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
3000	Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
4000	Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
5000	Other Uses	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by Education Service District (ESD).
6000	Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
7000	Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

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

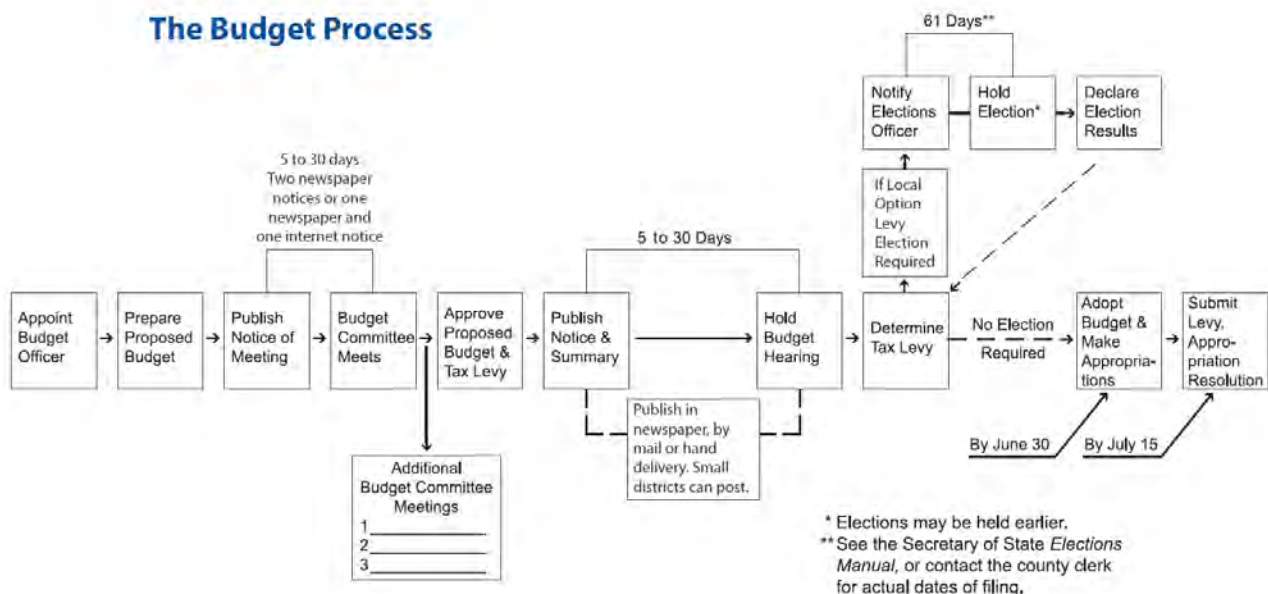
OBJECT TYPE		OBJECT DESCRIPTION
100	Salaries	Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the district.
200	Associated Payroll Costs	Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.
300	Purchased Services	Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

400	Supplies and Materials	Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
500	Capital Outlay	Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.
600	Other Objects	Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
700	Transfers	This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.
800	Other Uses of Funds	Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event, or reserved for next year.

## FINANCIAL REPORTING AND ACCOUNTING BASIS

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

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



## BUDGET DEVELOPMENT

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

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



### THE BUDGET COMMITTEE

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

Katherine Bremser ..... Term Expires June 30, 2022  
Joshua Clark ..... Term Expires June 30, 2023  
Bill Dougherty ..... Term Expires June 30, 2024  
Margit Foss ..... Term Expires June 30, 2022

Andrew Freborg ..... Term Expires June 30, 2022  
Sravya Tadepalli ..... Term Expires June 30, 2023  
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 funds, debt service fund, capital projects fund and insurance fund are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established by major function level within an individual fund.

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

## 2022-23 BUDGET CALENDAR

<b>July 2021</b>		<b>November 2021</b>		<b>January 2022</b>		<b>February-March 2022</b>	
1	<i>School Board appoints Budget Officer</i>	2	<i>School Board appoints Budget Committee members</i>	3	<i>Staff develops enrollment and revenue forecasts</i>	4	<i>District staff reviews formulation of school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to better align resources to meet student outcome goals</i>
<b>March-April 2022</b>		<b>April 21, 2022</b>		<b>May 19, 2022</b>		<b>May 26, 2022</b>	
5	<i>District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget</i>	6	<i>Budget Committee Pre-Meeting: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook</i>	7	<i>Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget</i>	8	<i>Budget Committee Meeting: review proposed budget; approve budget and tax levies</i>
<b>June 16, 2022</b>		<b>July 15, 2022</b>					
9	<i>School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes</i>	10	<i>District submits school board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks.</i>				

## MEASURES AND LEVIES

### MEASURE 5

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

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

## MEASURE 50

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

## MEASURE 98

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

## MEASURE 99

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

## LOCAL OPTION LEVY

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

In November 2016, voters renewed a five-year local option levy, originally approved in 2006 and renewed in 2010, at a rate of \$1.50 per \$1,000 of assessed value. The district uses the revenue from this measure to fund teachers at all schools to sustain class sizes; instructional coaches to improve teaching and learning; music, physical education and art instruction for elementary students; vocational and technical education opportunities; counseling for students; and support for high school athletics and activities. The current local option levy expires on June 30, 2022 and the district is seeking voter approval on May 17, 2022 to renew the levy for another five years. The budget for 2022-23 assumes that the local option levy will be renewed.

## 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 Bessie Coleman Elementary (previously Husky/Hoover) 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





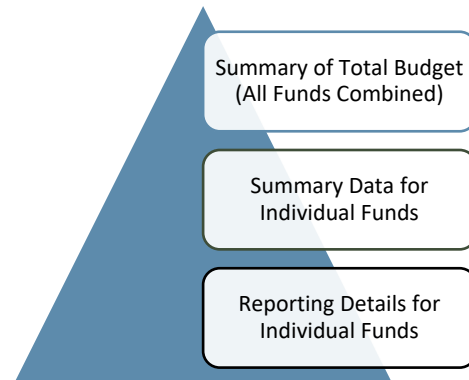
# Corvallis School District 509J

## 2022-23 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

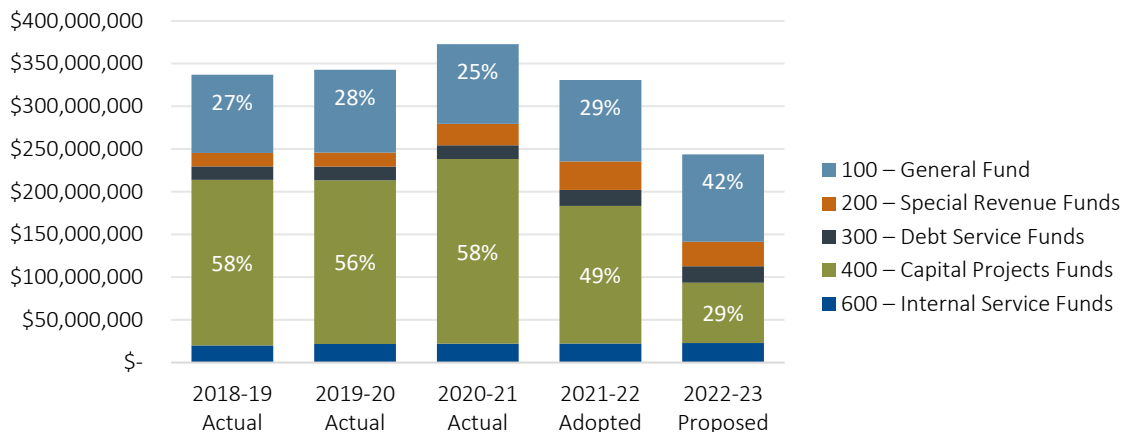
The 2022-23 proposed budget for all funds is \$243,641,448, a decrease of \$87,021,280 or 26.3%, from the 2021-22 budget. In 2018-19, the budget increased significantly to recognize the issuance of general obligation bonds to fund capital improvement projects. Since then, the budget has started to decrease to reflect project completions.

The General Fund represents 42% of the 2022-23 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 29% of the 2022-23 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)

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2022-23 Proposed Budget
100 – General Fund	\$ 91,655,491	\$ 96,992,656	\$ 93,275,888	\$ 95,236,193	\$102,205,137
200 – Special Revenue Funds	15,770,050	16,268,694	24,996,673	33,332,080	28,655,103
300 – Debt Service Funds	15,758,982	16,224,997	16,149,325	18,739,455	19,366,208
400 – Capital Projects Funds	193,957,424	191,540,671	216,108,936	161,050,000	70,710,000
600 – Internal Service Funds	19,884,243	21,672,964	22,096,005	22,305,000	22,705,000
<b>TOTAL ALL FUNDS</b>	<b>\$337,026,190</b>	<b>\$342,699,981</b>	<b>\$372,626,827</b>	<b>\$330,662,728</b>	<b>\$243,641,448</b>

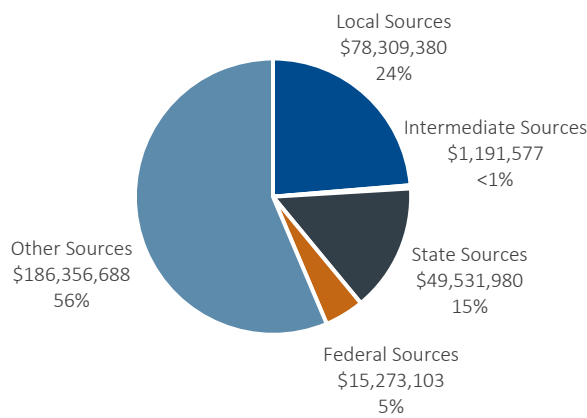


## RESOURCES

Resources in 2022-23 include federal, state, intermediate and local sources. Other sources include beginning fund balance. In 2022-23, the proposed revenue for all funds totals \$243,641,448, a decrease of \$87,021,280 or 26.3%, compared to the 2021-22 adopted budget. In 2022-23, the primary source of revenue for all funds is other sources, primarily beginning fund balance consisting of bond proceeds carried over from the prior fiscal year, totaling \$97.2 million or 40% of all sources. Local sources, primarily property taxes, totaling \$80.9 million or 33% of all sources and state revenue totaling \$50.2 million or 21%, are the other major funding sources. Together, local and state sources comprise \$131.1 million or 54% of all sources.

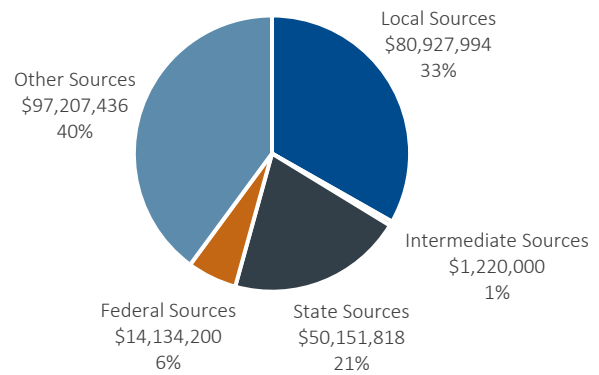
### SUMMARY OF RESOURCES

2021-22 Budget (all funds)



### SUMMARY OF RESOURCES

2022-23 Budget (all funds)

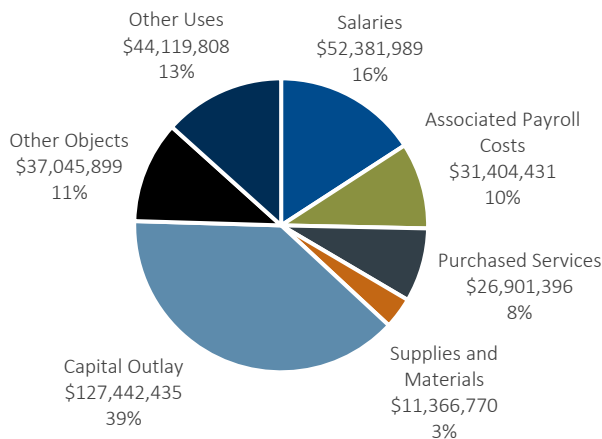


## REQUIREMENTS

Budgeted expenditures for all funds in 2022-23 decreased by \$87,021,280 or 26.3% compared to the 2021-22 adopted budget. In 2022-23, capital outlay (due to the facility bond) is the largest component of the expenditure budget with \$69.4 million or 29% of all funds. Together, salaries and associated payroll costs comprise \$86.9 million or 36% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total \$38.4 million or 16% of all expenditures.

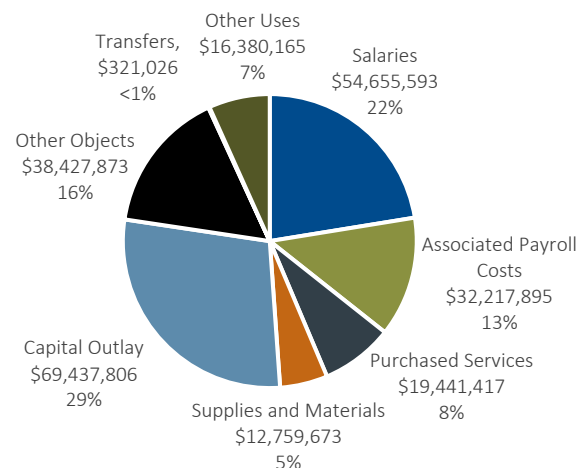
### SUMMARY OF REQUIREMENTS

2021-22 Budget (all funds)



### SUMMARY OF REQUIREMENTS

2022-23 Budget (all funds)

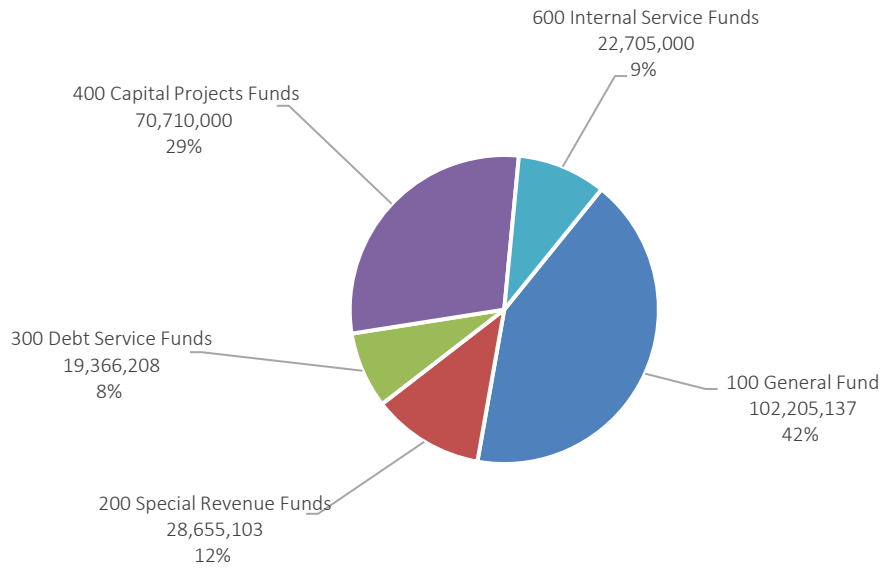


## Resources and Requirements by Fund - All Funds

amounts in dollars

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Resources</b>					
100 General Fund	91,655,491	96,992,656	93,275,888	95,236,193	102,205,137
200 Special Revenue Funds	15,770,050	16,268,694	24,996,673	33,332,080	28,655,103
300 Debt Service Funds	15,758,982	16,224,997	16,149,325	18,739,455	19,366,208
400 Capital Projects Funds	193,957,424	191,540,671	216,108,936	161,050,000	70,710,000
600 Internal Service Funds	19,884,243	21,672,964	22,096,005	22,305,000	22,705,000
<b>Resources Total</b>	<b>337,026,190</b>	<b>342,699,981</b>	<b>372,626,827</b>	<b>330,662,728</b>	<b>243,641,448</b>
<b>Requirements</b>					
100 General Fund	75,281,617	84,313,520	78,781,437	95,236,193	102,205,137
200 Special Revenue Funds	11,320,470	12,439,927	21,674,441	33,332,080	28,655,103
300 Debt Service Funds	14,681,638	15,264,758	14,181,133	18,739,455	19,366,208
400 Capital Projects Funds	6,694,478	26,215,221	75,877,680	161,050,000	70,710,000
600 Internal Service Funds	13,249,114	14,187,695	14,148,241	22,305,000	22,705,000
<b>Requirements Total</b>	<b>121,227,317</b>	<b>152,421,120</b>	<b>204,662,931</b>	<b>330,662,728</b>	<b>243,641,448</b>
<b>Fund Ending Balance</b>	<b>215,798,873</b>	<b>190,278,861</b>	<b>167,963,896</b>	-	-

**REQUIREMENTS BY FUND  
2022-23 PROPOSED**



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

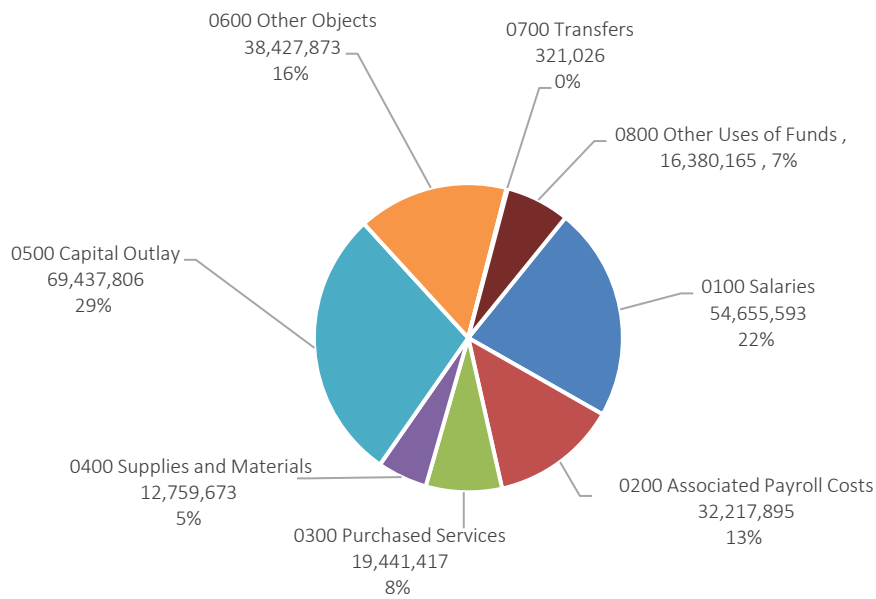
	2021-22 Adopted (as Revised)	2022-23 Proposed	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<b>Resources</b>					
100 General Fund	95,236,193	102,205,137	101,417,000	102,626,000	103,022,000
200 Special Revenue Funds	33,332,080	28,655,103	23,800,000	22,800,000	22,800,000
300 Debt Service Funds	18,739,455	19,366,208	19,761,279	20,147,091	20,551,942
400 Capital Projects Funds	161,050,000	70,710,000	5,125,000	-	-
600 Internal Service Funds	22,305,000	22,705,000	21,000,000	21,000,000	21,000,000
<b>Resources Total</b>	<b>330,662,728</b>	<b>243,641,448</b>	<b>171,103,279</b>	<b>166,573,091</b>	<b>167,373,942</b>
<b>Requirements</b>					
100 General Fund	95,236,193	102,205,137	101,417,000	102,626,000	103,022,000
200 Special Revenue Funds	33,332,080	28,655,103	23,800,000	22,800,000	22,800,000
300 Debt Service Funds	18,739,455	19,366,208	19,761,279	20,147,091	20,551,942
400 Capital Projects Funds	161,050,000	70,710,000	5,125,000	-	-
600 Internal Service Funds	22,305,000	22,705,000	21,000,000	21,000,000	21,000,000
<b>Requirements Total</b>	<b>330,662,728</b>	<b>243,641,448</b>	<b>171,103,279</b>	<b>166,573,091</b>	<b>167,373,942</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Resources and Requirements by Major Object - All Funds

amounts in dollars

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Resources</b>					
1000 Local Sources	77,597,992	77,049,285	74,521,402	78,309,380	80,927,994
2000 Intermediate Sources	1,072,146	893,550	984,942	1,191,577	1,220,000
3000 State Sources	39,320,126	43,456,784	48,566,330	49,531,980	50,151,818
4000 Federal Sources	4,589,621	4,480,797	7,065,090	15,273,103	14,134,200
5000 Other Sources	214,446,305	216,819,566	241,489,062	186,356,688	97,207,436
<b>Resources Total</b>	<b>337,026,190</b>	<b>342,699,981</b>	<b>372,626,827</b>	<b>330,662,728</b>	<b>243,641,448</b>
<b>Requirements</b>					
0100 Salaries	41,419,730	45,567,314	45,685,028	52,381,989	54,655,593
0200 Associated Payroll Costs	22,731,191	27,823,410	27,264,753	31,404,431	32,217,895
0300 Purchased Services	18,976,794	20,689,910	16,855,796	26,901,396	19,441,417
0400 Supplies and Materials	6,997,106	6,588,191	5,651,244	11,366,770	12,759,673
0500 Capital Outlay	1,950,118	20,981,387	79,300,402	127,442,435	69,437,806
0600 Other Objects	29,152,378	30,770,909	29,905,709	37,045,899	38,427,873
0700 Transfers	-	-	-	-	321,026
0800 Other Uses of Funds	-	-	-	44,119,808	16,380,165
<b>Requirements Total</b>	<b>121,227,317</b>	<b>152,421,120</b>	<b>204,662,931</b>	<b>330,662,728</b>	<b>243,641,448</b>
<b>Fund Ending Balance</b>	<b>215,798,873</b>	<b>190,278,861</b>	<b>167,963,896</b>	<b>-</b>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT  
2022-23 PROPOSED



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

	2021-22 Adopted (as Revised)	2022-23 Proposed	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<b>Resources</b>					
1000 Local Sources	78,309,380	80,927,994	82,771,984	84,643,796	86,681,647
2000 Intermediate Sources	1,191,577	1,220,000	1,225,000	1,225,000	1,225,000
3000 State Sources	49,531,980	50,151,818	50,317,000	51,460,000	50,079,000
4000 Federal Sources	15,273,103	14,134,200	8,200,000	7,200,000	7,225,000
5000 Other Sources	186,356,688	97,207,436	28,589,295	22,044,295	22,163,295
<b>Resources Total</b>	<b>330,662,728</b>	<b>243,641,448</b>	<b>171,103,279</b>	<b>166,573,091</b>	<b>167,373,942</b>
<b>Requirements</b>					
0100 Salaries	52,381,989	54,655,593	53,366,000	53,640,000	54,135,000
0200 Associated Payroll Costs	31,404,431	32,217,895	32,237,200	32,310,000	32,490,250
0300 Purchased Services	26,901,396	19,441,417	15,406,000	15,038,000	14,907,000
0400 Supplies and Materials	11,366,770	12,759,673	11,520,000	11,204,000	11,160,000
0500 Capital Outlay	127,442,435	69,437,806	7,086,550	2,318,000	2,316,000
0600 Other Objects	37,045,899	38,427,873	36,672,995	37,566,430	38,496,515
0700 Transfers	-	321,026	100,000	100,000	100,000
0800 Other Uses of Funds	44,119,808	16,380,165	14,714,534	14,396,661	13,769,177
<b>Requirements Total</b>	<b>330,662,728</b>	<b>243,641,448</b>	<b>171,103,279</b>	<b>166,573,091</b>	<b>167,373,942</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## RESOURCES – VARIANCES BY MAJOR SOURCE

The following chart summarizes the variances in resources from the 2021-22 adopted budget to the 2022-23 proposed budget. The parameters for variances is 10% or \$1,000,000.

SOURCE	DESCRIPTION	VARIANCE		EXPLANATION
1000	Local Sources	3%	\$2,618,614	Increases in growth in assessed values and resulting property tax collections in the General Fund; decreases in interest earnings due to spend down of Capital Projects Funds; and increases in health insurance revenues in the Internal Service Funds
4000	Federal Sources	-7%	\$(1,138,903)	Decreases due to spend down of ESSER Fund grant allocations in the Special Revenue Funds
5000	Other Sources	-48%	\$(89,149,252)	Decreases due to spend down of Capital Projects Funds as facility bond projects are completed

## REQUIREMENTS – VARIANCES BY MAJOR OBJECT

The following chart summarizes the variances in major objects from the 2021-22 adopted budget to the 2022-23 proposed budget. The parameters for variances is 10% or \$1,000,000.

OBJECT	DESCRIPTION	VARIANCE		EXPLANATION
100	Salaries	4%	\$2,273,604	Increases in overall staffing costs due to increase in FTE (+10 FTE), application of step increases and cost of living adjustments (COLA)
300	Purchased Services	-28%	\$(7,459,979)	Decreases in contracted instructional services related to summer programming and non-instructional services (architect/engineering services) related to facility bond projects
400	Supplies and Materials	12%	\$1,392,903	Increases in computer hardware to acknowledge replacement of student devices utilizing federal Emergency Connectivity Fund allocations
500	Capital Outlay	-46%	\$(58,004,629)	Decreases in buildings acquisition due to completion of facility bond projects
600	Other Objects	4%	\$1,381,974	Increases in principal and interest payments related to debt services and property insurance premiums
700	Transfers	-	\$321,026	Transfers between the General Fund and Special Revenue Funds to offset projected operating deficit of school meal programs
800	Other Uses of Funds	-63%	\$(27,739,643)	Decreases in planned reserves due to spend down of Capital Projects Fund

## 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.
- 4201 *Transportation Fees for Foster Children.*
- 4202 *Medicaid Reimbursement for Eligible K-12 Expenses (Ages Five to Twenty-One).* Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for services pursuant to an Individualized Education Program (IEP).
- 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
- 4500 *Restricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.
- 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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 Local Sources</b>					
1110 Ad Valorem Taxes Levied by District	41,906,704	42,670,995	43,816,227	46,165,108	48,086,276
1120 Local Option Ad Valorem Taxes Levied by District	7,233,192	7,166,192	8,120,745	8,351,253	8,715,618
1130 Construction Excise Tax	1,096,018	247,389	348,907	200,000	355,000
1311 Tuition From Individuals	19,295	7,965	150	-	-
1500 Earnings on Investments	6,833,055	5,369,747	415,317	1,400,000	336,500
1600 Food Service	1,300,642	901,919	64,852	1,302,000	1,191,600
1700 Extra-Curricular Activities	1,091,879	777,344	311,842	1,000,000	800,000
1800 Community Services Activities	47,911	6,605	-	-	-
1910 Rentals	104,667	70,596	42,130	60,000	60,000
1920 Contributions, Donations, and General Fundraising From Private Sources	432,466	349,385	252,951	600,000	750,000
1960 Recovery of Prior Years' Expenditure	11,087	23,555	24,441	25,000	25,000
1970 Services Provided Other Funds	15,943,374	17,368,861	16,998,897	17,225,000	19,103,000
1980 Fees Charged to Grants	165,729	187,339	324,624	400,000	400,000
1990 Miscellaneous	1,411,975	1,901,394	3,800,320	1,581,019	1,105,000
<b>1000 - Revenue from Local Sources Total</b>	<b>77,597,992</b>	<b>77,049,285</b>	<b>74,521,402</b>	<b>78,309,380</b>	<b>80,927,994</b>
<b>2000 - Revenue from Intermediate Sources</b>					
2101 County School Funds	325,089	255,094	93,864	260,000	200,000
2102 General Education Service District Funds	193,967	170,507	233,623	381,577	470,000
2200 Restricted Revenue	553,091	467,949	652,484	550,000	550,000
2800 Revenue in Lieu of Taxes	-	-	4,972	-	-
<b>2000 - Revenue from Intermediate Sources Total</b>	<b>1,072,146</b>	<b>893,550</b>	<b>984,942</b>	<b>1,191,577</b>	<b>1,220,000</b>
<b>3000 - Revenue from State Sources</b>					
3101 State School Fund General Support	35,580,286	38,458,579	37,723,033	37,753,442	40,903,722
3102 State School Fund School Lunch Match	15,905	15,779	15,779	15,900	15,900
3103 Common School Fund	1,029,035	945,382	1,010,696	692,538	704,136
3199 Other Unrestricted Grants-In-Aid	275,210	508,452	424,094	500,000	500,000
3299 Other Restricted Grants-In-Aid	2,419,690	3,528,593	9,392,729	10,570,100	8,028,060
<b>3000 - Revenue from State Sources Total</b>	<b>39,320,126</b>	<b>43,456,784</b>	<b>48,566,330</b>	<b>49,531,980</b>	<b>50,151,818</b>
<b>4000 - Revenue from Federal Sources</b>					
4200 Unrestricted Revenue From the Federal Government Through the State	860,926	1,016,315	-	-	-
4201 Transportation Fees for Foster Children	798,133	3,318	7,914	-	25,000
4202 Medicaid Reimbursement for Eligible K-12 Expenses [Ages 5-21]	-	515,330	78,041	150,000	150,000
4300 Restricted Revenue Direct From the Federal Government	-	-	-	-	2,650,000
4500 Restricted Revenue From the Federal Government Through the State	2,787,977	2,795,828	6,808,587	14,986,808	10,656,200
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	-	-	-	500,000
4801 Federal Forest Fees	4,396	6,324	4,895	-	5,000
4899 Other Revenue in Lieu of Taxes	15,955	7,387	6,943	-	7,000
4900 Revenue for/on Behalf of the District	122,234	136,294	158,709	136,295	141,000
<b>4000 - Revenue from Federal Sources Total</b>	<b>4,589,621</b>	<b>4,480,797</b>	<b>7,065,090</b>	<b>15,273,103</b>	<b>14,134,200</b>

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>5000 - Other Sources</b>					
5100 Long Term Debt Financing Sources	189,712,400	1,020,692	51,210,201	537,000	890,683
5200 Interfund Transfers	-	-	-	-	371,343
5400 Resources Beginning Fund Balance	24,733,905	215,798,873	190,278,861	185,819,688	95,945,410
<b>5000 - Other Sources Total</b>	<b>214,446,305</b>	<b>216,819,566</b>	<b>241,489,062</b>	<b>186,356,688</b>	<b>97,207,436</b>
<b>Resources Total</b>	<b>337,026,190</b>	<b>342,699,981</b>	<b>372,626,827</b>	<b>330,662,728</b>	<b>243,641,448</b>

## RESOURCES – ASSUMPTIONS AND TRENDS

During the preparation of a budget, many details are based on information known at the time. However, when information is not known, a reasonable projection is made based on the best information available. These budget assumptions provide the reader with an outline of the major assumptions that have been used in the preparation of the 2022-23 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 25, 2022 estimate for 2022-23 is based on the Legislatively Adopted Budget of a \$9.3 billion SSF, with 51% distribution in 2022-23.

### ENROLLMENT

A major component of a district’s SSF allocation is its “Extended Average Daily Membership Weighted” (Extended ADMw). The SSF allocation for each school district is calculated on the larger of the current or next year’s projected ADMw. (ADMw is the average of all students’ membership days as a proportion of the school year and other weighting factors, such as the number of ELD and Special Education students being served, and the number of students navigating poverty). Extended ADMw in 2022-23 is projected at 7,517.91.

### EXTENDED ADMw PROJECTION 2022-23

			Total	District	Charter
<b>ADMr<sup>1</sup></b>	6,439	x 1.00 =	<b>6,439.00</b>	<b>6,314.00</b>	<b>125.00</b>
Students in ESL Programs <sup>1</sup>	459.00	x 0.50 =	229.50	229.50	0.00
Students in Pregnant and Parenting Programs <sup>1</sup>	0.00	x 1.00 =	0.00	0.00	0.00
Students with IEP <sup>1</sup>	665	x 1.00 =	665.00	665.00	0.00
Students in Poverty <sup>2</sup>	668.07	x 0.25 =	167.02	163.78	3.24
Students in Foster Care <sup>2</sup>	32	x 0.25 =	8.00	8.00	0.00
Remote Elementary School Correction <sup>2</sup>	9.39	x 1.00 =	9.39	0.00	9.39
Post Graduate Scholars <sup>2</sup>	0.00	x -0.25 =	0.00	0.00	0.00
<b>ADMw</b>			<b>7,517.91</b>	<b>7,380.28</b>	<b>137.63</b>
2021-22 ADMw (projected)			7,482.16		
<b>Extended ADMw</b>			<b>7,517.91</b>		

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

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

### PROPERTY TAXES

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

market values and estimated collection rates. Compression losses decreased beginning in 2017-18, as real market values resumed growing more rapidly than assessed value. Projections for 2022-23 include a 3.25% increase in assessed values, a collection rate of 96%, and net revenue of \$33,036,380.

**CURRENT YEAR OPERATING LEVY**  
2018-19 Actual to 2022-23 Proposed

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Proposed
Assessed Value	\$6,595,000,408	\$6,984,828,681	\$7,220,540,323	\$7,537,296,292	\$7,782,258,421
Change in AV	4.6%	5.9%	3.4%	4.4%	3.25%
\$4.4614/\$1,000	\$29,422,935	\$31,162,115	\$32,213,719	\$33,626,894	\$34,719,768
Urban Renewal	-	-	(49,897)	(61,824)	(63,833)
Compression	(188,885)	(221,336)	(214,685)	(220,717)	(243,038)
Taxes Imposed	29,234,050	30,940,779	32,949,137	33,344,353	34,412,896
Collection Rate	96.15%	96.14%	96.05%	96.00%	96.00%
<b>Net Operating</b>	<b>\$28,107,849</b>	<b>\$29,747,659</b>	<b>\$30,687,343</b>	<b>\$32,010,579</b>	<b>\$33,036,380</b>
Change	4.8%	5.8%	3.2%	4.3%	3.2%

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 2022-23 is \$330,284.

**OTHER LOCAL REVENUES**

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

The act of Congress admitting Oregon to the Union in 1859 granted nearly 3.4 million acres of the new state’s land "for the use of schools." The State Land Board was established to oversee these “school lands” (now about 770,000 acres), and has been the trustee of the Common School Fund since its inception. In 2009, the Land Board adopted a distribution policy that sends 4% of the average balance of the fund in the preceding three years to school districts. Distributions are made twice a year (January and July). If the average balance of the fund increases by 11% or more, the distribution increases to 5%. In the 2019-21 biennium, the fund disbursed \$87.5 million to schools. Tax revenue from marijuana sales go into the corpus of the Common School Fund, and contribute to the interest earnings of the fund. Revenue projected for 2022-23 is \$704,136, based on the 2022-23 ODE SSF Estimate dated February 25, 2022.

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 2022-23 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 2022-23 SSF Total Formula Revenue of \$75,202,522 is an increase of \$2,738,712 or 3.8% compared to 2021-22. The SSF increase is related to a projected increase in enrollment combined with an increase in total formula revenue per extended ADMw.

**STATE SCHOOL FUND FORMULA REVENUE**  
2018-19 Actual to 2022-23 Proposed

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Proposed
State School Fund Grant	\$35,706,867	\$38,745,585	\$38,513,035	\$38,808,570	\$40,919,722
Property Taxes	29,158,432	30,083,614	31,096,320	32,341,461	33,366,664
Federal Forest Fees	4,396	6,324	4,895	5,000	5,000
Common School Fund	1,029,035	945,382	1,010,696	1,092,379	704,136
County School Fund	325,089	255,094	93,864	200,000	200,000
In-Lieu of Property Taxes	15,955	7,387	9,918	16,401	7,000
<b>Total SSF Formula Revenue</b>	<b>\$66,239,774</b>	<b>\$70,043,386</b>	<b>\$70,728,728</b>	<b>\$72,463,811</b>	<b>\$75,202,522</b>
Change	2.6%	5.7%	1.0%	2.5%	3.8%

**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, 2022 and the district is seeking voter approval on May 17, 2022 to renew the levy for another five years. The budget for 2022-23 assumes that the local option levy will be renewed.

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 9.8% of General Fund operating revenues and are estimated to be \$8,628,968 in 2022-23; this estimate is based on an assumed increase of 3.25% of assessed value, with compression losses expected to increase to be about 23% 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**  
2018-19 Actual to 2022-23 Proposed

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Proposed
Assessed Value	\$6,595,000,408	\$6,984,828,681	\$7,220,540,323	\$7,537,296,292	\$7,782,258,421
Change in AV	4.6%	5.9%	3.4%	4.4%	3.25%
\$1.5000/\$1,000	\$9,892,501	\$10,477,243	\$10,830,810	\$11,305,944	\$11,673,388
Compression	(2,615,127)	(3,107,372)	(2,486,304)	(2,452,764)	(2,684,879)
Taxes Imposed	7,277,373	7,369,871	8,344,506	8,853,181	8,988,508
Collection Rate	96.21%	96.20%	96.15%	96.00%	96.00%
<b>Net Local Option</b>	<b>\$7,001,620</b>	<b>\$7,090,116</b>	<b>\$8,023,225</b>	<b>\$8,499,053</b>	<b>\$8,628,968</b>
Change	20.0%	1.3%	13.2%	5.9%	1.5%

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 \$86,650 for 2022-23.

## STATE GRANTS

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

### STUDENT INVESTMENT ACCOUNT

The Student Investment Account is the K-12 portion of the funding approved by the Oregon Legislature in the Student Success Act. This funding is designed to meet students' mental or behavioral health needs, and increase academic achievement for students that have historically experienced academic disparities. Student Investment Account revenue in 2022-23 is estimated to be \$5.1million.

### HIGH SCHOOL SUCCESS GRANT

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was approved by voters in 2016 and provides direct funding to school districts to establish or expand career and technical education (CTE) programs, establish or expand college-level educational opportunities, and establish or expand dropout-prevention strategies. High School Success grant revenue in 2022-23 is estimated to be \$1.9 million.

### SUMMER LEARNING GRANTS

The Summer Learning Grants were funded through legislative action for use in the summer of 2022. This funding is designed for academic summer school to support high school students facing academic credit loss and summer enrichment programs. Summer Learning Grant revenue in 2022-23 is estimated to be \$1.2 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 grant revenue in 2022-23 is estimated to be \$3.1 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, 2022. The beginning fund balance on July 1, 2022 for all funds is projected as \$95,945,410. The majority of fund balance is contained in the Capital Projects Fund with a projected beginning fund balance of \$70,650,000, and the General Fund with a projected beginning fund balance of \$14,600,814; this represents 17.3% of operating resources from 2021-22.

## 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.

#### 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.

#### 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

- 360 *Charter School Payments.* Expenditures to reimburse Charter Schools for services rendered to students.
- 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.*

- 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.

- 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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>0100 Salaries</b>					
0111 Licensed Salaries	24,287,659	25,936,258	26,326,426	28,455,607	29,779,090
0112 Classified Salaries	10,216,367	11,872,939	10,817,878	13,686,558	14,776,041
0113 Administrators	3,194,648	3,662,633	3,703,365	4,001,219	4,276,349
0114 Manager Confidential	1,355,971	1,571,789	1,510,643	1,619,472	2,091,032
0116 Supplemental Retirement Stipends	-	-	433,000	400,000	-
0121 Substitutes Licensed	64,470	20,996	45,100	5,000	3,000
0122 Substitutes Classified	67,559	68,540	6,901	39,500	42,500
0130 Additional Salary	2,233,055	2,434,159	2,841,716	4,174,633	3,687,581
<b>100 - Salaries Total</b>	<b>41,419,730</b>	<b>45,567,314</b>	<b>45,685,028</b>	<b>52,381,989</b>	<b>54,655,593</b>
<b>200 - Associated Payroll Costs</b>					
0210 Public Employees Retirement System	8,124,520	11,474,413	11,608,716	12,980,114	13,254,903
0220 Social Security Administration	3,072,969	3,408,399	3,411,914	3,995,558	4,156,644
0230 Other Required Payroll Costs	225,686	267,195	323,811	261,121	323,252
0240 Contractual Employee Benefits	11,308,015	12,673,403	11,920,311	14,167,638	14,483,096
<b>200 - Associated Payroll Costs Total</b>	<b>22,731,191</b>	<b>27,823,410</b>	<b>27,264,753</b>	<b>31,404,431</b>	<b>32,217,895</b>
<b>300 - Purchased Services</b>					
0310 Instructional, Professional, and Technical Services	554,623	402,110	453,763	2,587,200	502,500
0320 Property Services	3,129,112	2,667,872	2,800,712	3,161,582	3,024,089
0330 Student Transportation Services	3,754,745	4,447,104	3,632,016	6,545,000	6,045,800
0340 Travel	1,093,253	543,068	240,231	969,420	802,325
0350 Communication	552,374	470,323	584,294	681,557	728,345
0360 Charter School Payments	790,147	991,668	1,053,752	1,282,032	1,234,333
0380 Non-instructional Professional and Technical Services	7,487,620	9,860,733	7,588,005	10,028,205	5,632,875
0390 Other General Professional and Technological Services	1,614,919	1,307,032	503,023	1,646,400	1,471,150
<b>300 - Purchased Services Total</b>	<b>18,976,794</b>	<b>20,689,910</b>	<b>16,855,796</b>	<b>26,901,396</b>	<b>19,441,417</b>
<b>400 - Supplies and Materials</b>					
0410 Consumable Supplies and Materials	2,367,679	2,270,135	2,376,913	6,326,462	4,225,637
0420 Textbooks	1,014,353	505,635	178,038	650,700	1,557,050
0430 Library Books	56,883	58,638	43,849	100,565	67,898
0440 Periodicals	14,805	19,077	7,794	10,690	13,685
0450 Food	1,048,271	883,857	665,712	1,108,354	1,075,400
0460 Non-Consumable Items	130,688	40,674	160,650	233,500	357,900
0470 Computer Software	680,960	801,714	1,345,333	1,738,462	1,639,321
0480 Computer Hardware	1,683,467	2,008,460	872,954	1,198,037	3,822,782
<b>400 - Supplies and Materials Total</b>	<b>6,997,106</b>	<b>6,588,191</b>	<b>5,651,244</b>	<b>11,366,770</b>	<b>12,759,673</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>500 - Capital Outlay</b>					
0510 Land Acquisition	-	-	-	1,115,000	1,111,000
0520 Buildings Acquisition	865,880	16,147,918	78,300,947	125,777,435	67,931,806
0530 Improvements Other Than Buildings	629,344	4,374,064	687,552	-	-
0540 Depreciable Equipment	241,461	447,418	257,816	425,000	370,000
0550 Depreciable Technology	213,434	11,987	54,087	125,000	25,000
<b>500 - Capital Outlay Total</b>	<b>1,950,118</b>	<b>20,981,387</b>	<b>79,300,402</b>	<b>127,442,435</b>	<b>69,437,806</b>
<b>600 - Other Objects</b>					
0610 Redemption of Principal	7,702,206	7,971,250	5,828,979	6,429,511	7,961,803
0621 Regular Interest	7,503,457	8,063,351	9,162,292	11,391,731	10,328,627
0630 Unrecoverable Bad Debt Write-Off	-	-	19,615	-	20,000
0640 Dues and Fees	424,068	285,874	320,573	476,995	457,502
0650 Insurance and Judgments	13,336,881	14,235,428	14,235,127	17,686,192	19,084,141
0670 Taxes and Licenses	20,037	27,667	14,499	24,220	25,800
0690 Grant Indirect Charges	165,729	187,339	324,624	1,037,250	550,000
<b>600 - Other Objects Total</b>	<b>29,152,378</b>	<b>30,770,909</b>	<b>29,905,709</b>	<b>37,045,899</b>	<b>38,427,873</b>
<b>700 - Transfers</b>					
0700 Transfers	-	-	-	-	321,026
<b>700 - Transfers Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>321,026</b>
<b>800 - Other Uses</b>					
0810 Planned Reserve	-	-	-	41,734,328	12,418,659
0820 Reserved for Next Year	-	-	-	2,385,480	3,961,506
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,119,808</b>	<b>16,380,165</b>
<b>Requirements Total</b>	<b>121,227,317</b>	<b>152,421,120</b>	<b>204,662,931</b>	<b>330,662,728</b>	<b>243,641,448</b>

## REQUIREMENTS – OBJECTS – ASSUMPTIONS AND TRENDS

During the preparation of a budget, many details are based on information known at the time. However, when information is not known, a reasonable projection is made based on the best information available. These budget assumptions provide the reader with an outline of the major assumptions that have been used in the preparation of the 2022-23 proposed budget.

### SALARIES

Employee salaries represent 22% of all requirements and are projected at \$54,655,593 for 2022-23, an increase of \$2,273,604 or 4.3% compared to 2021-22. Lacking current contract language with our classified employee group regarding compensation, the proposed budget assumes step increases for all eligible classified employees and a 2.0% cost of living adjustment (COLA) applied to the 2021-22 classified salary schedule.

Vacant certified positions are budgeted at a master’s degree step 7 level, while vacant classified positions are budgeted at step 2 of the corresponding range on the classified salary schedule.

The proposed budget also includes 2.0 FTE licensed positions and 4.25 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary. Overall, proposed FTE for 2022-23 is projected to increase by 10 FTE.

### SALARIES AND FTE 2018-19 Actual to 2022-23 Proposed

	2018-19 Actual		2019-20 Actual		2020-21 Actual		2021-22 Budget		2022-23 Proposed	
	Salaries	FTE	Salaries	FTE	Salaries	FTE	Salaries	FTE	Salaries	FTE
Licensed Salaries	\$24,287,659	390	\$25,936,258	398	\$26,326,426	393	\$28,455,607	415	\$29,779,090	412
Classified Salaries	10,216,367	359	11,872,939	384	10,817,878	338	13,686,558	427	14,776,041	435
Administrators	3,194,648	28	3,662,633	31	3,703,365	31	4,001,219	33	4,276,349	33
Managerial - Classified	1,355,971	20	1,571,789	22	1,510,643	21	1,619,472	22	2,091,032	27
Retirement Stipends	-	-	-	-	433,000	-	400,000	-	-	-
Substitutes	132,029	-	89,536	-	52,001	-	44,500	-	45,500	-
Additional Salary	2,233,055	-	2,434,159	-	2,841,716	-	4,174,633	-	3,687,581	-
<b>Total</b>	<b>\$41,419,730</b>	<b>797</b>	<b>\$45,567,314</b>	<b>835</b>	<b>\$45,685,028</b>	<b>783</b>	<b>\$52,381,989</b>	<b>897</b>	<b>\$54,655,593</b>	<b>907</b>
	5.1%		10.0%		0.3%		14.7%		4.3%	

### ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 13% of all requirements and are projected at \$32,217,895 for 2022-23, an increase of \$813,464 or 2.6% compared to 2021-22. 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**  
2018-19 Actual to 2022-23 Proposed

	2018-19 Actual		2019-20 Actual		2020-21 Actual		2021-22 Budget		2022-23 Proposed	
Total Salaries	\$41,419,730		\$45,567,314		\$45,685,028		\$52,381,989		\$54,655,593	
Change from Prior Year	5.1%		10.0%		0.3%		14.7%		4.3%	
Employer Contributions	3,677,937	9%	6,559,851	14%	6,609,989	14%	7,019,661	14%	7,006,324	13%
Employee Contributions	2,317,949	6%	2,561,757	6%	2,606,054	6%	3,109,804	6%	3,260,156	6%
UAL Contributions	2,128,634	5%	2,352,806	5%	2,392,673	5%	2,850,649	5%	2,988,423	5%
<b>Total Contributions</b>	<b>\$8,124,520</b>	<b>20%</b>	<b>\$11,474,414</b>	<b>25%</b>	<b>\$11,608,716</b>	<b>25%</b>	<b>\$12,980,114</b>	<b>25%</b>	<b>\$13,254,903</b>	<b>25%</b>
Change from Prior Year	5.9%		41.2%		1.2%		11.8%		2.1%	

The district's employer rates for 2021-23 are 15.26% for PERS Tier One/Tier Two members (qualifying hires before August 29, 2003) and 12.15% for OPSRP members (qualifying hires on or after August 29, 2003). About 20% of employee salaries are associated with PERS Tier One/Tier Two members while 80% of employee salaries are associated with OPSRP members. In addition to PERS employer contributions, the district also pays the 6% Individual Account Plan (IAP) employee contribution on behalf of employees (as bargained between the district and its employee groups), and a 5.5% charge against salaries for debt service costs related to bonds that were issued in 2002 to lower the district's unfunded actuarial liability. Projected requirements for 2022-23 are \$13,254,903.

**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 2022-23 are \$4,156,644.

**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 2022-23 are \$323,252.

**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 2022-23 are \$14,483,096 and assume an average annual contribution of \$15,968 per (full-time) employee.

**PURCHASED SERVICES**

Purchased services represent 8% of total all requirements and are projected at \$19,441,417 for 2022-23, a decrease of \$7,459,979 or -27.7% compared to 2021-22. 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 are projected at \$3,024,089, a decrease of \$137,493 or -4.3% compared to 2021-22.

#### 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 2022-23 are projected at \$6,045,800, a decrease of \$499,200 or -7.6% compared to 2021-22. 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 third 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 2022-23 is 125 students. Charter school payments are projected at \$1,234,333, a decrease of \$47,699 or -3.7% compared to 2021-22.

#### SUPPLIES AND MATERIALS

Supplies and materials represent 5% of all requirements and are projected at \$12,759,673 for 2022-23, an increase of \$1,392,903 or 12.3% compared to 2021-22. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware. Budgeted requirements include \$2,514,754 in the Special Revenue Funds to replenish all student technology devices utilizing federal Emergency Connectivity Fund allocations.

#### CAPITAL OUTLAY

Capital outlay represents 29% of all requirements and is projected at \$69,437,806 for 2022-23, a decrease of \$58,004,629 or -45.5% compared to 2021-22. Budgeted requirements include \$66,576,806 in the Capital Projects Funds for projects related to the facilities bond program.

#### OTHER EXPENDITURES

Other expenditures represent 16% of all requirements and are projected at \$38,427,873 for 2022-23, an increase of \$1,381,974 or 3.7% compared to 2021-22. Budgeted requirements include \$14,743,638 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 2022-23 total \$87,604,323, an increase of \$5,309,716 or 6.5% compared to 2021-22. Budgeted contingency for 2022-23 is \$2,190,108, which represents 2.5% of current resources. The budgeted Rainy Day Reserve for 2022-23 is \$4,380,216, which represents 5% of current resources. Budgeted UEFB for 2022-23 is \$3,961,506, which represents 5% of current resources less projected underspending of operating requirements of \$418,710 (0.5% of total budgeted operating requirements).

## REQUIREMENTS – FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

### 1000 Instruction

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

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

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

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

1299 *Other Programs*.

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

## 2000 Support Services

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

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

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

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

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

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

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

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

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

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

- and group progress in reaching district and state learning goals and requirements.
- 2240 *Instructional Staff Development.* Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.
- 2310 *Board of Education Services.* Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.
- 2320 *Executive Administration Services.* Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2410 *Office of the Principal Services.* Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.
- 2490 *Other Support Services—School Administration.* Other school administration services which cannot be recorded under the preceding functions.
- 2510 *Direction of Business Support Services.* Activities concerned with directing and managing the business support services as a group.
- 2520 *Fiscal Services.* Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
- 2540 *Operation and Maintenance of Plant Services.* Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.
- 2550 *Student Transportation Services.* Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities.
- 2570 *Internal Services.* Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
- 2620 *Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.* Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.
- 2630 *Information Services.* Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
- 2640 *Staff Services.* Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.
- 2660 *Technology Services.* Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.
- 2680 *Interpretation and Translation Services.* Use for language and interpretation services not related to the acquisition of the English language.
- 2690 *Other Support Services—Central.* Central Services not classified above.
- 2700 *Supplemental Retirement Program.* Costs associated with a supplemental retirement

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

### 3000 Enterprise and Community Services

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

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

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

### 4000 Facilities Acquisition and Construction

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

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

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

### 5000 Other Uses

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

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

5200 *Transfers of Funds.* These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between

funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

### 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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>1000 Instruction</b>					
1111 Elementary, K-5	15,990,341	16,530,782	16,549,788	19,158,254	20,461,231
1121 Middle/Junior High Programs	7,291,110	8,824,880	7,957,652	9,331,591	10,786,689
1122 Middle/Junior High School Extracurricular	213,582	110,344	38,749	344,201	355,587
1131 High School Programs	11,516,104	11,170,902	11,585,001	12,120,457	14,029,189
1132 High School Extracurricular	1,919,708	1,396,698	1,044,305	2,114,013	2,148,773
1140 Pre-kindergarten Programs	3,975	37,226	17,503	128,741	35,061
1210 Programs for the Talented and Gifted	-	10,793	11,030	4,608	21,184
1220 Restrictive Programs for Students with Disabilities	3,052,864	4,050,135	3,535,619	3,863,826	4,199,682
1250 Less Restrictive Programs for Students with Disabilities	4,919,425	5,463,863	5,041,537	6,635,697	6,748,687
1271 Remediation	424,122	433,085	326,085	505,000	723,600
1272 Title IA/D	725,495	837,779	767,291	728,202	560,466
1280 Alternative Education	1,969,251	1,954,673	1,967,703	2,436,544	2,507,514
1291 English Language Learner Programs	1,499,449	1,604,836	1,832,699	1,935,331	2,020,051
1292 Teen Parent Programs	26,668	29,433	30,560	31,175	32,206
1299 Other Programs	9,458	14,958	15,544	19,740	19,861
1400 Summer School Programs	51,349	82,878	107,077	3,272,490	641,640
<b>1000 - Instruction Total</b>	<b>49,612,900</b>	<b>52,553,266</b>	<b>50,828,146</b>	<b>62,629,870</b>	<b>65,291,421</b>
<b>2000 - Support Services</b>					
2110 Attendance and Social Work Services	1,608,095	2,003,496	1,938,681	2,304,439	2,630,400
2120 Guidance Services	2,531,483	2,778,160	2,531,034	2,956,706	2,955,591
2130 Health Services	518,134	871,537	817,792	1,178,956	1,415,005
2140 Psychological Services	-	753,972	723,109	1,602,005	1,844,886
2150 Speech Pathology and Audiology Services	852,810	939,981	913,051	1,099,864	1,062,084
2160 Other Student Treatment Services	61,907	60,689	53,129	74,407	333,646
2190 Service Direction, Student Support Services	678,289	791,839	792,550	1,014,979	946,531
2210 Improvement of Instruction Services	1,951,330	1,840,622	1,815,967	3,154,462	2,560,801
2220 Educational Media Services	675,751	868,598	652,757	903,950	951,400
2230 Assessment and Testing	414,502	525,409	452,804	685,035	592,701
2240 Instructional Staff Development	1,271,749	1,009,419	556,476	1,854,629	956,491
2310 Board of Education Services	155,078	153,484	277,286	248,359	241,200
2320 Executive Administration Services	370,289	442,728	389,718	430,842	484,365
2410 Office of the Principal Services	4,583,843	5,299,019	5,390,491	5,696,890	5,694,972
2490 Other Support Services-School Administration	215,004	320,160	355,726	864,194	800,786
2510 Direction of Business Support Services	207,345	318,353	309,795	399,317	369,737
2520 Fiscal Services	14,860,673	14,792,864	15,088,208	18,987,806	19,965,231
2540 Operation and Maintenance of Plant Services	7,519,195	7,792,346	7,919,146	8,732,754	9,825,746
2550 Student Transportation Services	4,123,600	4,665,064	3,815,286	6,885,607	6,266,156
2570 Internal Services	147,782	151,841	67,691	82,018	73,530
2620 Planning Research, Development, Evaluation Services	12,388	103,425	3,078	-	-
2630 Information Services	311,862	304,984	318,867	382,823	337,594
2640 Staff Services	727,013	918,340	922,636	1,173,233	1,151,012
2660 Technology Services	2,073,739	3,008,046	3,315,018	3,767,353	3,553,636
2680 Interpretation and Translation Services	136,592	265,311	211,601	246,840	213,141
2690 Other Support Services-Central	165,729	187,339	324,624	1,037,250	684,902
2700 Supplemental Retirement Program	-	-	466,125	430,600	-
<b>2000 - Support Services Total</b>	<b>46,174,180</b>	<b>51,167,028</b>	<b>50,422,644</b>	<b>66,195,318</b>	<b>65,911,544</b>

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>3000 - Enterprise and Community Services</b>					
3100 Food Services	2,998,817	2,895,657	2,505,604	3,280,103	3,459,103
3300 Community Services	697,158	767,136	661,522	1,256,387	816,759
<b>3000 - Enterprise and Community Services Total</b>	<b>3,695,975</b>	<b>3,662,794</b>	<b>3,167,126</b>	<b>4,536,490</b>	<b>4,275,862</b>
<b>4000 Facilities Acquisition and Construction</b>					
4110 Service Area Direction	1,641,648	1,633,573	1,544,468	2,442,565	1,128,194
4120 Site Acquisition and Development Services	-	-	-	1,115,000	1,111,000
4150 Building Acquisition, Construction, and Improvements	4,896,949	27,369,860	83,709,275	131,802,435	70,931,806
<b>4000 Facilities Acquisition and Construction Total</b>	<b>6,538,597</b>	<b>29,003,433</b>	<b>85,253,744</b>	<b>135,360,000</b>	<b>73,171,000</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
5100 Debt Service	15,205,664	16,034,600	14,991,271	17,821,242	18,290,430
5200 Transfers of Funds	-	-	-	-	321,026
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>15,205,664</b>	<b>16,034,600</b>	<b>14,991,271</b>	<b>17,821,242</b>	<b>18,611,456</b>
<b>6000 - Contingencies &amp; Reserves</b>					
6000 Contingencies	-	-	-	41,734,328	12,418,659
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,734,328</b>	<b>12,418,659</b>
<b>7000 - Unappropriated Ending Fund Balance</b>					
7000 Unappropriated Ending Fund Balance	-	-	-	2,385,480	3,961,506
<b>7000 - Unappropriated Ending Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,385,480</b>	<b>3,961,506</b>
<b>Requirements Total</b>	<b>121,227,317</b>	<b>152,421,120</b>	<b>204,662,931</b>	<b>330,662,728</b>	<b>243,641,448</b>

## REQUIREMENTS –VARIANCES BY FUNCTION

The following chart summarizes the variances in functions from the 2021-22 adopted budget to the 2022-23 proposed budget. The parameters for variances is 10% or \$1,000,000.

FUNCTION	DESCRIPTION	VARIANCE		EXPLANATION
1111	Elementary, K-5	7%	\$1,302,977	Increases in computer hardware due to replacement of student devices
1121	Middle/Junior High Programs	16%	\$1,455,098	Increases in computer hardware due to replacement of student devices and textbooks related to curriculum adoptions
1131	High School Programs	16%	\$1,908,372	Increases in computer hardware due to replacement of student devices and textbooks related to curriculum adoptions
1140	Pre-kindergarten Programs	-73%	\$(93,680)	Decreases in staffing costs due to reduction of ESSER funded position that was not filled in 2021-22
1210	Programs for the Talented and Gifted	360%	\$16,576	Increases in staffing costs related to certified extra time and associated payroll costs
1271	Remediation	43%	\$218,600	Decreases in planned staffing costs related to summer learning and reduced grant allocation
1272	Title IA/D	-23%	\$(167,736)	Decreases in staffing costs due to expected reduction in Title I-A grant
1400	Summer School Programs	-80%	\$(2,630,850)	Decreases in contracted instructional services related to summer programming
2110	Attendance and Social Work Services	14%	\$325,961	Increases in staffing costs due to additional FTE related to student behavior support and student/family advocacy
2130	Health Services	20%	\$236,049	Increases in staffing costs due to additional FTE related to nursing services and school-based health rooms
2140	Psychological Services	15%	\$242,881	Increases in staffing costs due to additional FTE related to mental health clinical supervision (grant funded)
2160	Other Student Treatment Services	348%	\$259,239	Increases in staffing costs due to additional FTE related to physical and occupational therapy services that were not included in the 2021-22 budget
2210	Improvement of Instruction Services	-19%	\$(593,661)	Decreases in staffing costs due related to new teacher mentoring program, certified extra time, associated payroll costs, supplies and materials, and computer software
2230	Assessment and Testing	-13%	\$(92,334)	Decreases in supplies and materials and computer software
2240	Instructional Staff Development	-48%	\$(898,138)	Decreases in staffing costs related to extra time and substitute services
2320	Executive Administration Services	12%	\$53,523	Increases in staffing costs related to extra time and associated payroll costs

2540	Operation and Maintenance of Plant Services	13%	\$1,092,992	Increases in staffing costs due to additional FTE related to custodial and grounds keeping services, and property insurance premiums
2570	Internal Services	-10%	\$(8,488)	Decreases in property services (repairs and maintenance)
2630	Information Services	-12%	\$(45,229)	Decreases in staffing costs related to extra time and associated payroll costs
2680	Interpretation and Translation Services	-14%	\$(33,699)	Decreases in staffing costs related to sign language interpretation services
2690	Other Support Services-Central	-34%	\$(352,348)	Decreases in grant indirect charges due to spending down of ESSER Fund grant allocations
2700	Supplemental Retirement Program	-100%	\$(430,600)	Decreases in staffing costs due to discontinuation of early retirement incentive program
3300	Community Services	-35%	\$(439,628)	Decreases in contracted services (grant funded)
4110	Service Area Direction	-54%	\$(1,314,371)	Decreases due to completion of facility bond projects
4150	Building Acquisition, Construction, and Improvements	-46%	\$(60,870,629)	Decreases due to completion of facility bond projects
5200	Transfers of Funds	-	\$321,026	Transfers between the General Fund and Special Revenue Funds to offset projected operating deficit of school meal programs
6000	Contingencies	-70%	\$(29,315,669)	Decreases due to spending down of Capital Projects Fund and completion of facility bond projects
7000	Unappropriated Ending Fund Balance	66%	\$1,576,026	Increases due to increase in current resources and required 5.0% funding level less 2% of projected underspending of current requirements

# General Fund (100)

## **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.

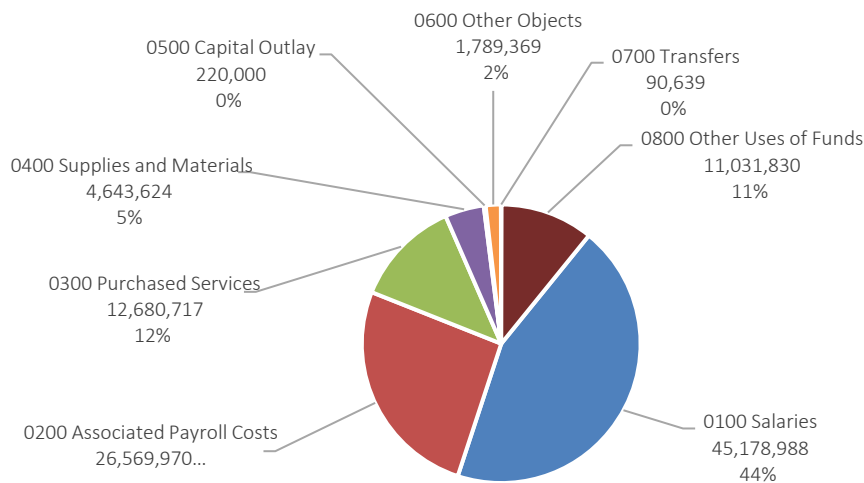
### **Discretionary Funds**

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Resources</b>					
1000 Local Sources	38,161,082	38,911,775	39,933,355	41,770,050	43,448,782
2000 Intermediate Sources	771,136	684,546	625,882	891,577	970,000
3000 State Sources	36,884,531	39,912,413	39,157,822	38,945,980	42,107,858
4000 Federal Sources	144,204	89,357	89,880	150,000	187,000
5000 Other Sources	15,694,537	17,394,566	13,468,948	13,478,586	15,491,497
<b>Resources Total</b>	<b>91,655,491</b>	<b>96,992,656</b>	<b>93,275,888</b>	<b>95,236,193</b>	<b>102,205,137</b>
<b>Requirements</b>					
0100 Salaries	37,656,035	41,580,271	40,414,104	42,738,878	45,178,988
0200 Associated Payroll Costs	20,429,023	25,185,238	24,080,561	25,624,787	26,569,970
0300 Purchased Services	10,834,944	10,888,531	8,887,170	13,088,355	12,680,717
0400 Supplies and Materials	4,615,855	4,632,084	3,371,090	4,063,216	4,643,624
0500 Capital Outlay	265,814	267,299	218,660	100,000	220,000
0600 Other Objects	1,479,947	1,760,098	1,809,852	1,063,382	1,789,369
0700 Transfers	-	-	-	-	90,639
0800 Other Uses of Funds	-	-	-	8,557,575	11,031,830
<b>Requirements Total</b>	<b>75,281,617</b>	<b>84,313,520</b>	<b>78,781,437</b>	<b>95,236,193</b>	<b>102,205,137</b>
<b>Fund Ending Balance</b>	<b>16,373,874</b>	<b>12,679,136</b>	<b>14,494,452</b>	<b>-</b>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - GENERAL FUND (100)  
2022-23 PROPOSED



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

	2021-22 Adopted (as Revised)	2022-23 Proposed	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<b>Resources</b>					
1000 Local Sources	41,770,050	43,448,782	45,622,000	47,033,000	48,466,000
2000 Intermediate Sources	891,577	970,000	925,000	925,000	925,000
3000 State Sources	38,945,980	42,107,858	41,317,000	42,460,000	41,079,000
4000 Federal Sources	150,000	187,000	200,000	200,000	225,000
5000 Other Sources	13,478,586	15,491,497	13,353,000	12,008,000	12,327,000
<b>Resources Total</b>	<b>95,236,193</b>	<b>102,205,137</b>	<b>101,417,000</b>	<b>102,626,000</b>	<b>103,022,000</b>
<b>Requirements</b>					
0100 Salaries	42,738,878	45,178,988	45,492,000	46,169,000	46,649,000
0200 Associated Payroll Costs	25,624,787	26,569,970	27,575,000	27,869,000	28,044,000
0300 Purchased Services	13,088,355	12,680,717	12,581,000	12,598,000	12,460,000
0400 Supplies and Materials	4,063,216	4,643,624	4,582,000	4,560,000	4,515,000
0500 Capital Outlay	100,000	220,000	217,000	216,000	214,000
0600 Other Objects	1,063,382	1,789,369	1,767,000	1,759,000	1,743,000
0700 Transfers	-	90,639	100,000	100,000	100,000
0800 Other Uses of Funds	8,557,575	11,031,830	9,103,000	9,355,000	9,297,000
<b>Requirements Total</b>	<b>95,236,193</b>	<b>102,205,137</b>	<b>101,417,000</b>	<b>102,626,000</b>	<b>103,022,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 Local Sources</b>					
1110 Ad Valorem Taxes Levied by District	29,158,432	30,083,614	31,096,320	31,981,778	33,366,664
1120 Local Option Ad Valorem Taxes Levied by District	7,233,192	7,166,192	8,120,745	8,351,253	8,715,618
1311 Tuition From Individuals	19,295	7,965	150	-	-
1500 Earnings on Investments	1,265,853	869,178	(33,324)	261,500	211,500
1910 Rentals	68,700	62,066	42,130	60,000	60,000
1960 Recovery of Prior Years' Expenditure	11,087	23,555	22,653	25,000	25,000
1980 Fees Charged to Grants	165,729	187,339	324,624	400,000	400,000
1990 Miscellaneous	238,794	511,865	360,057	690,519	670,000
<b>1000 - Revenue from Local Sources Total</b>	<b>38,161,082</b>	<b>38,911,775</b>	<b>39,933,355</b>	<b>41,770,050</b>	<b>43,448,782</b>
<b>2000 - Revenue from Intermediate Sources</b>					
2101 County School Funds	325,089	255,094	93,864	260,000	200,000
2102 General Education Service District Funds	193,967	170,507	233,623	381,577	470,000
2200 Restricted Revenue	252,080	258,945	294,641	250,000	300,000
2800 Revenue in Lieu of Taxes	-	-	3,754	-	-
<b>2000 - Revenue from Intermediate Sources Total</b>	<b>771,136</b>	<b>684,546</b>	<b>625,882</b>	<b>891,577</b>	<b>970,000</b>
<b>3000 - Revenue from State Sources</b>					
3101 State School Fund General Support	35,580,286	38,458,579	37,723,033	37,753,442	40,903,722
3103 Common School Fund	1,029,035	945,382	1,010,696	692,538	704,136
3199 Other Unrestricted Grants-In-Aid	275,210	508,452	424,094	500,000	500,000
<b>3000 - Revenue from State Sources Total</b>	<b>36,884,531</b>	<b>39,912,413</b>	<b>39,157,822</b>	<b>38,945,980</b>	<b>42,107,858</b>
<b>4000 - Revenue from Federal Sources</b>					
4200 Unrestricted Revenue From the Federal Government Through the State	123,853	75,646	-	-	-
4201 Transportation Fees for Foster Children	-	-	-	-	25,000
4202 Medicaid Reimbursement for Eligible K-12 Expenses [Ages 5-21]	-	-	78,041	150,000	150,000
4801 Federal Forest Fees	4,396	6,324	4,895	-	5,000
4899 Other Revenue in Lieu of Taxes	15,955	7,387	6,943	-	7,000
<b>4000 - Revenue from Federal Sources Total</b>	<b>144,204</b>	<b>89,357</b>	<b>89,880</b>	<b>150,000</b>	<b>187,000</b>
<b>5000 - Other Sources</b>					
5100 Long Term Debt Financing Sources	1,013,855	1,020,692	789,813	537,000	890,683
5400 Resources Beginning Fund Balance	14,680,682	16,373,874	12,679,136	12,941,586	14,600,814
<b>5000 - Other Sources Total</b>	<b>15,694,537</b>	<b>17,394,566</b>	<b>13,468,948</b>	<b>13,478,586</b>	<b>15,491,497</b>
<b>Resources Total</b>	<b>91,655,491</b>	<b>96,992,656</b>	<b>93,275,888</b>	<b>95,236,193</b>	<b>102,205,137</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>0100 Salaries</b>					
0111 Licensed Salaries	23,241,733	24,820,773	24,654,682	25,381,191	26,267,205
0112 Classified Salaries	8,603,599	10,191,948	9,125,494	10,628,957	11,832,149
0113 Administrators	3,132,570	3,538,001	3,578,733	3,647,644	3,887,071
0114 Manager Confidential	1,069,578	1,240,424	1,106,580	1,156,835	1,382,587
0116 Supplemental Retirement Stipends	-	-	433,000	400,000	-
0121 Substitutes Licensed	62,256	20,996	44,156	5,000	3,000
0122 Substitutes Classified	29,800	30,807	6,208	14,500	27,500
0130 Additional Salary	1,516,498	1,737,321	1,465,251	1,504,751	1,779,476
<b>100 - Salaries Total</b>	<b>37,656,035</b>	<b>41,580,271</b>	<b>40,414,104</b>	<b>42,738,878</b>	<b>45,178,988</b>
<b>200 - Associated Payroll Costs</b>					
0210 Public Employees Retirement System	7,426,947	10,500,569	10,282,611	10,631,937	11,007,626
0220 Social Security Administration	2,799,132	3,113,958	3,020,010	3,269,349	3,444,847
0230 Other Required Payroll Costs	193,476	231,289	284,371	209,663	257,151
0240 Contractual Employee Benefits	10,009,469	11,339,422	10,493,569	11,513,838	11,860,346
<b>200 - Associated Payroll Costs Total</b>	<b>20,429,023</b>	<b>25,185,238</b>	<b>24,080,561</b>	<b>25,624,787</b>	<b>26,569,970</b>
<b>300 - Purchased Services</b>					
Services	398,971	317,110	347,142	437,200	216,500
0320 Property Services	2,948,476	2,530,681	2,474,564	2,728,082	2,734,189
0330 Student Transportation Services	3,519,597	4,383,987	3,505,339	5,890,000	5,645,800
0340 Travel	470,980	241,555	60,767	212,920	259,325
0350 Communication	436,693	370,359	428,887	461,357	583,545
0360 Charter School Payments	790,147	991,668	1,008,073	1,082,032	1,134,333
0380 Non-instructional Professional and Technical Services	802,327	907,206	663,314	932,864	814,375
0390 Other General Professional and Technological Services	1,467,753	1,145,965	399,083	1,343,900	1,292,650
<b>300 - Purchased Services Total</b>	<b>10,834,944</b>	<b>10,888,531</b>	<b>8,887,170</b>	<b>13,088,355</b>	<b>12,680,717</b>
<b>400 - Supplies and Materials</b>					
0410 Consumable Supplies and Materials	1,372,332	1,358,623	1,314,528	1,975,762	1,940,388
0420 Textbooks	983,578	487,548	141,158	25,700	47,050
0430 Library Books	41,112	29,847	36,983	40,565	37,898
0440 Periodicals	11,103	18,919	6,303	10,690	11,685
0460 Non-Consumable Items	69,775	14,046	62,311	62,000	152,500
0470 Computer Software	624,372	739,791	984,425	1,095,462	1,203,821
0480 Computer Hardware	1,513,582	1,983,311	825,382	853,037	1,250,282
<b>400 - Supplies and Materials Total</b>	<b>4,615,855</b>	<b>4,632,084</b>	<b>3,371,090</b>	<b>4,063,216</b>	<b>4,643,624</b>
<b>500 - Capital Outlay</b>					
0540 Depreciable Equipment	52,380	255,312	164,573	75,000	195,000
0550 Depreciable Technology	213,434	11,987	54,087	25,000	25,000
<b>500 - Capital Outlay Total</b>	<b>265,814</b>	<b>267,299</b>	<b>218,660</b>	<b>100,000</b>	<b>220,000</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>600 - Other Objects</b>					
0610 Redemption of Principal	520,541	759,114	788,979	734,511	606,803
0621 Regular Interest	3,484	10,728	21,159	28,356	53,714
0630 Unrecoverable Bad Debt Write-Off	-	-	19,615	-	20,000
0640 Dues and Fees	249,537	275,013	258,661	290,295	295,552
0650 Insurance and Judgments	700,000	700,000	714,000	-	800,000
0670 Taxes and Licenses	6,385	15,242	7,437	10,220	13,300
<b>600 - Other Objects Total</b>	<b>1,479,947</b>	<b>1,760,098</b>	<b>1,809,852</b>	<b>1,063,382</b>	<b>1,789,369</b>
<b>700 - Transfers</b>					
0700 Transfers	-	-	-	-	90,639
<b>700 - Transfers Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,639</b>
<b>800 - Other Uses</b>					
0810 Planned Reserve	-	-	-	6,172,095	7,070,324
0820 Reserved for Next Year	-	-	-	2,385,480	3,961,506
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,557,575</b>	<b>11,031,830</b>
<b>Requirements Total</b>	<b>75,281,617</b>	<b>84,313,520</b>	<b>78,781,437</b>	<b>95,236,193</b>	<b>102,205,137</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 Local Sources</b>					
1111 Elementary, K-5	15,554,859	16,291,626	15,897,811	16,455,529	16,951,284
1121 Middle/Junior High Programs	6,998,133	8,586,670	7,569,279	8,247,513	8,686,032
1122 Middle/Junior High School Extracurricular	69,125	45,395	17,908	51,042	62,798
1131 High School Programs	10,345,367	10,344,512	10,449,703	9,880,604	10,567,227
1132 High School Extracurricular	771,097	698,173	636,884	904,319	983,013
1140 Pre-kindergarten Programs	-	33,863	70	7,148	14,240
1210 Programs for the Talented and Gifted	-	10,793	11,030	4,608	21,184
1220 Restrictive Programs for Students with Disabilities	3,049,135	4,048,495	3,535,619	3,748,110	3,996,318
1250 Less Restrictive Programs for Students with Disabilities	3,752,486	4,389,336	3,872,588	5,044,887	5,097,055
1280 Alternative Education	1,832,890	1,833,652	1,828,320	2,044,008	1,771,731
1291 English Language Learner Programs	1,474,374	1,596,760	1,770,898	1,906,150	1,975,233
1292 Teen Parent Programs	26,668	29,433	30,560	31,175	32,206
1400 Summer School Programs	21,004	9,709	6,894	-	13,240
<b>1000 - Instruction Total</b>	<b>43,895,136</b>	<b>47,918,418</b>	<b>45,627,564</b>	<b>48,325,093</b>	<b>50,171,561</b>
<b>2000 - Support Services</b>					
2110 Attendance and Social Work Services	1,581,723	1,946,408	1,864,636	2,042,818	2,493,979
2120 Guidance Services	2,087,188	2,401,474	2,214,701	2,447,144	2,674,327
2130 Health Services	518,134	855,733	702,427	892,162	980,834
2140 Psychological Services	-	389,878	4,418	1,259	4,148
2150 Speech Pathology and Audiology Services	852,810	937,091	911,516	1,099,864	1,062,084
2160 Other Student Treatment Services	61,907	60,689	53,129	74,407	333,646
2190 Service Direction, Student Support Services	677,749	791,342	775,344	834,701	755,881
2210 Improvement of Instruction Services	1,805,257	1,559,990	1,484,338	1,916,408	1,752,820
2220 Educational Media Services	659,431	829,104	367,499	536,565	592,733
2230 Assessment and Testing	414,502	524,889	451,970	585,035	592,701
2240 Instructional Staff Development	896,766	651,643	88,750	277,441	276,051
2310 Board of Education Services	155,078	153,484	276,852	248,359	241,200
2320 Executive Administration Services	369,549	442,449	388,355	430,842	484,365
2410 Office of the Principal Services	4,579,350	5,298,485	5,366,782	5,681,890	5,683,472
2490 Other Support Services-School Administration	215,004	320,160	300,605	229,510	401,360
2510 Direction of Business Support Services	207,345	280,400	270,973	277,567	369,737
2520 Fiscal Services	634,697	609,724	586,556	685,709	865,771
2540 Operation and Maintenance of Plant Services	7,465,700	7,745,182	7,163,262	7,433,983	9,183,831
2550 Student Transportation Services	3,888,452	4,601,947	3,680,964	6,100,607	5,861,156
2570 Internal Services	147,782	151,841	67,691	82,018	73,530
2620 Planning Research, Development, Evaluation Services	12,388	103,425	3,078	-	-
2630 Information Services	308,435	304,984	316,604	377,823	337,594
2640 Staff Services	715,296	910,953	763,076	1,024,116	1,096,060
2660 Technology Services	2,068,656	3,008,046	3,047,129	3,117,353	3,393,636
2680 Interpretation and Translation Services	136,592	265,311	211,601	246,840	213,141
2700 Supplemental Retirement Program	-	-	466,125	430,600	-
<b>2000 - Support Services Total</b>	<b>30,459,792</b>	<b>35,144,630</b>	<b>31,828,381</b>	<b>37,075,021</b>	<b>39,724,057</b>

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>3000 - Enterprise and Community Services</b>					
3100 Food Services	-	-	19,615	25,000	20,000
3300 Community Services	402,664	480,629	495,738	490,637	506,533
<b>3000 - Enterprise and Community Services Total</b>	<b>402,664</b>	<b>480,629</b>	<b>515,353</b>	<b>515,637</b>	<b>526,533</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
5100 Debt Service	524,025	769,843	810,138	762,867	660,517
5200 Transfers of Funds	-	-	-	-	90,639
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>524,025</b>	<b>769,843</b>	<b>810,138</b>	<b>762,867</b>	<b>751,156</b>
<b>6000 - Contingencies &amp; Reserves</b>					
6000 Contingencies	-	-	-	6,172,095	7,070,324
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,172,095</b>	<b>7,070,324</b>
<b>7000 - Unappropriated Ending Fund Balance</b>					
7000 Unappropriated Ending Fund Balance	-	-	-	2,385,480	3,961,506
<b>7000 - Unappropriated Ending Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,385,480</b>	<b>3,961,506</b>
<b>Requirements Total</b>	<b>75,281,617</b>	<b>84,313,520</b>	<b>78,781,437</b>	<b>95,236,193</b>	<b>102,205,137</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 Local Sources</b>					
1110 Ad Valorem Taxes Levied by District	29,158,432	30,083,614	31,096,320	31,981,778	33,366,664
1120 Local Option Ad Valorem Taxes Levied by District	7,233,192	7,166,192	8,120,745	8,351,253	8,715,618
1311 Tuition From Individuals	19,295	7,965	150	-	-
1500 Earnings on Investments	1,265,853	869,178	(33,324)	261,500	211,500
1910 Rentals	68,700	62,066	42,130	60,000	60,000
1960 Recovery of Prior Years' Expenditure	11,087	23,555	22,653	25,000	25,000
1980 Fees Charged to Grants	165,729	187,339	324,624	400,000	400,000
1990 Miscellaneous	238,794	511,865	360,057	690,519	670,000
<b>1000 - Revenue from Local Sources Total</b>	<b>38,161,082</b>	<b>38,911,775</b>	<b>39,933,355</b>	<b>41,770,050</b>	<b>43,448,782</b>
<b>2000 - Revenue from Intermediate Sources</b>					
2101 County School Funds	325,089	255,094	93,864	260,000	200,000
2102 General Education Service District Funds	193,967	170,507	233,623	381,577	470,000
2200 Restricted Revenue	252,080	258,945	294,641	250,000	300,000
2800 Revenue in Lieu of Taxes	-	-	3,754	-	-
<b>2000 - Revenue from Intermediate Sources Total</b>	<b>771,136</b>	<b>684,546</b>	<b>625,882</b>	<b>891,577</b>	<b>970,000</b>
<b>3000 - Revenue from State Sources</b>					
3101 State School Fund General Support	35,580,286	38,458,579	37,723,033	37,753,442	40,903,722
3103 Common School Fund	1,029,035	945,382	1,010,696	692,538	704,136
3199 Other Unrestricted Grants-In-Aid	275,210	508,452	424,094	500,000	500,000
<b>3000 - Revenue from State Sources Total</b>	<b>36,884,531</b>	<b>39,912,413</b>	<b>39,157,822</b>	<b>38,945,980</b>	<b>42,107,858</b>
<b>4000 - Revenue from Federal Sources</b>					
4200 Unrestricted Revenue From the Federal Government Through the State	123,853	75,646	-	-	-
4201 Transportation Fees for Foster Children	-	-	-	-	25,000
4202 Medicaid Reimbursement for Eligible K-12 Expenses [Ages 5-21]	-	-	78,041	150,000	150,000
4801 Federal Forest Fees	4,396	6,324	4,895	-	5,000
4899 Other Revenue in Lieu of Taxes	15,955	7,387	6,943	-	7,000
<b>4000 - Revenue from Federal Sources Total</b>	<b>144,204</b>	<b>89,357</b>	<b>89,880</b>	<b>150,000</b>	<b>187,000</b>
<b>5000 - Other Sources</b>					
5100 Long Term Debt Financing Sources	1,013,855	1,020,692	789,813	537,000	890,683
5400 Resources Beginning Fund Balance	14,680,682	16,373,874	12,679,136	12,941,586	14,600,814
<b>5000 - Other Sources Total</b>	<b>15,694,537</b>	<b>17,394,566</b>	<b>13,468,948</b>	<b>13,478,586</b>	<b>15,491,497</b>
<b>Resources Total</b>	<b>91,655,491</b>	<b>96,992,656</b>	<b>93,275,888</b>	<b>95,236,193</b>	<b>102,205,137</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 Instruction</b>					
<b>1111 Elementary, K-5</b>					
0111 Licensed Salaries	8,435,747	8,922,009	8,885,126	9,027,941	9,324,372
0112 Classified Salaries	611,901	474,361	407,923	476,586	553,125
0121 Substitutes Licensed	23,536	12,630	13,837	2,000	-
0122 Substitutes Classified	7,188	3,413	106	500	10,000
0130 Additional Salary	101,416	142,746	114,731	93,354	126,955
0210 Public Employees Retirement System	1,810,633	2,426,878	2,477,006	2,384,674	2,466,098
0220 Social Security Administration	681,378	714,674	698,003	734,423	767,603
0230 Other Required Payroll Costs	36,889	41,159	61,720	37,024	42,597
0240 Contractual Employee Benefits	2,307,815	2,415,746	2,276,535	2,330,536	2,275,264
0310 Instructional, Professional, and Technical Services	11	3,264	244	-	-
0320 Property Services	8,221	8,575	407	26,400	26,400
0340 Travel	1,839	1,869	2,411	500	100
0350 Communication	21,854	13,566	1,863	12,470	1,620
0380 Non-instructional Professional and Technical Services	563	325	428	20,000	20,000
0390 Other General Professional and Technological Services	442,119	369,730	208,710	441,300	443,550
0410 Consumable Supplies and Materials	238,474	206,535	342,866	517,471	363,181
0420 Textbooks	444,401	352,534	46,853	8,200	4,300
0440 Periodicals	2,480	6,243	1,126	3,000	1,600
0460 Non-Consumable Items	1,070	-	-	-	-
0470 Computer Software	24,582	54,549	99,970	93,750	71,749
0480 Computer Hardware	352,642	114,728	251,599	235,400	446,270
0640 Dues and Fees	100	6,089	6,350	10,000	6,500
<b>1111 - Elementary, K-5 Total</b>	<b>15,554,859</b>	<b>16,291,626</b>	<b>15,897,811</b>	<b>16,455,529</b>	<b>16,951,284</b>
<b>1121 - Middle/Junior High Programs</b>					
0111 Licensed Salaries	3,709,621	4,089,037	4,164,153	4,399,940	4,640,583
0112 Classified Salaries	263,564	248,138	219,835	233,622	229,641
0121 Substitutes Licensed	3,667	1,929	3,617	-	-
0122 Substitutes Classified	182	-	768	-	5,000
0130 Additional Salary	33,833	62,678	88,300	51,373	73,296
0210 Public Employees Retirement System	771,656	1,122,333	1,145,431	1,170,921	1,204,678
0220 Social Security Administration	301,388	330,782	336,031	358,404	378,100
0230 Other Required Payroll Costs	16,125	18,680	28,258	17,705	20,958
0240 Contractual Employee Benefits	1,000,825	1,130,325	1,093,260	1,140,856	1,128,379
0310 Instructional, Professional, and Technical Services	1,408	2,863	-	3,700	2,000
0320 Property Services	5,590	56,245	3,306	27,974	29,400
0330 Student Transportation Services	72	-	-	-	-
0340 Travel	3,932	2,960	-	6,270	6,200
0350 Communication	19,286	12,526	465	8,900	12,250
0380 Non-instructional Professional and Technical Services	105	125	-	250	250
0390 Other General Professional and Technological Services	290,671	173,369	58,853	287,000	314,000
0410 Consumable Supplies and Materials	221,652	145,953	179,714	225,648	299,786
0420 Textbooks	273,626	75,915	749	1,000	2,250
0440 Periodicals	4,687	7,495	2,148	4,225	6,310
0460 Non-Consumable Items	1,224	-	18,458	-	25,000
0470 Computer Software	40,650	24,469	112,294	61,280	30,480
0480 Computer Hardware	26,381	1,055,791	105,396	240,400	268,773

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0540 Depreciable Equipment	-	10,923	-	-	-
0640 Dues and Fees	7,988	8,329	8,243	8,045	8,698
0670 Taxes and Licenses	-	5,804	-	-	-
<b>1121 - Middle/Junior High Programs Total</b>	<b>6,998,133</b>	<b>8,586,670</b>	<b>7,569,279</b>	<b>8,247,513</b>	<b>8,686,032</b>
<b>1122 - Middle/Junior High School Extracurricular</b>					
0130 Additional Salary	54,549	33,127	13,288	38,405	47,332
0210 Public Employees Retirement System	9,969	7,634	3,555	9,085	11,192
0220 Social Security Administration	4,134	2,521	1,013	2,938	3,623
0230 Other Required Payroll Costs	222	141	52	114	151
0340 Travel	250	434	-	500	500
0380 Non-instructional Professional and Technical Services	-	1,539	-	-	-
<b>1122 - Middle/Junior High School Extracurricular Total</b>	<b>69,125</b>	<b>45,395</b>	<b>17,908</b>	<b>51,042</b>	<b>62,798</b>
<b>1131 - High School Programs</b>					
0111 Licensed Salaries	5,429,713	5,813,404	5,855,444	5,468,517	5,712,623
0112 Classified Salaries	225,303	188,917	156,975	208,933	207,990
0121 Substitutes Licensed	28,837	3,770	26,407	-	-
0122 Substitutes Classified	8,667	1,593	2,011	-	10,000
0130 Additional Salary	98,017	151,462	145,656	119,442	135,984
0210 Public Employees Retirement System	1,195,420	1,648,086	1,644,353	1,437,395	1,510,725
0220 Social Security Administration	430,874	459,502	460,007	443,462	465,558
0230 Other Required Payroll Costs	23,030	25,666	39,303	22,289	29,831
0240 Contractual Employee Benefits	1,271,960	1,365,135	1,334,280	1,248,068	1,274,691
0310 Instructional, Professional, and Technical Services	1,750	-	176	-	-
0320 Property Services	11,762	22,936	20,921	38,400	34,400
0340 Travel	10,948	8,111	100	10,250	7,750
0350 Communication	19,977	20,972	1,226	6,500	3,000
0380 Non-instructional Professional and Technical Services	947	59	978	23,367	1,000
0390 Other General Professional and Technological Services	246,511	178,714	66,421	259,600	277,600
0410 Consumable Supplies and Materials	254,485	225,228	221,758	246,616	338,012
0420 Textbooks	256,740	49,086	58,321	6,000	19,000
0430 Library Books	-	6,864	-	-	-
0440 Periodicals	862	3,032	2,448	1,665	1,825
0460 Non-Consumable Items	14,494	8,667	29,440	11,500	11,500
0470 Computer Software	17,902	23,957	42,205	56,500	149,000
0480 Computer Hardware	781,287	116,613	245,305	240,400	354,840
0540 Depreciable Equipment	5,586	6,248	87,773	10,000	10,000
0640 Dues and Fees	10,185	16,492	8,198	21,700	11,898
0670 Taxes and Licenses	110	-	-	-	-
<b>1131 - High School Programs Total</b>	<b>10,345,367</b>	<b>10,344,512</b>	<b>10,449,703</b>	<b>9,880,604</b>	<b>10,567,227</b>
<b>1132 - High School Extracurricular</b>					
0111 Licensed Salaries	63,196	-	-	-	-
0112 Classified Salaries	56,162	62,832	65,294	68,437	84,033
0114 Manager Confidential	31,472	33,227	33,227	33,726	35,781
0130 Additional Salary	419,538	389,453	387,619	485,029	587,291
0210 Public Employees Retirement System	55,951	76,569	79,191	141,900	168,350
0220 Social Security Administration	41,723	36,708	36,863	44,919	54,096
0230 Other Required Payroll Costs	2,613	2,077	3,147	2,088	2,282

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0240 Contractual Employee Benefits	44,412	30,540	30,660	41,220	42,180
0340 Travel	1,300	3,573	340	2,000	2,000
0350 Communication	110	566	55	-	-
0380 Non-instructional Professional and Technical Services	35,652	42,514	-	50,000	-
0390 Other General Professional and Technological Services	18,968	14,271	53	25,000	-
0410 Consumable Supplies and Materials	-	5,843	434	10,000	7,000
<b>1132 - High School Extracurricular Total</b>	<b>771,097</b>	<b>698,173</b>	<b>636,884</b>	<b>904,319</b>	<b>983,013</b>
<b>1140 Pre-kindergarten Programs</b>					
0111 Licensed Salaries	-	9,764	-	-	-
0130 Additional Salary	-	16,000	-	5,035	10,000
0210 Public Employees Retirement System	-	4,795	-	1,191	2,365
0220 Social Security Administration	-	1,971	-	386	765
0230 Other Required Payroll Costs	-	113	-	36	110
0240 Contractual Employee Benefits	-	275	-	-	-
0410 Consumable Supplies and Materials	-	945	70	500	1,000
<b>1140 Pre-kindergarten Programs Total</b>	<b>-</b>	<b>33,863</b>	<b>70</b>	<b>7,148</b>	<b>14,240</b>
<b>1210 - Programs for the Talented and Gifted</b>					
0130 Additional Salary	-	8,000	8,000	3,500	16,000
0210 Public Employees Retirement System	-	2,157	2,094	828	3,784
0220 Social Security Administration	-	603	588	268	1,224
0230 Other Required Payroll Costs	-	33	31	12	176
0240 Contractual Employee Benefits	-	-	317	-	-
<b>1210 - Programs for the Talented and Gifted Total</b>	<b>-</b>	<b>10,793</b>	<b>11,030</b>	<b>4,608</b>	<b>21,184</b>
<b>1220 - Restrictive Programs for Students with Disabilities</b>					
0111 Licensed Salaries	471,475	621,117	599,100	670,547	630,937
0112 Classified Salaries	1,228,980	1,552,976	1,296,129	1,366,618	1,555,130
0121 Substitutes Licensed	-	67	-	-	-
0130 Additional Salary	50,537	70,531	50,656	48,843	49,646
0210 Public Employees Retirement System	324,332	528,089	480,779	517,266	532,099
0220 Social Security Administration	129,385	168,575	145,417	159,577	171,029
0230 Other Required Payroll Costs	7,425	11,613	12,907	8,258	12,767
0240 Contractual Employee Benefits	779,098	1,035,061	920,771	944,951	998,160
0320 Property Services	294	-	-	-	-
0340 Travel	-	5	94	-	-
0350 Communication	32	22	11	-	50
0390 Other General Professional and Technological Services	48,690	51,293	23,721	25,000	25,000
0410 Consumable Supplies and Materials	8,408	9,145	5,557	6,550	16,500
0460 Non-Consumable Items	478	-	-	-	-
0480 Computer Hardware	-	-	479	500	5,000
<b>1220 - Restrictive Programs for Students with Disabilities Total</b>	<b>3,049,135</b>	<b>4,048,495</b>	<b>3,535,619</b>	<b>3,748,110</b>	<b>3,996,318</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>					
0111 Licensed Salaries	1,463,094	1,409,247	1,298,532	1,390,401	1,426,379
0112 Classified Salaries	727,358	973,939	850,964	1,362,365	1,387,458
0121 Substitutes Licensed	567	645	-	500	500
0130 Additional Salary	28,749	68,581	39,039	36,205	48,900
0210 Public Employees Retirement System	403,347	560,948	551,599	701,256	691,152

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0220 Social Security Administration	163,226	182,943	163,314	213,391	219,038
0230 Other Required Payroll Costs	9,257	11,474	14,640	10,900	14,751
0240 Contractual Employee Benefits	781,908	974,006	843,079	1,213,849	1,193,477
0310 Instructional, Professional, and Technical Services	73,886	60,642	62,872	47,000	25,000
0340 Travel	779	1,890	101	1,500	2,000
0350 Communication	728	314	-	-	-
0380 Non-instructional Professional and Technical Services	-	13,716	24,552	15,000	-
0390 Other General Professional and Technological Services	89,431	116,536	7,095	40,000	50,000
0410 Consumable Supplies and Materials	9,003	8,002	4,276	7,520	26,400
0420 Textbooks	-	-	-	-	1,500
0440 Periodicals	-	99	-	-	-
0470 Computer Software	-	1,961	8,163	2,000	7,500
0480 Computer Hardware	1,153	4,394	4,363	3,000	3,000
<b>1250 - Less Restrictive Programs for Students with Disabilities Total</b>	<b>3,752,486</b>	<b>4,389,336</b>	<b>3,872,588</b>	<b>5,044,887</b>	<b>5,097,055</b>
<b>1280 - Alternative Education</b>					
0111 Licensed Salaries	310,273	254,629	290,404	301,385	289,269
0112 Classified Salaries	156,040	104,061	76,376	79,947	81,394
0121 Substitutes Licensed	231	622	296	-	-
0130 Additional Salary	46,719	20,565	16,180	24,810	2,750
0210 Public Employees Retirement System	96,061	96,782	100,945	100,510	90,974
0220 Social Security Administration	38,880	27,362	28,819	31,070	28,567
0230 Other Required Payroll Costs	2,103	1,557	1,477	1,659	1,185
0240 Contractual Employee Benefits	158,980	109,795	102,112	102,587	95,475
0310 Instructional, Professional, and Technical Services	202,120	165,876	162,701	225,000	-
0320 Property Services	3,437	2,700	182	3,000	1,200
0340 Travel	114	60	-	-	-
0350 Communication	1,130	1,017	600	1,450	800
0360 Charter School Payments	790,147	991,668	1,008,073	1,082,032	1,134,333
0380 Non-instructional Professional and Technical Services	3,200	2,815	2,579	4,200	2,750
0390 Other General Professional and Technological Services	8,277	44,746	24,902	58,000	13,000
0410 Consumable Supplies and Materials	11,268	5,314	8,643	20,858	24,034
0420 Textbooks	-	-	308	500	-
0470 Computer Software	3,909	4,084	3,725	7,000	6,000
<b>1280 - Alternative Education Totals</b>	<b>1,832,890</b>	<b>1,833,652</b>	<b>1,828,320</b>	<b>2,044,008</b>	<b>1,771,731</b>
<b>1291 - English Language Learner Programs</b>					
0111 Licensed Salaries	781,989	837,557	945,342	1,056,456	1,088,220
0112 Classified Salaries	135,888	126,326	119,612	120,647	130,369
0130 Additional Salary	14,694	14,680	18,989	13,217	23,612
0210 Public Employees Retirement System	192,281	255,589	286,585	295,282	306,109
0220 Social Security Administration	69,268	73,810	80,952	91,063	95,032
0230 Other Required Payroll Costs	3,745	4,112	4,143	4,435	4,095
0240 Contractual Employee Benefits	242,194	261,806	260,910	289,550	280,296
0310 Instructional, Professional, and Technical Services	10,600	-	-	-	-
0340 Travel	238	-	26	150	150

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
0350 Communication	846	3,265	1,758	3,350	4,350
0390 Other General Professional and Technological Services	8,619	2,213	235	2,500	2,500
0410 Consumable Supplies and Materials	4,678	6,657	3,878	3,500	3,500
0420 Textbooks	8,811	10,013	34,927	10,000	20,000
0470 Computer Software	-	-	13,539	15,000	15,000
0480 Computer Hardware	522	732	-	1,000	2,000
<b>1291 - English Language Learner Programs Total</b>	<b>1,474,374</b>	<b>1,596,760</b>	<b>1,770,898</b>	<b>1,906,150</b>	<b>1,975,233</b>
<b>1292 - Teen Parent Programs</b>					
0111 Licensed Salaries	17,765	19,212	20,141	20,525	21,564
0130 Additional Salary	397	-	-	63	-
0210 Public Employees Retirement System	3,447	4,786	4,999	5,110	5,100
0220 Social Security Administration	1,375	1,470	1,541	1,575	1,650
0230 Other Required Payroll Costs	71	79	76	77	67
0240 Contractual Employee Benefits	3,588	3,886	3,804	3,825	3,825
0340 Travel	24	-	-	-	-
<b>1292 - Teen Parent Programs Total</b>	<b>26,668</b>	<b>29,433</b>	<b>30,560</b>	<b>31,175</b>	<b>32,206</b>
<b>1400 - Summer School Programs</b>					
0130 Additional Salary	16,207	7,491	5,464	-	10,000
0210 Public Employees Retirement System	3,484	1,611	1,026	-	2,365
0220 Social Security Administration	1,240	573	383	-	765
0230 Other Required Payroll Costs	73	34	21	-	110
<b>1400 - Summer School Programs Total</b>	<b>21,004</b>	<b>9,709</b>	<b>6,894</b>	<b>-</b>	<b>13,240</b>
<b>1000 - Instruction Total</b>	<b>43,895,136</b>	<b>47,918,418</b>	<b>45,627,564</b>	<b>48,325,093</b>	<b>50,171,561</b>
<b>2000 - Support Services</b>					
<b>2110 - Attendance and Social Work Services</b>					
0111 Licensed Salaries	-	39,558	39,992	40,754	-
0112 Classified Salaries	878,984	989,983	969,285	1,059,318	1,370,123
0130 Additional Salary	7,045	45,985	29,082	35,886	25,850
0210 Public Employees Retirement System	181,347	270,336	249,210	281,609	330,234
0220 Social Security Administration	65,705	80,357	77,285	86,902	104,251
0230 Other Required Payroll Costs	3,803	4,725	4,183	4,517	4,755
0240 Contractual Employee Benefits	440,041	508,516	493,161	532,322	654,306
0340 Travel	-	-	160	-	-
0350 Communication	245	1,232	97	-	1,600
0380 Non-instructional Professional and Technical Services	3,730	2,914	-	-	-
0410 Consumable Supplies and Materials	363	2,802	724	1,050	2,400
0470 Computer Software	460	-	-	460	460
0480 Computer Hardware	-	-	1,458	-	-
<b>2110 - Attendance and Social Work Services Total</b>	<b>1,581,723</b>	<b>1,946,408</b>	<b>1,864,636</b>	<b>2,042,818</b>	<b>2,493,979</b>
<b>2120 - Guidance Services</b>					
0111 Licensed Salaries	1,114,566	1,268,537	1,231,225	1,393,938	1,520,703
0112 Classified Salaries	181,591	182,136	114,975	121,439	133,376
0114 Manager Confidential	7,789	-	-	-	-
0130 Additional Salary	40,880	43,606	63,051	42,058	52,625
0210 Public Employees Retirement System	270,854	374,754	347,333	386,454	409,095
0220 Social Security Administration	99,858	111,909	104,197	119,146	130,571

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0230 Other Required Payroll Costs	4,130	6,850	9,169	5,884	5,431
0240 Contractual Employee Benefits	346,361	382,260	328,421	359,550	373,201
0310 Instructional, Professional, and Technical Services	-	-	-	-	30,000
0320 Property Services	-	6,014	-	2,000	2,000
0340 Travel	1,910	235	373	-	-
0350 Communication	881	3,695	-	-	-
0410 Consumable Supplies and Materials	6,052	11,403	3,528	5,850	7,350
0470 Computer Software	12,316	10,075	12,429	10,825	9,975
<b>2120 - Guidance Services Total</b>	<b>2,087,188</b>	<b>2,401,474</b>	<b>2,214,701</b>	<b>2,447,144</b>	<b>2,674,327</b>
<b>2130 - Health Services</b>					
0111 Licensed Salaries	191,959	220,813	146,003	154,411	121,530
0112 Classified Salaries	59,790	169,553	159,369	242,006	320,582
0130 Additional Salary	7,004	11,383	21,697	9,755	16,000
0210 Public Employees Retirement System	43,214	98,122	79,004	100,721	108,407
0220 Social Security Administration	18,783	30,019	24,728	31,072	35,066
0230 Other Required Payroll Costs	1,057	1,737	1,297	1,828	1,657
0240 Contractual Employee Benefits	74,475	148,291	123,768	169,619	200,117
0340 Travel	794	1,262	1,112	3,000	2,000
0350 Communication	1,921	2,170	2,334	2,500	-
0380 Non-instructional Professional and Technical Services	108,050	157,656	123,510	165,000	160,000
0410 Consumable Supplies and Materials	9,152	4,278	1,299	6,750	6,475
0470 Computer Software	1,231	10,308	12,110	4,500	8,000
0480 Computer Hardware	-	-	5,917	-	-
0640 Dues and Fees	703	140	279	1,000	1,000
<b>2130 - Health Services Total</b>	<b>518,134</b>	<b>855,733</b>	<b>702,427</b>	<b>892,162</b>	<b>980,834</b>
<b>2140 - Psychological Services</b>					
0111 Licensed Salaries	-	122,191	-	-	-
0112 Classified Salaries	-	60,624	-	-	-
0114 Manager Confidential	-	47,512	-	-	-
0130 Additional Salary	-	2,910	3,326	851	2,000
0210 Public Employees Retirement System	-	52,988	826	201	473
0220 Social Security Administration	-	17,805	253	65	153
0230 Other Required Payroll Costs	-	995	13	142	22
0240 Contractual Employee Benefits	-	60,825	-	-	-
0320 Property Services	-	500	-	-	-
0410 Consumable Supplies and Materials	-	1,265	-	-	1,500
0470 Computer Software	-	22,263	-	-	-
<b>2140 - Psychological Services Total</b>	<b>-</b>	<b>389,878</b>	<b>4,418</b>	<b>1,259</b>	<b>4,148</b>
<b>2150 - Speech Pathology and Audiology Services</b>					
0111 Licensed Salaries	565,427	583,495	513,461	614,582	580,355
0130 Additional Salary	7,914	6,660	7,261	8,464	21,079
0210 Public Employees Retirement System	118,307	156,985	121,928	154,617	142,243
0220 Social Security Administration	42,096	43,772	38,326	47,663	46,010
0230 Other Required Payroll Costs	2,288	2,445	1,976	2,398	1,997
0240 Contractual Employee Benefits	114,394	119,951	110,659	134,640	122,400
0310 Instructional, Professional, and Technical Services	-	-	115,933	135,000	145,000
0320 Property Services	430	375	510	-	-

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0340 Travel	736	196	-	-	-
0350 Communication	-	-	561	500	-
0380 Non-instructional Professional and Technical Services	-	17,136	-	-	-
0410 Consumable Supplies and Materials	1,217	6,076	902	2,000	3,000
<b>2150 - Speech Pathology and Audiology Services Total</b>	<b>852,810</b>	<b>937,091</b>	<b>911,516</b>	<b>1,099,864</b>	<b>1,062,084</b>
<b>2160 - Other Student Treatment Services</b>					
0111 Licensed Salaries	34,160	32,150	33,704	41,702	54,739
0114 Manager Confidential	-	-	-	-	151,582
0130 Additional Salary	5,252	3,461	-	5,121	2,000
0210 Public Employees Retirement System	5,605	8,155	8,365	11,563	49,268
0220 Social Security Administration	2,965	2,647	2,427	3,582	15,936
0230 Other Required Payroll Costs	156	149	129	147	669
0240 Contractual Employee Benefits	7,618	8,290	8,165	9,792	49,452
0310 Instructional, Professional, and Technical Services	210	-	-	-	-
0320 Property Services	-	86	-	-	-
0410 Consumable Supplies and Materials	5,666	3,766	-	2,500	-
0460 Non-Consumable Items	-	1,984	-	-	-
0640 Dues and Fees	275	-	340	-	10,000
<b>2160 - Other Student Treatment Services Total</b>	<b>61,907</b>	<b>60,689</b>	<b>53,129</b>	<b>74,407</b>	<b>333,646</b>
<b>2190 - Service Direction, Student Support Services</b>					
0112 Classified Salaries	90,014	122,489	107,169	116,413	95,590
0113 Administrators	319,749	361,377	361,377	366,798	389,277
0130 Additional Salary	7,720	8,134	3,926	3,923	4,200
0210 Public Employees Retirement System	89,779	134,986	130,492	134,320	123,511
0220 Social Security Administration	31,663	37,079	35,638	37,266	37,320
0230 Other Required Payroll Costs	1,663	2,053	1,802	2,095	1,523
0240 Contractual Employee Benefits	90,094	105,929	100,504	106,268	95,460
0340 Travel	-	-	44	-	-
0350 Communication	71	90	407	-	-
0380 Non-instructional Professional and Technical Services	-	-	13,381	-	-
0390 Other General Professional and Technological Services	46,120	17,207	-	50,000	-
0410 Consumable Supplies and Materials	878	1,998	20,606	17,618	9,000
<b>2190 - Service Direction, Student Support Services Total</b>	<b>677,749</b>	<b>791,342</b>	<b>775,344</b>	<b>834,701</b>	<b>755,881</b>
<b>2210 - Improvement of Instruction Services</b>					
0111 Licensed Salaries	511,613	376,345	439,669	596,247	533,525
0112 Classified Salaries	153,640	101,224	68,739	109,403	87,367
0113 Administrators	321,085	331,778	331,778	344,755	376,713
0114 Manager Confidential	54,048	57,050	57,050	60,830	62,994
0121 Substitutes Licensed	748	263	-	-	-
0122 Substitutes Classified	184	-	-	-	-
0130 Additional Salary	96,768	77,300	40,366	39,004	31,686
0210 Public Employees Retirement System	232,998	245,391	249,244	300,191	270,612
0220 Social Security Administration	85,009	71,509	71,197	87,993	83,497
0230 Other Required Payroll Costs	4,454	3,961	3,561	4,323	3,496
0240 Contractual Employee Benefits	226,831	179,933	177,795	239,556	214,830

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0310 Instructional, Professional, and Technical Services	27,600	765	-	2,000	500
0320 Property Services	5,107	2,353	1,455	2,500	2,500
0340 Travel	2,518	2,008	590	4,000	3,000
0350 Communication	3,140	3,541	2,479	900	1,100
0380 Non-instructional Professional and Technical Services	1,086	895	7,445	6,000	10,000
0390 Other General Professional and Technological Services	39,706	28,284	1,056	10,500	11,500
0410 Consumable Supplies and Materials	27,481	35,084	26,961	102,906	41,500
0440 Periodicals	1,611	100	100	100	-
0470 Computer Software	7,921	37,123	2,123	2,000	12,500
0480 Computer Hardware	1,288	3,094	1,021	1,000	2,500
0640 Dues and Fees	419	1,988	1,709	2,200	3,000
<b>2210 - Improvement of Instruction Services Total</b>	<b>1,805,257</b>	<b>1,559,990</b>	<b>1,484,338</b>	<b>1,916,408</b>	<b>1,752,820</b>
<b>2220 - Educational Media Services</b>					
0111 Licensed Salaries	-	-	-	54,596	58,031
0112 Classified Salaries	294,178	402,270	139,549	182,333	209,465
0130 Additional Salary	21,219	11,343	12,325	11,787	10,280
0210 Public Employees Retirement System	61,117	100,762	36,020	61,630	66,920
0220 Social Security Administration	22,178	29,672	11,055	19,026	21,478
0230 Other Required Payroll Costs	1,372	1,856	626	1,108	1,031
0240 Contractual Employee Benefits	157,791	217,111	82,330	120,870	132,300
0310 Instructional, Professional, and Technical Services	-	150	-	-	-
0320 Property Services	181	-	-	-	-
0340 Travel	329	-	-	-	-
0350 Communication	32	-	-	-	-
0390 Other General Professional and Technological Services	1,497	38	-	-	-
0410 Consumable Supplies and Materials	14,277	4,765	8,158	4,650	12,080
0430 Library Books	41,112	22,983	36,983	40,565	37,898
0440 Periodicals	547	623	-	-	250
0460 Non-Consumable Items	-	-	801	-	3,000
0470 Computer Software	43,537	37,200	39,652	40,000	40,000
0480 Computer Hardware	-	331	-	-	-
0640 Dues and Fees	65	-	-	-	-
<b>2220 - Educational Media Services Total</b>	<b>659,431</b>	<b>829,104</b>	<b>367,499</b>	<b>536,565</b>	<b>592,733</b>
<b>2230 - Assessment and Testing</b>					
0112 Classified Salaries	153,084	229,048	194,666	241,950	255,569
0122 Substitutes Classified	953	985	-	-	-
0130 Additional Salary	16,144	10,738	10,629	4,428	3,920
0210 Public Employees Retirement System	33,115	58,549	52,934	61,098	62,692
0220 Social Security Administration	11,226	16,403	14,421	18,847	19,512
0230 Other Required Payroll Costs	742	1,086	835	1,000	897
0240 Contractual Employee Benefits	87,049	109,061	88,970	120,212	120,311
0340 Travel	62	-	-	-	-
0390 Other General Professional and Technological Services	30,390	4,943	26	36,500	28,000
0410 Consumable Supplies and Materials	1,157	724	1,111	1,000	1,800
0470 Computer Software	80,582	93,352	88,378	100,000	100,000
<b>2230 - Assessment and Testing Total</b>	<b>414,502</b>	<b>524,889</b>	<b>451,970</b>	<b>585,035</b>	<b>592,701</b>

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>2240 - Instructional Staff Development</b>					
0111 Licensed Salaries	4,756	-	-	-	-
0121 Substitutes Licensed	4,330	1,071	-	-	-
0130 Additional Salary	152,529	118,485	19,681	51,250	50,000
0210 Public Employees Retirement System	27,573	25,611	5,245	12,123	12,775
0220 Social Security Administration	12,079	8,915	1,461	3,923	4,133
0230 Other Required Payroll Costs	666	530	76	213	543
0240 Contractual Employee Benefits	-	8	-	-	-
0310 Instructional, Professional, and Technical Services	72,885	75,050	1,630	15,000	12,000
0320 Property Services	9,418	15,884	4,026	7,000	5,000
0340 Travel	255,117	143,702	34,997	60,250	101,600
0350 Communication	-	53	-	-	-
0380 Non-instructional Professional and Technical Services	114,015	60,751	9,613	20,000	30,000
0390 Other General Professional and Technological Services	183,113	137,702	5,628	86,500	46,500
0410 Consumable Supplies and Materials	59,999	63,843	1,394	21,182	13,500
0470 Computer Software	99	-	5,000	-	-
0640 Dues and Fees	187	40	-	-	-
<b>2240 - Instructional Staff Development Total</b>	<b>896,766</b>	<b>651,643</b>	<b>88,750</b>	<b>277,441</b>	<b>276,051</b>
<b>2310 - Board of Education</b>					
0130 Additional Salary	-	-	9,124	10,000	-
0210 Public Employees Retirement System	-	-	1,713	2,365	-
0220 Social Security Administration	-	-	698	765	-
0230 Other Required Payroll Costs	-	-	35	29	-
0310 Instructional, Professional, and Technical Services	-	-	1,200	-	-
0320 Property Services	734	697	-	2,500	2,500
0340 Travel	5,515	6,848	370	10,000	10,000
0350 Communication	1,700	3,530	1,383	2,500	2,500
0380 Non-instructional Professional and Technical Services	127,603	128,104	248,894	192,500	212,000
0410 Consumable Supplies and Materials	6,714	3,728	317	10,000	5,000
0440 Periodicals	-	624	-	700	700
0470 Computer Software	4,155	1,295	4,420	5,000	5,000
0640 Dues and Fees	8,658	8,658	8,698	12,000	3,500
<b>2310 - Board of Education Total</b>	<b>155,078</b>	<b>153,484</b>	<b>276,852</b>	<b>248,359</b>	<b>241,200</b>
<b>2320 - Executive Administration Services</b>					
0113 Administrators	148,647	153,620	153,682	155,746	168,753
0114 Manager Confidential	70,351	88,958	74,274	75,388	72,492
0130 Additional Salary	961	39,651	22,735	24,300	49,270
0210 Public Employees Retirement System	53,472	76,758	68,528	72,219	76,919
0220 Social Security Administration	15,052	19,858	17,053	19,541	22,990
0230 Other Required Payroll Costs	861	1,068	941	951	1,241
0240 Contractual Employee Benefits	57,151	50,229	46,200	47,400	51,600
0320 Property Services	606	605	-	4,000	7,600
0340 Travel	13,434	6,504	1,153	13,000	18,000
0350 Communication	-	-	1	-	-
0380 Non-instructional Professional and Technical Services	-	-	-	7,500	5,000

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0410 Consumable Supplies and Materials	3,928	3,374	1,604	2,997	4,000
0440 Periodicals	549	653	432	1,000	1,000
0460 Non-Consumable Items	3,127	-	-	1,000	1,000
0470 Computer Software	-	-	786	-	500
0480 Computer Hardware	-	-	-	2,800	1,000
0640 Dues and Fees	1,411	1,172	965	3,000	3,000
<b>2320 - Executive Administration Services Total</b>	<b>369,549</b>	<b>442,449</b>	<b>388,355</b>	<b>430,842</b>	<b>484,365</b>
<b>2410 - Office of the Principal Services</b>					
0112 Classified Salaries	743,776	851,501	856,199	955,694	914,181
0113 Administrators	2,124,121	2,443,537	2,484,206	2,528,941	2,628,794
0122 Substitutes Classified	74	-	-	500	-
0130 Additional Salary	58,740	54,923	67,072	34,600	46,980
0210 Public Employees Retirement System	640,455	880,882	904,337	931,672	890,092
0220 Social Security Administration	218,544	251,726	256,982	269,265	274,644
0230 Other Required Payroll Costs	11,674	13,988	12,990	13,695	11,531
0240 Contractual Employee Benefits	622,876	653,318	655,033	779,076	772,950
0320 Property Services	22,091	15,649	10,141	9,900	9,200
0340 Travel	13,235	12,670	796	15,650	15,650
0350 Communication	39,881	33,004	21,174	20,100	19,150
0380 Non-instructional Professional and Technical Services	4,586	-	-	-	-
0390 Other General Professional and Technological Services	5,548	3,444	1,145	12,000	9,500
0410 Consumable Supplies and Materials	45,625	55,303	63,527	79,447	64,450
0440 Periodicals	289	50	50	-	-
0480 Computer Hardware	2,696	315	-	-	-
0540 Depreciable Equipment	-	-	11,602	-	-
0640 Dues and Fees	25,138	28,177	21,529	31,350	26,350
<b>2410 - Office of the Principal Services Total</b>	<b>4,579,350</b>	<b>5,298,485</b>	<b>5,366,782</b>	<b>5,681,890</b>	<b>5,683,472</b>
<b>2490 - Other Support Services-School Administration</b>					
0111 Licensed Salaries	136,378	201,707	192,389	149,249	264,375
0130 Additional Salary	7,389	2,380	1,420	482	-
0210 Public Employees Retirement System	31,212	56,498	51,041	37,157	65,907
0220 Social Security Administration	10,874	15,484	14,582	11,455	20,226
0230 Other Required Payroll Costs	567	847	735	567	821
0240 Contractual Employee Benefits	28,584	43,243	40,438	30,600	50,031
<b>2490 - Other Support Services-School Administration Total</b>	<b>215,004</b>	<b>320,160</b>	<b>300,605</b>	<b>229,510</b>	<b>401,360</b>
<b>2510 - Direction of Business Support Services</b>					
0113 Administrators	93,844	115,588	115,588	117,322	142,303
0114 Manager Confidential	34,655	53,544	53,750	54,557	66,184
0130 Additional Salary	1,200	6,472	1,200	1,200	1,200
0210 Public Employees Retirement System	31,530	53,504	52,179	52,391	56,113
0220 Social Security Administration	9,804	13,338	12,967	13,241	16,041
0230 Other Required Payroll Costs	511	725	647	542	654
0240 Contractual Employee Benefits	23,508	31,447	31,763	32,814	38,700
0320 Property Services	713	-	-	-	-
0340 Travel	7,571	2,363	1,040	3,000	3,500

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0390 Other General Professional and Technological S	-	84	-	-	-
0410 Consumable Supplies and Materials	2,574	1,477	761	1,000	1,050
0470 Computer Software	-	-	-	-	40,992
0640 Dues and Fees	1,435	1,858	1,078	1,500	3,000
<b>2510 - Direction of Business Support Services Total</b>	<b>207,345</b>	<b>280,400</b>	<b>270,973</b>	<b>277,567</b>	<b>369,737</b>
<b>2520 - Fiscal Services</b>					
0112 Classified Salaries	114,171	96,409	90,671	105,623	106,207
0114 Manager Confidential	217,055	200,514	207,985	213,473	236,779
0121 Substitutes Licensed	339	-	-	-	-
0130 Additional Salary	2,455	3,808	16,457	33,391	6,000
0210 Public Employees Retirement System	73,144	79,191	81,817	87,096	82,536
0220 Social Security Administration	25,159	22,844	23,862	26,966	26,698
0230 Other Required Payroll Costs	1,364	1,286	1,219	1,470	1,176
0240 Contractual Employee Benefits	85,208	78,298	78,610	81,488	86,100
0320 Property Services	7,156	2,234	1,573	2,500	6,125
0340 Travel	8,532	6,687	3,544	10,750	12,675
0350 Communication	13,790	9,911	10,999	12,950	12,600
0380 Non-instructional Professional and Technical Services	11,913	48,099	10,716	20,500	20,875
0390 Other General Professional and Technological Services	266	-	-	-	-
0410 Consumable Supplies and Materials	18,588	7,658	15,606	14,002	12,500
0470 Computer Software	37,878	41,762	33,963	58,500	20,000
0480 Computer Hardware	-	1,205	227	1,500	20,000
0640 Dues and Fees	17,680	9,818	9,306	15,500	15,500
0650 Insurance and Judgments	-	-	-	-	200,000
<b>2520 - Fiscal Services Total</b>	<b>634,697</b>	<b>609,724</b>	<b>586,556</b>	<b>685,709</b>	<b>865,771</b>
<b>2540 - Operation and Maintenance of Plant Services</b>					
0112 Classified Salaries	1,740,418	2,081,979	2,017,006	2,185,467	2,681,329
0114 Manager Confidential	190,245	240,916	161,809	183,690	186,784
0122 Substitutes Classified	11,533	8,722	3,324	11,000	-
0130 Additional Salary	102,472	87,483	114,619	133,409	156,000
0210 Public Employees Retirement System	380,662	592,346	567,434	623,870	730,349
0220 Social Security Administration	153,517	183,960	174,599	192,288	231,341
0230 Other Required Payroll Costs	49,460	60,144	66,238	54,332	71,003
0240 Contractual Employee Benefits	671,261	770,395	721,817	796,410	962,355
0320 Property Services	2,808,727	2,249,382	2,132,639	2,448,975	2,548,500
0340 Travel	11,478	19,524	3,573	17,200	23,000
0350 Communication	12,975	15,881	17,353	17,575	23,500
0380 Non-instructional Professional and Technical Services	100,592	17,521	9,968	68,500	19,500
0390 Other General Professional and Technological Services	2,067	67	-	-	60,000
0410 Consumable Supplies and Materials	380,890	466,513	337,753	486,447	546,870
0460 Non-Consumable Items	49,382	3,394	13,612	49,500	112,000
0470 Computer Software	38,832	1,900	34,773	42,000	40,000
0480 Computer Hardware	533	236	1,627	50,000	-
0540 Depreciable Equipment	46,794	238,141	65,198	65,000	185,000

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0640 Dues and Fees	7,588	547	1,221	1,600	2,000
0650 Insurance and Judgments	700,000	700,000	714,000	-	600,000
0670 Taxes and Licenses	6,275	6,130	4,698	6,720	4,300
<b>2540 - Operation and Maintenance of Plant Services</b>					
<b>Total</b>	<b>7,465,700</b>	<b>7,745,182</b>	<b>7,163,262</b>	<b>7,433,983</b>	<b>9,183,831</b>
<b>2550 - Student Transportation Services</b>					
0112 Classified Salaries	88,256	46,845	33,276	44,519	41,828
0114 Manager Confidential	56,414	62,759	62,759	66,625	69,143
0130 Additional Salary	19,855	15,073	2,832	2,403	8,250
0210 Public Employees Retirement System	27,888	32,578	26,990	31,471	30,578
0220 Social Security Administration	11,871	9,335	7,532	8,686	9,121
0230 Other Required Payroll Costs	708	552	396	645	454
0240 Contractual Employee Benefits	54,726	42,458	34,774	42,658	34,182
0320 Property Services	-	4,429	2,090	1,000	5,000
0330 Student Transportation Services	3,519,526	4,383,987	3,505,339	5,890,000	5,645,800
0340 Travel	81,890	527	-	1,000	500
0350 Communication	691	877	-	1,300	1,300
0380 Non-instructional Professional and Technical Services	17,046	1,716	-	2,000	5,000
0410 Consumable Supplies and Materials	2,474	811	-	1,300	2,500
0470 Computer Software	7,108	-	4,976	7,000	7,500
<b>2550 - Student Transportation Services Total</b>	<b>3,888,452</b>	<b>4,601,947</b>	<b>3,680,964</b>	<b>6,100,607</b>	<b>5,861,156</b>
<b>2570 - Internal Services</b>					
0112 Classified Salaries	30,820	34,353	35,678	37,408	39,882
0130 Additional Salary	134	-	185	315	-
0210 Public Employees Retirement System	5,875	8,526	8,907	9,358	9,433
0220 Social Security Administration	2,368	2,628	2,745	2,886	3,051
0230 Other Required Payroll Costs	1,107	1,364	1,454	1,304	1,364
0240 Contractual Employee Benefits	14,880	15,105	15,180	15,300	15,600
0320 Property Services	58,463	56,376	1,543	10,700	3,200
0350 Communication	6,656	5,407	-	-	-
0380 Non-instructional Professional and Technical Services	25,332	24,949	-	3,747	-
0410 Consumable Supplies and Materials	2,146	3,133	1,999	1,000	1,000
<b>2570 - Internal Services Total</b>	<b>147,782</b>	<b>151,841</b>	<b>67,691</b>	<b>82,018</b>	<b>73,530</b>
<b>2620 - Planning, Research, Development, Evaluation Services</b>					
0380 Non-instructional Professional and Technical Services	12,356	100,591	3,078	-	-
0410 Consumable Supplies and Materials	32	2,833	-	-	-
<b>2620 - Planning, Research, Development, Evaluation Services Total</b>	<b>12,388</b>	<b>103,425</b>	<b>3,078</b>	<b>-</b>	<b>-</b>
<b>2630 - Information Services</b>					
0112 Classified Salaries	92,666	77,139	82,570	86,649	100,898
0114 Manager Confidential	70,351	74,274	88,940	75,388	91,199
0130 Additional Salary	717	1,221	646	16,106	6,600
0210 Public Employees Retirement System	31,648	37,862	42,729	44,208	1,419
0220 Social Security Administration	12,183	11,483	13,006	13,627	459
0230 Other Required Payroll Costs	681	666	680	691	19
0240 Contractual Employee Benefits	49,229	47,175	47,460	48,300	49,500
0320 Property Services	55	75	-	-	-

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0340 Travel	4,349	4,504	-	5,000	5,000
0350 Communication	920	1,195	1,587	12,750	12,000
0380 Non-instructional Professional and Technical Services	20,368	17,302	6,689	20,000	15,000
0390 Other General Professional and Technological Services	114	268	-	-	1,500
0410 Consumable Supplies and Materials	2,984	1,391	195	9,504	7,000
0440 Periodicals	79	-	-	-	-
0470 Computer Software	21,744	29,875	31,547	45,000	45,000
0640 Dues and Fees	345	555	555	600	2,000
<b>2630 - Information Services Total</b>	<b>308,435</b>	<b>304,984</b>	<b>316,604</b>	<b>377,823</b>	<b>337,594</b>

#### 2640 - Staff Services

0112 Classified Salaries	-	55,624	18,896	47,270	50,197
0113 Administrators	125,125	132,101	132,101	134,082	181,231
0114 Manager Confidential	164,971	174,148	159,263	182,524	186,102
0121 Substitutes Licensed	-	-	-	2,500	2,500
0122 Substitutes Classified	1,019	16,094	-	2,500	2,500
0130 Additional Salary	28,506	65,668	17,310	58,110	44,420
0210 Public Employees Retirement System	61,667	115,524	84,069	112,061	114,781
0220 Social Security Administration	24,274	33,534	24,854	32,481	35,684
0230 Other Required Payroll Costs	1,298	1,903	1,263	1,609	11,855
0240 Contractual Employee Benefits	77,708	102,749	82,576	118,200	136,390
0310 Instructional, Professional, and Technical Services	-	-	2,386	1,000	2,000
0320 Property Services	550	154	-	1,700	1,700
0340 Travel	28,965	11,280	4,990	23,700	20,200
0350 Communication	8,762	16,748	11,890	8,500	6,500
0380 Non-instructional Professional and Technical Services	57,645	69,413	36,985	118,500	105,000
0390 Other General Professional and Technological Services	5,566	2,856	1,238	10,000	10,000
0410 Consumable Supplies and Materials	12,266	4,677	4,184	14,379	13,000
0470 Computer Software	105,705	90,188	164,306	144,000	144,000
0480 Computer Hardware	-	-	-	2,000	2,000
0640 Dues and Fees	11,269	14,985	14,025	5,500	17,000
0670 Taxes and Licenses	-	3,308	2,739	3,500	9,000
<b>2640 - Staff Services Total</b>	<b>715,296</b>	<b>910,953</b>	<b>763,076</b>	<b>1,024,116</b>	<b>1,096,060</b>

#### 2660 - Technology Services

0112 Classified Salaries	511,850	859,771	936,925	1,041,693	1,085,993
0114 Manager Confidential	101,876	107,555	107,555	109,168	115,861
0130 Additional Salary	34,592	61,509	61,495	38,963	75,600
0210 Public Employees Retirement System	129,766	244,672	275,258	294,866	318,892
0220 Social Security Administration	48,373	77,469	84,513	91,024	100,405
0230 Other Required Payroll Costs	2,647	4,417	7,318	4,613	4,866
0240 Contractual Employee Benefits	143,815	273,015	291,359	332,880	339,660
0320 Property Services	4,941	85,413	295,771	139,533	49,464
0340 Travel	12,628	4,344	4,953	25,200	25,500
0350 Communication	281,068	220,777	352,645	349,112	481,225
0380 Non-instructional Professional and Technical Services	40,003	56,353	39,325	61,800	64,000
0390 Other General Professional and Technological Services	78	201	-	-	-
0410 Consumable Supplies and Materials	19,878	58,098	56,703	126,517	105,000

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0470 Computer Software	175,760	255,430	270,065	400,647	450,165
0480 Computer Hardware	347,081	685,871	207,991	75,037	144,899
0550 Depreciable Technology	213,434	11,987	54,087	25,000	25,000
0640 Dues and Fees	865	1,165	1,165	1,300	7,106
<b>2660 - Technology Services Total</b>	<b>2,068,656</b>	<b>3,008,046</b>	<b>3,047,129</b>	<b>3,117,353</b>	<b>3,393,636</b>
<b>2680 - Interpretation and Translation Services</b>					
0112 Classified Salaries	65,166	99,450	107,416	134,617	110,422
0130 Additional Salary	19,486	56,400	17,929	919	10,000
0210 Public Employees Retirement System	14,852	32,716	30,387	33,631	28,478
0220 Social Security Administration	6,359	11,785	9,471	10,367	9,212
0230 Other Required Payroll Costs	357	705	494	521	469
0240 Contractual Employee Benefits	28,786	38,943	42,229	52,785	40,560
0380 Non-instructional Professional and Technical Services	1,563	25,313	3,675	14,000	14,000
0410 Consumable Supplies and Materials	23	-	-	-	-
<b>2680 - Interpretation and Translation Services Total</b>	<b>136,592</b>	<b>265,311</b>	<b>211,601</b>	<b>246,840</b>	<b>213,141</b>
<b>2700 - Supplemental Retirement Program</b>					
0116 Supplemental Retirement Stipends	-	-	433,000	400,000	-
0220 Social Security Administration	-	-	33,125	30,600	-
<b>2700 - Supplemental Retirement Program Total</b>	<b>-</b>	<b>-</b>	<b>466,125</b>	<b>430,600</b>	<b>-</b>
<b>2000 - Support Services Total</b>	<b>30,459,792</b>	<b>35,144,630</b>	<b>31,828,381</b>	<b>37,075,021</b>	<b>39,724,057</b>
<b>3000 - Enterprise and Community Services</b>					
<b>3100 - Food Services</b>					
0410 Consumable Supplies and Materials	-	-	-	25,000	-
0630 Unrecoverable Bad Debt Write-Off	-	-	19,615	-	20,000
<b>3100 - Food Services Total</b>	<b>-</b>	<b>-</b>	<b>19,615</b>	<b>25,000</b>	<b>20,000</b>
<b>3300 - Community Services</b>					
0114 Manager Confidential	70,351	99,966	99,966	101,466	107,686
0130 Additional Salary	12,856	17,414	32,959	18,750	23,750
0210 Public Employees Retirement System	14,285	26,618	29,060	29,627	30,908
0220 Social Security Administration	6,319	8,935	10,102	9,196	9,998
0230 Other Required Payroll Costs	357	500	521	442	597
0240 Contractual Employee Benefits	16,305	26,296	26,631	27,656	28,594
0310 Instructional, Professional, and Technical Services	8,500	8,500	-	8,500	-
0340 Travel	2,495	-	-	-	-
0380 Non-instructional Professional and Technical Services	115,972	117,400	121,500	120,000	130,000
0640 Dues and Fees	155,225	175,000	175,000	175,000	175,000
<b>3300 - Community Services Total</b>	<b>402,664</b>	<b>480,629</b>	<b>495,738</b>	<b>490,637</b>	<b>506,533</b>
<b>3000 - Enterprise and Community Services Total</b>	<b>402,664</b>	<b>480,629</b>	<b>515,353</b>	<b>515,637</b>	<b>526,533</b>

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
<b>5100 - Debt Service</b>					
0610 Redemption of Principal	520,541	759,114	788,979	734,511	606,803
0621 Regular Interest	3,484	10,728	21,159	28,356	53,714
<b>5100 - Debt Service Total</b>	<b>524,025</b>	<b>769,843</b>	<b>810,138</b>	<b>762,867</b>	<b>660,517</b>
<b>5200 - Transfers of Funds</b>					
0700 Transfers	-	-	-	-	90,639
<b>5200 - Transfers of Funds Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,639</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>524,025</b>	<b>769,843</b>	<b>810,138</b>	<b>762,867</b>	<b>751,156</b>
<b>6000 - Contingencies</b>					
0810 Planned Reserve	-	-	-	6,172,095	7,070,324
<b>6000 - Contingencies Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,172,095</b>	<b>7,070,324</b>
<b>7000 - Unappropriated Ending Fund Balance</b>					
0820 Reserved for Next Year	-	-	-	2,385,480	3,961,506
<b>7000 - Unappropriated Ending Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,385,480</b>	<b>3,961,506</b>
<b>Requirements Total</b>	<b>75,281,617</b>	<b>84,313,520</b>	<b>78,781,437</b>	<b>95,236,193</b>	<b>102,205,137</b>
<b>Ending Fund Balance</b>	<b>16,373,874</b>	<b>12,679,136</b>	<b>14,494,452</b>	<b>-</b>	<b>-</b>



# Special Revenue Funds (200)

## **In this section: Special Revenue Funds (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, proceeds from the sale of district property, and the 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, Seismic Rehabilitation Grants, the High School Success Grant (Measure 98), and the Outdoor School Grant (Measure 99) are included in this reporting fund.

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

### **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.

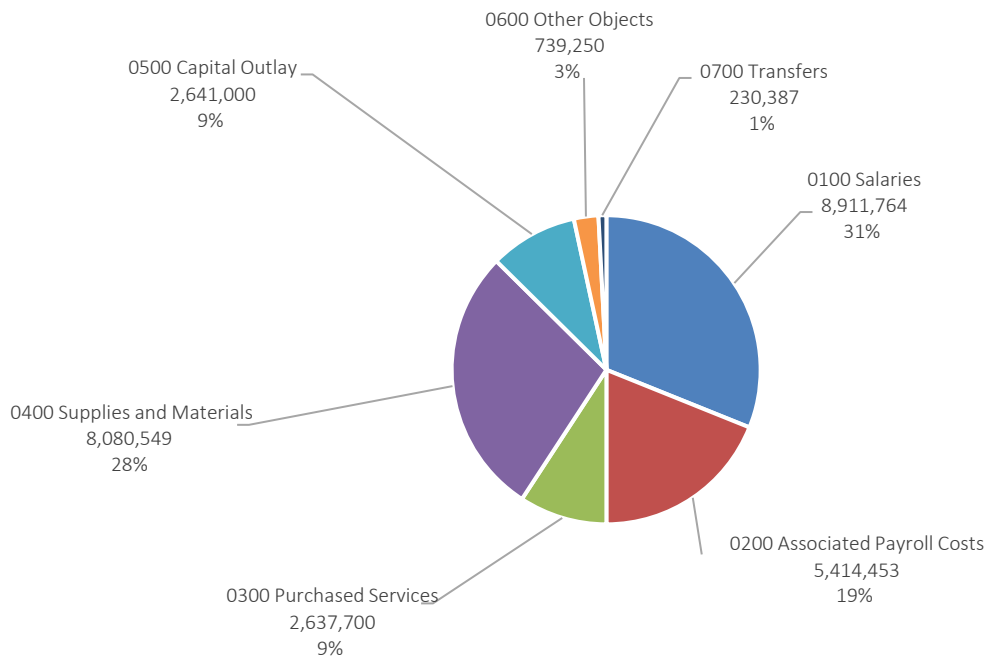
### **Food Service Fund**

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 Funds (200)  
amounts in dollars

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Resources</b>					
1000 Local Sources	5,234,721	3,674,298	4,426,346	4,011,000	3,506,600
2000 Intermediate Sources	301,010	209,004	357,842	300,000	250,000
3000 State Sources	2,435,594	3,544,371	9,408,508	10,586,000	8,043,960
4000 Federal Sources	4,445,416	4,391,440	6,975,210	15,123,103	13,947,200
5000 Other Sources	3,353,308	4,449,580	3,828,767	3,311,977	2,907,343
<b>Resources Total</b>	<b>15,770,050</b>	<b>16,268,694</b>	<b>24,996,673</b>	<b>33,332,080</b>	<b>28,655,103</b>
<b>Requirements</b>					
0100 Salaries	3,364,738	3,492,400	4,774,576	9,044,269	8,911,764
0200 Associated Payroll Costs	2,116,308	2,382,955	2,959,675	5,481,566	5,414,453
0300 Purchased Services	2,435,264	1,642,820	1,546,626	5,541,241	2,637,700
0400 Supplies and Materials	2,355,261	1,931,354	2,254,637	7,262,554	8,080,549
0500 Capital Outlay	695,182	2,779,873	9,745,429	4,765,000	2,641,000
0600 Other Objects	353,717	210,525	393,498	1,237,450	739,250
0700 Transfers	-	-	-	-	230,387
<b>Requirements Total</b>	<b>11,320,470</b>	<b>12,439,927</b>	<b>21,674,441</b>	<b>33,332,080</b>	<b>28,655,103</b>
<b>Fund Ending Balance</b>	<b>4,449,580</b>	<b>3,828,767</b>	<b>3,322,232</b>	-	-

REQUIREMENTS BY MAJOR OBJECT - Special Revenue Funds (200)  
2022-23 PROPOSED



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

	2021-22 Adopted (as Revised)	2022-23 Proposed	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<b>Resources</b>					
1000 Local Sources	4,011,000	3,506,600	4,000,000	4,000,000	4,000,000
2000 Intermediate Sources	300,000	250,000	300,000	300,000	300,000
3000 State Sources	10,586,000	8,043,960	9,000,000	9,000,000	9,000,000
4000 Federal Sources	15,123,103	13,947,200	8,000,000	7,000,000	7,000,000
5000 Other Sources	3,311,977	2,907,343	2,500,000	2,500,000	2,500,000
<b>Resources Total</b>	<b>33,332,080</b>	<b>28,655,103</b>	<b>23,800,000</b>	<b>22,800,000</b>	<b>22,800,000</b>
<b>Requirements</b>					
0100 Salaries	9,044,269	8,911,764	7,402,000	7,091,000	7,091,000
0200 Associated Payroll Costs	5,481,566	5,414,453	4,497,000	4,308,000	4,308,000
0300 Purchased Services	5,541,241	2,637,700	2,191,000	2,099,000	2,099,000
0400 Supplies and Materials	7,262,554	8,080,549	6,902,000	6,612,000	6,612,000
0500 Capital Outlay	4,765,000	2,641,000	2,194,000	2,102,000	2,102,000
0600 Other Objects	1,237,450	739,250	614,000	588,000	588,000
0700 Transfers	-	230,387	-	-	-
<b>Requirements Total</b>	<b>33,332,080</b>	<b>28,655,103</b>	<b>23,800,000</b>	<b>22,800,000</b>	<b>22,800,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Local Sources</b>					
1130 Construction Excise Tax	1,096,018	247,389	348,907	200,000	355,000
1500 Earnings on Investments	64,782	96,199	28,927	23,500	-
1600 Food Service	1,300,642	901,919	64,852	1,302,000	1,191,600
1700 Extra-Curricular Activities	1,091,879	777,344	311,842	1,000,000	800,000
1800 Community Services Activities	47,911	6,605	-	-	-
1910 Rentals	35,967	8,530	-	-	-
1920 Contributions, Donations, and General Fundraising From Private Sources	432,466	349,385	252,951	600,000	750,000
1990 Miscellaneous	1,165,057	1,286,928	3,418,868	885,500	410,000
<b>1000 - Local Sources Total</b>	<b>5,234,721</b>	<b>3,674,298</b>	<b>4,426,346</b>	<b>4,011,000</b>	<b>3,506,600</b>
<b>2000 - Intermediate Sources</b>					
2200 Restricted Revenue	301,010	209,004	357,842	300,000	250,000
<b>2000 - Intermediate Sources Total</b>	<b>301,010</b>	<b>209,004</b>	<b>357,842</b>	<b>300,000</b>	<b>250,000</b>
<b>3000 - State Resources</b>					
3102 State School Fund School Lunch Match	15,905	15,779	15,779	15,900	15,900
3299 Other Restricted Grants-In-Aid	2,419,690	3,528,593	9,392,729	10,570,100	8,028,060
<b>3000 - State Resources Total</b>	<b>2,435,594</b>	<b>3,544,371</b>	<b>9,408,508</b>	<b>10,586,000</b>	<b>8,043,960</b>
<b>4000 - Federal Resources</b>					
4200 Unrestricted Revenue From the Federal Government Through the State	737,073	940,669	-	-	-
4201 Transportation Fees for Foster Children	798,133	3,318	7,914	-	-
4202 Medicaid Reimbursement for Eligible K-12	-	515,330	-	-	-
4300 Restricted Revenue Direct From the Federal	-	-	-	-	2,650,000
4500 Restricted Revenue From the Federal	2,787,977	2,795,828	6,808,587	14,986,808	10,656,200
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	-	-	-	500,000
4900 Revenue for/on Behalf of the District	122,234	136,294	158,709	136,295	141,000
<b>4000 - Federal Resources Total</b>	<b>4,445,416</b>	<b>4,391,440</b>	<b>6,975,210</b>	<b>15,123,103</b>	<b>13,947,200</b>
<b>5000 - Other Sources</b>					
5200 Interfund Transfers	-	-	-	-	371,343
5400 Resources Beginning Fund Balance	3,353,308	4,449,580	3,828,767	3,311,977	2,536,000
<b>5000 - Other Sources Total</b>	<b>3,353,308</b>	<b>4,449,580</b>	<b>3,828,767</b>	<b>3,311,977</b>	<b>2,907,343</b>
<b>Resources Total</b>	<b>15,770,050</b>	<b>16,268,694</b>	<b>24,996,673</b>	<b>33,332,080</b>	<b>28,655,103</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
0111 Licensed Salaries	1,045,926	1,115,485	1,671,744	3,074,416	3,511,885
0112 Classified Salaries	1,475,230	1,507,384	1,530,657	2,833,460	2,825,770
0113 Administrators	30,797	108,119	108,119	336,815	389,278
0114 Manager Confidential	216,662	231,546	307,090	311,696	510,226
0121 Substitutes Licensed	1,906	-	944	-	-
0122 Substitutes Classified	37,759	37,733	693	25,000	15,000
0130 Additional Salary	556,459	492,133	1,155,331	2,462,882	1,659,605
<b>100 - Salaries Total</b>	<b>3,364,738</b>	<b>3,492,400</b>	<b>4,774,576</b>	<b>9,044,269</b>	<b>8,911,764</b>
<b>200 - Associated Payroll Costs</b>					
0210 Public Employees Retirement System	626,430	852,328	1,197,907	2,228,323	2,144,617
0220 Social Security Administration	244,462	258,088	354,966	691,874	681,743
0230 Other Required Payroll Costs	29,132	31,846	35,250	47,996	62,208
0240 Contractual Employee Benefits	1,216,284	1,240,692	1,371,552	2,513,373	2,525,885
<b>200 - Associated Payroll Costs Total</b>	<b>2,116,308</b>	<b>2,382,955</b>	<b>2,959,675</b>	<b>5,481,566</b>	<b>5,414,453</b>
<b>300 - Purchased Services</b>					
Services	155,653	85,000	106,621	2,150,000	286,000
0320 Property Services	163,083	135,176	303,378	430,000	257,400
0330 Student Transportation Services	235,148	63,118	126,677	655,000	400,000
0340 Travel	621,264	299,505	179,463	747,500	542,000
0350 Communication	111,656	98,186	154,551	211,400	138,300
0360 Charter School Payments	-	-	45,679	200,000	100,000
0380 Non-instructional Professional and Technical Services	1,007,206	804,373	526,738	852,341	735,500
0390 Other General Professional and Technological Services	141,255	157,461	103,519	295,000	178,500
<b>300 - Purchased Services Total</b>	<b>2,435,264</b>	<b>1,642,820</b>	<b>1,546,626</b>	<b>5,541,241</b>	<b>2,637,700</b>
<b>400 - Supplies and Materials</b>					
0410 Consumable Supplies and Materials	977,556	891,921	1,043,566	4,323,200	2,267,249
0420 Textbooks	30,775	18,087	36,880	625,000	1,510,000
0430 Library Books	15,771	28,791	6,866	60,000	30,000
0440 Periodicals	3,701	158	1,491	-	2,000
0450 Food	1,048,271	883,857	665,712	1,108,354	1,075,400
0460 Non-Consumable Items	54,565	26,628	95,140	165,000	200,400
0470 Computer Software	54,737	57,987	357,409	641,000	430,500
0480 Computer Hardware	169,884	23,924	47,572	340,000	2,565,000
<b>400 - Supplies and Materials Total</b>	<b>2,355,261</b>	<b>1,931,354</b>	<b>2,254,637</b>	<b>7,262,554</b>	<b>8,080,549</b>
<b>500 - Capital Outlay</b>					
0510 Land Acquisition	-	-	-	1,115,000	1,111,000
0520 Buildings Acquisition	506,101	2,372,175	9,120,069	3,200,000	1,355,000
0530 Improvements Other Than Buildings	-	215,592	532,117	-	-
0540 Depreciable Equipment	189,081	192,106	93,243	350,000	175,000
0550 Depreciable Technology	-	-	-	100,000	-
<b>500 - Capital Outlay Total</b>	<b>695,182</b>	<b>2,779,873</b>	<b>9,745,429</b>	<b>4,765,000</b>	<b>2,641,000</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>600 - Other Objects</b>					
0640 Dues and Fees	174,336	10,761	61,812	186,200	161,750
0650 Insurance and Judgments	-	-	-	-	15,000
0670 Taxes and Licenses	13,652	12,425	7,062	14,000	12,500
0690 Grant Indirect Charges	165,729	187,339	324,624	1,037,250	550,000
<b>600 - Other Objects Total</b>	<b>353,717</b>	<b>210,525</b>	<b>393,498</b>	<b>1,237,450</b>	<b>739,250</b>
<b>700 - Transfers</b>					
0700 Transfers	-	-	-	-	230,387
<b>700 - Transfers Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>230,387</b>
<b>Requirements Total</b>	<b>11,320,470</b>	<b>12,439,927</b>	<b>21,674,441</b>	<b>33,332,080</b>	<b>28,655,103</b>

## Requirements by Function - Special Revenue Funds (200)

amounts in dollars

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 - Instruction</b>					
1111 Elementary, K-5	435,482	239,156	651,977	2,702,725	3,509,947
1121 Middle/Junior High Programs	292,977	238,210	388,374	1,084,078	2,100,657
1122 Middle/Junior High School Extracurricular	144,457	64,949	20,842	293,159	292,789
1131 High School Programs	1,170,737	826,390	1,135,297	2,239,853	3,461,962
1132 High School Extracurricular	1,148,611	698,525	407,421	1,209,694	1,165,760
1140 Pre-kindergarten Programs	3,975	3,363	17,433	121,593	20,821
1220 Restrictive Programs for Students with Disabilities	3,730	1,640	-	115,716	203,364
1250 Less Restrictive Programs for Students with Disabilities	1,166,939	1,074,527	1,168,949	1,590,810	1,651,632
1271 Remediation	424,122	433,085	326,085	505,000	723,600
1272 Title IA/D	725,495	837,779	767,291	728,202	560,466
1280 Alternative Education	136,362	121,021	139,383	392,536	735,783
1291 English Language Learner Programs	25,076	8,076	61,802	29,181	44,818
1299 Other Programs	9,458	14,958	15,544	19,740	19,861
1400 Summer School Programs	30,345	73,169	100,183	3,272,490	628,400
<b>1000 - Instruction Total</b>	<b>5,717,764</b>	<b>4,634,848</b>	<b>5,200,582</b>	<b>14,304,777</b>	<b>15,119,860</b>
<b>2000 - Support Services</b>					
2110 Attendance and Social Work Services	26,372	57,088	74,045	261,621	136,421
2120 Guidance Services	444,295	376,687	316,333	509,562	281,264
2130 Health Services	-	15,805	115,365	286,794	434,171
2140 Psychological Services	-	364,094	718,691	1,600,746	1,840,738
2150 Speech Pathology and Audiology Services	-	2,891	1,535	-	-
2190 Service Direction, Student Support Services	540	497	17,207	180,278	190,650
2210 Improvement of Instruction Services	146,072	280,633	331,629	1,238,054	807,981
2220 Educational Media Services	16,319	39,493	285,257	367,385	358,667
2230 Assessment and Testing	-	519	834	100,000	-
2240 Instructional Staff Development	374,984	357,776	467,725	1,577,188	680,440
2310 Board of Education Services	-	-	435	-	-
2320 Executive Administration Services	740	279	1,363	-	-
2410 Office of the Principal Services	4,493	534	23,709	15,000	11,500
2490 Other Support Services-School Administration	-	-	55,120	634,684	399,426
2510 Direction of Business Support Services	-	-	760	-	-
2520 Fiscal Services	12,893	27,148	74,221	-	1,500
2540 Operation and Maintenance of Plant Services	53,495	47,164	755,884	1,298,771	641,915
2550 Student Transportation Services	235,148	63,118	134,322	785,000	405,000
2630 Information Services	-	-	2,263	-	-
2640 Staff Services	11,716	7,387	159,560	149,117	54,952
2660 Technology Services	5,083	-	267,889	650,000	160,000
2690 Other Support Services-Central	165,729	187,339	324,624	1,037,250	684,902
<b>2000 - Support Services Total</b>	<b>1,497,879</b>	<b>1,828,452</b>	<b>4,128,771</b>	<b>10,691,450</b>	<b>7,089,527</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>3000 - Enterprise and Community Services</b>					
3100 Food Services	2,998,817	2,895,657	2,485,989	3,255,103	3,439,103
3300 Community Services	294,494	286,507	165,784	765,750	310,226
<b>3000 - Enterprise and Community Services Total</b>	<b>3,293,311</b>	<b>3,182,164</b>	<b>2,651,773</b>	<b>4,020,853</b>	<b>3,749,329</b>
<b>4000 - Facilities Acquisition and Construction</b>					
4120 Site Acquisition and Development Services	-	-	-	1,115,000	1,111,000
4150 Building Acquisition, Construction, and Improvements	811,515	2,794,462	9,693,316	3,200,000	1,355,000
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>811,515</b>	<b>2,794,462</b>	<b>9,693,316</b>	<b>4,315,000</b>	<b>2,466,000</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
5200 Transfers of Funds	-	-	-	-	230,387
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>230,387</b>
<b>Requirements Total</b>	<b>11,320,470</b>	<b>12,439,927</b>	<b>21,674,441</b>	<b>33,332,080</b>	<b>28,655,103</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Local Sources</b>					
1130 Construction Excise Tax	1,096,018	247,389	348,907	200,000	355,000
1500 Earnings on Investments	64,782	96,199	28,927	23,500	-
1600 Food Service	1,300,642	901,919	64,852	1,302,000	1,191,600
1700 Extra-Curricular Activities	1,091,879	777,344	311,842	1,000,000	800,000
1800 Community Services Activities	47,911	6,605	-	-	-
1910 Rentals	35,967	8,530	-	-	-
1920 Contributions, Donations, and General Fundraising From Private Sources	432,466	349,385	252,951	600,000	750,000
1990 Miscellaneous	1,165,057	1,286,928	3,418,868	885,500	410,000
<b>1000 - Local Sources Total</b>	<b>5,234,721</b>	<b>3,674,298</b>	<b>4,426,346</b>	<b>4,011,000</b>	<b>3,506,600</b>
<b>2000 - Intermediate Sources</b>					
2200 Restricted Revenue	301,010	209,004	357,842	300,000	250,000
<b>2000 - Intermediate Sources Total</b>	<b>301,010</b>	<b>209,004</b>	<b>357,842</b>	<b>300,000</b>	<b>250,000</b>
<b>3000 - State Sources</b>					
3102 State School Fund School Lunch Match	15,905	15,779	15,779	15,900	15,900
3299 Other Restricted Grants-In-Aid	2,419,690	3,528,593	9,392,729	10,570,100	8,028,060
<b>3000 - State Sources Total</b>	<b>2,435,594</b>	<b>3,544,371</b>	<b>9,408,508</b>	<b>10,586,000</b>	<b>8,043,960</b>
<b>4000 - Federal Sources</b>					
4200 Unrestricted Revenue From the Federal Government Through the State	737,073	940,669	-	-	-
4201 Transportation Fees for Foster Children	798,133	3,318	7,914	-	-
4202 Medicaid Reimbursement for Eligible K-12 Expenses [Ages 5-21]	-	515,330	-	-	-
4300 Restricted Revenue Direct From the Federal Government	-	-	-	-	2,650,000
4500 Restricted Revenue From the Federal Government Through the State	2,787,977	2,795,828	6,808,587	14,986,808	10,656,200
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	-	-	-	500,000
4900 Revenue for/on Behalf of the District	122,234	136,294	158,709	136,295	141,000
<b>4000 - Federal Sources Total</b>	<b>4,445,416</b>	<b>4,391,440</b>	<b>6,975,210</b>	<b>15,123,103</b>	<b>13,947,200</b>
<b>5000 - Other Sources</b>					
5200 Interfund Transfers	-	-	-	-	371,343
5400 Resources Beginning Fund Balance	3,353,308	4,449,580	3,828,767	3,311,977	2,536,000
<b>5000 - Other Sources Total</b>	<b>3,353,308</b>	<b>4,449,580</b>	<b>3,828,767</b>	<b>3,311,977</b>	<b>2,907,343</b>
<b>Resources Total</b>	<b>15,770,050</b>	<b>16,268,694</b>	<b>24,996,673</b>	<b>33,332,080</b>	<b>28,655,103</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>1000 - Instruction</b>					
<b>1111 - Elementary, K-5</b>					
0111 Licensed Salaries	-	-	114,957	258,027	218,593
0112 Classified Salaries	12,000	-	18,567	490,300	399,597
0130 Additional Salary	36,410	13,357	107,613	7,500	110,000
0210 Public Employees Retirement System	8,916	1,972	57,007	187,515	172,910
0220 Social Security Administration	3,649	1,002	17,640	57,813	55,704
0230 Other Required Payroll Costs	194	57	922	2,595	3,316
0240 Contractual Employee Benefits	1,981	-	24,865	393,975	314,670
0310 Instructional, Professional, and Technical Services	16,868	4,016	210	5,000	16,000
0320 Property Services	109	300	-	-	-
0340 Travel	160,410	94,215	105,019	210,000	186,000
0350 Communication	6,333	3,614	15	10,000	13,000
0380 Non-instructional Professional and Technical Services	2,422	1,258	19,583	-	3,000
0390 Other General Professional and Technological Services	22,782	2,949	40,819	10,000	36,000
0410 Consumable Supplies and Materials	110,926	87,890	56,857	725,000	369,157
0420 Textbooks	-	1,449	2,989	250,000	500,000
0430 Library Books	-	259	-	-	-
0440 Periodicals	3,701	158	1,491	-	2,000
0470 Computer Software	19,894	24,836	81,808	95,000	110,000
0480 Computer Hardware	28,380	1,824	1,568	-	1,000,000
0640 Dues and Fees	508	-	50	-	-
<b>1111 - Elementary, K-5 Total</b>	<b>435,482</b>	<b>239,156</b>	<b>651,977</b>	<b>2,702,725</b>	<b>3,509,947</b>
<b>1121 - Middle/Junior High Programs</b>					
0111 Licensed Salaries	114,376	104,269	121,700	184,184	277,933
0121 Substitutes Licensed	1,000	-	-	-	-
0130 Additional Salary	8,898	6,137	92,847	-	105,000
0210 Public Employees Retirement System	24,629	28,670	54,533	45,713	91,013
0220 Social Security Administration	9,401	8,502	16,130	14,091	29,294
0230 Other Required Payroll Costs	503	470	824	589	2,037
0240 Contractual Employee Benefits	32,698	30,750	32,810	48,501	70,380
0310 Instructional, Professional, and Technical Services	-	908	2,358	5,000	5,000
0320 Property Services	-	-	650	-	-
0340 Travel	11,002	980	-	-	10,000
0350 Communication	2,911	2,420	-	-	-
0380 Non-instructional Professional and Technical Services	1,197	-	-	-	-
0390 Other General Professional and Technological Services	335	466	11,346	-	15,000
0410 Consumable Supplies and Materials	65,099	50,061	7,032	610,000	295,000
0420 Textbooks	-	-	-	150,000	500,000
0430 Library Books	216	144	432	-	-
0460 Non-Consumable Items	5,902	1,875	-	-	-
0470 Computer Software	5,730	734	46,143	26,000	50,000
0480 Computer Hardware	9,080	1,824	1,568	-	650,000
<b>1121 - Middle/Junior High Programs Total</b>	<b>292,977</b>	<b>238,210</b>	<b>388,374</b>	<b>1,084,078</b>	<b>2,100,657</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>1122 - Middle/Junior High School Extracurricular</b>					
0130 Additional Salary	12,498	13,558	9,081	10,000	145,208
0210 Public Employees Retirement System	1,346	2,640	1,291	2,365	34,343
0220 Social Security Administration	938	1,028	695	765	11,111
0230 Other Required Payroll Costs	52	58	34	29	1,127
0310 Instructional, Professional, and Technical Services	240	-	-	-	-
0320 Property Services	1,430	1,303	-	-	-
0340 Travel	88,625	1,272	-	105,000	1,000
0350 Communication	5,922	16,817	7,318	10,000	10,000
0380 Non-instructional Professional and Technical Services	6,176	3,176	1,850	10,000	-
0390 Other General Professional and Technological Services	176	1,446	-	-	-
0410 Consumable Supplies and Materials	27,054	23,651	573	130,000	65,000
0460 Non-Consumable Items	-	-	-	25,000	25,000
<b>1122 - Middle/Junior High School Extracurricular Total</b>	<b>144,457</b>	<b>64,949</b>	<b>20,842</b>	<b>293,159</b>	<b>292,789</b>
<b>1131 - High School Programs</b>					
0111 Licensed Salaries	328,754	307,315	328,213	568,387	641,026
0112 Classified Salaries	-	2,304	5,751	18,104	13,247
0121 Substitutes Licensed	674	-	-	-	-
0130 Additional Salary	20,084	63,402	144,567	-	155,000
0210 Public Employees Retirement System	71,979	100,615	127,753	145,567	198,972
0220 Social Security Administration	25,853	27,554	34,942	44,866	61,909
0230 Other Required Payroll Costs	1,391	1,557	1,792	1,857	3,773
0240 Contractual Employee Benefits	72,990	69,641	75,940	126,072	142,902
0310 Instructional, Professional, and Technical Services	62,500	-	94,514	75,000	100,000
0320 Property Services	14,822	361	493	-	-
0340 Travel	60,612	13,789	-	60,000	35,000
0350 Communication	1,207	506	87	-	-
0380 Non-instructional Professional and Technical Services	1,706	-	100	-	-
0390 Other General Professional and Technological Services	10,859	2,257	720	-	-
0410 Consumable Supplies and Materials	131,751	84,200	109,170	590,000	347,133
0420 Textbooks	30,628	538	33,892	175,000	500,000
0460 Non-Consumable Items	30,463	18,883	70,205	85,000	85,000
0470 Computer Software	6,113	712	63,899	100,000	100,000
0480 Computer Hardware	125,193	1,824	11,232	75,000	900,000
0540 Depreciable Equipment	172,408	130,932	30,120	175,000	175,000
0640 Dues and Fees	750	-	1,910	-	3,000
<b>1131 - High School Programs Total</b>	<b>1,170,737</b>	<b>826,390</b>	<b>1,135,297</b>	<b>2,239,853</b>	<b>3,461,962</b>
<b>1132 - High School Extracurricular</b>					
0112 Classified Salaries	-	3,387	-	-	-
0121 Substitutes Licensed	-	-	944	-	-
0122 Substitutes Classified	1,050	-	-	-	-
0130 Additional Salary	121,455	73,935	25,929	75,000	75,000
0210 Public Employees Retirement System	12,562	11,062	6,014	17,738	17,738
0220 Social Security Administration	9,213	5,702	1,994	5,738	5,738
0230 Other Required Payroll Costs	530	358	105	218	825
0240 Contractual Employee Benefits	-	2,466	-	-	-

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0310 Instructional, Professional, and Technical Services	4,641	889	100	-	-
0320 Property Services	32,528	29,227	17,142	50,000	40,000
0340 Travel	145,164	79,590	16,422	206,000	150,000
0350 Communication	90,353	66,157	67,069	85,000	75,000
0380 Non-instructional Professional and Technical Services	101,490	71,371	45,830	100,000	125,000
0390 Other General Professional and Technological Services	5,136	1,282	587	-	-
0410 Consumable Supplies and Materials	442,100	338,068	105,623	525,000	496,459
0460 Non-Consumable Items	12,505	1,500	12,976	-	15,000
0470 Computer Software	6,404	6,158	4,655	-	7,500
0480 Computer Hardware	1,626	584	-	-	-
0540 Depreciable Equipment	537	-	45,907	-	-
0640 Dues and Fees	161,318	6,789	56,124	145,000	157,500
<b>1132 - High School Extracurricular Total</b>	<b>1,148,611</b>	<b>698,525</b>	<b>407,421</b>	<b>1,209,694</b>	<b>1,165,760</b>
<b>1140 - Pre-kindergarten Programs</b>					
0111 Licensed Salaries	-	2,055	12,390	54,596	13,921
0121 Substitutes Licensed	116	-	-	-	-
0130 Additional Salary	574	250	114	2,858	-
0210 Public Employees Retirement System	162	148	3,104	14,260	3,292
0220 Social Security Administration	45	176	957	4,395	1,065
0230 Other Required Payroll Costs	3	10	48	184	43
0240 Contractual Employee Benefits	-	25	-	15,300	-
0390 Other General Professional and Technological Services	1,563	699	822	5,000	2,500
0410 Consumable Supplies and Materials	1,513	-	-	25,000	-
<b>1140 - Pre-kindergarten Programs Total</b>	<b>3,975</b>	<b>3,363</b>	<b>17,433</b>	<b>121,593</b>	<b>20,821</b>
<b>1220 - Restrictive Programs for Students with Disabilities</b>					
0112 Classified Salaries	-	-	-	60,326	103,284
0210 Public Employees Retirement System	-	-	-	14,974	24,424
0220 Social Security Administration	-	-	-	4,614	7,900
0230 Other Required Payroll Costs	-	-	-	202	356
0240 Contractual Employee Benefits	-	-	-	30,600	62,400
0380 Non-instructional Professional and Technical Services	125	-	-	-	-
0390 Other General Professional and Technological Services	414	-	-	-	-
0410 Consumable Supplies and Materials	1,494	1,640	-	5,000	5,000
0460 Non-Consumable Items	1,697	-	-	-	-
<b>1220 - Restrictive Programs for Students with Disabilities Total</b>	<b>3,730</b>	<b>1,640</b>	<b>-</b>	<b>115,716</b>	<b>203,364</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>					
0111 Licensed Salaries	70,507	66,258	265,438	277,421	352,560
0112 Classified Salaries	553,610	485,983	376,186	551,002	566,759
0121 Substitutes Licensed	116	-	-	-	-
0130 Additional Salary	13,391	9,877	9,061	3,655	5,659
0210 Public Employees Retirement System	125,477	139,875	166,999	206,524	223,912
0220 Social Security Administration	45,488	40,858	48,927	63,655	70,760
0230 Other Required Payroll Costs	2,774	2,519	2,604	2,822	3,092
0240 Contractual Employee Benefits	344,616	308,597	295,423	410,731	403,890

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0340 Travel	653	312	-	-	-
0380 Non-instructional Professional and Technical Services	4,200	-	-	5,000	-
0390 Other General Professional and Technological Services	4,562	6,311	-	5,000	10,000
0410 Consumable Supplies and Materials	1,455	11,348	-	65,000	10,000
0420 Textbooks	90	-	-	-	-
0470 Computer Software	-	2,590	4,310	-	5,000
<b>1250 - Less Restrictive Programs for Students with Disabilities Total</b>	<b>1,166,939</b>	<b>1,074,527</b>	<b>1,168,949</b>	<b>1,590,810</b>	<b>1,651,632</b>
<b>1271 - Remediation</b>					
0111 Licensed Salaries	-	4,373	-	-	-
0130 Additional Salary	-	-	-	-	150,000
0210 Public Employees Retirement System	-	1,211	-	-	35,475
0220 Social Security Administration	-	335	-	-	11,475
0230 Other Required Payroll Costs	-	18	-	-	1,650
0380 Non-instructional Professional and Technical Services	420,553	423,786	325,571	500,000	500,000
0410 Consumable Supplies and Materials	3,569	3,362	514	5,000	25,000
<b>1271 - Remediation Total</b>	<b>424,122</b>	<b>433,085</b>	<b>326,085</b>	<b>505,000</b>	<b>723,600</b>
<b>1272 - Title 1A/D</b>					
0111 Licensed Salaries	281,724	301,129	257,314	252,406	183,063
0112 Classified Salaries	158,590	169,405	149,443	179,331	117,596
0130 Additional Salary	1,445	6,666	12,909	-	-
0210 Public Employees Retirement System	89,076	130,826	112,826	107,156	74,979
0220 Social Security Administration	32,053	35,213	30,696	33,026	22,999
0230 Other Required Payroll Costs	1,829	2,054	1,652	1,420	980
0240 Contractual Employee Benefits	158,344	176,386	155,090	154,863	110,849
0390 Other General Professional and Technological Services	-	-	47,361	-	50,000
0410 Consumable Supplies and Materials	2,432	-	-	-	-
0420 Textbooks	-	16,100	-	-	-
<b>1272 - Title 1A/D Total</b>	<b>725,495</b>	<b>837,779</b>	<b>767,291</b>	<b>728,202</b>	<b>560,466</b>
<b>1280 - Alternative Education</b>					
0111 Licensed Salaries	43,737	47,543	50,375	54,596	362,370
0112 Classified Salaries	-	-	-	-	27,439
0122 Substitutes Classified	-	8,716	-	-	-
0130 Additional Salary	27,546	7,352	7,761	15,000	-
0210 Public Employees Retirement System	12,219	13,861	8,126	17,098	95,327
0220 Social Security Administration	5,090	4,505	4,388	5,324	29,822
0230 Other Required Payroll Costs	321	274	225	218	1,222
0240 Contractual Employee Benefits	14,292	15,051	14,651	15,300	84,603
0310 Instructional, Professional, and Technical Services	9,054	922	-	-	-
0320 Property Services	111	-	45	-	-
0340 Travel	3,266	735	-	-	-
0350 Communication	392	80	-	-	-
0360 Charter School Payments	-	-	45,679	200,000	100,000
0380 Non-instructional Professional and Technical Services	-	-	850	-	-

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0390 Other General Professional and Technological Services	2,514	999	-	-	-
0410 Consumable Supplies and Materials	16,137	13,892	3,393	80,000	25,000
0420 Textbooks	57	-	-	-	-
0430 Library Books	663	-	-	-	-
0470 Computer Software	358	1,000	3,860	5,000	10,000
0480 Computer Hardware	605	-	-	-	-
0540 Depreciable Equipment	-	6,091	-	-	-
0640 Dues and Fees	-	-	30	-	-
<b>1280 - Alternative Education Total</b>	<b>136,362</b>	<b>121,021</b>	<b>139,383</b>	<b>392,536</b>	<b>735,783</b>
<b>1291 - English Language Learner Programs</b>					
0111 Licensed Salaries	-	-	18,007	-	-
0112 Classified Salaries	16,792	4,847	10,898	6,912	7,458
0130 Additional Salary	1,018	-	1,141	-	-
0210 Public Employees Retirement System	1,982	1,203	8,439	1,716	1,763
0220 Social Security Administration	1,352	371	2,299	529	571
0230 Other Required Payroll Costs	78	22	118	24	26
0240 Contractual Employee Benefits	3,853	-	7,105	-	-
0390 Other General Professional and Technological S	-	1,633	-	-	-
0470 Computer Software	-	-	13,796	20,000	35,000
<b>1291 - English Language Learner Programs Total</b>	<b>25,076</b>	<b>8,076</b>	<b>61,802</b>	<b>29,181</b>	<b>44,818</b>
<b>1299 - Other Programs</b>					
0130 Additional Salary	7,359	11,106	11,549	15,000	15,000
0210 Public Employees Retirement System	1,524	2,978	3,094	3,548	3,548
0220 Social Security Administration	545	827	857	1,148	1,148
0230 Other Required Payroll Costs	30	47	45	44	165
<b>1292 - Teen Parent Programs Total</b>	<b>9,458</b>	<b>14,958</b>	<b>15,544</b>	<b>19,740</b>	<b>19,861</b>
<b>1400 - Summer School Programs</b>					
0130 Additional Salary	22,296	53,345	75,434	1,100,000	350,000
0210 Public Employees Retirement System	4,217	12,964	18,707	260,150	82,775
0220 Social Security Administration	1,704	4,111	5,743	84,150	26,775
0230 Other Required Payroll Costs	86	207	299	3,190	3,850
0310 Instructional, Professional, and Technical Servic	-	-	-	1,500,000	75,000
0340 Travel	-	102	-	-	-
0410 Consumable Supplies and Materials	2,042	2,440	-	175,000	75,000
0420 Textbooks	-	-	-	50,000	10,000
0470 Computer Software	-	-	-	100,000	5,000
2000 Support Services	-	-	-	-	-
<b>1400 - Summer School Programs Total</b>	<b>30,345</b>	<b>73,169</b>	<b>100,183</b>	<b>3,272,490</b>	<b>628,400</b>
<b>1000 - Instruction Total</b>	<b>5,717,764</b>	<b>4,634,848</b>	<b>5,200,582</b>	<b>14,304,777</b>	<b>15,119,860</b>
<b>2000 - Support Services</b>					
<b>2110 - Attendance and Social Work Services</b>					
0112 Classified Salaries	16,161	29,857	33,840	109,723	73,764
0130 Additional Salary	63	1,470	9,817	-	-
0210 Public Employees Retirement System	-	7,775	10,993	27,234	17,446
0220 Social Security Administration	1,241	2,397	3,329	8,393	5,644
0230 Other Required Payroll Costs	70	138	172	371	247
0240 Contractual Employee Benefits	8,680	15,155	15,180	45,900	34,320

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	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0340 Travel	-	-	282	5,000	-
0350 Communication	157	296	431	-	-
0380 Non-instructional Professional and Technical Services	-	-	-	10,000	5,000
0410 Consumable Supplies and Materials	-	-	-	55,000	-
<b>2110 - Attendance and Social Work Services Total</b>	<b>26,372</b>	<b>57,088</b>	<b>74,045</b>	<b>261,621</b>	<b>136,421</b>
<b>2120 - Guidance Services</b>					
0111 Licensed Salaries	171,419	149,247	108,758	190,209	76,703
0112 Classified Salaries	4,174	33,010	31,011	60,084	62,293
0114 Manager Confidential	7,789	-	-	-	-
0130 Additional Salary	13,942	7,255	11,320	3,987	-
0210 Public Employees Retirement System	40,219	51,177	39,711	63,110	34,660
0220 Social Security Administration	13,874	12,909	10,257	19,452	10,632
0230 Other Required Payroll Costs	784	800	583	810	451
0240 Contractual Employee Benefits	43,607	54,447	40,574	71,910	45,525
0320 Property Services	-	1,914	-	-	-
0340 Travel	-	-	71	-	-
0350 Communication	267	263	117	-	-
0380 Non-instructional Professional and Technical Services	143,543	59,638	73,570	50,000	50,000
0390 Other General Professional and Technological Services	112	-	-	-	-
0410 Consumable Supplies and Materials	4,415	4,118	361	50,000	1,000
0470 Computer Software	-	1,910	-	-	-
0640 Dues and Fees	150	-	-	-	-
<b>2120 - Guidance Services Total</b>	<b>444,295</b>	<b>376,687</b>	<b>316,333</b>	<b>509,562</b>	<b>281,264</b>
<b>2130 - Health Services</b>					
0111 Licensed Salaries	-	-	64,491	143,781	255,701
0112 Classified Salaries	-	-	-	7,543	9,925
0130 Additional Salary	-	-	1,058	1,650	2,700
0210 Public Employees Retirement System	-	-	12,522	37,968	63,460
0220 Social Security Administration	-	-	4,707	11,703	20,526
0230 Other Required Payroll Costs	-	-	250	489	844
0240 Contractual Employee Benefits	-	-	19,429	33,660	56,015
0380 Non-instructional Professional and Technical Services	-	15,805	-	-	-
0410 Consumable Supplies and Materials	-	-	12,909	50,000	25,000
<b>2130 - Health Services Total</b>	<b>-</b>	<b>15,805</b>	<b>115,365</b>	<b>286,794</b>	<b>434,171</b>
<b>2140 - Psychological Services</b>					
0111 Licensed Salaries	-	122,191	282,625	638,594	725,995
0112 Classified Salaries	-	60,624	60,698	215,652	229,215
0114 Manager Confidential	-	47,511	95,023	96,448	192,769
0130 Additional Salary	-	594	2,652	600	1,200
0210 Public Employees Retirement System	-	52,413	107,214	236,110	271,779
0220 Social Security Administration	-	17,306	32,782	72,771	87,912
0230 Other Required Payroll Costs	-	985	1,694	3,071	3,668
0240 Contractual Employee Benefits	-	61,424	104,145	262,500	283,200

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0350 Communication	-	940	1,013	-	-
0410 Consumable Supplies and Materials	-	106	-	50,000	5,000
0470 Computer Software	-	-	29,048	25,000	25,000
0480 Computer Hardware	-	-	1,798	-	-
0650 Insurance and Judgments	-	-	-	-	15,000
<b>2140 - Psychological Services Total</b>	<b>-</b>	<b>364,094</b>	<b>718,691</b>	<b>1,600,746</b>	<b>1,840,738</b>
<b>2150 - Speech Pathology and Audiology Services</b>					
0410 Consumable Supplies and Materials	-	48	-	-	-
0640 Dues and Fees	-	2,843	1,535	-	-
<b>2150 - Speech Pathology and Audiology Services Total</b>	<b>-</b>	<b>2,891</b>	<b>1,535</b>	<b>-</b>	<b>-</b>
<b>2190 - Service Direction, Student Support Services</b>					
0112 Classified Salaries	370	286	10,010	6,127	-
0113 Administrators	-	-	-	113,387	129,759
0130 Additional Salary	-	-	-	1,200	1,200
0210 Public Employees Retirement System	80	71	2,485	29,961	30,973
0220 Social Security Administration	28	22	742	9,235	10,018
0230 Other Required Payroll Costs	2	1	42	373	400
0240 Contractual Employee Benefits	60	117	3,929	19,995	18,300
<b>2190 - Service Direction, Student Support Services Total</b>	<b>540</b>	<b>497</b>	<b>17,207</b>	<b>180,278</b>	<b>190,650</b>
<b>2210 - Improvement of Instruction Services</b>					
0111 Licensed Salaries	-	-	-	31,296	103,656
0112 Classified Salaries	8,271	-	36,455	44,103	-
0113 Administrators	30,797	108,119	108,119	223,428	259,519
0114 Manager Confidential	-	-	-	-	57,344
0130 Additional Salary	25,567	26,758	60,318	327,400	52,480
0210 Public Employees Retirement System	13,582	35,981	53,404	152,961	117,222
0220 Social Security Administration	4,884	10,283	15,603	47,906	36,184
0230 Other Required Payroll Costs	268	555	780	1,885	1,854
0240 Contractual Employee Benefits	7,172	6,843	21,957	54,075	64,722
0310 Instructional, Professional, and Technical Services	25,850	33,015	9,439	50,000	25,000
0340 Travel	578	2,952	-	5,000	5,000
0390 Other General Professional and Technological Services	18,310	51,726	737	100,000	25,000
0410 Consumable Supplies and Materials	10,794	4,400	15,031	100,000	50,000
0470 Computer Software	-	-	8,536	100,000	10,000
0640 Dues and Fees	-	-	1,250	-	-
<b>2210 - Improvement of Instruction Services Total</b>	<b>146,072</b>	<b>280,633</b>	<b>331,629</b>	<b>1,238,054</b>	<b>807,981</b>
<b>2220 - Educational Media Services</b>					
0112 Classified Salaries	-	-	141,186	154,607	166,986
0130 Additional Salary	-	-	1,928	-	-
0210 Public Employees Retirement System	-	-	33,316	38,375	39,492
0220 Social Security Administration	-	-	10,839	11,828	12,774
0230 Other Required Payroll Costs	-	-	592	540	575
0240 Contractual Employee Benefits	-	-	82,659	92,035	93,840
0340 Travel	-	279	-	-	-
0390 Other General Professional and Technological Services	285	-	-	-	-

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
0410 Consumable Supplies and Materials	1,077	6,345	58	-	-
0430 Library Books	14,892	27,869	5,789	60,000	30,000
0470 Computer Software	-	-	-	-	5,000
0480 Computer Hardware	-	5,000	8,890	10,000	10,000
0640 Dues and Fees	65	-	-	-	-
<b>2220 - Educational Media Services Total</b>	<b>16,319</b>	<b>39,493</b>	<b>285,257</b>	<b>367,385</b>	<b>358,667</b>
<b>2230 - Assessment and Testing</b>					
0390 Other General Professional and Technological Services	-	-	189	-	-
0410 Consumable Supplies and Materials	-	-	-	50,000	-
0430 Library Books	-	519	645	-	-
0470 Computer Software	-	-	-	50,000	-
<b>2230 - Assessment and Testing Total</b>	<b>-</b>	<b>519</b>	<b>834</b>	<b>100,000</b>	<b>-</b>
<b>2240 - Instructional Staff Development</b>					
0111 Licensed Salaries	6,171	-	-	-	-
0130 Additional Salary	98,880	75,204	296,767	735,000	310,000
0210 Public Employees Retirement System	19,067	17,564	76,551	173,828	73,315
0220 Social Security Administration	7,942	5,668	22,077	56,228	23,715
0230 Other Required Payroll Costs	426	329	1,147	2,132	3,410
0240 Contractual Employee Benefits	-	-	-	-	-
0310 Instructional, Professional, and Technical Services	36,172	45,250	-	115,000	65,000
0320 Property Services	3,930	2,810	550	-	-
0340 Travel	122,654	81,821	48,310	115,000	115,000
0350 Communication	32	-	-	-	-
0380 Non-instructional Professional and Technical Services	-	18,000	17,725	100,000	50,000
0390 Other General Professional and Technological Services	70,159	87,693	527	175,000	30,000
0410 Consumable Supplies and Materials	9,551	22,936	3,972	105,000	10,000
0470 Computer Software	-	500	-	-	-
0640 Dues and Fees	-	-	100	-	-
<b>2240 - Instructional Staff Development Total</b>	<b>374,984</b>	<b>357,776</b>	<b>467,725</b>	<b>1,577,188</b>	<b>680,440</b>
<b>2310 - Board of Education</b>					
0410 Consumable Supplies and Materials	-	-	250	-	-
0470 Computer Software	-	-	185	-	-
<b>2310 - Board of Education Total</b>	<b>-</b>	<b>-</b>	<b>435</b>	<b>-</b>	<b>-</b>
<b>2320 - Executive Administration Services</b>					
0350 Communication	-	-	250	-	-
0410 Consumable Supplies and Materials	740	279	1,113	-	-
<b>2320 - Executive Administration Services Total</b>	<b>740</b>	<b>279</b>	<b>1,363</b>	<b>-</b>	<b>-</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>2410 - Office of the Principal Services</b>					
0130 Additional Salary	-	-	17,640	-	-
0210 Public Employees Retirement System	-	-	4,686	-	-
0220 Social Security Administration	-	-	1,312	-	-
0230 Other Required Payroll Costs	-	-	71	-	-
0350 Communication	-	23	-	-	-
0410 Consumable Supplies and Materials	4,493	512	-	15,000	11,500
<b>2410 - Office of the Principal Services Total</b>	<b>4,493</b>	<b>534</b>	<b>23,709</b>	<b>15,000</b>	<b>11,500</b>
<b>2490 - Other Support Services-School Administration</b>					
0111 Licensed Salaries	-	-	35,838	388,183	252,499
0130 Additional Salary	-	-	-	11,432	6,808
0210 Public Employees Retirement System	-	-	8,895	99,184	61,327
0220 Social Security Administration	-	-	2,692	30,570	19,837
0230 Other Required Payroll Costs	-	-	136	1,275	815
0240 Contractual Employee Benefits	-	-	7,560	104,040	58,140
<b>2490 - Other Support Services-School Administration Total</b>	<b>-</b>	<b>-</b>	<b>55,120</b>	<b>634,684</b>	<b>399,426</b>
<b>2510 - Direction of Business Support Services</b>					
0340 Travel	-	-	760	-	-
<b>2510 - Direction of Business Support Services Total</b>	<b>-</b>	<b>-</b>	<b>760</b>	<b>-</b>	<b>-</b>
<b>2520 - Fiscal Services</b>					
0320 Property Services	12,893	13,513	16,246	-	1,500
0410 Consumable Supplies and Materials	-	6,260	23,296	-	-
0470 Computer Software	-	-	16,391	-	-
0480 Computer Hardware	-	7,375	18,288	-	-
<b>2520 - Fiscal Services Total</b>	<b>12,893</b>	<b>27,148</b>	<b>74,221</b>	<b>-</b>	<b>1,500</b>
<b>2540 - Operation and Maintenance of Plant Services</b>					
0112 Classified Salaries	-	-	-	147,319	110,493
0114 Manager Confidential	-	-	56,579	57,428	-
0122 Substitutes Classified	-	90	-	-	-
0130 Additional Salary	-	-	22,430	50,600	50,000
0210 Public Employees Retirement System	-	-	22,635	65,957	39,184
0220 Social Security Administration	-	-	6,013	19,534	12,278
0230 Other Required Payroll Costs	-	-	307	4,033	3,160
0240 Contractual Employee Benefits	-	-	1,755	78,900	46,800
0320 Property Services	33,812	34,868	227,652	325,000	180,000
0350 Communication	-	-	6,583	-	-
0380 Non-instructional Professional and Technical Services	11,953	1,500	-	-	-
0410 Consumable Supplies and Materials	1,879	10,707	411,930	500,000	125,000
0460 Non-Consumable Items	-	-	-	50,000	75,000
0540 Depreciable Equipment	5,850	-	-	-	-
<b>2540 - Operation and Maintenance of Plant Services Total</b>	<b>53,495</b>	<b>47,164</b>	<b>755,884</b>	<b>1,298,771</b>	<b>641,915</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>2550 - Student Transportation Services</b>					
0330 Student Transportation Services	235,148	63,118	126,677	655,000	400,000
0410 Consumable Supplies and Materials	-	-	7,645	5,000	5,000
0540 Depreciable Equipment	-	-	-	125,000	-
<b>2550 - Student Transportation Services Total</b>	<b>235,148</b>	<b>63,118</b>	<b>134,322</b>	<b>785,000</b>	<b>405,000</b>
<b>2630 - Information Services</b>					
0130 Additional Salary	-	-	290	-	-
0220 Social Security Administration	-	-	22	-	-
0230 Other Required Payroll Costs	-	-	1	-	-
0350 Communication	-	-	1,950	-	-
<b>2630 - Information Services Total</b>	<b>-</b>	<b>-</b>	<b>2,263</b>	<b>-</b>	<b>-</b>
<b>2640 - Staff Services</b>					
0111 Licensed Salaries	-	-	-	32,736	34,801
0130 Additional Salary	-	-	117,893	-	-
0210 Public Employees Retirement System	-	-	29,257	8,124	8,230
0220 Social Security Administration	-	-	8,875	2,504	2,662
0230 Other Required Payroll Costs	-	-	2,392	103	109
0240 Contractual Employee Benefits	-	-	-	7,650	7,650
0340 Travel	195	-	-	3,000	-
0350 Communication	-	427	345	-	-
0380 Non-instructional Professional and Technical Services	4,178	2,065	-	-	-
0390 Other General Professional and Technological Services	4,048	-	411	-	-
0410 Consumable Supplies and Materials	3,295	4,895	387	5,000	1,500
0470 Computer Software	-	-	-	50,000	-
0640 Dues and Fees	-	-	-	40,000	-
<b>2640 - Staff Services Total</b>	<b>11,716</b>	<b>7,387</b>	<b>159,560</b>	<b>149,117</b>	<b>54,952</b>
<b>2660 - Technology Services</b>					
0350 Communication	-	-	67,510	100,000	35,000
0410 Consumable Supplies and Materials	83	-	133,271	150,000	75,000
0470 Computer Software	-	-	67,108	50,000	50,000
0480 Computer Hardware	5,000	-	-	250,000	-
0550 Depreciable Technology	-	-	-	100,000	-
<b>2660 - Technology Services Total</b>	<b>5,083</b>	<b>-</b>	<b>267,889</b>	<b>650,000</b>	<b>160,000</b>
<b>2690 - Other Support Services - Central</b>					
0114 Manager Confidential	-	-	-	-	68,908
0130 Additional Salary	-	-	-	-	14,350
0210 Public Employees Retirement System	-	-	-	-	21,852
0220 Social Security Administration	-	-	-	-	6,369
0230 Other Required Payroll Costs	-	-	-	-	373
0240 Contractual Employee Benefits	-	-	-	-	18,300
0340 Travel	-	-	-	-	1,500
0410 Consumable Supplies and Materials	-	-	-	-	3,000
0640 Dues and Fees	-	-	-	-	250
0690 Grant Indirect Charges	165,729	187,339	324,624	1,037,250	550,000
<b>2690 - Other Support Services - Central Total</b>	<b>165,729</b>	<b>187,339</b>	<b>324,624</b>	<b>1,037,250</b>	<b>684,902</b>
<b>2000 - Support Services Total</b>	<b>1,497,879</b>	<b>1,828,452</b>	<b>4,128,771</b>	<b>10,691,450</b>	<b>7,089,527</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>3000 - Enterprise and Community Services</b>					
<b>3100 - Food Services</b>					
0112 Classified Salaries	705,261	717,343	654,964	782,327	937,714
0114 Manager Confidential	133,758	141,214	141,214	143,332	175,834
0122 Substitutes Classified	36,709	28,927	693	25,000	15,000
0130 Additional Salary	112,193	95,869	93,102	62,000	65,000
0210 Public Employees Retirement System	176,897	224,414	219,931	258,130	287,838
0220 Social Security Administration	71,188	73,533	66,728	77,467	91,303
0230 Other Required Payroll Costs	19,223	21,036	18,223	19,358	23,254
0240 Contractual Employee Benefits	502,896	491,982	462,132	541,835	603,660
0320 Property Services	50,329	49,714	40,600	55,000	30,900
0340 Travel	2,761	1,708	218	3,500	3,500
0350 Communication	1,059	173	-	400	300
0390 Other General Professional and Technological Services	-	-	-	-	10,000
0410 Consumable Supplies and Materials	93,442	77,517	67,864	88,200	87,500
0450 Food	1,048,271	883,857	665,712	1,108,354	1,075,400
0460 Non-Consumable Items	3,999	-	11,960	5,000	400
0470 Computer Software	16,089	19,546	17,557	20,000	18,000
0480 Computer Hardware	-	245	-	-	-
0540 Depreciable Equipment	10,286	55,083	17,216	50,000	-
0640 Dues and Fees	805	1,071	813	1,200	1,000
0670 Taxes and Licenses	13,652	12,425	7,062	14,000	12,500
<b>3100 - Food Services Total</b>	<b>2,998,817</b>	<b>2,895,657</b>	<b>2,485,989</b>	<b>3,255,103</b>	<b>3,439,103</b>
<b>3300 - Community Services</b>					
0111 Licensed Salaries	29,237	11,106	11,638	-	13,064
0112 Classified Salaries	-	338	1,648	-	-
0114 Manager Confidential	75,115	42,820	14,273	14,488	15,371
0130 Additional Salary	32,841	25,999	22,109	40,000	45,000
0210 Public Employees Retirement System	22,497	14,907	8,417	13,057	17,368
0220 Social Security Administration	9,975	5,788	3,721	4,169	5,618
0230 Other Required Payroll Costs	569	353	193	164	586
0240 Contractual Employee Benefits	25,094	7,808	6,348	5,531	5,719
0310 Instructional, Professional, and Technical Services	329	-	-	400,000	-
0320 Property Services	13,118	1,167	-	-	5,000
0340 Travel	25,346	21,751	8,381	35,000	35,000
0350 Communication	3,022	6,163	1,864	6,000	5,000
0380 Non-instructional Professional and Technical Services	4,249	1,387	529	77,341	2,500
0410 Consumable Supplies and Materials	42,213	137,245	82,318	165,000	155,000
0460 Non-Consumable Items	-	4,370	-	-	-
0470 Computer Software	149	-	115	-	-
0480 Computer Hardware	-	5,247	4,228	5,000	5,000
0640 Dues and Fees	10,740	58	-	-	-
<b>3300 - Community Services Total</b>	<b>294,494</b>	<b>286,507</b>	<b>165,784</b>	<b>765,750</b>	<b>310,226</b>
<b>3000 - Enterprise and Community Services Total</b>	<b>3,293,311</b>	<b>3,182,164</b>	<b>2,651,773</b>	<b>4,020,853</b>	<b>3,749,329</b>

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>4000 - Facilities Acquisition and Construction</b>					
<b>4120 - Site Acquisition and Development Services</b>					
0510 Land Acquisition	-	-	-	1,115,000	1,111,000
<b>4120 - Site Acquisition and Development Services</b>					
<b>Total</b>	-	-	-	<b>1,115,000</b>	<b>1,111,000</b>
<b>4150 - Building Acquisition, Construction, and Improvements</b>					
0350 Communication	-	307	-	-	-
0380 Non-instructional Professional and Technical Services	305,414	206,389	41,130	-	-
0520 Buildings Acquisition	506,101	2,372,175	9,120,069	3,200,000	1,355,000
0530 Improvements Other Than Buildings	-	215,592	532,117	-	-
<b>4150 - Building Acquisition, Construction, and   Improvements Total</b>	<b>811,515</b>	<b>2,794,462</b>	<b>9,693,316</b>	<b>3,200,000</b>	<b>1,355,000</b>
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>811,515</b>	<b>2,794,462</b>	<b>9,693,316</b>	<b>4,315,000</b>	<b>2,466,000</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
<b>5200 - Transfers</b>					
0700 Transfers	-	-	-	-	230,387
<b>5200 - Transfers Total</b>	-	-	-	-	<b>230,387</b>
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	-	-	-	-	<b>230,387</b>
<b>Requirements Total</b>	<b>11,320,470</b>	<b>12,439,927</b>	<b>21,674,441</b>	<b>33,332,080</b>	<b>28,655,103</b>
<b>Ending Fund Balance</b>	<b>4,449,580</b>	<b>3,828,767</b>	<b>3,322,232</b>	-	-

## OVERVIEW OF NEW GRANT FUND RESOURCES

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

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

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

**State Funds: Summer Academic Support Grants**

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

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

## **Debt Service Funds (300)**

## **In this section: Debt Service Funds (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 May, 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 \$14,743,638 in 2022-23.

### 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	155,165,000
Series 2020	Finance capital projects (school facilities)	12/15/2020	6/15/2038	39,915,000	39,545,000
Total General Obligation Bonds					<u>\$194,710,000</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 \$1,108,676,397, which is significantly in excess of the district's outstanding general obligation debt of \$194,710,000.

### LEGAL GENERAL OBLIGATION DEBT CAPACITY

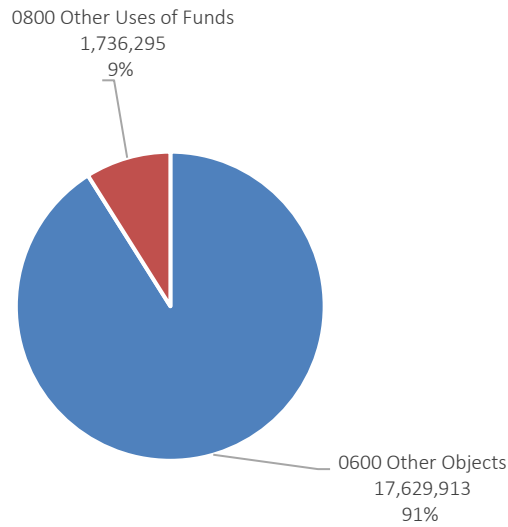
Real Market Value (2021-22)	\$ 13,945,615,057
<b>Debt Capacity</b>	
General Obligation Debt Capacity (7.95% of Real Market Value)	\$ 1,108,676,397
Less: Outstanding Debt Subject to Limit	<u>(194,710,000)</u>
Remaining General Obligation Debt Capacity	\$ 913,966,397
Percent of Capacity Issued	17.6%

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 \$2,886,275 in 2022-23. 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 Funds (300)  
amounts in dollars

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Resources</b>					
1000 Local Sources	15,105,447	15,147,654	15,187,868	16,723,330	17,457,612
2000 Intermediate Sources	-	-	1,218	-	-
5000 Other Sources	653,535	1,077,344	960,239	2,016,125	1,908,596
<b>Resources Total</b>	<b>15,758,982</b>	<b>16,224,997</b>	<b>16,149,325</b>	<b>18,739,455</b>	<b>19,366,208</b>
<b>Requirements</b>					
0600 Other Objects	14,681,638	15,264,758	14,181,133	17,058,375	17,629,913
0800 Other Uses of Funds	-	-	-	1,681,080	1,736,295
<b>Requirements Total</b>	<b>14,681,638</b>	<b>15,264,758</b>	<b>14,181,133</b>	<b>18,739,455</b>	<b>19,366,208</b>
<b>Fund Ending Balance</b>	<b>1,077,344</b>	<b>960,239</b>	<b>1,968,192</b>	<b>-</b>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - Debt Service Funds (300)  
2022-23 PROPOSED



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

	2021-22 Adopted (as Revised)	2022-23 Proposed	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<b>Resources</b>					
1000 Local Sources	16,723,330	17,457,612	18,024,984	18,610,796	19,215,647
2000 Intermediate Sources	-	-	-	-	-
5000 Other Sources	2,016,125	1,908,596	1,736,295	1,536,295	1,336,295
<b>Resources Total</b>	<b>18,739,455</b>	<b>19,366,208</b>	<b>19,761,279</b>	<b>20,147,091</b>	<b>20,551,942</b>
<b>Requirements</b>					
0600 Other Objects	17,058,375	17,629,913	18,291,995	18,899,430	19,519,515
0800 Other Uses of Funds	1,681,080	1,736,295	1,469,284	1,247,661	1,032,427
<b>Requirements Total</b>	<b>18,739,455</b>	<b>19,366,208</b>	<b>19,761,279</b>	<b>20,147,091</b>	<b>20,551,942</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Local Sources</b>					
1110 Ad Valorem Taxes Levied by District	12,748,272	12,587,381	12,719,907	14,183,330	14,719,612
1500 Earnings on Investments	243,541	207,467	75,288	65,000	65,000
1970 Services Provided Other Funds	2,113,634	2,352,806	2,392,673	2,475,000	2,673,000
<b>1000 - Local Sources Total</b>	<b>15,105,447</b>	<b>15,147,654</b>	<b>15,187,868</b>	<b>16,723,330</b>	<b>17,457,612</b>
<b>2000 - Intermediate Sources</b>					
2800 Revenue in Lieu of Taxes	-	-	1,218	-	-
<b>2000 - Intermediate Sources Total</b>	<b>-</b>	<b>-</b>	<b>1,218</b>	<b>-</b>	<b>-</b>
<b>5000 - Other Sources</b>					
5400 Resources Beginning Fund Balance	653,535	1,077,344	960,239	2,016,125	1,908,596
<b>5000 - Other Sources Total</b>	<b>653,535</b>	<b>1,077,344</b>	<b>960,239</b>	<b>2,016,125</b>	<b>1,908,596</b>
<b>Resources Total</b>	<b>15,758,982</b>	<b>16,224,997</b>	<b>16,149,325</b>	<b>18,739,455</b>	<b>19,366,208</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>600 - Other Objects</b>					
0610 Redemption of Principal	7,181,665	7,212,135	5,040,000	5,695,000	7,355,000
0621 Regular Interest	7,499,973	8,052,623	9,141,133	11,363,375	10,274,913
<b>600 - Other Objects Total</b>	<b>14,681,638</b>	<b>15,264,758</b>	<b>14,181,133</b>	<b>17,058,375</b>	<b>17,629,913</b>
<b>800 - Other Uses</b>					
0810 Planned Reserve	-	-	-	1,681,080	1,736,295
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,681,080</b>	<b>1,736,295</b>
<b>Requirements Total</b>	<b>14,681,638</b>	<b>15,264,758</b>	<b>14,181,133</b>	<b>18,739,455</b>	<b>19,366,208</b>

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Requirements</b>					
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
5100 Debt Service	14,681,638	15,264,758	14,181,133	17,058,375	17,629,913
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>14,681,638</b>	<b>15,264,758</b>	<b>14,181,133</b>	<b>17,058,375</b>	<b>17,629,913</b>
<b>6000 - Contingencies &amp; Reserves</b>					
6000 Contingencies	-	-	-	1,681,080	1,736,295
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,681,080</b>	<b>1,736,295</b>
<b>Requirements Total</b>	<b>14,681,638</b>	<b>15,264,758</b>	<b>14,181,133</b>	<b>18,739,455</b>	<b>19,366,208</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Local Resources</b>					
1110 Ad Valorem Taxes Levied by District	12,748,272	12,587,381	12,719,907	14,183,330	14,719,612
1500 Earnings on Investments	243,541	207,467	75,288	65,000	65,000
1970 Services Provided Other Funds	2,113,634	2,352,806	2,392,673	2,475,000	2,673,000
<b>1000 - Local Sources Total</b>	<b>15,105,447</b>	<b>15,147,654</b>	<b>15,187,868</b>	<b>16,723,330</b>	<b>17,457,612</b>
<b>2000 - Intermediate Sources</b>					
2800 Revenue in Lieu of Taxes	-	-	1,218	-	-
<b>2000 - Intermediate Sources Total</b>	<b>-</b>	<b>-</b>	<b>1,218</b>	<b>-</b>	<b>-</b>
<b>5000 - Other Sources</b>					
5400 Resources Beginning Fund Balance	653,535	1,077,344	960,239	2,016,125	1,908,596
<b>5000 - Other Sources Total</b>	<b>653,535</b>	<b>1,077,344</b>	<b>960,239</b>	<b>2,016,125</b>	<b>1,908,596</b>
<b>Resources Total</b>	<b>15,758,982</b>	<b>16,224,997</b>	<b>16,149,325</b>	<b>18,739,455</b>	<b>19,366,208</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>5000 - Debt Service &amp; Transfers to Other Funds</b>					
<b>5100 Debt Service</b>					
0610 Redemption of Principal	7,181,665	7,212,135	5,040,000	5,695,000	7,355,000
0621 Regular Interest	7,499,973	8,052,623	9,141,133	11,363,375	10,274,913
<b>5000 - Debt Service &amp; Transfers to Other Funds Total</b>	<b>14,681,638</b>	<b>15,264,758</b>	<b>14,181,133</b>	<b>17,058,375</b>	<b>17,629,913</b>
<b>6000 - Contingencies &amp; Reserves</b>					
0810 Planned Reserve	-	-	-	1,681,080	1,736,295
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,681,080</b>	<b>1,736,295</b>
<b>Requirements Total</b>	<b>14,681,638</b>	<b>15,264,758</b>	<b>14,181,133</b>	<b>18,739,455</b>	<b>19,366,208</b>
<b>Ending Fund Balance</b>	<b>1,077,344</b>	<b>960,239</b>	<b>1,968,192</b>	<b>-</b>	<b>-</b>

# Capital Projects Funds (400)

## **In this section: Capital Projects Funds (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

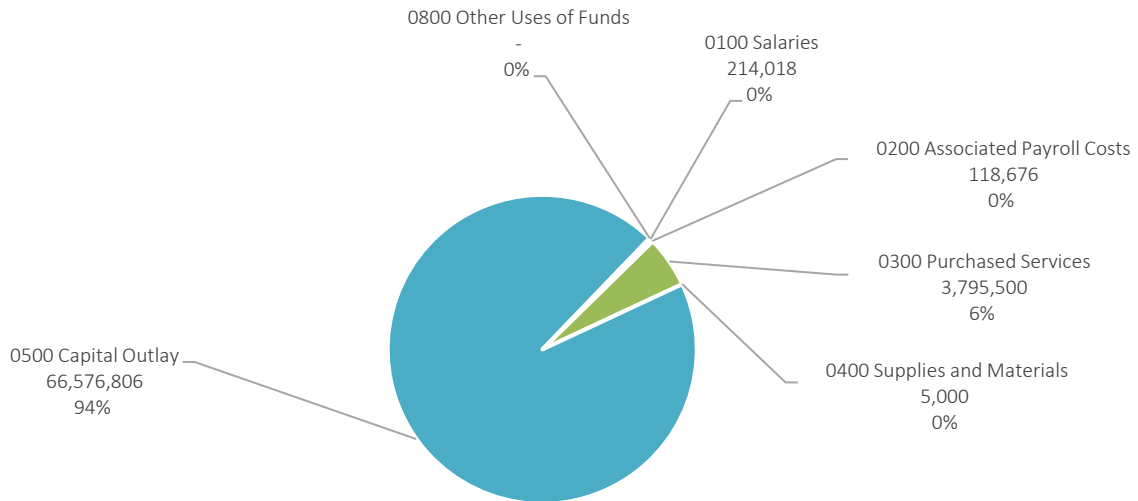
	Renovations and Repairs	Replacement	Educational Program Improvements	Total
Adams Elementary	\$ 3,719,786	\$ -	\$ 8,445,455	\$ 12,165,241
Garfield Elementary	6,302,205	-	15,133,599	21,435,804
Hoover Elementary	-	37,084,000	-	37,084,000
Jefferson Elementary	3,515,324	-	9,413,235	12,928,559
Lincoln Elementary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

The Capital Projects Fund (400) accounts for activities related to the acquisition, construction and equipping of school facilities. Principal revenue sources are proceeds from the sale of bonds (including bond premium) and interest earnings. In 2022-23, capital outlay in the Capital Projects Fund is the largest component of the district's total expenditure budget with \$66.6 million or 27% of all budgeted funds.

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Resources</b>					
1000 Local Sources	5,258,879	4,277,725	363,097	1,050,000	60,000
5000 Other Sources	188,698,545	187,262,946	215,745,839	160,000,000	70,650,000
<b>Resources Total</b>	<b>193,957,424</b>	<b>191,540,671</b>	<b>216,108,936</b>	<b>161,050,000</b>	<b>70,710,000</b>
<b>Requirements</b>					
0100 Salaries	144,201	229,715	243,474	254,172	214,018
0200 Associated Payroll Costs	61,864	104,837	121,518	169,393	118,676
0300 Purchased Services	5,491,732	7,940,755	6,171,303	8,039,000	3,795,500
0400 Supplies and Materials	7,558	5,699	5,072	10,000	5,000
0500 Capital Outlay	989,122	17,934,215	69,336,313	122,577,435	66,576,806
0800 Other Uses of Funds	-	-	-	30,000,000	-
<b>Requirements Total</b>	<b>6,694,478</b>	<b>26,215,221</b>	<b>75,877,680</b>	<b>161,050,000</b>	<b>70,710,000</b>
<b>Fund Ending Balance</b>	<b>187,262,946</b>	<b>165,325,450</b>	<b>140,231,257</b>	<b>-</b>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - Capital Projects Funds (400)  
2022-23 PROPOSED



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

	2021-22 Adopted (as Revised)	2022-23 Proposed	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<b>Resources</b>					
1000 Local Sources	1,050,000	60,000	125,000	-	-
5000 Other Sources	160,000,000	70,650,000	5,000,000	-	-
<b>Resources Total</b>	<b>161,050,000</b>	<b>70,710,000</b>	<b>5,125,000</b>	-	-
<b>Requirements</b>					
0100 Salaries	254,172	214,018	107,000	-	-
0200 Associated Payroll Costs	169,393	118,676	37,450	-	-
0300 Purchased Services	8,039,000	3,795,500	300,000	-	-
0400 Supplies and Materials	10,000	5,000	5,000	-	-
0500 Capital Outlay	122,577,435	66,576,806	4,675,550	-	-
0800 Other Uses of Funds	30,000,000	-	-	-	-
<b>Requirements Total</b>	<b>161,050,000</b>	<b>70,710,000</b>	<b>5,125,000</b>	-	-
<b>Fund Ending Balance</b>	-	-	-	-	-

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Resources</b>					
<b>1000 - Local Sources</b>					
1500 Earnings on Investments	5,258,879	4,196,903	344,427	1,050,000	60,000
1990 Miscellaneous	-	80,822	18,670	-	-
<b>1000 - Local Sources Total</b>	<b>5,258,879</b>	<b>4,277,725</b>	<b>363,097</b>	<b>1,050,000</b>	<b>60,000</b>
<b>5000 - Other Sources</b>					
5100 Long Term Debt Financing Sources	188,698,545	-	50,420,389	-	-
5400 Resources Beginning Fund Balance	-	187,262,946	165,325,450	160,000,000	70,650,000
<b>5000 - Other Sources Total</b>	<b>188,698,545</b>	<b>187,262,946</b>	<b>215,745,839</b>	<b>160,000,000</b>	<b>70,650,000</b>
<b>Resources Total</b>	<b>193,957,424</b>	<b>191,540,671</b>	<b>216,108,936</b>	<b>161,050,000</b>	<b>70,710,000</b>

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
0112 Classified Salaries	92,262	92,011	103,185	163,296	118,122
0114 Manager Confidential	46,628	80,666	80,666	81,876	86,896
0121 Substitutes Licensed	308	-	-	-	-
0130 Additional Salary	5,003	57,038	59,622	9,000	9,000
<b>100 - Salaries Total</b>	<b>144,201</b>	<b>229,715</b>	<b>243,474</b>	<b>254,172</b>	<b>214,018</b>
<b>200 - Associated Payroll Costs</b>					
0210 Public Employees Retirement System	17,268	49,256	60,295	68,040	56,906
0220 Social Security Administration	10,122	16,294	17,748	19,442	16,372
0230 Other Required Payroll Costs	2,044	2,929	3,218	2,846	2,813
0240 Contractual Employee Benefits	32,430	36,358	40,257	79,065	42,585
<b>200 - Associated Payroll Costs Total</b>	<b>61,864</b>	<b>104,837</b>	<b>121,518</b>	<b>169,393</b>	<b>118,676</b>
<b>300 - Purchased Services</b>					
0320 Property Services	17,553	2,014	22,770	2,500	32,500
0340 Travel	38	1,395	-	2,500	-
0350 Communication	3,737	845	394	6,000	5,000
0380 Non-instructional Professional and Technical Services	5,468,744	7,935,631	6,147,718	8,028,000	3,758,000
0390 Other General Professional and Technological Services	1,659	868	422	-	-
<b>300 - Purchased Services Total</b>	<b>5,491,732</b>	<b>7,940,755</b>	<b>6,171,303</b>	<b>8,039,000</b>	<b>3,795,500</b>
<b>400 - Supplies and Materials</b>					
0410 Consumable Supplies and Materials	7,558	5,699	5,072	10,000	5,000
<b>400 - Supplies and Materials Total</b>	<b>7,558</b>	<b>5,699</b>	<b>5,072</b>	<b>10,000</b>	<b>5,000</b>
<b>500 - Capital Outlay</b>					
0520 Buildings Acquisition	359,779	13,775,742	69,180,878	122,577,435	66,576,806
0530 Improvements Other Than Buildings	629,344	4,158,473	155,435	-	-
<b>500 - Capital Outlay Total</b>	<b>989,122</b>	<b>17,934,215</b>	<b>69,336,313</b>	<b>122,577,435</b>	<b>66,576,806</b>
<b>800 - Other Uses</b>					
0810 Planned Reserve	-	-	-	30,000,000	-
<b>800 - Other Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000,000</b>	<b>-</b>
<b>Requirements Total</b>	<b>6,694,478</b>	<b>26,215,221</b>	<b>75,877,680</b>	<b>161,050,000</b>	<b>70,710,000</b>

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Requirements</b>					
<b>2000 - Support Services</b>					
2520 Fiscal Services	963,969	6,250	317,252	-	5,000
2630 Information Services	3,427	-	-	5,000	-
<b>2000 - Support Services Total</b>	<b>967,396</b>	<b>6,250</b>	<b>317,252</b>	<b>5,000</b>	<b>5,000</b>
<b>4000 - Facilities Acquisition and Construction</b>					
4110 Service Area Direction	1,641,648	1,633,573	1,544,468	2,442,565	1,128,194
4150 Building Acquisition, Construction, and Improvements	4,085,434	24,575,398	74,015,959	128,602,435	69,576,806
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>5,727,082</b>	<b>26,208,971</b>	<b>75,560,428</b>	<b>131,045,000</b>	<b>70,705,000</b>
<b>6000 - Contingencies &amp; Reserves</b>					
6000 Contingencies	-	-	-	30,000,000	-
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000,000</b>	<b>-</b>
<b>Requirements Total</b>	<b>6,694,478</b>	<b>26,215,221</b>	<b>75,877,680</b>	<b>161,050,000</b>	<b>70,710,000</b>

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Resources</b>					
<b>1000 - Local Sources</b>					
1500 Earnings on Investments	5,258,879	4,196,903	344,427	1,050,000	60,000
1990 Miscellaneous	-	80,822	18,670	-	-
<b>1000 - Local Sources Total</b>	<b>5,258,879</b>	<b>4,277,725</b>	<b>363,097</b>	<b>1,050,000</b>	<b>60,000</b>
<b>5000 - Other Sources</b>					
5100 Long Term Debt Financing Sources	188,698,545	-	50,420,389	-	-
5400 Resources Beginning Fund Balance	-	187,262,946	165,325,450	160,000,000	70,650,000
<b>5000 - Other Sources Total</b>	<b>188,698,545</b>	<b>187,262,946</b>	<b>215,745,839</b>	<b>160,000,000</b>	<b>70,650,000</b>
<b>Resources Total</b>	<b>193,957,424</b>	<b>191,540,671</b>	<b>216,108,936</b>	<b>161,050,000</b>	<b>70,710,000</b>

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Requirements</b>					
<b>2000 - Support Services</b>					
<b>2520 - Fiscal Services</b>					
0380 Non-instructional Professional and Technical Services	963,969	6,250	317,252	-	5,000
<b>2520 - Fiscal Services Total</b>	<b>963,969</b>	<b>6,250</b>	<b>317,252</b>	<b>-</b>	<b>5,000</b>
<b>2630 - Information Services</b>					
0350 Communication	1,100	-	-	-	-
0380 Non-instructional Professional and Technical Services	2,327	-	-	5,000	-
<b>2630 - Information Services Total</b>	<b>3,427</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>2000 - Support Services Total</b>	<b>967,396</b>	<b>6,250</b>	<b>317,252</b>	<b>5,000</b>	<b>5,000</b>
<b>4000 - Facilities Acquisition and Construction</b>					
<b>4110 - Service Area Direction</b>					
0112 Classified Salaries	92,262	92,011	103,185	163,296	118,122
0114 Manager Confidential	46,628	80,666	80,666	81,876	86,896
0121 Substitutes Licensed	308	-	-	-	-
0130 Additional Salary	5,003	57,038	59,622	9,000	9,000
0210 Public Employees Retirement System	17,268	49,256	60,295	68,040	56,906
0220 Social Security Administration	10,122	16,294	17,748	19,442	16,372
0230 Other Required Payroll Costs	2,044	2,929	3,218	2,846	2,813
0240 Contractual Employee Benefits	32,430	36,358	40,257	79,065	42,585
0320 Property Services	17,553	2,014	22,770	2,500	32,500
0340 Travel	38	1,395	-	2,500	-
0350 Communication	-	427	394	1,000	5,000
0380 Non-instructional Professional and Technical Services	1,408,774	1,288,618	1,150,819	2,003,000	753,000
0390 Other General Professional and Technological Services	1,659	868	422	-	-
0410 Consumable Supplies and Materials	7,558	5,699	5,072	10,000	5,000
<b>4110 - Service Area Direction Total</b>	<b>1,641,648</b>	<b>1,633,573</b>	<b>1,544,468</b>	<b>2,442,565</b>	<b>1,128,194</b>
<b>4150 - Building Acquisition, Construction, and Improvements</b>					
0350 Communication	2,637	419	-	5,000	-
0380 Non-instructional Professional and Technical Services	3,093,674	6,640,764	4,679,646	6,020,000	3,000,000
0520 Buildings Acquisition	359,779	13,775,742	69,180,878	##### #	66,576,806
0530 Improvements Other Than Buildings	629,344	4,158,473	155,435	-	-
<b>4150 - Building Acquisition, Construction, and     Improvements Total</b>	<b>4,085,434</b>	<b>24,575,398</b>	<b>74,015,959</b>	<b>128,602,435</b>	<b>69,576,806</b>
<b>4000 - Facilities Acquisition and Construction Total</b>	<b>5,727,082</b>	<b>26,208,971</b>	<b>75,560,428</b>	<b>131,045,000</b>	<b>70,705,000</b>
<b>6000 - Contingencies &amp; Reserves</b>					
<b>6000 - Contingencies</b>					
0810 Planned Reserve	-	-	-	30,000,000	-
<b>6000 - Contingencies and Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000,000</b>	<b>-</b>
<b>Requirements Total</b>	<b>6,694,478</b>	<b>26,215,221</b>	<b>75,877,680</b>	<b>161,050,000</b>	<b>70,710,000</b>
<b>Ending Fund Balance</b>	<b>187,262,946</b>	<b>165,325,450</b>	<b>140,231,257</b>	<b>-</b>	<b>-</b>

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**Insurance Fund (600)**

## **In this section: Insurance Funds (600)**

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.

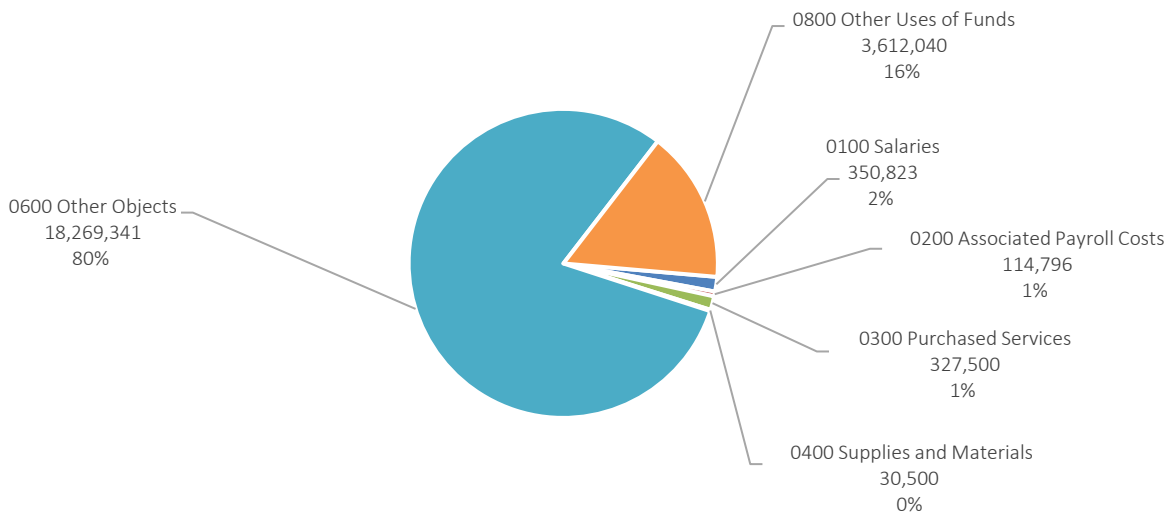
The district's post-retirement health insurance program was established in accordance with Oregon Revised Statute 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference 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, 2021, 846 active participants and 63 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2021 was \$4,797,975.

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Resources</b>					
1000 Local Sources	13,837,863	15,037,834	14,610,736	14,755,000	16,455,000
5000 Other Sources	6,046,380	6,635,130	7,485,268	7,550,000	6,250,000
<b>Resources Total</b>	<b>19,884,243</b>	<b>21,672,964</b>	<b>22,096,005</b>	<b>22,305,000</b>	<b>22,705,000</b>
<b>Requirements</b>					
0100 Salaries	254,756	264,928	252,873	344,670	350,823
0200 Associated Payroll Costs	123,995	150,380	102,999	128,685	114,796
0300 Purchased Services	214,854	217,804	250,697	232,800	327,500
0400 Supplies and Materials	18,433	19,055	20,446	31,000	30,500
0600 Other Objects	12,637,076	13,535,528	13,521,226	17,686,692	18,269,341
0800 Other Uses of Funds	-	-	-	3,881,153	3,612,040
<b>Requirements Total</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>14,148,241</b>	<b>22,305,000</b>	<b>22,705,000</b>
<b>Fund Ending Balance</b>	<b>6,635,130</b>	<b>7,485,268</b>	<b>7,947,764</b>	<b>-</b>	<b>-</b>

REQUIREMENTS BY MAJOR OBJECT - Internal Service Funds (600)  
2022-23 PROPOSED



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

	2021-22 Adopted (as Revised)	2022-23 Proposed	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<b>Resources</b>					
1000 Local Sources	14,755,000	16,455,000	15,000,000	15,000,000	15,000,000
5000 Other Sources	7,550,000	6,250,000	6,000,000	6,000,000	6,000,000
<b>Resources Total</b>	<b>22,305,000</b>	<b>22,705,000</b>	<b>21,000,000</b>	<b>21,000,000</b>	<b>21,000,000</b>
<b>Requirements</b>					
0100 Salaries	344,670	350,823	365,000	380,000	395,000
0200 Associated Payroll Costs	128,685	114,796	127,750	133,000	138,250
0300 Purchased Services	232,800	327,500	334,000	341,000	348,000
0400 Supplies and Materials	31,000	30,500	31,000	32,000	33,000
0600 Other Objects	17,686,692	18,269,341	16,000,000	16,320,000	16,646,000
0800 Other Uses of Funds	3,881,153	3,612,040	4,142,250	3,794,000	3,439,750
<b>Requirements Total</b>	<b>22,305,000</b>	<b>22,705,000</b>	<b>21,000,000</b>	<b>21,000,000</b>	<b>21,000,000</b>
<b>Fund Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Local Sources</b>					
1960 Recovery of Prior Years' Expenditure	-	-	1,788	-	-
1970 Services Provided Other Funds	13,829,739	15,016,055	14,606,224	14,750,000	16,430,000
1990 Miscellaneous	8,124	21,779	2,725	5,000	25,000
<b>1000 - Local Sources Total</b>	<b>13,837,863</b>	<b>15,037,834</b>	<b>14,610,736</b>	<b>14,755,000</b>	<b>16,455,000</b>
<b>5000 - Other Sources</b>					
5400 Resources Beginning Fund Balance	6,046,380	6,635,130	7,485,268	7,550,000	6,250,000
<b>5000 - Other Sources Total</b>	<b>6,046,380</b>	<b>6,635,130</b>	<b>7,485,268</b>	<b>7,550,000</b>	<b>6,250,000</b>
<b>Resources Total</b>	<b>19,884,243</b>	<b>21,672,964</b>	<b>22,096,005</b>	<b>22,305,000</b>	<b>22,705,000</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>100 - Salaries</b>					
0112 Classified Salaries	45,277	81,596	58,542	60,845	-
0113 Administrators	31,281	16,513	16,513	16,760	-
0114 Manager Confidential	23,103	19,153	16,306	69,065	111,323
0130 Additional Salary	155,094	147,667	161,513	198,000	239,500
<b>100 - Salaries Total</b>	<b>254,756</b>	<b>264,928</b>	<b>252,873</b>	<b>344,670</b>	<b>350,823</b>
<b>200 - Associated Payroll Costs</b>					
0210 Public Employees Retirement System	53,876	72,260	67,903	51,814	45,754
0220 Social Security Administration	19,253	20,059	19,191	14,893	13,682
0230 Other Required Payroll Costs	1,034	1,130	971	616	1,080
0240 Contractual Employee Benefits	49,832	56,931	14,934	61,362	54,280
<b>200 - Associated Payroll Costs Total</b>	<b>123,995</b>	<b>150,380</b>	<b>102,999</b>	<b>128,685</b>	<b>114,796</b>
<b>300 - Purchased Services</b>					
0320 Property Services	-	-	-	1,000	-
0340 Travel	971	613	-	6,500	1,000
0350 Communication	288	932	462	2,800	1,500
0380 Non-instructional Professional and Technical Services	209,343	213,522	250,236	215,000	325,000
0390 Other General Professional and Technological Services	4,252	2,738	-	7,500	-
<b>300 - Purchased Services Total</b>	<b>214,854</b>	<b>217,804</b>	<b>250,697</b>	<b>232,800</b>	<b>327,500</b>
<b>400 - Supplies and Materials</b>					
0410 Consumable Supplies and Materials	10,233	13,892	13,748	17,500	13,000
0460 Non-Consumable Items	6,348	-	3,199	6,500	5,000
0470 Computer Software	1,852	3,937	3,499	2,000	5,000
0480 Computer Hardware	-	1,226	-	5,000	7,500
<b>400 - Supplies and Materials Total</b>	<b>18,433</b>	<b>19,055</b>	<b>20,446</b>	<b>31,000</b>	<b>30,500</b>
<b>600 - Other Objects</b>					
0640 Dues and Fees	195	100	99	500	200
0650 Insurance and Judgments	12,636,881	13,535,428	13,521,127	17,686,192	18,269,141
<b>600 - Other Objects Total</b>	<b>12,637,076</b>	<b>13,535,528</b>	<b>13,521,226</b>	<b>17,686,692</b>	<b>18,269,341</b>
<b>800 - Other Uses of Funds</b>					
0810 Planned Reserve	-	-	-	3,881,153	3,612,040
<b>800 - Other Uses of Funds Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,881,153</b>	<b>3,612,040</b>
<b>Requirements Total</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>14,148,241</b>	<b>22,305,000</b>	<b>22,705,000</b>

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted (as Revised)	2022-23 Proposed
<b>Requirements</b>					
<b>2000 Support Services</b>					
2510 Direction of Business Support Services	-	37,953	38,061	121,750	-
2520 Fiscal Services	13,249,114	14,149,742	14,110,180	18,302,097	19,092,960
<b>2000 Support Services Total</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>14,148,241</b>	<b>18,423,847</b>	<b>19,092,960</b>
<b>6000 - Contingencies &amp; Reserves</b>					
6000 Contingencies	-	-	-	3,881,153	3,612,040
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,881,153</b>	<b>3,612,040</b>
<b>Requirements Total</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>14,148,241</b>	<b>22,305,000</b>	<b>22,705,000</b>

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Resources</b>					
<b>1000 - Local Sources</b>					
1960 Recovery of Prior Years' Expenditure	-	-	1,788	-	-
1970 Services Provided Other Funds	13,829,739	15,016,055	14,606,224	14,750,000	16,430,000
1990 Miscellaneous	8,124	21,779	2,725	5,000	25,000
<b>1000 - Local Sources Total</b>	<b>13,837,863</b>	<b>15,037,834</b>	<b>14,610,736</b>	<b>14,755,000</b>	<b>16,455,000</b>
<b>5000 - Other Sources</b>					
5400 Resources Beginning Fund Balance	6,046,380	6,635,130	7,485,268	7,550,000	6,250,000
<b>5000 - Other Sources Total</b>	<b>6,046,380</b>	<b>6,635,130</b>	<b>7,485,268</b>	<b>7,550,000</b>	<b>6,250,000</b>
<b>Resources Total</b>	<b>19,884,243</b>	<b>21,672,964</b>	<b>22,096,005</b>	<b>22,305,000</b>	<b>22,705,000</b>

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
<b>Requirements</b>					
<b>2000 - Support Services</b>					
<b>2510 - Direction of Business Support Services Total</b>					
0113 Administrators	-	16,513	16,513	16,760	-
0114 Manager Confidential	-	7,649	7,679	57,674	-
0210 Public Employees Retirement System	-	7,364	7,401	22,532	-
0220 Social Security Administration	-	1,835	1,839	5,694	-
0230 Other Required Payroll Costs	-	100	92	241	-
0240 Contractual Employee Benefits	-	4,493	4,537	18,849	-
<b>2510 - Direction of Business Support Services Total</b>	<b>-</b>	<b>37,953</b>	<b>38,061</b>	<b>121,750</b>	<b>-</b>
<b>2520 - Fiscal Services</b>					
0112 Classified Salaries	45,277	81,596	58,542	60,845	-
0113 Administrators	31,281	-	-	-	-
0114 Manager Confidential	23,103	11,504	8,628	11,391	111,323
0130 Additional Salary	155,094	147,667	161,513	198,000	239,500
0210 Public Employees Retirement System	53,876	64,896	60,502	29,282	45,754
0220 Social Security Administration	19,253	18,224	17,352	9,199	13,682
0230 Other Required Payroll Costs	1,034	1,030	879	375	1,080
0240 Contractual Employee Benefits	49,832	52,438	10,396	42,513	54,280
0320 Property Services	-	-	-	1,000	-
0340 Travel	971	613	-	6,500	1,000
0350 Communication	288	932	462	2,800	1,500
0380 Non-instructional Professional and Technical Services	209,343	213,522	250,236	215,000	325,000
0390 Other General Professional and Technological Services	4,252	2,738	-	7,500	-
0410 Consumable Supplies and Materials	10,233	13,892	13,748	17,500	13,000
0460 Non-Consumable Items	6,348	-	3,199	6,500	5,000
0470 Computer Software	1,852	3,937	3,499	2,000	5,000
0480 Computer Hardware	-	1,226	-	5,000	7,500
0640 Dues and Fees	195	100	99	500	200
0650 Insurance and Judgments	12,636,881	13,535,428	13,521,127	17,686,192	18,269,141
<b>2520 - Fiscal Services Total</b>	<b>13,249,114</b>	<b>14,149,742</b>	<b>14,110,180</b>	<b>18,302,097</b>	<b>19,092,960</b>
<b>2000 - Support Services Total</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>14,148,241</b>	<b>18,423,847</b>	<b>19,092,960</b>
<b>6000 - Contingencies &amp; Reserves</b>					
0810 Planned Reserve	-	-	-	3,881,153	3,612,040
<b>6000 - Contingencies &amp; Reserves Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,881,153</b>	<b>3,612,040</b>
<b>Requirements Total</b>	<b>13,249,114</b>	<b>14,187,695</b>	<b>14,148,241</b>	<b>22,305,000</b>	<b>22,705,000</b>
<b>Ending Fund Balance</b>	<b>6,635,130</b>	<b>7,485,268</b>	<b>7,947,764</b>	<b>-</b>	<b>-</b>



# INFORMATIONAL SECTION





# Corvallis School District 509J

## 2022-23 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	
2018-19 Actual	\$6,595,000,408	\$288,191,139	4.57%
2019-20 Actual	\$6,984,828,681	\$389,828,273	5.91%
2020-21 Actual	\$7,220,540,323	\$235,711,642	3.37%
2021-22 Actual	\$7,537,296,292	\$316,755,969	4.39%
2022-23 Projected	\$7,782,258,421	\$244,962,129	3.25%
2023-24 Projected	\$8,035,181,820	\$252,923,399	3.25%
2024-25 Projected	\$8,296,325,229	\$261,143,409	3.25%
2025-26 Projected	\$8,565,955,799	\$269,630,570	3.25%

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 expires on June 30, 2022 and the district is seeking voter approval on May 17, 2022 to renew the levy for another five years. The budget for 2022-23 assumes that the local option levy will be renewed. 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 3.25% increase in assessed values and a collection rate of 96%.

## PERMANENT (OPERATING) LEVY

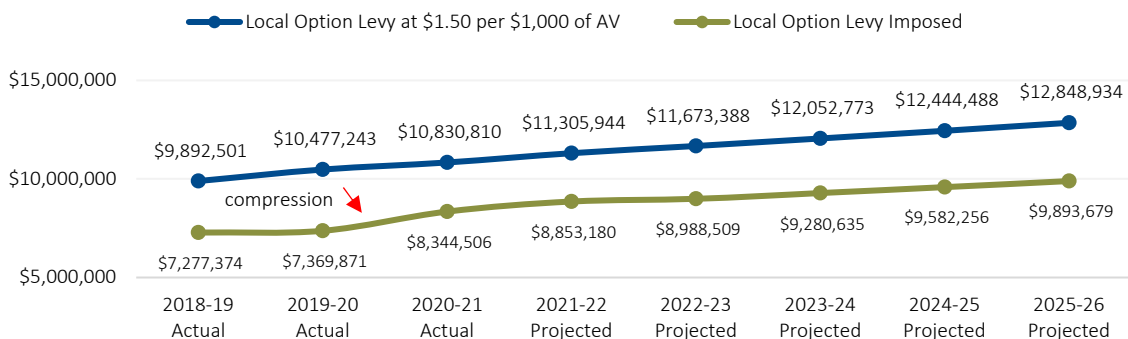
Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Urban Renewal	Taxes Imposed	Collection Rate	Total Collections
2018-19 Actual	\$6,595,000,408	\$4.4614	\$29,422,935	(\$188,885)	-	\$29,234,050	96.15%	\$28,107,849
2019-20 Actual	\$6,984,828,681	\$4.4614	\$31,162,115	(\$221,336)	-	\$30,940,779	96.14%	\$29,747,659
2020-21 Actual	\$7,220,540,323	\$4.4614	\$32,213,719	(\$214,685)	(\$49,897)	\$31,949,137	96.05%	\$30,687,343
2021-22 Projected	\$7,537,296,292	\$4.4614	\$33,626,894	(\$220,717)	(\$61,824)	\$33,344,353	96.00%	\$32,010,579
2022-23 Projected	\$7,782,258,421	\$4.4614	\$34,719,768	(\$243,038)	(\$63,833)	\$34,412,897	96.00%	\$33,036,381
2023-24 Projected	\$8,035,181,820	\$4.4614	\$35,848,160	(\$250,937)	(\$65,908)	\$35,531,315	96.00%	\$34,110,063
2024-25 Projected	\$8,296,325,229	\$4.4614	\$37,013,225	(\$259,093)	(\$68,050)	\$36,686,082	96.00%	\$35,218,639
2025-26 Projected	\$8,565,955,799	\$4.4614	\$38,216,155	(\$267,513)	(\$70,261)	\$37,878,381	96.00%	\$36,363,246

## LOCAL OPTION LEVY

School districts in Oregon can request voter approval for local property tax levies to support operations and/or capital needs. 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, 2022 and the district is seeking voter approval on May 17, 2022 to renew the levy for another five years. The budget for 2022-23 assumes that the local option levy will be renewed.

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

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
2018-19 Actual	\$6,595,000,408	\$1.5000	\$9,892,501	(\$2,615,127)	\$7,277,373	96.21%	\$7,001,620
2019-20 Actual	\$6,984,828,681	\$1.5000	\$10,477,243	(\$3,107,372)	\$7,369,871	96.20%	\$7,090,116
2020-21 Actual	\$7,220,540,323	\$1.5000	\$10,830,810	(\$2,486,304)	\$8,344,506	96.15%	\$8,023,225
2021-22 Projected	\$7,537,296,292	\$1.5000	\$11,305,944	(\$2,452,764)	\$8,853,180	96.00%	\$8,499,053
2022-23 Projected	\$7,782,258,421	\$1.5000	\$11,673,388	(\$2,684,879)	\$8,988,509	96.00%	\$8,628,968
2023-24 Projected	\$8,035,181,820	\$1.5000	\$12,052,773	(\$2,772,138)	\$9,280,635	96.00%	\$8,909,409
2024-25 Projected	\$8,296,325,229	\$1.5000	\$12,444,488	(\$2,862,232)	\$9,582,256	96.00%	\$9,198,966
2025-26 Projected	\$8,565,955,799	\$1.5000	\$12,848,934	(\$2,955,255)	\$9,893,679	96.00%	\$9,497,932



The district uses revenue from the local option levy to fund classroom teachers at all schools to sustain or reduce class sizes; music, physical education and art teachers at all elementary schools; vocational and technical education opportunities for students; school counselors and social workers; instructional coaches to improve teaching and learning; and extracurricular athletics and activities.

#### LOCAL OPTION LEVY SPENDING

The majority of taxes received from the local option levy (about 90%) fund 72 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.

	FTE	2022-23 Proposed
Classroom Teachers to Sustain Class Sizes	40.15	4,485,718
Instructional Coaches to Improve Teaching and Learning	5.75	582,979
Music, PE and Art Instruction for Elementary Students	9.60	1,007,693
Vocational and Technical Education Opportunities	3.00	355,946
Counseling for Students	10.00	1,136,655
Support for High School Athletics and Activities	3.60	1,146,627
<b>District Total</b>	<b>72.10</b>	<b>\$8,715,618</b>

#### 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
2018-19 Actual	\$6,595,000,408	\$1.9519	\$12,873,050	\$12,873,050	96.70%	\$12,447,690
2019-20 Actual	\$6,984,828,681	\$1.8562	\$12,965,181	\$12,965,181	96.14%	\$12,464,470
2020-21 Actual	\$7,220,540,323	\$1.8114	\$13,079,018	\$13,079,018	96.04%	\$12,561,710
2021-22 Projected	\$7,537,296,292	\$1.9368	\$14,598,585	\$14,598,585	96.00%	\$14,014,642
2022-23 Projected	\$7,782,258,421	\$1.9491	\$15,168,503	\$15,168,503	96.00%	\$14,561,763
2023-24 Projected	\$8,035,181,820	\$1.9500	\$15,668,605	\$15,668,605	96.00%	\$15,041,860
2024-25 Projected	\$8,296,325,229	\$1.9500	\$16,177,834	\$16,177,834	96.00%	\$15,530,721
2025-26 Projected	\$8,565,955,799	\$1.9500	\$16,703,614	\$16,703,614	96.00%	\$16,035,469

## 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	
2022-23	4,070,000	7,758,250	1,210,000	1,705,388	14,743,638
2023-24	4,625,000	7,554,750	1,440,000	1,644,888	15,264,638
2024-25	5,220,000	7,323,500	1,610,000	1,572,888	15,726,388
2025-26	5,860,000	7,062,500	1,755,000	1,518,550	16,196,050
2026-27	6,540,000	6,769,500	1,940,000	1,430,800	16,680,300
2027-28	7,230,000	6,442,500	2,135,000	1,333,800	17,141,300
2028-29	7,970,000	6,081,000	2,335,000	1,227,050	17,613,050
2029-30	8,755,000	5,682,500	2,550,000	1,110,300	18,097,800
2030-31	9,590,000	5,244,750	2,775,000	982,800	18,592,550
2031-32	10,475,000	4,765,250	2,995,000	871,800	19,107,050
2032-33	11,420,000	4,241,500	3,220,000	752,000	19,633,500
2033-34	12,420,000	3,670,500	3,460,000	623,200	20,173,700
2034-35	13,485,000	3,049,500	3,705,000	484,800	20,724,300
2035-36	14,610,000	2,375,250	3,975,000	336,600	21,296,850
2036-37	15,810,000	1,644,750	4,250,000	177,600	21,882,350
2037-38	17,085,000	854,250	190,000	7,600	18,136,850
<b>Total</b>	<b>155,165,000</b>	<b>80,520,250</b>	<b>39,545,000</b>	<b>15,780,063</b>	<b>291,010,313</b>

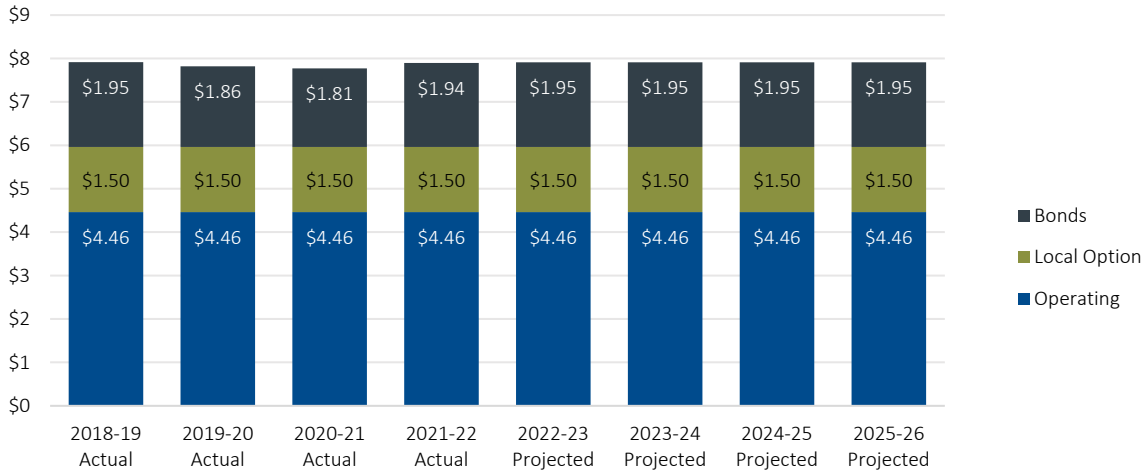
### PENSION OBLIGATION BONDS

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.

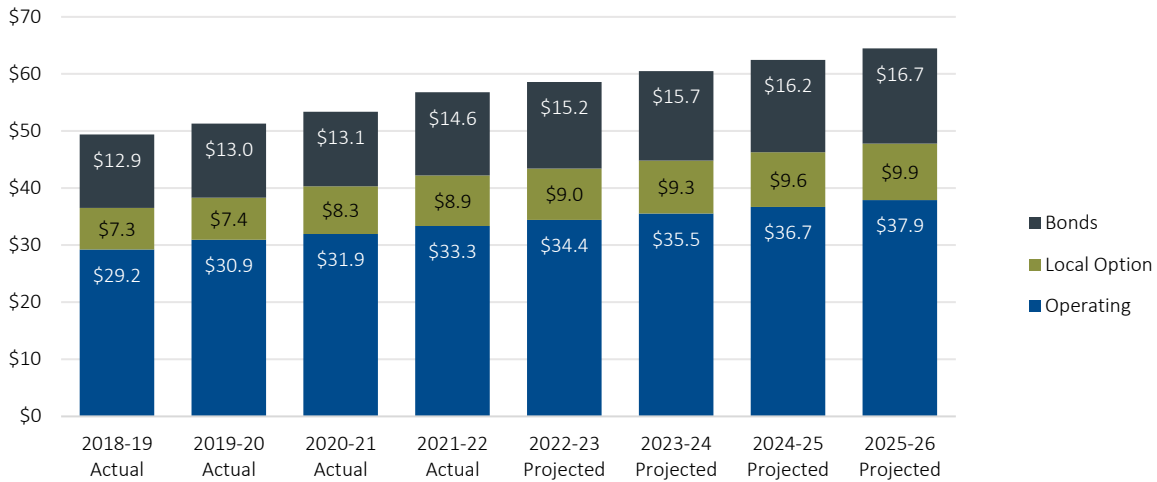
#### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
2022-23	2,075,000	811,275	2,886,275
2023-24	2,330,000	697,358	3,027,358
2024-25	2,605,000	568,043	3,173,043
2025-26	2,900,000	423,465	3,323,465
2026-27	3,225,000	262,515	3,487,515
2027-28	1,505,000	83,528	1,588,528
<b>Total</b>	<b>14,640,000</b>	<b>2,846,183</b>	<b>17,486,183</b>

**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
2018-19 Actual	\$248,000	\$4.46	\$1.50	\$1.95	\$7.91	\$1,963
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	\$2,207
2023-24 Projected	\$287,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,271
2024-25 Projected	\$296,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,342
2025-26 Projected	\$305,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,413

# STATE SCHOOL FUND ESTIMATE

STATE SCHOOL FUND GRANT  
2022-2023

As of 2/24/2022

Benton County, Corvallis SD 509J

District ID: 1901

## 2022-2023 Extended ADMw

### Corvallis SD 509J: District total extended ADMw for funding calculations

	2022-2023		2021-2022	
ADMr:	6,439.00 X 1.00 =	6,439.00	6,214.66 X 1.00 =	6,214.66
Students in ESL programs:	459.00 X 0.50 =	229.50	496.16 X 0.50 =	248.08
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	1.54 X 1.00 =	1.54
665 IEP Students capped at 11% of District ADMr:	665.00 X 1.00 =	665.00	660.00 X 1.00 =	660.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	668.07 X 0.25 =	167.02	644.75 X 0.25 =	161.19
Students in Foster Care and Neglected/Delinquent:	32.00 X 0.25 =	8.00	32.00 X 0.25 =	8.00
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
	<b>2022-2023 ADMw</b>	<b>7,508.52</b>	<b>2021-2022 ADMw</b>	<b>7,293.47</b>
	<b>Corvallis SD 509J Extended ADMw</b>		<b>7,517.91</b>	

### Inavale Community Partners dba Muddy Creek Charter School : Charter ADMw for information only

	2022-2023		2021-2022	
ADMr:	0.00 X 1.00 =	0.00	97.20 X 1.00 =	97.20
Students in ESL programs:	0.00 X 0.50 =	0.00	1.00 X 0.50 =	0.50
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	10.13 X 0.25 =	2.53
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	9.39 X 1.00 =	9.39	9.39 X 1.00 =	9.39
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X -0.25 =	0.00	0.00 X -0.25 =	0.00
	<b>2022-2023 ADMw</b>	<b>9.39</b>	<b>2021-2022 ADMw</b>	<b>109.62</b>

Corvallis SD 509J Extended ADMw 7,517.91

			Total	District	Charter
ADMr <sup>1</sup>	6,439	x 1.00 =	6,439.00	6,314.00	125.00
Students in ESL Programs <sup>1</sup>	459.00	x 0.50 =	229.50	229.50	0.00
Students in Pregnant and Parenting Programs <sup>1</sup>	0.00	x 1.00 =	0.00	0.00	0.00
Students with IEP <sup>1</sup>	665	x 1.00 =	665.00	665.00	0.00
Students in Poverty <sup>2</sup>	668.07	x 0.25 =	167.02	163.78	3.24
Students in Foster Care <sup>2</sup>	32	x 0.25 =	8.00	8.00	0.00
Remote Elementary School Correction <sup>2</sup>	9.39	x 1.00 =	9.39	0.00	9.39
Post Graduate Scholars <sup>2</sup>	0.00	x -0.25 =	0.00	0.00	0.00
<b>ADMr</b>			<b>7,517.91</b>	<b>7,380.28</b>	<b>137.63</b>
2021-22 ADMw (projected)			7,482.16		
<b>Extended ADMw</b>			<b>7,517.91</b>		

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

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

STATE SCHOOL FUND GRANT  
2022-2023  
Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

<b>Benton County, Corvallis SD 509J - 1901</b>																																																			
<p><b>2022-2023 Local Revenue</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Property Taxes and in-lieu of property taxes from local sources</td><td style="text-align: right;">= \$33,366,664.00</td></tr> <tr><td>Federal Forest Fees</td><td style="text-align: right;">= \$5,000.00</td></tr> <tr><td>Common School Fund</td><td style="text-align: right;">= \$704,136.11</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><b>Sum of Local Revenue</b></td><td style="text-align: right;"><b>= \$34,282,800.11</b></td></tr> </table> <p><b>2022-2023 Experience Adjustment</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>District Average Teacher Experience</td><td style="text-align: right;">= 12.5</td></tr> <tr><td>State Average Teacher Experience</td><td style="text-align: right;">= 12.30</td></tr> <tr><td>Experience Adjustment (Difference in District and State Teacher Experience)</td><td style="text-align: right;">= 0.20</td></tr> </table>	Property Taxes and in-lieu of property taxes from local sources	= \$33,366,664.00	Federal Forest Fees	= \$5,000.00	Common School Fund	= \$704,136.11	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	<b>Sum of Local Revenue</b>	<b>= \$34,282,800.11</b>	District Average Teacher Experience	= 12.5	State Average Teacher Experience	= 12.30	Experience Adjustment (Difference in District and State Teacher Experience)	= 0.20	<p><b>2022-2023 Transportation Grant</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Salaries</td><td style="text-align: right;">= N/A</td></tr> <tr><td>Payroll</td><td style="text-align: right;">= N/A</td></tr> <tr><td>Purchased Services</td><td style="text-align: right;">= N/A</td></tr> <tr><td>Supplies</td><td style="text-align: right;">= N/A</td></tr> <tr><td>Other</td><td style="text-align: right;">= N/A</td></tr> <tr><td>Garage Depreciation</td><td style="text-align: right;">= N/A</td></tr> <tr><td>Bus Depreciation</td><td style="text-align: right;">= N/A</td></tr> <tr><td>Fees Collected</td><td style="text-align: right;">= N/A</td></tr> <tr><td>Non-Reimbursable</td><td style="text-align: right;">= N/A</td></tr> <tr><td>Net Eligible Trans Expenditures</td><td style="text-align: right;">= \$6,271,693.00</td></tr> <tr><td>Transportation per ADMr Rank</td><td style="text-align: right;">71%</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 = the Transportation Grant</td><td style="text-align: right;">\$4,390,185.10</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	= \$6,271,693.00	Transportation per ADMr Rank	71%	Transportation Reimbursement Rate	70.00%	70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant	\$4,390,185.10
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2022-2023 ADMw 7,517.91	2021-2022 ADMw 7,403.09																																																		
<b>Extended ADMw 7,517.91</b>																																																			
<b>2022-2023 General Purpose Grant</b>																																																			
<p>Multiply the Teacher Experience Adjustment of 0.2 by \$25 then add \$4500 to the result = \$4,505.00            Then multiply \$4,505.00 by the Extended ADMw 7517.9075 and then by the funding ratio 2.09059674947 = \$70,804,692.99</p>																																																			
<b>2022-2023 Total Formula Revenue</b>																																																			
<p>Add the General Purpose Grant \$70,804,692.99 to the Transportation Grant \$4,390,185.10 = \$75,194,878.09</p>																																																			
<b>2022-2023 State School Fund Grant</b>																																																			
<p>Subtract the Local Revenue \$34,282,800.11 from the Total Formula Revenue \$75,194,878.09 = \$40,912,077.98</p>																																																			
<b>2022-2023 Rates per ADMw</b>																																																			
General Purpose Grant per Extended ADMw = \$9,418	Total Formula Revenue per Extended ADMw = \$10,002																																																		
Charter Schools Rate( ORS 338.155 ) = \$9,418																																																			
<b>Payments</b>																																																			
SSF Total Paid To Date	SSF Estimated Remaining Balance Due																																																		
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due																																																		
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due																																																		
	High Cost Disability Estimated Remaining Balance Due																																																		

The 2022-23 proposed budget for state school fund formula revenue is based on the following calculations:

**2022-2023 General Purpose Grant**  
 $(7,517.91 \times (\$4,500 + (\$25 \times 0.20))) \times 2.09082178243 = \$70,812,338$

General Purpose Grant per Extended ADMw = \$9,419  
 Total Formula Revenue per Extended ADMw = \$10,003  
 Charter Schools Rate = \$9,419

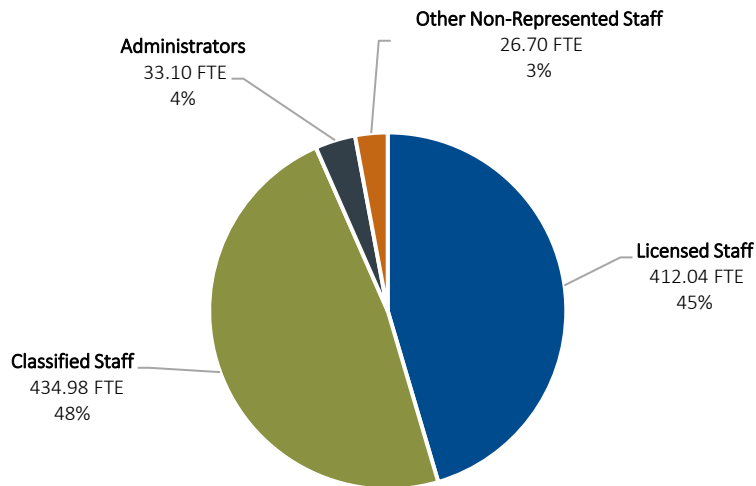
**2022-2023 Total Formula Revenue**  
 $\$70,812,338 + \$4,390,185 = \$75,202,523$

**2022-2023 State School Fund Grant**  
 $\$75,202,523 - \$34,282,800 = \$40,919,722$

## STAFFING (FTE) ALLOCATIONS

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 - Licensed Staff	389.93	398.08	393.31	414.98	412.04
112 - Classified Staff	358.73	383.82	337.65	426.88	434.98
113 - Administrators	27.69	30.60	30.95	32.60	33.10
114 - Other Non-Represented Staff	20.38	22.29	21.15	22.40	26.70
<b>TOTAL FTE</b>	<b>796.73</b>	<b>834.79</b>	<b>783.06</b>	<b>896.86</b>	<b>906.82</b>



### ALLOCATIONS (FTE) BY FUND

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 - General Fund	705.92	745.79	687.92	728.73	743.13
200 - Special Revenue Fund	48.28	43.88	91.51	161.27	159.72
400 - Capital Projects Fund	2.13	2.16	2.29	4.69	2.38
600 - Internal Service Fund	1.82	2.17	1.34	2.18	1.60
<b>TOTAL FTE</b>	<b>796.73</b>	<b>834.79</b>	<b>783.06</b>	<b>896.86</b>	<b>906.82</b>

## ALLOCATIONS (FTE) BY FUNCTION

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
1111 - Elementary, K-5	164.99	159.62	154.75	176.61	168.37
1121 - Middle/Junior High Programs	75.70	77.79	75.56	77.79	78.35
1131 - High School Programs	97.46	96.49	94.91	92.70	92.87
1132 - High School Extracurricular	3.60	2.82	2.60	2.60	2.60
1140 - Pre-Kindergarten Programs	-	0.20	0.20	1.00	0.20
1220 - Restrictive Programs for Students with Disabilities	54.51	65.42	54.68	57.79	62.33
1250 - Less Restrictive Programs for Students with Disabilities	80.26	82.91	73.12	100.26	98.14
1272 - Title IA/D	11.72	11.56	9.79	10.26	6.64
1280 - Alternative Education	11.95	8.37	7.68	7.71	11.64
1291 - English Language Learner Programs	18.06	17.14	18.08	18.82	19.45
1292 – Teen Parent Programs	0.25	0.25	0.25	0.25	0.25
<b>1000 - Instruction Total</b>	<b>518.50</b>	<b>522.57</b>	<b>491.62</b>	<b>545.78</b>	<b>540.83</b>
2110 - Attendance and Social Work Services	31.38	33.16	31.75	36.16	41.94
2120 - Guidance Services	27.25	28.38	24.28	27.94	27.44
2130 - Health Services	5.81	10.03	8.74	13.26	16.86
2140 Psychological Services	-	8.84	6.81	17.00	18.00
2150 - Speech Pathology and Audiology Services	8.10	7.90	7.48	8.80	8.00
2160 - Other Student Treatment Services	0.54	0.54	0.54	0.64	2.84
2190 - Service Direction, Student Support Services	5.88	6.59	6.50	7.50	6.50
2210 - Improvement of Instruction Services	16.48	12.84	13.64	18.50	17.21
2220 - Educational Media Services	10.65	13.76	10.41	13.16	13.75
2230 - Assessment and Testing	5.95	7.27	5.87	7.38	7.38
2240 - Instructional Staff Development	0.20	-	-	-	-
2320 - Executive Administration Services	2.00	2.20	2.00	2.00	2.00
2410 - Office of the Principal Services	42.73	45.76	45.72	47.09	45.38
2490 - Other Support Services-School Administration	2.00	2.83	3.17	8.80	7.07
2510 - Direction of Business Support Services	1.35	2.00	2.00	2.80	2.00
2520 - Fiscal Services	7.32	6.67	5.97	6.00	6.60
2540 - Operation and Maintenance of Plant Services	46.00	52.38	49.58	56.50	64.00
2550 - Student Transportation Services	3.81	2.63	2.17	2.53	2.28
2570 - Internal Services	1.00	1.00	1.00	1.00	1.00
2630 - Information Services	3.25	3.00	3.00	3.00	3.00
2640 - Staff Services	4.00	5.00	4.17	5.50	5.80
2660 - Technology Services	10.26	18.37	19.74	21.50	21.50
2680 - Interpretation and Translation Services	1.71	2.47	2.65	3.19	2.38
2690 - Other Support Services-Central	-	-	-	-	1.00
<b>2000 - Support Services Total</b>	<b>237.67</b>	<b>273.62</b>	<b>257.19</b>	<b>310.24</b>	<b>323.91</b>
3100 - Food Services	35.24	33.74	29.81	34.28	37.63
3300 - Community Services	3.21	2.70	2.15	1.88	2.08
<b>3000 - Enterprise and Community Services Total</b>	<b>38.45</b>	<b>36.44</b>	<b>31.96</b>	<b>36.16</b>	<b>39.70</b>
4110 – Service Area Direction	2.13	2.16	2.29	4.69	2.38
<b>4000 – Facilities Acquisition and Construction</b>	<b>2.13</b>	<b>2.16</b>	<b>2.29</b>	<b>4.69</b>	<b>2.38</b>
<b>TOTAL FTE</b>	<b>796.75</b>	<b>834.79</b>	<b>783.06</b>	<b>896.86</b>	<b>906.82</b>

SCHOOL STAFFING (FTE) ALLOCATIONS

School	Classroom FTE			Elementary Enrichment FTE <sup>1</sup>							Basic School Support FTE							Total FTE Allocations
	Projected Enrollment	Direct Instruction	Student:Teacher Ratio	PE	Music	Art	Total	School Administration <sup>2</sup>	Counseling & Social Work <sup>3</sup>	Instructional Support <sup>4</sup>	Administrative Support <sup>5</sup>	Student Support <sup>6</sup>	Assessment	Library	Technology	Athletics	Total	
K-5 Adams	369	16.00	23	1.00	1.00	1.00	3.00	1.00	1.50	0.50	2.00	7.00	0.25	0.81	0.50	-	13.56	
K-5 Franklin K-5	161	6.00	27	0.40	0.40	0.40	1.20	0.50	0.50	0.23	1.00	1.88	0.13	0.41	0.25	-	4.89	
K-5 Garfield	375	16.00	23	1.00	1.00	1.00	3.00	1.00	1.00	1.00	2.13	7.00	0.81	0.81	0.50	-	14.25	
K-5 Bessie Coleman	307	13.00	24	0.80	0.80	0.80	2.40	1.00	1.50	0.50	1.88	5.38	0.25	0.81	0.50	-	11.82	
K-5 Kathryn Jones Harrison	275	12.00	23	0.70	0.70	0.70	2.10	1.00	1.50	0.50	1.88	5.38	0.25	0.81	0.50	-	11.82	
K-5 Lincoln	342	15.00	23	0.80	0.80	0.80	2.40	1.00	1.00	1.00	2.00	6.19	0.81	0.81	0.50	-	13.31	
K-5 Mountain View	248	11.00	23	0.70	0.70	0.70	2.10	1.00	1.50	0.50	1.88	5.38	0.25	0.81	0.50	-	11.82	
K-5 Letitia Carson	400	17.00	24	1.00	1.00	1.00	3.00	1.00	1.50	0.50	2.00	7.00	0.25	0.81	0.50	-	13.56	
<b>Total Elementary</b>	<b>2,477</b>	<b>106.00</b>	<b>23</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>19.20</b>	<b>7.50</b>	<b>10.00</b>	<b>4.73</b>	<b>14.77</b>	<b>45.21</b>	<b>3.00</b>	<b>6.09</b>	<b>3.75</b>	<b>-</b>	<b>95.04</b>	
6-8 Cheldelin	563	25.20	27	-	-	-	-	2.60	2.00	0.80	3.00	6.13	0.50	1.00	1.00	-	17.03	
6-8 Franklin 6-8	160	7.20	27	-	-	-	-	0.50	0.50	0.23	1.00	1.88	0.13	0.41	0.25	-	4.88	
6-8 Linus Pauling	800	35.60	27	-	-	-	-	4.00	2.00	1.20	4.25	7.88	0.88	1.00	1.00	-	22.21	
<b>Total Middle School</b>	<b>1,523</b>	<b>68.00</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7.10</b>	<b>4.50</b>	<b>2.23</b>	<b>8.25</b>	<b>15.89</b>	<b>1.51</b>	<b>2.41</b>	<b>2.25</b>	<b>-</b>	<b>44.12</b>	
9-12 Convallis	1,236	49.83	29	-	-	-	-	4.17	6.44	3.50	3.88	6.38	0.50	1.00	1.12	2.10	29.09	
9-12 Crescent Valley	873	35.17	29	-	-	-	-	4.00	5.44	2.67	3.88	5.47	0.50	1.00	1.13	1.50	25.59	
9-12 Alternative Pathways	160	5.75	28	-	-	-	-	1.00	1.50	0.17	2.00	4.56	0.50	-	-	-	9.73	
<b>Total High School</b>	<b>2,269</b>	<b>90.75</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9.17</b>	<b>13.38</b>	<b>6.34</b>	<b>9.76</b>	<b>16.41</b>	<b>1.50</b>	<b>2.00</b>	<b>2.25</b>	<b>3.60</b>	<b>64.41</b>	
<b>GRAND TOTAL</b>	<b>6,269</b>	<b>264.75</b>	<b>23</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>19.20</b>	<b>23.77</b>	<b>27.88</b>	<b>13.29</b>	<b>32.78</b>	<b>77.50</b>	<b>6.01</b>	<b>10.50</b>	<b>8.25</b>	<b>3.60</b>	<b>203.58</b>	

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

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

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

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

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

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

# SALARY AND BENEFIT COSTS

## SALARY SCHEDULES

### 2022-23 LICENSED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE)

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)

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
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
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

## 2021-22 CLASSIFIED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER HOUR) (PROPOSED BUDGET ASSUMES 2.000% COST OF LIVING ADJUSTMENT)

Range <sup>1</sup>	Step 1	Step 1.5	Step 2	Step 2.5	Step 3	Step 3.5	Step 4	Step 4.5	Step 5	Step 5.5	Step 6	Step 7 <sup>2</sup>	Step 8 <sup>2</sup>	Step 9 <sup>2</sup>	Step 10 <sup>2</sup>	Step 11 <sup>2</sup>	Step 12 <sup>2</sup>	Step 13 <sup>2</sup>	Step 14 <sup>2</sup>	Step 15 <sup>2</sup>
5	14.17	14.46	14.76	15.08	15.41	15.73	16.05	16.40	16.76	17.12	17.50	17.80	18.10	18.42	18.66	18.91	19.15	19.41	19.66	19.92
5B	14.67	14.96	15.26	15.58	15.91	16.23	16.55	16.90	17.26	17.62	18.00	18.30	18.60	18.92	19.16	19.41	19.65	19.91	20.16	20.42
6	14.75	15.07	15.40	15.72	16.04	16.39	16.75	17.11	17.49	17.87	18.25	18.57	18.90	19.22	19.49	19.73	20.01	20.27	20.54	20.81
7	15.38	15.70	16.03	16.38	16.74	17.09	17.46	17.84	18.22	18.63	19.04	19.37	19.71	20.06	20.33	20.59	20.88	21.15	21.43	21.71
7B	15.88	16.20	16.53	16.88	17.24	17.59	17.96	18.34	18.72	19.13	19.54	19.87	20.21	20.56	20.83	21.09	21.38	21.65	21.93	22.21
8	16.03	16.38	16.74	17.09	17.46	17.84	18.22	18.63	19.04	19.47	19.90	20.25	20.60	20.97	21.25	21.54	21.83	22.11	22.43	22.72
9	16.73	17.08	17.45	17.83	18.21	18.62	19.03	19.46	19.89	20.33	20.78	21.15	21.53	21.93	22.20	22.51	22.82	23.12	23.43	23.74
10	17.45	17.83	18.21	18.62	19.03	19.46	19.89	20.33	20.78	21.25	21.72	22.11	22.52	22.92	23.23	23.55	23.86	24.18	24.53	24.86
11	18.20	18.61	19.02	19.45	19.88	20.31	20.77	21.24	21.71	22.20	22.71	23.12	23.54	23.96	24.26	24.61	24.95	25.29	25.64	25.98
12	19.01	19.44	19.87	20.30	20.76	21.23	21.70	22.19	22.70	23.20	23.72	24.16	24.60	25.05	25.38	25.73	26.10	26.44	26.82	27.18
13	19.85	20.27	20.72	21.17	21.64	22.12	22.62	23.14	23.66	24.19	24.74	25.15	25.65	26.12	26.46	26.84	27.21	27.57	27.95	28.35
14	20.72	21.17	21.64	22.12	22.62	23.14	23.66	24.19	24.74	25.30	25.87	26.34	26.83	27.32	27.70	28.06	28.46	28.86	29.27	29.63
15	21.64	22.12	22.62	23.14	23.66	24.19	24.74	25.30	25.87	26.46	27.06	27.55	28.06	28.57	28.97	29.38	29.80	30.18	30.61	31.04
16	22.60	23.12	23.64	24.17	24.71	25.28	25.85	26.44	27.04	27.68	28.31	28.84	29.37	29.91	30.33	30.73	31.15	31.59	32.04	32.49
17	23.62	24.15	24.69	25.25	25.83	26.42	27.01	27.66	28.29	28.93	29.58	30.13	30.68	31.25	31.68	32.14	32.59	33.05	33.50	33.96
18	24.68	25.24	25.82	26.41	27.00	27.65	28.28	28.92	29.57	30.26	30.97	31.54	32.13	32.73	33.19	33.65	34.12	34.60	35.09	35.57
19	25.81	26.40	26.99	27.63	28.27	28.91	29.56	30.24	30.96	31.65	32.39	33.00	33.61	34.24	34.72	35.21	35.69	36.19	36.71	37.22
20	26.98	27.62	28.26	28.90	29.55	30.23	30.95	31.64	32.38	33.14	33.90	34.53	35.20	35.85	36.35	36.86	37.38	37.90	38.43	38.97
21	28.23	28.88	29.53	30.20	30.93	31.62	32.36	33.12	33.88	34.69	35.49	36.16	36.84	37.52	38.05	38.58	39.15	39.70	40.25	40.82
22	29.52	30.19	30.92	31.61	32.35	33.11	33.87	34.67	35.47	36.32	37.16	37.86	38.56	39.29	39.84	40.42	40.98	41.56	42.15	42.74
23	30.90	31.59	32.32	33.09	33.85	34.64	35.45	36.30	37.13	38.00	38.89	39.63	40.37	41.12	41.70	42.30	42.90	43.50	44.13	44.75

Notes:

<sup>1</sup> Baking (B) positions receive \$0.50 shift differential per Article 10.13.

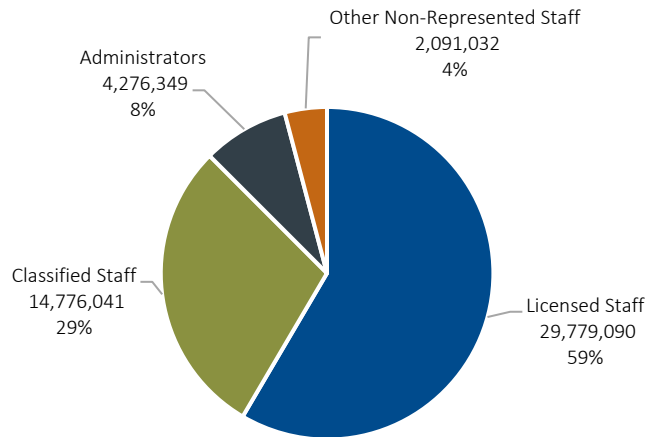
<sup>2</sup> Longevity increases (Steps 6-15) effective every three years.

## CLASSIFIED JOB FAMILIES AND SALARY RANGE

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

## SALARY COSTS BY OBJECT

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 - Licensed Staff	\$24,287,659	\$25,936,258	\$26,326,426	\$28,455,607	\$29,779,090
112 - Classified Staff	10,216,367	11,872,939	10,817,878	13,686,558	14,776,041
113 - Administrators	3,194,648	3,662,633	3,703,365	4,001,219	4,276,349
114 - Other Non-Represented Staff	1,355,971	1,571,789	1,510,643	1,619,472	2,091,032
116 - Supplemental Retirement Stipends	-	-	433,000	400,000	-
121 - Substitutes – Licensed	64,470	20,996	45,100	5,000	3,000
122 - Substitutes – Classified	67,559	68,540	6,901	39,500	42,500
130 - Additional Salary	2,233,054	2,434,159	2,841,716	4,174,633	3,687,581
<b>TOTAL SALARY COST</b>	<b>\$41,419,728</b>	<b>\$45,567,314</b>	<b>\$45,685,028</b>	<b>\$52,381,989</b>	<b>\$54,655,593</b>
<i>Change from Prior Year</i>	5.0%	10.0%	0.3%	14.7%	4.3%



## BENEFIT COSTS BY OBJECT

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
210 - Public Employees Retirement System	\$8,124,520	\$11,474,413	\$11,608,716	\$12,980,114	\$13,254,903
220 - Social Security Administration	3,072,969	3,408,399	3,411,914	3,995,558	4,156,644
230 - Other Required Payroll Costs	225,686	267,195	323,811	261,121	323,252
240 - Contractual Employee Benefits	11,308,016	12,673,403	11,920,311	14,167,638	14,483,096
<b>TOTAL BENEFIT COST</b>	<b>\$22,731,191</b>	<b>\$27,823,410</b>	<b>\$27,264,753</b>	<b>\$31,404,431</b>	<b>\$32,217,895</b>
<i>Change from Prior Year</i>	5.5%	22.4%	-2.0%	15.2%	2.6%
Benefit Cost as % of Salaries and Benefits	35%	38%	37%	37%	37%

## STUDENT ENROLLMENT

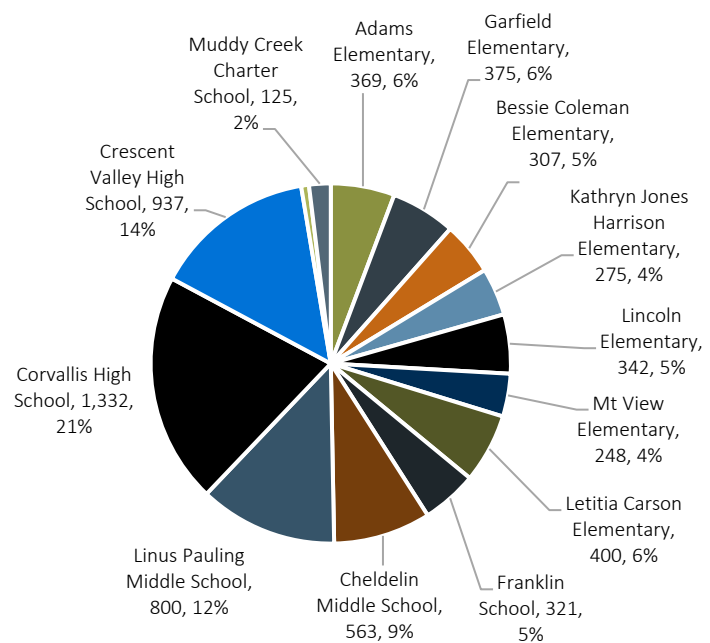
The District develops annual enrollment projections using two types of information – cohort survival rates and birth rates. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will 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
2018-19 Actual	437	490	549	498	505	535	550	481	495	526	552	534	640	6,792	-83 -1.2%
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 Projected	395	435	434	448	430	460	570	483	488	577	567	556	596	6,439	62 1.0%
2023-24 Projected	380	414	454	437	458	435	458	575	494	528	576	567	617	6,393	-46 -0.7%
2024-25 Projected	378	397	432	456	445	462	431	462	588	535	528	576	630	6,320	-73 -1.1%
2025-26 Projected	350	395	414	434	465	449	459	435	472	636	535	528	639	6,211	-109 -1.7%

District enrollment has declined since 2018-19, when the district had 6,792 students enrolled, to 2021-22, when the district had 6,377 students enrolled. Enrollment in 2020-21 declined by 284 students due to the COVID-19 pandemic. The projection for 2022-23 assumes a slight increase in enrollment followed by declines over the following three years.

### 2022-23 PROJECTED ENROLLMENT BY SCHOOL

School	Projected Enrollment
Adams Elementary	369
Garfield Elementary	375
Bessie Coleman Elementary	307
Kathryn Jones Harrison Elementary	275
Lincoln Elementary	342
Mt View Elementary	248
Letitia Carson Elementary	400
Franklin School	321
Cheldelin Middle School	563
Linus Pauling Middle School	800
Corvallis High School	1,332
Crescent Valley High School	937
<b>Subtotal (District Schools)</b>	<b>6,269</b>
Other District Programs	45
<b>Total Non-Charter Enrollment</b>	<b>6,314</b>
Muddy Creek Charter School	125
<b>Total Projected Enrollment</b>	<b>6,439</b>

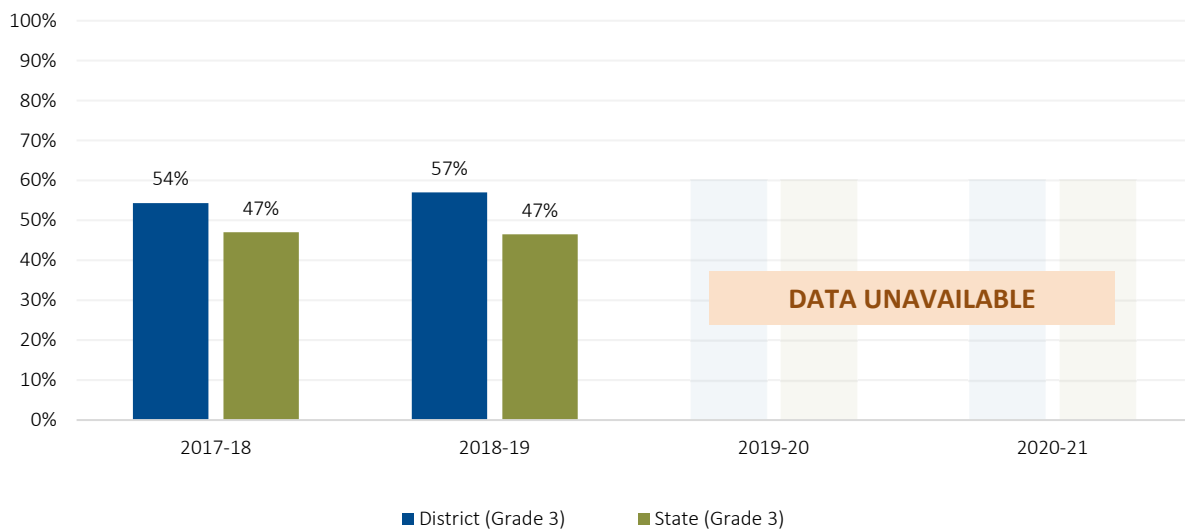


## STUDENT ACHIEVEMENT DATA

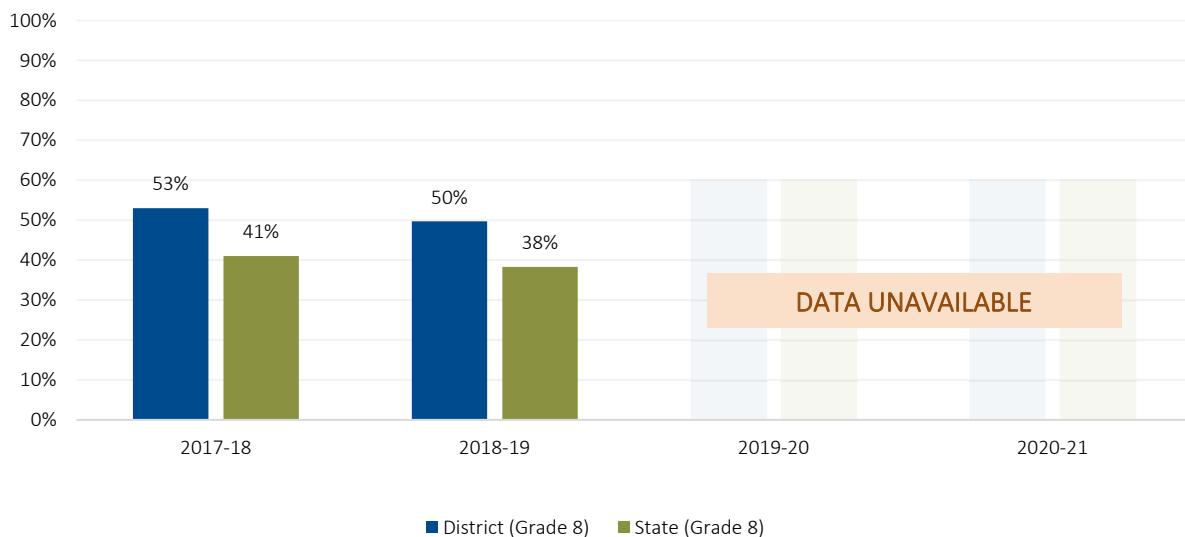
In order to determine whether or not students are making progress toward college or career readiness, the district assesses learning achievement across grade levels. Achievement data provides the starting point for determining the current state of student performance in quantifiable terms, which can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

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

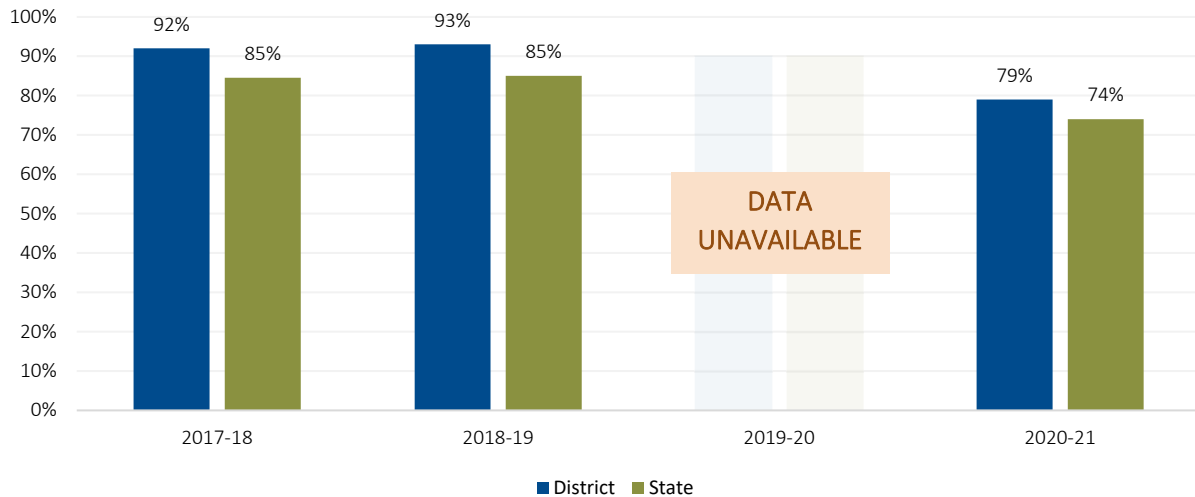


GRADE 8 MATHEMATICS PROFICIENCY  
*Percentage of students who met state grade-level expectations*



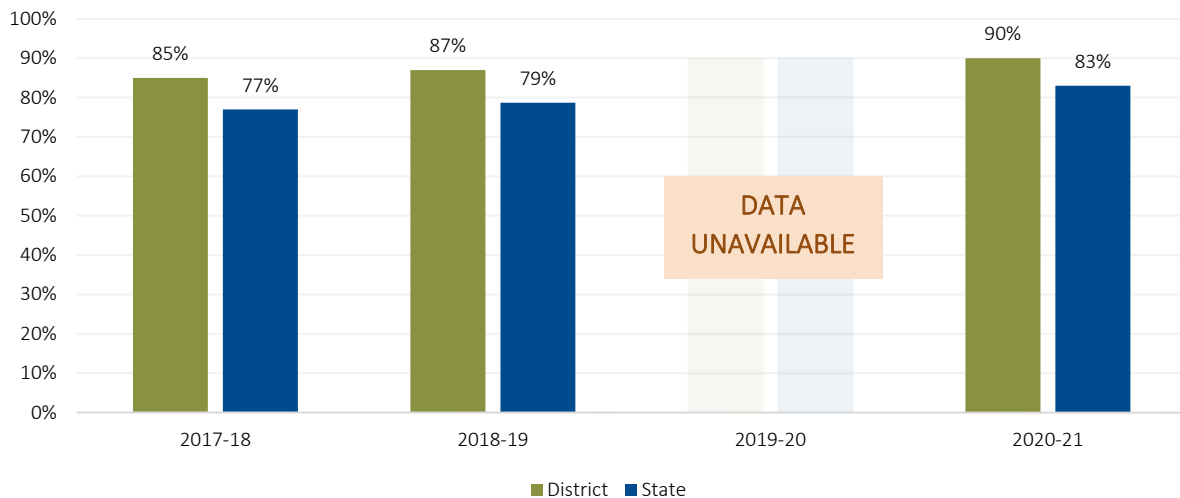
## GRADE 9 ON-TRACK TO GRADUATE

The grade 9 on-track to graduate statistic is an indicator of whether students have earned 25% of the credits needed to graduate by the time they finish their first year of high school. Students who are not on-track to graduate at the end of their 9<sup>th</sup> grade year are more likely to drop out compared to those who are on-track. 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 2020-21 was 79%, which was 5% higher than the state average rate of 74%.



## GRADUATION RATE

The four-year cohort graduation rate follows students from the beginning of their first year in high school to the end of their fourth year in high school in order to determine the percentage of those students who graduate within four years. The district's overall four-year cohort graduation rate for 2020-21 was 90%, a slight increase from the 2019-20 rate of 89%, and 7% higher than the state average rate of 83%. In terms of the number of students, 494 out of 560 students graduated with their four-year cohort in 2021 compared to 484 out of 538 students in 2020.

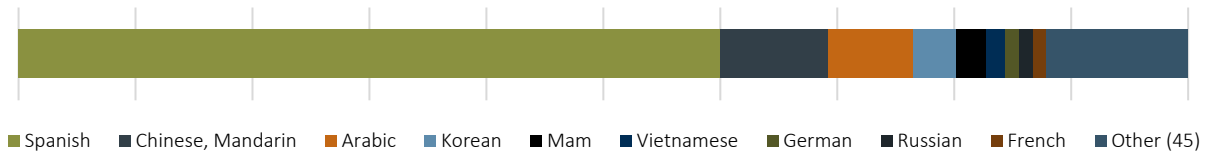


# STUDENT DEMOGRAPHICS

## STUDENT DIVERSITY

In 2021-22, 1,154 students, or 18% of students enrolled, self-reported a language of origin other than English. A total of 55 unique languages were reported. Chinese is the second most popular non-English language of origin after Spanish. Arabic, Korean, and Mam round out the top five.

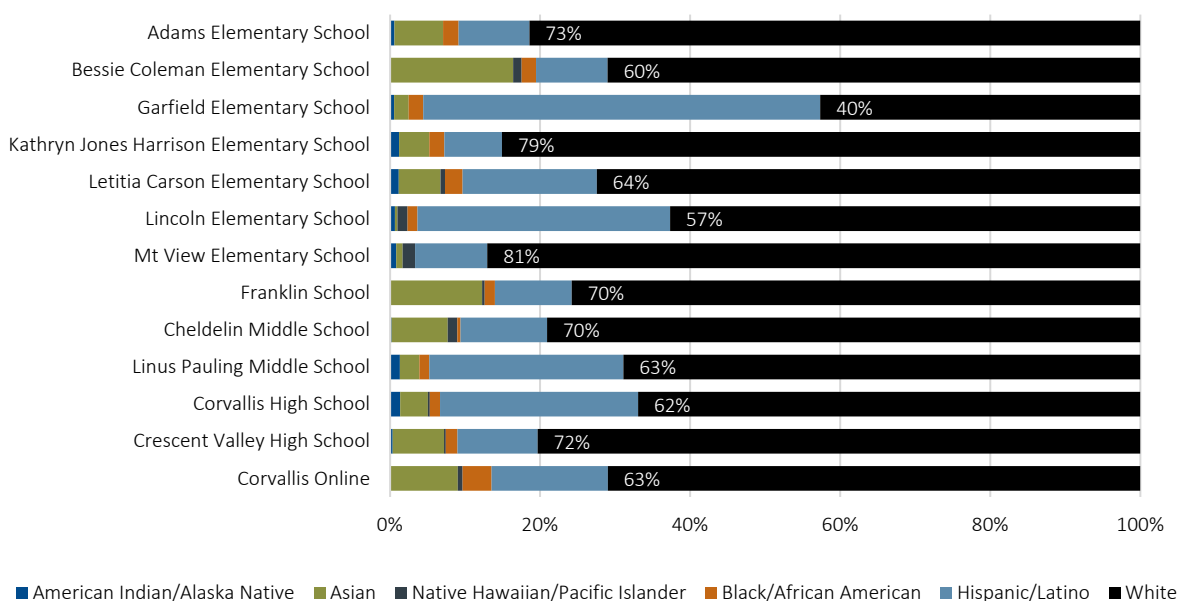
LANGUAGE OF ORIGIN OF ALL STUDENTS ENROLLED (NON-ENGLISH)



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	2018-19 District	2019-20 District	2020-21 District	2021-22 District	2021-22 State
American Indian/Alaska Native	<1%	<1%	<1%	<1%	1%
Asian	6%	6%	6%	5%	4%
Native Hawaiian/Pacific Islander	<1%	<1%	<1%	<1%	<1%
Black/African American	1%	1%	1%	1%	2%
Hispanic/Latino	17%	17%	18%	18%	25%
White	67%	67%	66%	66%	60%
Multiracial	8%	8%	8%	9%	7%

RACE/ETHNICITY OF STUDENTS ENROLLED BY SCHOOL

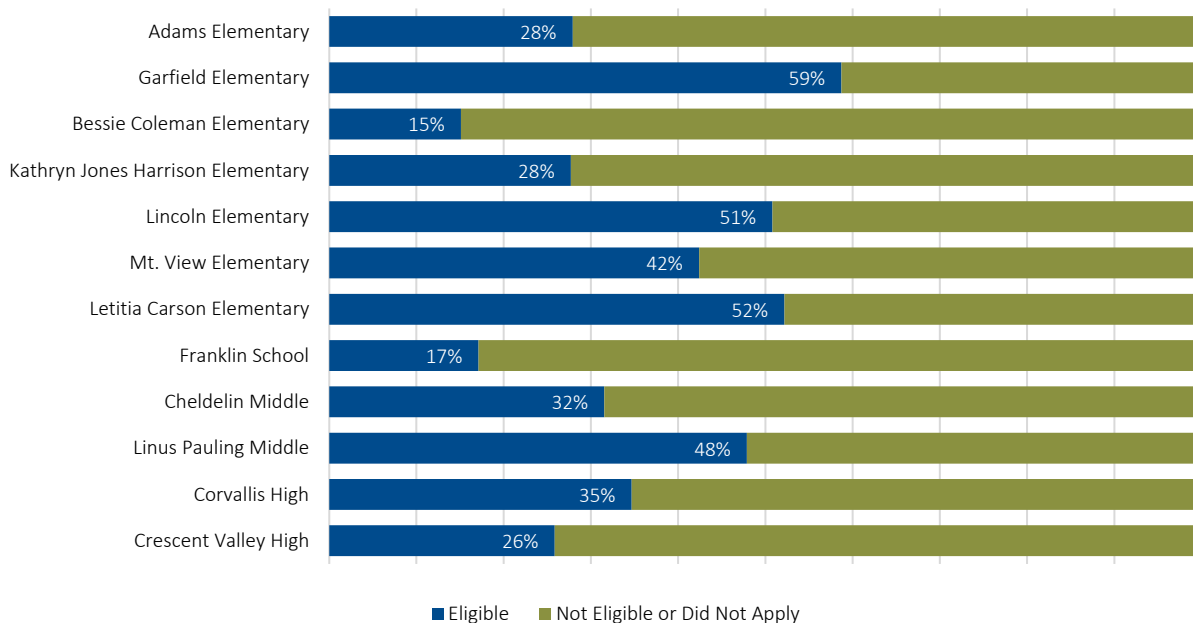


## STUDENTS NAVIGATING POVERTY

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 2019-20, over one-third of students in the district (36%) 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	2018-19	2019-20	2020-21	2021-22
Adams Elementary	27%	28%		
Garfield Elementary	59%	59%		
Bessie Coleman Elementary	20%	15%		
Kathryn Jones Harrison Elementary	27%	28%		
Lincoln Elementary	55%	51%		
Mt. View Elementary	39%	42%		
Letitia Carson Elementary	51%	52%		
Franklin School	19%	17%		
Cheldelin Middle	31%	32%		
Linus Pauling Middle	46%	48%		
Corvallis High	37%	35%		
Crescent Valley High	25%	26%		
<b>District Average</b>	<b>36%</b>	<b>36%</b>		
<b>State Average</b>	<b>49%</b>	<b>48%</b>		



## SCHOOL DISCRETIONARY ALLOCATIONS

School and Grades Served	Students						Discretionary Allocation		
	Projected Enrollment	Navigating Poverty <sup>1</sup>	With a Disability <sup>2</sup>	Emerging Bilingual <sup>3</sup>	Opportunity for Growth <sup>4</sup>	Weighted Student Count	\$ per Weight	\$ per Student	Allocation
K-5 Adams	369	23	11	8	56	468	\$ 205	\$ 260	\$ 95,940
K-5 Franklin K-5	161	8	2	5	16	192	205	244	39,360
K-5 Garfield	375	52	9	38	73	547	205	299	112,135
K-5 Bessie Coleman	307	13	5	7	29	361	205	241	74,005
K-5 Kathryn Jones Harrison	275	18	15	5	39	352	205	262	72,160
K-5 Lincoln	342	40	8	20	61	471	205	282	96,555
K-5 Mountain View	248	25	8	2	38	320	205	265	65,600
K-5 Letitia Carson	400	54	12	11	69	545	205	279	111,725
<b>Total Elementary</b>	<b>2,477</b>	<b>233</b>	<b>69</b>	<b>96</b>	<b>380</b>	<b>3,256</b>	<b>\$ 205</b>	<b>\$ 269</b>	<b>\$ 667,480</b>
6-8 Cheldelin	563	36	16	11	75	701	\$ 335	\$ 417	\$ 234,835
6-8 Franklin 6-8	160	8	2	3	16	189	335	396	63,315
6-8 Linus Pauling	800	88	25	38	126	1,076	335	451	360,460
<b>Total Middle School</b>	<b>1,523</b>	<b>132</b>	<b>42</b>	<b>52</b>	<b>216</b>	<b>1,966</b>	<b>\$ 335</b>	<b>\$ 432</b>	<b>\$ 658,610</b>
9-12 Corvallis	1,236	118	30	59	53	1,496	\$ 345	\$ 418	\$ 516,120
9-12 Crescent Valley	873	50	22	15	55	1,014	345	401	349,830
9-12 Alternative Pathways	160	12	4	5	8	190	345	410	65,550
<b>Total High School</b>	<b>2,269</b>	<b>180</b>	<b>56</b>	<b>80</b>	<b>115</b>	<b>2,700</b>	<b>\$ 345</b>	<b>\$ 411</b>	<b>\$ 931,500</b>
<b>GRAND TOTAL</b>	<b>6,269</b>					<b>7,922</b>			<b>\$2,257,590</b>

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

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

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

<sup>4</sup> Students who did not meet academic benchmarks in the previous year. One student = 0.25 weight.



## DIRECTORY OF SCHOOLS

### ELEMENTARY

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ADAMS ELEMENTARY SCHOOL  
1615 SW 35<sup>TH</sup> Street, Corvallis, OR 97333  
Grades: KG - 5

BESSIE COLEMAN ELEMENTARY SCHOOL  
*(2020-21: Husky Elementary School;  
2019-20 and prior: 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  
*(2020-21: Jaguar Elementary School;  
2019-20 and prior: Jefferson Elementary School)*  
1825 NW 27th, Corvallis, OR 97330  
Grades: KG - 5

LETITIA CARSON ELEMENTARY SCHOOL  
*(2020-21: Wildcat Elementary School  
2019-20 and prior: Wilson Elementary School)*  
2701 NW Satinwood, 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, Corvallis, OR 97330  
Grades: KG - 5

FRANKLIN K-8 SCHOOL  
750 NW 18<sup>th</sup> Street, Corvallis, OR 97330  
Grades: KG - 8

### SECONDARY

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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

### ONLINE

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CORVALLIS ONLINE  
*(open 2021, closed 2022)*  
Grades: K-12

## 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.

### 2022-23 SCHOOL LEVEL REPORTING (ALL FUNDS)

	ADAMS ELEMENTARY	GARFIELD ELEMENTARY <i>DLI, Title I</i>	BESSIE COLEMAN ELEMENTARY	KATHRYN JONES HARRISON ELEMENTARY <i>Life Skills</i>	LETITIA CARSON ELEMENTARY <i>Title I</i>	LINCOLN ELEMENTARY <i>DLI, Title I</i>
<b>STUDENT ENROLLMENT (2022-23 Projected)</b>	<b>369</b>	<b>375</b>	<b>307</b>	<b>275</b>	<b>400</b>	<b>342</b>
<b>STUDENT DEMOGRAPHICS</b>						
Race/Ethnicity (2021-22)						
American Indian/Alaskan Native	1%	1%	0%	1%	1%	1%
Asian	6%	2%	14%	4%	5%	<1%
Black/African American	2%	2%	2%	2%	2%	1%
Hispanic/Latino	9%	50%	8%	7%	31%	31%
Multiracial	10%	7%	15%	8%	9%	9%
Native Hawaiian/Pacific Islander	0%	0%	1%	0%	1%	1%
White	73%	40%	60%	79%	57%	57%
Students with Disabilities (2021-22)	12%	9%	6%	22%	12%	9%
Ever English Learners (2021-22)	9%	41%	10%	8%	11%	23%
Students Navigating Poverty (2019-20)	28%	59%	15%	28%	51%	42%
<b>SCHOOL PERFORMANCE MEASURES</b>						
English Language Arts Proficiency (2018-19)	58%	42%	76%	68%	57%	47%
Mathematics Proficiency (2018-19)	54%	39%	73%	62%	49%	35%
Grade 9 On Track to Graduate (2020-21)						
Grade 12 On Time Graduation (2020-21)						
<b>SCHOOL STAFFING (2022-23 Proposed)</b>						
111 Licensed Staff	25.10	28.50	19.90	22.60	25.30	25.30
112 Classified Staff	20.31	26.97	18.47	27.06	26.09	23.47
113 Administrators	1.00	1.00	1.00	1.00	1.00	1.00
114 Other Non-Represented Staff	-	-	-	-	-	-
<b>Total</b>	<b>46.41</b>	<b>56.47</b>	<b>39.37</b>	<b>50.66</b>	<b>52.39</b>	<b>49.77</b>
<b>SCHOOL SPENDING (2022-23 Proposed)</b>						
100 Salaries	2,601,185	2,952,082	2,107,309	2,706,416	2,727,859	2,705,378
200 Associated Payroll Costs	1,580,636	1,829,172	1,310,645	1,696,803	1,712,639	1,643,979
300 Purchased Services	78,300	60,270	90,700	55,100	64,300	75,250
400 Supplies and Materials	32,898	78,258	37,802	31,296	74,531	45,139
500 Capital Outlay	-	-	-	-	-	-
600 Other Objects	-	-	-	-	-	-
<b>Total</b>	<b>\$4,293,019</b>	<b>\$4,919,782</b>	<b>\$3,546,456</b>	<b>\$4,489,615</b>	<b>\$4,579,329</b>	<b>\$4,469,746</b>
<b>STUDENT:STAFF RATIO</b>	<b>8.0</b>	<b>6.6</b>	<b>7.8</b>	<b>5.4</b>	<b>7.6</b>	<b>6.9</b>
<b>STUDENT:LICENSED STAFF RATIO</b>	<b>14.7</b>	<b>13.2</b>	<b>15.4</b>	<b>12.2</b>	<b>15.8</b>	<b>13.5</b>
<b>SCHOOL SPENDING PER STUDENT</b>						
State and Local Funds	10,805	12,076	11,076	15,316	10,410	11,830
Federal Funds	829	1,043	476	1,010	1,038	1,239
<b>Total</b>	<b>\$11,634</b>	<b>\$13,119</b>	<b>\$11,552</b>	<b>\$16,326</b>	<b>\$11,448</b>	<b>\$13,069</b>

#### Notes:

**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.

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MT VIEW ELEMENTARY <i>Title I, SEG</i>	FRANKLIN K-8 SCHOOL	CHELDELIN MIDDLE SCHOOL	LINUS PAULING MIDDLE SCHOOL <i>Life Skills, DLI</i>	CORVALLIS HIGH SCHOOL <i>Life Skills, DLI</i>	CRESCENT VALLEY HIGH SCHOOL <i>WINGS</i>	CORVALLIS ONLINE
248	321	563	800	1,332	937	-
1%	0%	<1%	1%	1%	<1%	0%
1%	11%	7%	2%	3%	6%	8%
0%	1%	<1%	1%	1%	1%	3%
9%	9%	10%	24%	24%	10%	14%
7%	8%	11%	9%	8%	10%	11%
2%	<1%	1%	0%	<1%	<1%	1%
81%	70%	71%	63%	62%	72%	63%
12%	5%	11%	13%	10%	10%	14%
3%	12%	8%	19%	20%	7%	10%
52%	17%	32%	48%	35%	26%	*
52%	73%	69%	59%	83%	87%	
38%	65%	59%	42%	83%	88%	*
18.60	17.68	33.60	50.57	74.16	50.23	-
19.41	12.53	28.06	40.38	55.94	52.76	-
1.00	1.00	2.00	3.00	4.60	4.40	-
-	-	-	-	0.60	-	-
39.01	31.21	63.66	93.95	135.30	107.39	-
2,053,884	1,758,947	3,585,472	5,229,600	8,392,412	6,389,249	-
1,286,931	1,052,426	2,159,558	3,197,777	4,863,051	3,779,726	-
41,800	59,550	135,353	212,550	434,000	362,000	-
37,653	89,478	117,101	206,927	232,684	239,107	-
-	-	-	-	10,000	-	-
-	-	650	-	1,200	3,700	-
\$3,420,268	\$2,960,401	\$5,998,134	\$8,846,854	\$13,933,347	\$10,773,782	\$0
6.4	10.3	8.8	8.5	9.8	8.7	-
13.3	18.2	16.8	15.8	18.0	18.7	-
12,564	9,035	10,318	10,808	10,033	10,929	-
1,228	188	336	251	427	570	-
\$13,791	\$9,222	\$10,654	\$11,059	\$10,460	\$11,498	\$0



**ADAMS ELEMENTARY**  
 1615 SW 35<sup>th</sup> Street, Corvallis, OR 97333  
 Grades K-5  
 Peter Henning, Principal

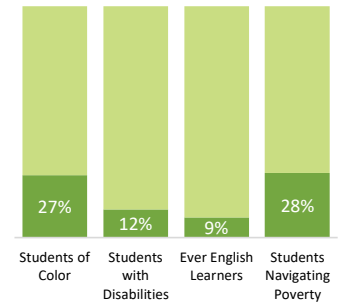
**ENROLLMENT**



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
441	430	353	376	369

**DEMOGRAPHICS**

	2018-19	2019-20	2020-21	2021-22
American Indian/Alaskan Native	1%	<1%	1%	1%
Asian	7%	7%	8%	6%
Black/African American	1%	1%	1%	2%
Hispanic/Latino	9%	9%	10%	9%
Multiracial	10%	10%	10%	10%
Native Hawaiian/Pacific Islander	0%	0%	0%	0%
White	72%	72%	71%	73%
Students with Disabilities	9%	10%	11%	12%
Ever English Learners	10%	11%	11%	9%
Students Navigating Poverty	27%	28%	*	*

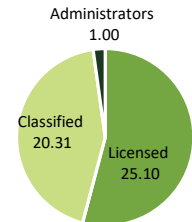


**PERFORMANCE MEASURES**

	2018-19	2019-20	2020-21
English Language Arts Proficiency	58%	data unavailable	
Mathematics Proficiency	54%	data unavailable	

**STAFFING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	22.41	26.31	22.58	24.68	25.10
112 – Classified Staff	17.30	18.57	15.92	16.88	20.31
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>40.71</b>	<b>45.88</b>	<b>39.50</b>	<b>42.56</b>	<b>46.41</b>

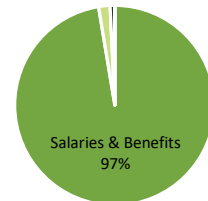


**PER STUDENT**

10.8      9.4      8.9      8.8      8.0

**SPENDING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 2,015,685	\$ 2,365,976	\$ 2,061,682	\$ 2,297,158	\$ 2,601,185
200 – Associated Payroll Costs	1,086,244	1,458,199	1,302,866	1,405,787	1,580,636
300 – Purchased Services	154,939	146,253	115,743	82,900	78,300
400 – Supplies and Materials	50,974	83,568	51,493	45,900	32,898
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	663	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,308,505</b>	<b>\$ 4,053,996</b>	<b>\$ 3,531,784</b>	<b>\$ 3,831,745</b>	<b>\$ 4,293,019</b>



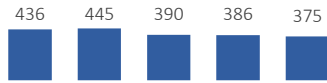
**PER STUDENT**

\$7,502      \$9,428      \$10,005      \$10,191      \$11,634



**GARFIELD ELEMENTARY**  
 1205 NW Garfield Ave, Corvallis, OR 97330  
 Grades K-5  
 Nancy Davila-Williams, Principal  
 DLI, Title I

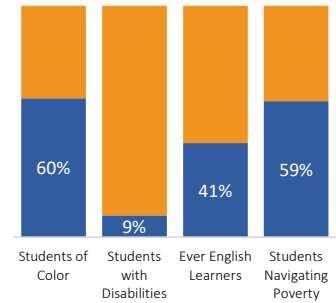
**ENROLLMENT**



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
436	445	390	386	375

**DEMOGRAPHICS**

	2018-19	2019-20	2020-21	2021-22
American Indian/Alaskan Native	3%	2%	2%	1%
Asian	2%	2%	1%	2%
Black/African American	2%	2%	2%	2%
Hispanic/Latino	44%	47%	51%	49%
Multiracial	6%	7%	7%	6%
Native Hawaiian/Pacific Islander	<1%	0%	0%	0%
White	43%	41%	38%	40%
Students with Disabilities	9%	9%	9%	9%
Ever English Learners	40%	40%	43%	41%
Students Navigating Poverty	59%	59%	*	*

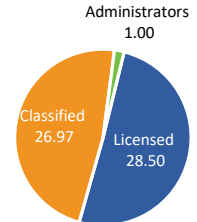


**PERFORMANCE MEASURES**

	2018-19	2019-20	2020-21
English Language Arts Proficiency	42%	data unavailable	
Mathematics Proficiency	39%	data unavailable	

**STAFFING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	28.25	28.24	27.82	29.00	28.50
112 – Classified Staff	22.37	22.09	21.58	24.22	26.97
113 – Administrators	1.00	1.00	1.30	1.00	1.00
<b>TOTAL</b>	<b>51.62</b>	<b>51.33</b>	<b>50.70</b>	<b>54.22</b>	<b>56.47</b>

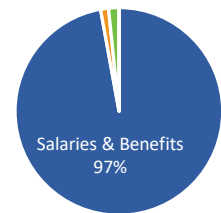


**PER STUDENT**

8.4      8.7      7.7      7.1      6.6

**SPENDING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 2,396,887	\$ 2,562,468	\$ 2,557,230	\$ 2,819,691	\$ 2,952,082
200 – Associated Payroll Costs	1,413,635	1,624,295	1,626,530	1,790,917	1,829,172
300 – Purchased Services	146,102	131,666	135,917	63,220	60,270
400 – Supplies and Materials	66,813	65,139	66,629	82,018	78,258
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	79	79	79	-	-
<b>TOTAL</b>	<b>\$ 4,023,516</b>	<b>\$ 4,383,647</b>	<b>\$ 4,386,385</b>	<b>\$ 4,755,846</b>	<b>\$ 4,919,782</b>



**PER STUDENT**

\$9,228      \$9,851      \$11,247      \$12,321      \$13,119



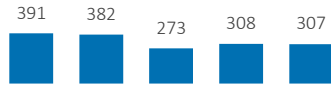
## BESSIE COLEMAN ELEMENTARY

3838 NW Walnut Blvd, Corvallis, OR 97330

Grades K-5

Tracey Fischer, Principal

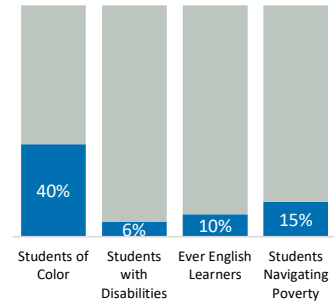
### ENROLLMENT



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
391	382	273	308	307

### DEMOGRAPHICS

	2018-19	2019-20	2020-21	2021-22
American Indian/Alaskan Native	0%	0%	0%	0%
Asian	20%	21%	21%	14%
Black/African American	1%	<1%	<1%	2%
Hispanic/Latino	8%	10%	10%	8%
Multiracial	9%	9%	9%	15%
Native Hawaiian/Pacific Islander	1%	1%	1%	1%
White	61%	58%	58%	60%
Students with Disabilities	6%	6%	6%	6%
Ever English Learners	12%	15%	15%	10%
Students Navigating Poverty	20%	15%	*	*

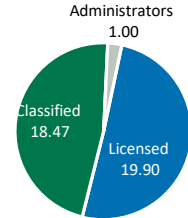


### PERFORMANCE MEASURES

	2018-19	2019-20	2020-21
English Language Arts Proficiency	76%	data unavailable	
Mathematics Proficiency	73%	data unavailable	

### STAFFING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	22.10	21.15	18.40	20.00	19.90
112 – Classified Staff	12.18	14.01	11.77	13.91	18.47
113 – Administrators	1.00	1.00	1.06	1.00	1.00
<b>TOTAL</b>	<b>35.28</b>	<b>36.16</b>	<b>31.23</b>	<b>34.91</b>	<b>39.37</b>



### PER STUDENT

11.1      10.6      8.7      8.8      7.8

### SPENDING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 1,722,876	\$ 1,863,590	\$ 1,669,801	\$ 1,863,951	\$ 2,107,309
200 – Associated Payroll Costs	949,129	1,162,349	1,022,489	1,165,833	1,310,645
300 – Purchased Services	188,696	153,809	82,225	95,700	90,700
400 – Supplies and Materials	77,621	69,293	52,050	32,501	37,802
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	40	-	-	-
<b>TOTAL</b>	<b>\$ 2,938,322</b>	<b>\$ 3,249,081</b>	<b>\$ 2,826,565</b>	<b>\$ 3,157,985</b>	<b>\$ 3,546,456</b>



### PER STUDENT

\$7,515      \$8,505      \$10,354      \$10,253      \$11,552

\* Bessie Coleman Elementary was known as Husky Elementary in 2020-21 and as Hoover Elementary School prior.



## KATHRYN JONES HARRISON ELEMENTARY SCHOOL

1825 NW 27th, Corvallis, OR 97330

Grades K-5

Beth Martin, Principal

Life Skills

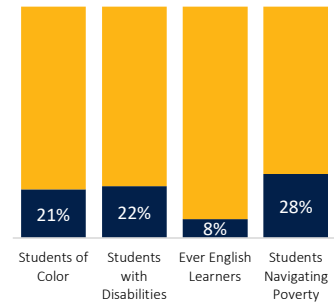
### ENROLLMENT



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
335	348	295	268	275

### DEMOGRAPHICS

		2018-19	2019-20	2020-21	2021-22
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	1%	1%
	Asian	4%	3%	3%	4%
	Black/African American	1%	2%	1%	2%
	Hispanic/Latino	6%	7%	8%	7%
	Multiracial	5%	9%	8%	7%
	Native Hawaiian/Pacific Islander	0%	0%	0%	0%
	White	83%	78%	79%	79%
Students with Disabilities		19%	21%	22%	22%
Ever English Learners		7%	6%	6%	8%
Students Navigating Poverty		27%	28%	*	*

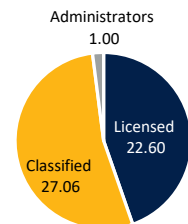


### PERFORMANCE MEASURES

	2018-19	2019-20	2020-21
English Language Arts Proficiency	68%	data unavailable	
Mathematics Proficiency	62%	data unavailable	

### STAFFING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	20.53	23.35	22.95	22.60	22.60
112 – Classified Staff	22.44	25.71	23.82	24.59	27.06
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>43.97</b>	<b>50.06</b>	<b>47.77</b>	<b>48.19</b>	<b>50.66</b>



### PER STUDENT

7.6      7.0      6.2      5.6      5.4

### SPENDING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 2,081,485	\$ 2,453,873	\$ 2,381,580	\$ 2,492,506	\$ 2,706,416
200 – Associated Payroll Costs	1,242,684	1,609,156	1,527,509	1,597,419	1,696,803
300 – Purchased Services	115,082	95,441	91,417	53,600	55,100
400 – Supplies and Materials	52,619	42,811	58,574	49,058	31,296
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	165	48	100	-	-
<b>TOTAL</b>	<b>\$ 3,492,035</b>	<b>\$ 4,201,329</b>	<b>\$ 4,059,180</b>	<b>\$ 4,192,583</b>	<b>\$ 4,489,615</b>



### PER STUDENT

\$10,424      \$12,073      \$13,760      \$15,644      \$16,326

\* Kathryn Jones Harrison Elementary was known as Jaguar Elementary in 2020-21 and as Jefferson Elementary School prior.



## LETITIA CARSON ELEMENTARY SCHOOL

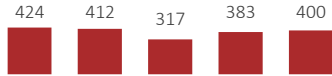
2701 NW Satinwood, Corvallis, OR 97330

Grades K-5

Eric Beasley, Principal

Title I

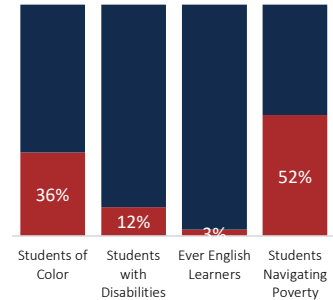
### ENROLLMENT



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
424	412	317	383	400

### DEMOGRAPHICS

	2018-19	2019-20	2020-21	2021-22
American Indian/Alaskan Native	1%	1%	1%	1%
Asian	8%	5%	7%	5%
Black/African American	3%	3%	3%	2%
Hispanic/Latino	15%	14%	13%	16%
Multiracial	8%	7%	9%	11%
Native Hawaiian/Pacific Islander	2%	2%	2%	1%
White	63%	68%	65%	64%
Students with Disabilities	11%	9%	10%	12%
Ever English Learners	14%	11%	11%	3%
Students Navigating Poverty	51%	52%	*	*

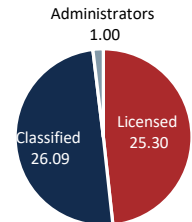


### PERFORMANCE MEASURES

	2018-19	2019-20	2020-21
English Language Arts Proficiency	57%	data unavailable	
Mathematics Proficiency	49%	data unavailable	

### STAFFING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	23.79	24.14	22.09	24.30	25.30
112 – Classified Staff	16.57	17.77	17.28	22.25	26.09
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>41.36</b>	<b>42.91</b>	<b>40.37</b>	<b>47.55</b>	<b>52.39</b>



### PER STUDENT

10.3      9.6      7.9      8.1      7.6

### SPENDING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 2,071,074	\$ 2,171,673	\$ 2,036,979	\$ 2,399,577	\$ 2,727,859
200 – Associated Payroll Costs	1,143,900	1,373,703	1,285,937	1,524,434	1,712,639
300 – Purchased Services	148,915	150,504	124,069	78,550	64,300
400 – Supplies and Materials	84,875	89,162	92,439	78,476	74,531
500 – Capital Outlay	5,850	-	-	-	-
600 – Other Objects	-	2,033	158	-	-
<b>TOTAL</b>	<b>\$ 3,454,614</b>	<b>\$ 3,787,075</b>	<b>\$ 3,539,582</b>	<b>\$ 4,081,037</b>	<b>\$ 4,579,329</b>



### PER STUDENT

\$8,148      \$9,192      \$11,166      \$10,655      \$11,448

\* Letitia Carson Elementary was known as Jaguar Elementary in 2020-21 and as Jefferson Elementary School prior.



**LINCOLN ELEMENTARY**  
 110 SE Alexander Ave, Corvallis, OR 97333  
 Grades K-5  
 Aaron Hale, Principal  
 DLI, Title I

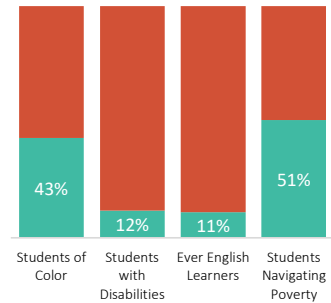
**ENROLLMENT**



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
364	376	318	328	342

**DEMOGRAPHICS**

	2018-19	2019-20	2020-21	2021-22
American Indian/Alaskan Native	<1%	1%	0%	1%
Asian	<1%	<1%	0%	<1%
Black/African American	1%	1%	2%	1%
Hispanic/Latino	30%	29%	30%	31%
Multiracial	7%	7%	5%	9%
Native Hawaiian/Pacific Islander	<1%	<1%	1%	1%
White	61%	61%	62%	57%
Students with Disabilities	8%	6%	8%	12%
Ever English Learners	18%	19%	21%	11%
Students Navigating Poverty	55%	51%	*	*

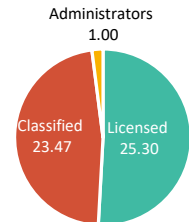


**PERFORMANCE MEASURES**

	2018-19	2019-20	2020-21
English Language Arts Proficiency	47%	data unavailable	
Mathematics Proficiency	35%	data unavailable	

**STAFFING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	23.80	24.80	25.00	23.80	25.30
112 – Classified Staff	14.99	15.39	12.98	17.75	23.47
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>39.79</b>	<b>41.19</b>	<b>38.98</b>	<b>42.55</b>	<b>49.77</b>

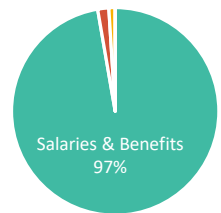


**PER STUDENT**

9.1      9.1      8.2      7.7      6.9

**SPENDING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 1,918,667	\$ 2,145,240	\$ 2,170,099	\$ 2,271,928	\$ 2,705,378
200 – Associated Payroll Costs	1,092,071	1,351,149	1,334,149	1,413,833	1,643,979
300 – Purchased Services	163,534	118,979	103,109	74,650	75,250
400 – Supplies and Materials	56,600	47,864	52,948	60,303	45,139
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	50	-	-
<b>TOTAL</b>	<b>\$ 3,230,872</b>	<b>\$ 3,663,232</b>	<b>\$ 3,660,355</b>	<b>\$ 3,820,714</b>	<b>\$ 4,469,746</b>



**PER STUDENT**

\$8,876      \$9,743      \$11,511      \$11,649      \$13,069



## MOUNTAIN VIEW ELEMENTARY

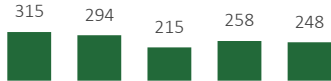
340 NE Granger, Corvallis, OR 97330

Grades K-5

Byron Bethards, Principal

Title I, SEL

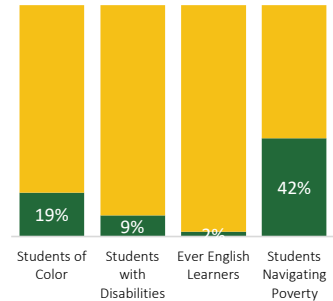
### ENROLLMENT



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
315	294	215	258	248

### DEMOGRAPHICS

		2018-19	2019-20	2020-21	2021-22
Race/Ethnicity	American Indian/Alaskan Native	<1%	<1%	0%	1%
	Asian	2%	<1%	1%	1%
	Black/African American	1%	1%	1%	0%
	Hispanic/Latino	1%	6%	5%	9%
	Multiracial	9%	9%	8%	7%
	Native Hawaiian/Pacific Islander	79%	2%	1%	2%
	White	9%	82%	85%	81%
Students with Disabilities		8%	11%	11%	9%
Ever English Learners		<1%	1%	2%	2%
Students Navigating Poverty		39%	42%	*	*

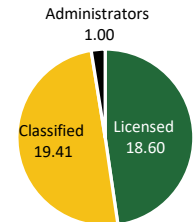


### PERFORMANCE MEASURES

	2018-19	2019-20	2020-21
English Language Arts Proficiency	52%	data unavailable	
Mathematics Proficiency	38%	data unavailable	

### STAFFING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	18.39	19.10	15.69	18.30	18.60
112 – Classified Staff	12.79	17.14	14.45	16.72	19.41
113 – Administrators	1.00	1.00	0.80	1.00	1.00
<b>TOTAL</b>	<b>32.18</b>	<b>37.24</b>	<b>30.94</b>	<b>36.02</b>	<b>39.01</b>



### PER STUDENT

9.8      7.9      6.9      7.2      6.4

### SPENDING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 1,595,231	\$ 1,878,151	\$ 1,527,654	\$ 1,905,200	\$ 2,053,884
200 – Associated Payroll Costs	889,388	1,204,197	964,914	1,201,103	1,286,931
300 – Purchased Services	129,797	111,819	68,447	53,000	41,800
400 – Supplies and Materials	53,802	66,929	56,976	47,845	37,653
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	65	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,668,283</b>	<b>\$ 3,261,096</b>	<b>\$ 2,617,991</b>	<b>\$ 3,207,148</b>	<b>\$ 3,420,268</b>



### PER STUDENT

\$8,471      \$11,092      \$12,177      \$12,431      \$13,791



**FRANKLIN K-8 SCHOOL**  
 750 NW 18<sup>th</sup> Street, Corvallis, OR 97330  
 Grades K-8  
 Craig Harlow, Principal  
 School of Choice

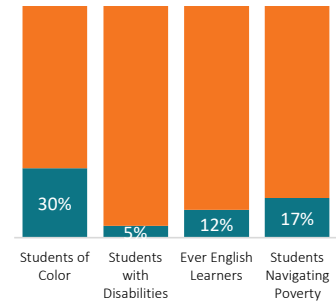
**ENROLLMENT**



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
331	317	289	319	321

**DEMOGRAPHICS**

	2018-19	2019-20	2020-21	2021-22
American Indian/Alaskan Native	0%	<1%	0%	0%
Asian	12%	12%	11%	11%
Black/African American	2%	2%	1%	1%
Hispanic/Latino	11%	11%	10%	9%
Multiracial	8%	7%	8%	8%
Native Hawaiian/Pacific Islander	1%	<1%	0%	<1%
White	67%	68%	69%	70%
Students with Disabilities	10%	7%	6%	5%
Ever English Learners	11%	11%	13%	12%
Students Navigating Poverty	19%	17%	*	*

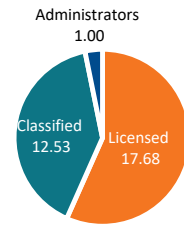


**PERFORMANCE MEASURES**

	2018-19	2019-20	2020-21
English Language Arts Proficiency	73%	data unavailable	
Mathematics Proficiency	65%	data unavailable	

**STAFFING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	16.50	16.90	16.07	17.41	17.68
112 – Classified Staff	11.39	11.47	8.96	13.34	12.53
113 – Administrators	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>28.89</b>	<b>29.37</b>	<b>26.03</b>	<b>31.75</b>	<b>31.21</b>

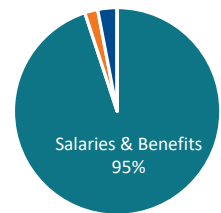


**PER STUDENT**

11.5      10.8      11.1      10.0      10.3

**SPENDING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 1,470,288	\$ 1,612,395	\$ 1,494,404	\$ 1,739,468	\$ 1,758,947
200 – Associated Payroll Costs	827,525	1,002,953	890,582	1,082,250	1,052,426
300 – Purchased Services	205,744	95,646	59,172	66,674	59,550
400 – Supplies and Materials	89,113	43,271	52,117	84,623	89,478
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,592,670</b>	<b>\$ 2,754,265</b>	<b>\$ 2,496,275</b>	<b>\$ 2,973,015</b>	<b>\$ 2,960,401</b>



**PER STUDENT**

\$7,833      \$8,689      \$8,638      \$9,320      \$9,222



## CHEDELIN MIDDLE SCHOOL

987 NE Conifer Blvd, Corvallis, OR 97330

Grades 6-8

Darren Bland, Principal

AVID

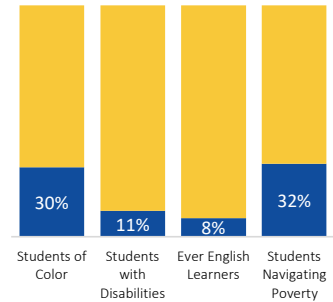
### ENROLLMENT



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
604	615	439	525	563

### DEMOGRAPHICS

	2018-19	2019-20	2020-21	2021-22
American Indian/Alaskan Native	1%	<1%	0%	<1%
Asian	6%	5%	6%	7%
Black/African American	1%	1%	2%	<1%
Hispanic/Latino	9%	10%	10%	10%
Multiracial	8%	8%	9%	11%
Native Hawaiian/Pacific Islander	0%	<1%	1%	1%
White	75%	75%	73%	70%
Students with Disabilities	8%	9%	10%	11%
Ever English Learners	7%	8%	8%	8%
Students Navigating Poverty	31%	32%	*	*

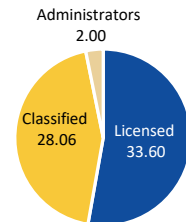


### PERFORMANCE MEASURES

	2018-19	2019-20	2020-21
English Language Arts Proficiency	69%	data unavailable	
Mathematics Proficiency	59%	data unavailable	

### STAFFING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	29.62	31.00	28.33	30.67	33.60
112 – Classified Staff	22.52	23.94	22.41	24.88	28.06
113 – Administrators	2.00	2.00	2.00	2.00	2.00
<b>TOTAL</b>	<b>54.14</b>	<b>56.94</b>	<b>52.74</b>	<b>57.55</b>	<b>63.66</b>

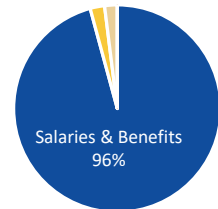


### PER STUDENT

11.2      10.8      8.3      9.1      8.8

### SPENDING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 2,651,015	\$ 2,920,241	\$ 2,789,453	\$ 3,090,216	\$ 3,585,472
200 – Associated Payroll Costs	1,486,075	1,831,200	1,714,848	1,915,160	2,159,558
300 – Purchased Services	235,462	180,670	105,841	138,250	135,353
400 – Supplies and Materials	131,703	99,549	78,802	123,942	117,101
500 – Capital Outlay	-	10,923	-	-	-
600 – Other Objects	4,039	4,455	-	150	650
<b>TOTAL</b>	<b>\$ 4,508,294</b>	<b>\$ 5,047,038</b>	<b>\$ 4,688,944</b>	<b>\$ 5,267,718</b>	<b>\$ 5,998,134</b>



### PER STUDENT

\$7,464      \$8,207      \$10,681      \$10,034      \$10,654



## LINUS PAULING MIDDLE SCHOOL

1111 NW Cleveland Ave, Corvallis, OR 97330

Grades 6-8

Alicia Ward-Satay, Principal

Life Skills, DLI, AVID

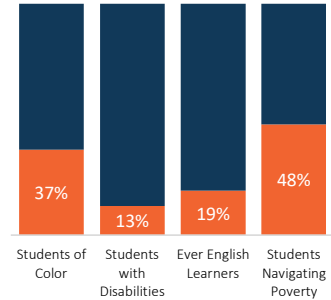
### ENROLLMENT



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
749	804	717	755	800

### DEMOGRAPHICS

	2018-19	2019-20	2020-21	2021-22
American Indian/Alaskan Native	1%	1%	1%	1%
Asian	3%	3%	3%	2%
Black/African American	2%	1%	2%	1%
Hispanic/Latino	26%	24%	27%	24%
Multiracial	6%	7%	8%	9%
Native Hawaiian/Pacific Islander	<1%	<1%	0%	0%
White	61%	63%	60%	63%
Students with Disabilities	14%	13%	15%	13%
Ever English Learners	22%	22%	22%	19%
Students Navigating Poverty	46%	48%	*	*

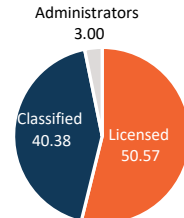


### PERFORMANCE MEASURES

	2018-19	2019-20	2020-21
English Language Arts Proficiency	59%	data unavailable	
Mathematics Proficiency	42%	data unavailable	

### STAFFING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	41.90	44.98	44.58	48.83	50.57
112 – Classified Staff	39.40	39.03	33.87	39.47	40.38
113 – Administrators	3.00	3.00	3.00	3.00	3.00
<b>TOTAL</b>	<b>84.30</b>	<b>87.01</b>	<b>81.45</b>	<b>91.30</b>	<b>93.95</b>

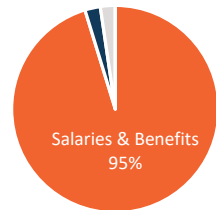


### PER STUDENT

8.9      9.2      8.8      8.3      8.5

### SPENDING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 3,889,468	\$ 4,279,217	\$ 4,247,329	\$ 4,771,298	\$ 5,229,600
200 – Associated Payroll Costs	2,221,627	2,710,101	2,669,609	3,031,516	3,197,777
300 – Purchased Services	407,701	300,453	174,203	215,120	212,550
400 – Supplies and Materials	164,894	153,487	89,576	110,705	206,927
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	4,049	4,380	1,549	45	-
<b>TOTAL</b>	<b>\$ 6,687,739</b>	<b>\$ 7,447,638</b>	<b>\$ 7,182,266</b>	<b>\$ 8,128,684</b>	<b>\$ 8,846,854</b>



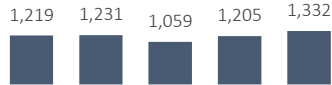
### PER STUDENT

\$8,929      \$9,263      \$10,017      \$10,766      \$11,059



**CORVALLIS HIGH SCHOOL**  
 1400 NW Buchanan Ave, Corvallis, OR 97330  
 Grades 9-12  
 Matt Boring, Principal  
 Life Skills, DLI, AVID

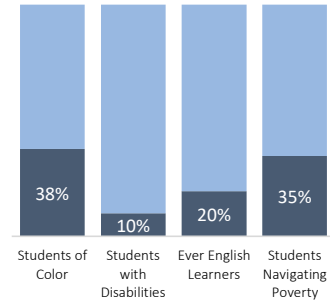
**ENROLLMENT**



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
1,219	1,231	1,059	1,205	1,332

**DEMOGRAPHICS**

	2018-19	2019-20	2020-21	2021-22
<b>Race/Ethnicity</b>				
American Indian/Alaskan Native	1%	<1%	1%	1%
Asian	5%	4%	4%	3%
Black/African American	1%	<1%	1%	1%
Hispanic/Latino	21%	22%	24%	24%
Multiracial	8%	8%	7%	8%
Native Hawaiian/Pacific Islander	<1%	<1%	0%	<1%
White	64%	64%	62%	62%
Students with Disabilities	10%	9%	10%	10%
Ever English Learners	17%	18%	20%	20%
Students Navigating Poverty	37%	35%	*	*

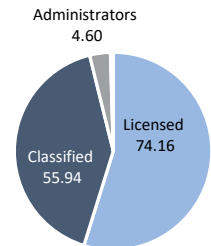


**PERFORMANCE MEASURES**

	2018-19	2019-20	2020-21
Grade 9 On Track to Graduate	93%	data unavailable	83%
Grade 12 On Time Graduation	89%	data unavailable	93%

**STAFFING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	67.45	68.70	63.81	68.68	74.16
112 – Classified Staff	59.79	57.30	47.11	55.27	55.94
113 – Administrators	3.50	4.60	4.60	4.60	4.60
114 – Other Non-Represented Staff	0.60	0.60	1.60	0.60	0.60
<b>TOTAL</b>	<b>131.33</b>	<b>131.20</b>	<b>117.12</b>	<b>129.16</b>	<b>135.30</b>

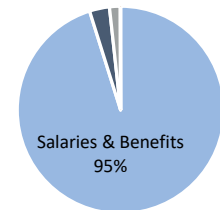


**PER STUDENT**

9.3      9.4      9.0      9.3      9.8

**SPENDING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	6,905,681	7,377,936	6,850,155	7,508,518	8,392,412
200 – Associated Payroll Costs	3,780,634	4,424,909	4,031,278	4,485,587	4,863,051
300 – Purchased Services	879,607	661,690	461,483	441,040	434,000
400 – Supplies and Materials	574,444	440,559	263,101	135,047	232,684
500 – Capital Outlay	78,955	76,715	94,455	10,000	10,000
600 – Other Objects	\$ 132,416	\$ 9,316	\$ 29,883	\$ 1,200	\$ 1,200
<b>TOTAL</b>	<b>\$ 12,351,736</b>	<b>\$ 12,991,125</b>	<b>\$ 11,730,354</b>	<b>\$ 12,581,392</b>	<b>\$ 13,933,347</b>



**PER STUDENT**

\$10,133      \$10,553      \$11,077      \$10,441      \$10,460



## CRESCENT VALLEY HIGH SCHOOL

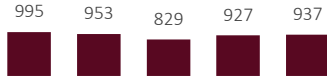
4444 NW Highland Dr, Corvallis, OR 97330

Grades 9-12

Aaron McKee, Principal

WINGS, AVID

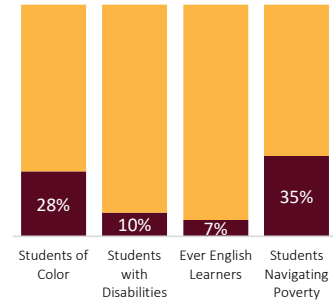
### ENROLLMENT



2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
995	953	829	927	937

### DEMOGRAPHICS

	2018-19	2019-20	2020-21	2021-22	
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	0%	<1%
	Asian	8%	8%	7%	6%
	Black/African American	1%	<1%	1%	1%
	Hispanic/Latino	8%	9%	9%	10%
	Multiracial	9%	9%	9%	10%
	Native Hawaiian/Pacific Islander	1%	<1%	0%	<1%
	White	73%	72%	73%	72%
Students with Disabilities	8%	10%	11%	10%	
Ever English Learners	7%	7%	7%	7%	
Students Navigating Poverty	25%	35%	*	*	

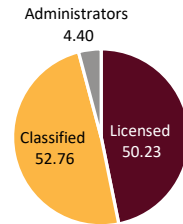


### PERFORMANCE MEASURES

	2018-19	2019-20	2020-21
Grade 9 On Track to Graduate	>95%	data unavailable	75%
Grade 12 On Time Graduation	89%	data unavailable	88%

### STAFFING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	53.18	51.86	47.64	51.16	50.23
112 – Classified Staff	41.58	47.67	40.92	44.96	52.76
113 – Administrators	3.50	4.40	4.20	4.40	4.40
<b>TOTAL</b>	<b>98.25</b>	<b>103.93</b>	<b>92.76</b>	<b>100.51</b>	<b>107.39</b>

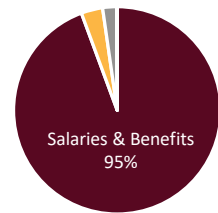


### PER STUDENT

10.1      9.2      8.9      9.2      8.7

### SPENDING

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	\$ 5,288,737	\$ 5,786,668	\$ 5,204,819	\$ 5,883,070	\$ 6,389,249
200 – Associated Payroll Costs	2,846,165	3,487,897	3,150,757	3,502,926	3,779,726
300 – Purchased Services	831,987	582,244	411,313	488,474	362,000
400 – Supplies and Materials	529,504	385,311	442,387	232,764	239,107
500 – Capital Outlay	99,576	134,315	80,947	-	-
600 – Other Objects	35,488	9,635	34,243	3,700	3,700
<b>TOTAL</b>	<b>\$ 9,631,456</b>	<b>\$ 10,386,070</b>	<b>\$ 9,324,467</b>	<b>\$ 10,110,934</b>	<b>\$ 10,773,782</b>



### PER STUDENT

\$9,680      \$10,898      \$11,248      \$10,907      \$11,498



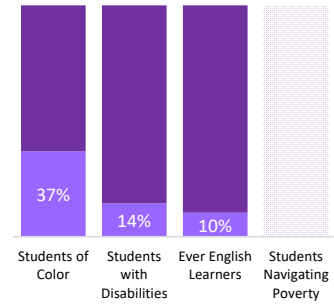
**CORVALLIS ONLINE**  
 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333  
 Grades K-12  
 Byron Bethards, K-5 Principal  
 Mark Henderson, 6-12 Principal

**ENROLLMENT**

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
data unavailable			174	0

**DEMOGRAPHICS**

		2018-19	2019-20	2020-21	2021-22
Race/Ethnicity	American Indian/Alaskan Native	data unavailable			0%
	Asian	data unavailable			8%
	Black/African American	data unavailable			3%
	Hispanic/Latino	data unavailable			14%
	Multiracial	data unavailable			11%
	Native Hawaiian/Pacific Islander	data unavailable			1%
	White	data unavailable			63%
Students with Disabilities		data unavailable			14%
Ever English Learners		data unavailable			10%
Students Navigating Poverty		data unavailable			*



**PERFORMANCE MEASURES**

	2018-19	2019-20	2020-21
English Language Arts Proficiency	data unavailable		
Mathematics Proficiency	data unavailable		

**STAFFING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
111 – Licensed Staff	data unavailable			6.00	-
112 – Classified Staff	data unavailable			1.00	-
113 – Administrators	data unavailable			-	-
<b>TOTAL</b>	<b>data unavailable</b>			<b>7.00</b>	<b>-</b>

**PER STUDENT**

**24.9 -**

**SPENDING**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
100 – Salaries	data unavailable			\$ 376,937	\$ -
200 – Associated Payroll Costs	data unavailable			230,705	-
300 – Purchased Services	data unavailable			-	-
400 – Supplies and Materials	data unavailable			-	-
500 – Capital Outlay	data unavailable			-	-
600 – Other Objects	data unavailable			-	-
<b>TOTAL</b>	<b>data unavailable</b>			<b>\$ 607,642</b>	<b>\$ -</b>

**PER STUDENT**

**\$3,492 \$0**

\* Corvallis Online K-12 was a new school in 2021-22 and is not budgeted as a school in 2022-23.

## GLOSSARY OF TERMS

### ACCOUNTING SYSTEM

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

### ACCRUAL BASIS

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

### ADOPTED BUDGET

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

### AD VALOREM TAX

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

### APPROPRIATION

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

### APPROVED BUDGET

The budget that has been approved by the budget committee.

### ASSESSED VALUE

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

### BASIS OF ACCOUNTING

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

### BEGINNING FUND BALANCE

Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

### BENCHMARKS

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

### BOND

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

### BUDGET

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

### BUDGET COMMITTEE

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

### BUDGETARY CONTROL

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

### CAPITAL OUTLAY

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

### CAPITAL PROJECTS FUND

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

### CASH BASIS

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

#### CLASSIFIED EMPLOYEES

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

#### CONTINGENCY

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

#### CURRENT RESOURCES

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

#### DEBT SERVICE

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

#### DEFICIT

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

#### EMPLOYEE BENEFITS

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

#### ENCUMBRANCE

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

#### EQUALIZATION

A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

#### EXPENDITURES

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

#### FISCAL YEAR

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

#### FIXED ASSETS

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

#### FUNCTION

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

#### FUND

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

#### FUND BALANCE

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

#### GENERAL FUND

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

#### GOVERNING BODY

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

#### INDIRECT COST

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

#### INTERNAL SERVICE FUND

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

#### LEVY

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

#### LIABILITIES

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

#### LICENSED EMPLOYEES

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

#### LOCAL OPTION TAX

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

#### MEASURE 5 LIMITS

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

#### MODIFIED ACCRUAL BASIS

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

#### OBJECT

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

#### OPERATING BUDGET

The operating budget includes plans for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

#### PERMANENT RATE LIMIT

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

#### PROGRAM BUDGET

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

#### PROPOSED BUDGET

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

#### PURCHASE ORDER

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

#### RAINY DAY RESERVE

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

#### RESOLUTION

A formal order of a governing body.

#### REQUIREMENT

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

#### RESERVE FUND

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

#### RESOURCES

Estimated beginning funds on hand plus anticipated receipts.

#### REVENUES

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

#### SMARTER BALANCED

Student testing/assessments implemented in 2014-15.

#### SPECIAL REVENUE FUND

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

#### STAFFING RATIO

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

#### STANDARDS

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

#### STATE SCHOOL FUND FORMULA

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

#### SUPPLEMENTAL BUDGET

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

#### TITLE I

Supplemental federal funds for high poverty schools

#### TRANSFERS

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

#### UNAPPROPRIATED ENDING FUND BALANCE

Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution, or used through a supplemental budget, during the fiscal year. (ORS 294.371)

## ACRONYMS

### ADMr/ADMw

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

### AP

Advanced Placement

### ASBO MBA

Association of School Business Officials International  
Meritorious Budget Award

### AV

Assessed Value

### AVID

Advancement via Individual Determination (college and career readiness program)

### BOC

Bond Oversight Committee

### CBA

Collective Bargaining Agreement

### CEA

Corvallis Education Association (local licensed employees' union)

### CET

Construction Excise Tax

### CIMC

Curriculum Instructional Material Center

### COLA

Cost of Living Adjustment

### CPS

Collaborative Problem Solving

### CRT

Culturally Relevant Teaching

### CTE

Career and Technical Education

### DAC

Design Advisory Committee

### DELTA

District Equity Leadership Team

### DELTA

District Equity Leadership Team Advisory

### DLI

Dual Language Immersion

### DO

District Office

### EA

Educational Assistant

### ELA

English Language Arts

### ELD/ELL/ESL

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

### ESD

Education Service District

### ESEA

Elementary and Secondary Education Act

### ESSA

Every Student Succeeds Act

### ESSER

Elementary and Secondary School Emergency Relief

### FTE

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

### GAAP

Generally Accepted Accounting Principles

**GASB**  
Government Accounting Standards Board

**GFOA**  
Government Finance Officers Association

**GLAD**  
Guided Language Acquisition Design

**IDEA**  
Individuals with Disabilities Education Act

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

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

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

**LRC**  
Learning Resource Center

**MTSS**  
Multi-Tiered System of Support

**NCLB**  
No Child Left Behind

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

**OAKS**  
Oregon Assessment of Knowledge and Skills

**OAR**  
Oregon Administrative Rule

**ODE**  
Oregon Department of Education

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

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

**ORS**  
Oregon Revised Statute

**OSAA**  
Oregon School Activities Association

**OSBA**  
Oregon School Board Association

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

**PBIS**  
Positive Behavioral Interventions and Support

**PERS**  
Public Employees Retirement System

**PLC**  
Professional Learning Community

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

**RFP**  
Request for Proposals

**RMV**  
Real Market Value

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

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

**SEL**  
Social and Emotional Learning

**SIA**  
Student Investment Account

SIOP  
Sheltered Instruction Observation Protocol

SIP  
School Improvement Plan

SIPPS  
Systematic Instruction in Phonological Awareness,  
Phonics, and Sight Words

SLP  
Speech Language Pathology

SPED  
Special Education

SSA  
Student Success Act

SSF  
State School Fund

SST  
Student Support Team

STA  
Student Transportation of America (contracted  
student transportation provider)

STAR  
K-12 reading and math assessment program

STEM  
Science, Technology, Engineering, & Math

STEAM  
Science, Technology, Engineering, Art, & Math

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

TOSA  
Teacher on Special Assignment

UAL  
Unfunded Actuarial Liability

# NOTES







## 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](mailto:jennifer.duvall@corvallis.k12.or.us), 541-757-5840; Melissa Harder, Assistant Superintendent and Title II Coordinator: [melissa.harder@corvallis.k12.or.us](mailto:melissa.harder@corvallis.k12.or.us); Sabrina Wood, Special Education and 504 Coordinator: [sabrina.wood@corvallis.k12.or.us](mailto:sabrina.wood@corvallis.k12.or.us); Shawn Bernard, Assistant Special Education and ADA Coordinator: [shawn.bernard@corvallis.k12.or.us](mailto: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](mailto:jennifer.duvall@corvallis.k12.or.us), 541-757-5840; Melissa Harder, Superintendente Asistente y Coordinadora de Title II: [melissa.harder@corvallis.k12.or.us](mailto:melissa.harder@corvallis.k12.or.us); Sabrina Wood, Coordinadora de Educación Especial y 504: [sabrina.wood@corvallis.k12.or.us](mailto: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](mailto:shawn.bernard@corvallis.k12.or.us).

# BUDGET HIGHLIGHTS

## 2022-23 Proposed Budget



# BUDGET SUMMARY

total budget

general fund budget

general fund operating resources

general fund operating requirements

general fund reserves

# \$243,641,448

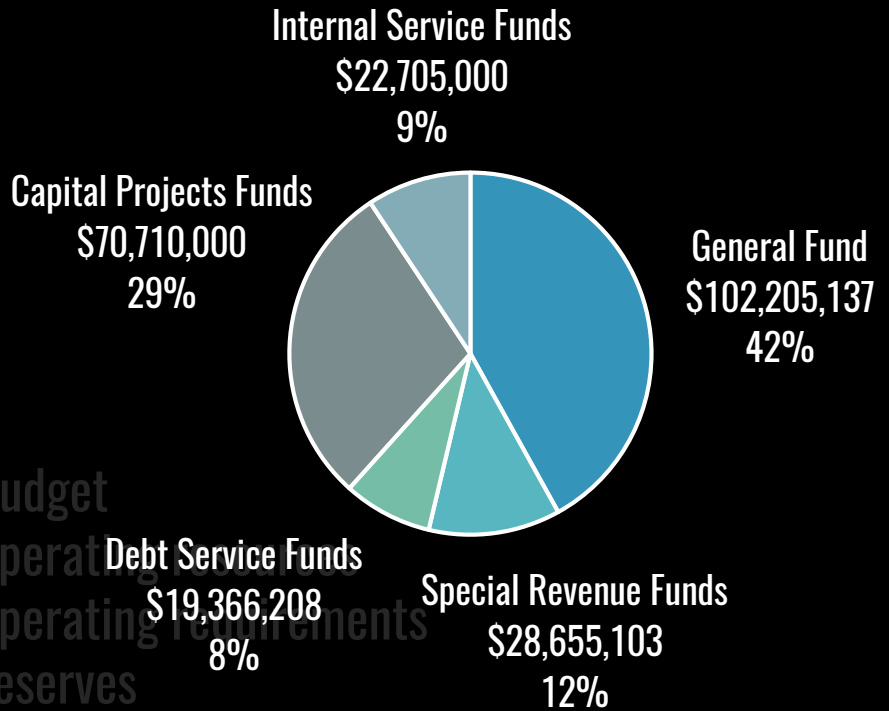
**total budget**

general fund budget

general fund operating resources

general fund operating requirements

general fund reserves



**total budget**

general fund budget

general fund operating requirements

general fund operating requirements

general fund reserves

# \$102,205,137

total budget

**general fund budget**

general fund operating resources

general fund operating requirements

general fund reserves

# \$86,713,640

total budget

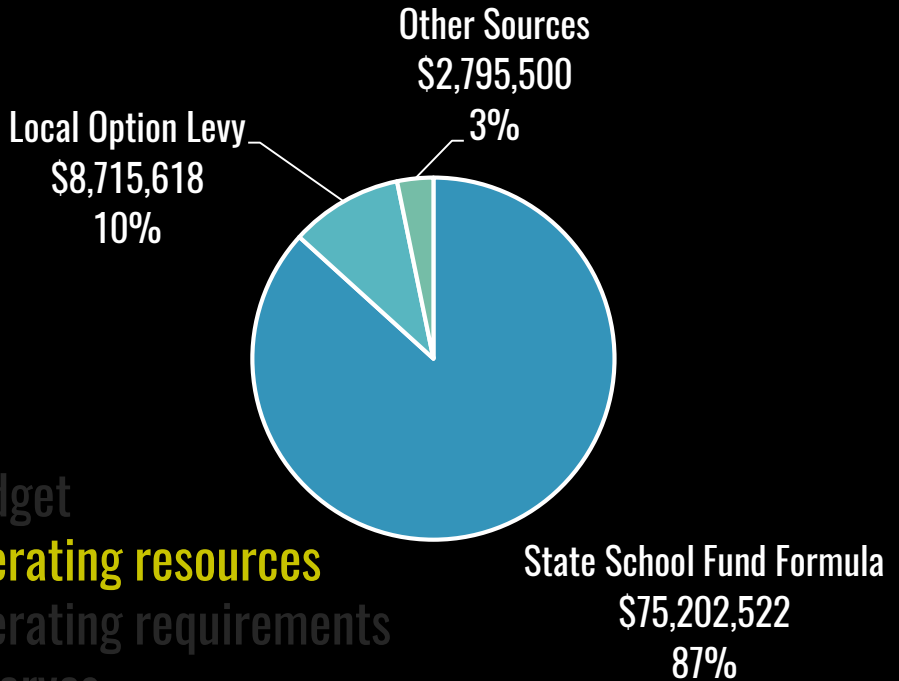
general fund budget

**general fund operating resources**

general fund operating requirements

general fund reserves

total budget  
general fund budget  
**general fund operating resources**  
general fund operating requirements  
general fund reserves



# \$91,082,668

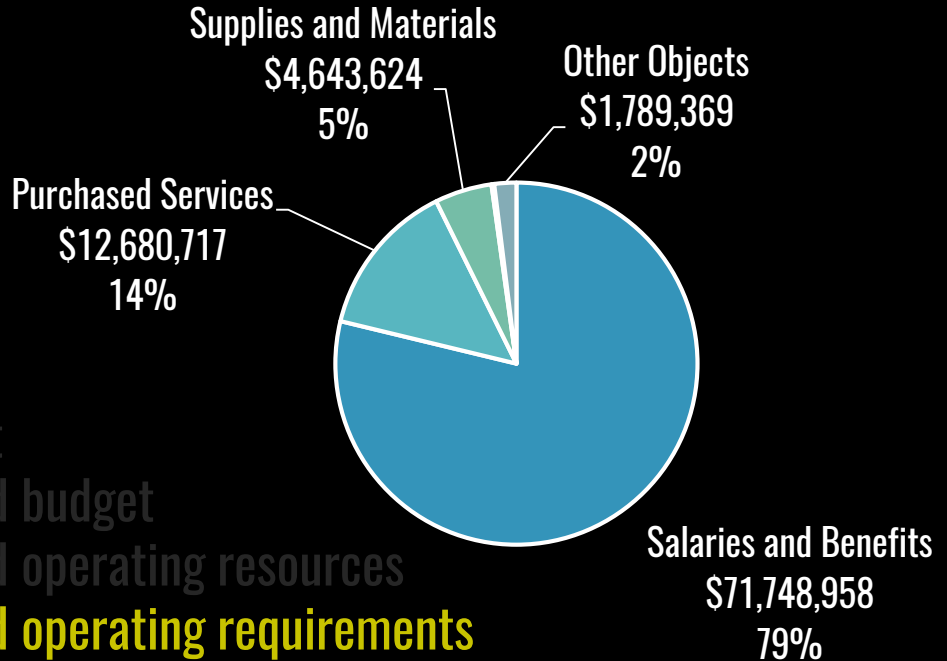
total budget

general fund budget

general fund operating resources

**general fund operating requirements**

general fund reserves



total budget  
general fund budget  
general fund operating resources  
**general fund operating requirements**  
general fund reserves

**\$11,031,830** (12.72%)

total budget

general fund budget

general fund operating resources

general fund operating requirements

**general fund reserves**

# RESOURCES

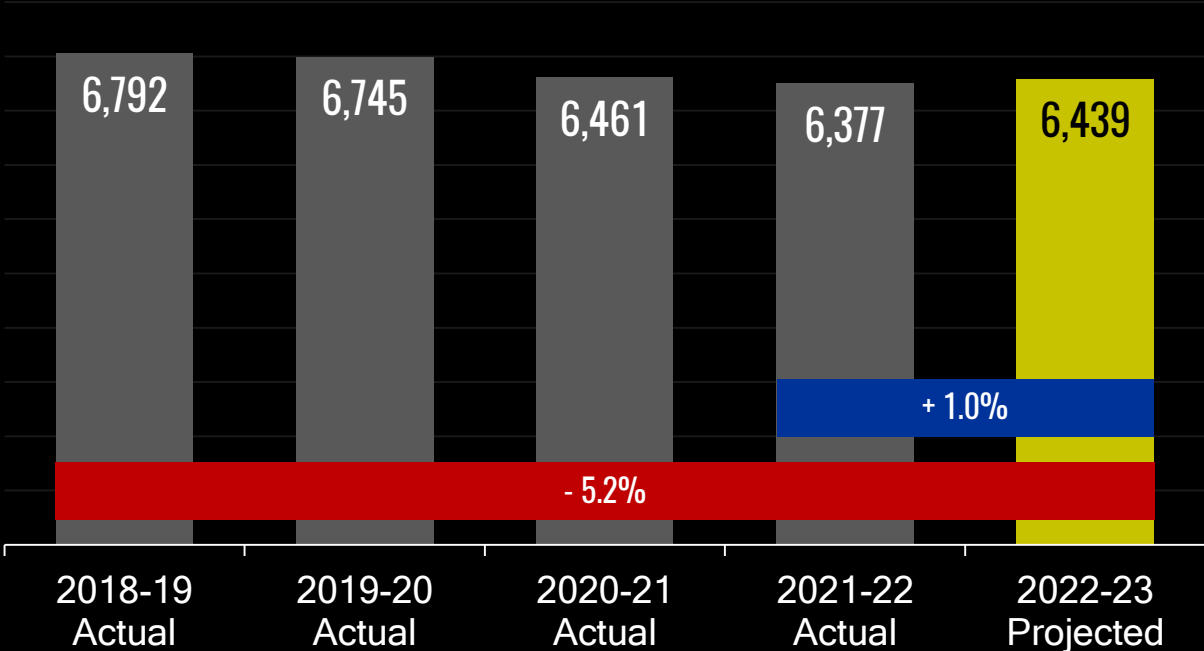
state school fund formula

local option levy

state and federal grants

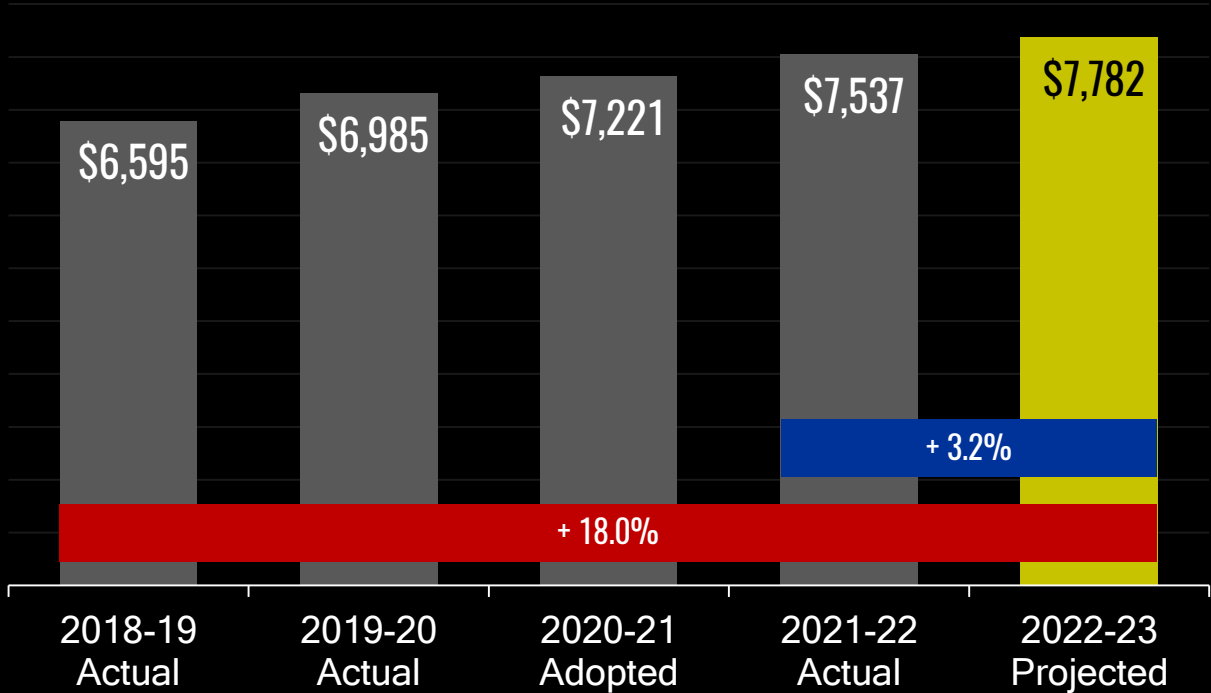
# STUDENT ENROLLMENT

*includes Muddy Creek Charter School (all years) and YES House (2017-2020)*



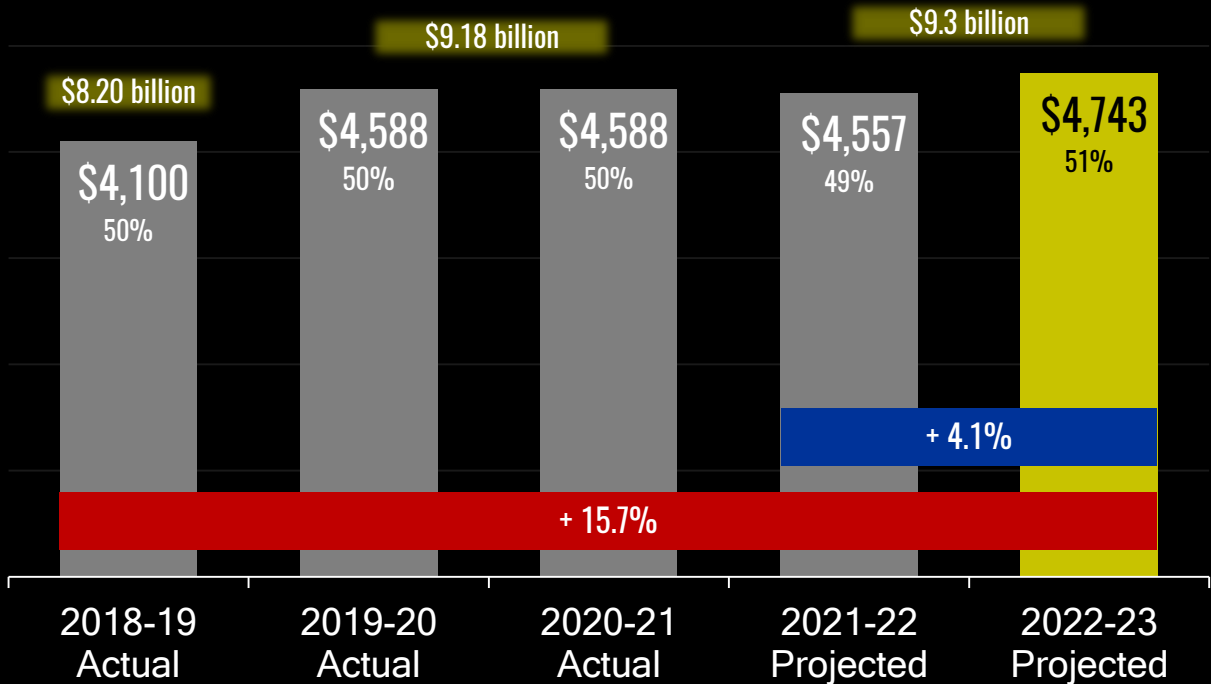
# ASSESSED VALUES

(in millions)

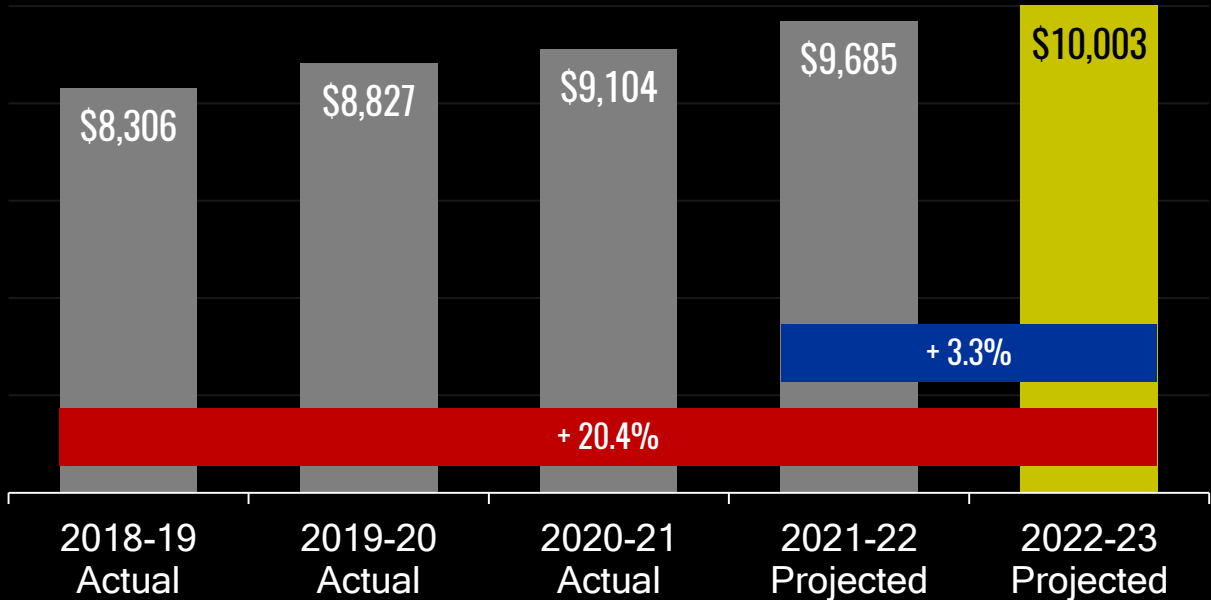


# STATE SCHOOL FUND ALLOCATION

*in millions*

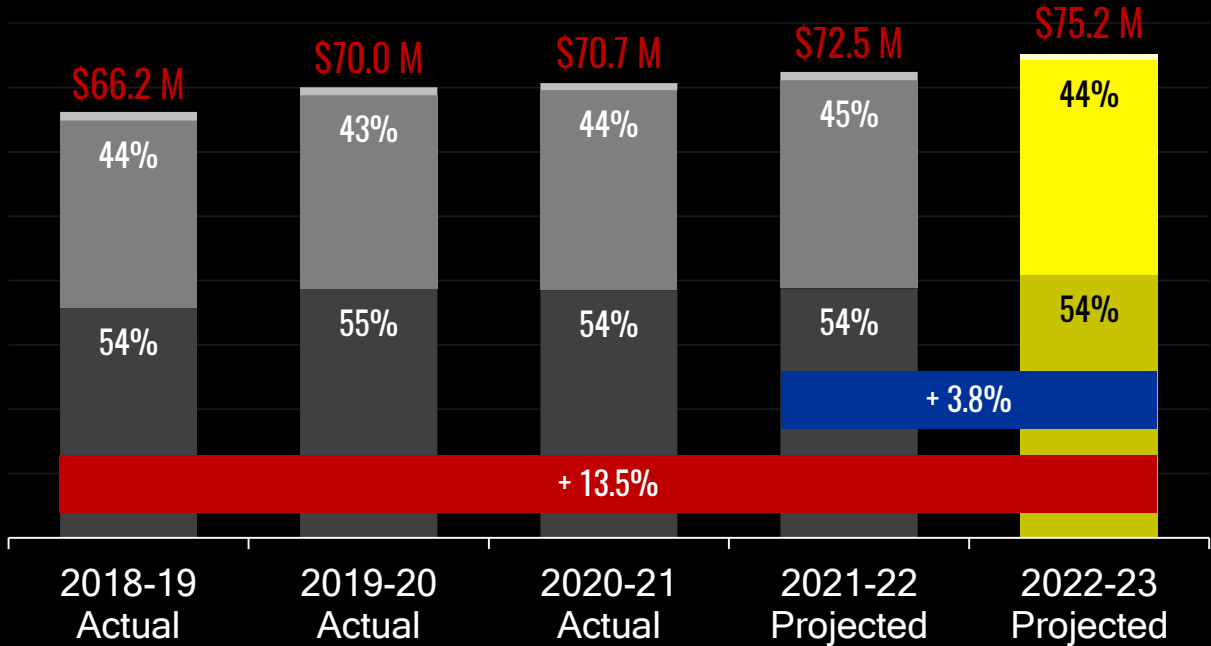


# STATE SCHOOL FUND FORMULA REVENUE per ADMw



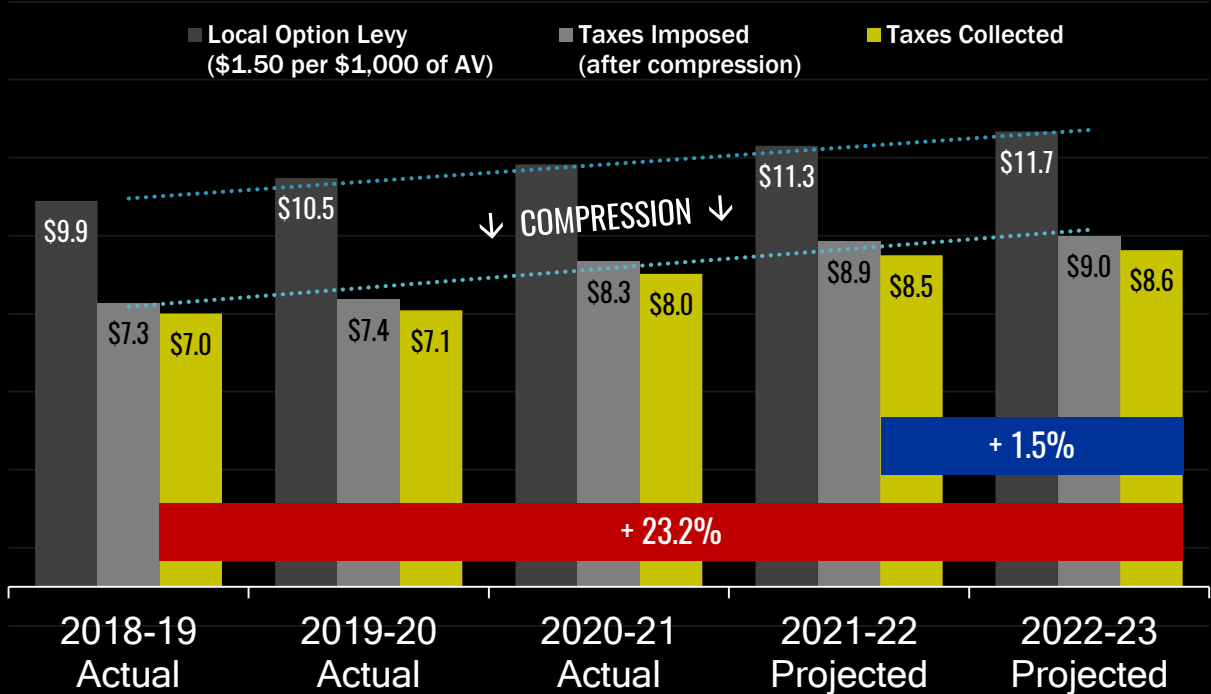
# STATE SCHOOL FUND FORMULA REVENUE

■ State School Fund Grant   ■ Property Taxes   ■ Other Local Revenues



# LOCAL OPTION LEVY

*in millions*



# GRANT RESOURCES

non-general fund state grants

A dark gray silhouette of the state of Oregon with a torn paper edge effect. The text is centered within the shape.

Student  
Investment  
Account

A dark gray silhouette of the state of Oregon with a torn paper edge effect. The text is centered within the shape.

High School  
Success

# ONE-TIME RESOURCES

non-general fund federal and state grants



ESSER III



ECF



Summer  
Learning

# GOALS & STRATEGIES

plan for supporting equitable learning recovery  
budget alignment with board goals

**Student Achievement**

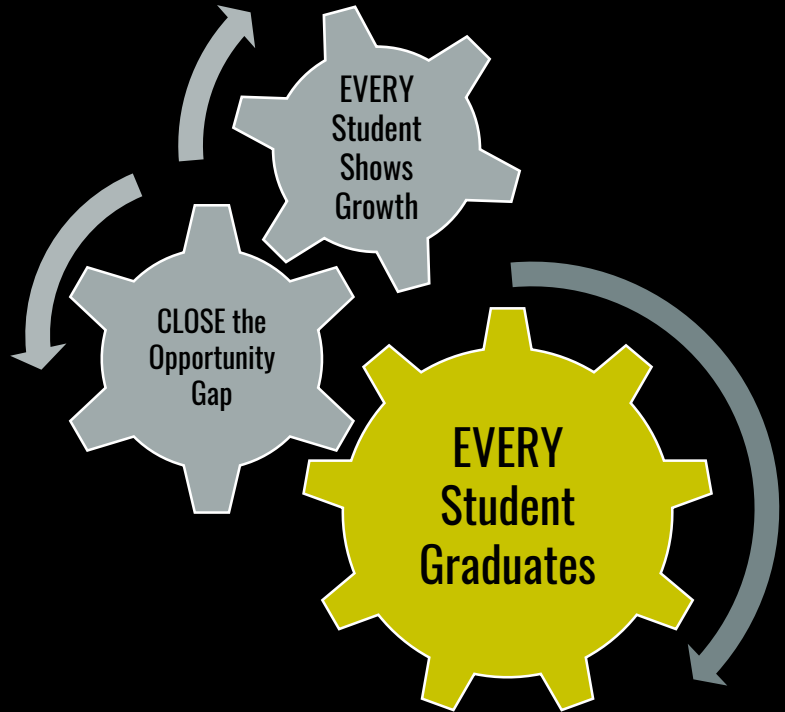
**Equitable Systems**

**Real-World Learning**

**Health & Wellness**

**Long Range Facility  
Planning**

**Response to COVID-19**

















# PLAN FOR SUPPORTING EQUITABLE LEARNING RECOVERY





## THE CHALLENGES WE ARE FACING




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





## THE ACTIONS WE ARE TAKING





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






1	Adapting Learning	Action	FTE	Cost	Funding Source	Board Goals
	Measure and address unfinished instruction	Improve multi-tiered systems of support in elementary schools focused on reading assessment and intervention	0.50	\$60,000	ESSER Fund Grant	1
	Measure and address unfinished instruction	Provide dedicated instructional support in primary grade classrooms to help students build foundational skills to become proficient readers by third grade	15.44	\$400,000	ESSER Fund Grant	1
	Measure and address unfinished instruction	Provide summer school programs for all students to improve academic readiness and acquire credits needed to stay on track for graduation	-	\$700,000	Summer Learning Grants, ESSER Fund Grant	1



1	Adapting Learning	Action	FTE	Cost	Funding Source	Board Goals
	Prioritize students with the most opportunity for growth	Improve systems to monitor student performance and progress to inform equity-based decision making and continuous improvement planning	1.00	\$200,000	SIA Grant	1, 2
	Prioritize students with the most opportunity for growth	Provide professional learning and collaboration time for school-based data teams focused on math instruction	-	\$50,000	High School Success Grant, Title II-A Grant	1, 2
	Prioritize students with the most opportunity for growth	Provide additional support in summer programming for students with disabilities	-	\$150,000	Summer Learning Grants, ESSER Fund Grant	1, 2
	Prioritize students with the most opportunity for growth	Improve systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time	2.00	\$200,000	High School Success Grant	1, 2










1	Adapting Learning	Action	FTE	Cost	Funding Source	Board Goals
	Enhance instruction and blended learning	Provide school-based online course options for high school students	2.50	\$325,000	ESSER Fund Grant	1, 2
	Enhance instruction and blended learning	Provide a new career and technical education program with the implementation of a construction program of study	1.00	\$150,000	High School Success Grant	1, 3
	Enhance instruction and blended learning	Provide school-based coaching to drive impactful technology use in classrooms	1.00	\$100,000	Local Option Levy	3

2	Serving the Whole Child	Action	FTE	Cost	Funding Source	Board Goals
	Prioritize mental health	Provide all students in grades K-12 access to mental health therapists and skills trainers	16.00	\$1,565,000	SIA Grant	4
	Prioritize mental health	Offer a Sources of Strength course for high school students to promote connections between peers and caring adults	0.33	\$35,000	High School Success Grant	4
	Strengthen social emotional learning	Provide more opportunities for middle school students to participate in extracurricular athletics and activities	-	\$100,000	Local Option Levy	2, 4
	Strengthen social emotional learning	Coordinate and facilitate Students Advocating for Equity (SAFE) programs	-	\$5,000	SIA Grant, CPSF	2

2	Serving the Whole Child	Action	FTE	Cost	Funding Source	Board Goals
	Provide other wrap around supports	Provide staffing to connect families with resources within the community, and ensure that all students have access to full educational opportunities	2.00	\$130,000	ESSER Fund Grant	2, 4
	Provide other wrap around supports	Provide nursing services to support school-based health and wellness practices	3.61	\$410,000	SIA Grant	4
	Provide other wrap around supports	Provide clinical coordination of substance misuse/abuse services and build a substance abuse/misuse program	1.00	\$135,000	SIA Grant	4
	Provide other wrap around supports	Provide summer enrichment activities for students in grades K-8	-	\$500,000	Summer Learning Grants	2, 4

3	Reorienting Resources	Action	FTE	Cost	Funding Source	Board Goals
	Reorganize staff and schedules	Lower class size targets by one and reserve funds for class size reduction in case enrollment is higher than projected	11.22	\$990,000	ESSER Fund Grant, General Fund	1
	Reorganize staff and schedules	Adjust classroom staffing at secondary schools in alignment with new class schedules	1.63	\$150,000	General Fund	1
	Reorganize staff and schedules	Maintain lower special education staffing ratios to improve inclusionary practices	9.59	\$825,000	SIA Grant	1, 2
	Rethink professional learning	Expand school-based racial equity coaching to disrupt systems and structures that have historically marginalized students	1.11	\$160,000	General Fund, SIA Grant, CPSF	2
	Rethink professional learning	Develop leadership pathways for staff of color	-	\$40,000	SIA Grant, CPSF	2

3	Reorienting Resources	Action	FTE	Cost	Funding Source	Board Goals
	Invest in facilities and technology	Refresh educational technology that aids in regular, substantive interactions between students and teachers	-	\$2,500,000	Emergency Connectivity Fund (FCC)	2, 3, 6
	Invest in facilities and technology	Provide for upkeep and maintenance of school facilities and grounds to ensure safe, comfortable learning environments for students and staff	6.00	\$300,000	General Fund, ESSER Fund Grant	4, 6

1	Adapting Learning	FTE	Cost
	Measure and address unfinished instruction	15.94	\$1,160,000
	Prioritize students with the most opportunity for growth	3.00	600,000
	Enhance instruction and blending learning	4.50	575,000
	<b>TOTAL</b>	<b>23.44</b>	<b>\$2,335,000</b>
2	Serving the Whole Child	FTE	Cost
	Prioritize mental health	16.33	\$1,600,000
	Strengthen social emotional learning	-	105,000
	Provide other wrap around supports	6.61	1,175,000
	<b>TOTAL</b>	<b>22.94</b>	<b>\$2,880,000</b>
3	Reorienting Resources	FTE	Cost
	Reorganize staff and schedules	22.44	\$1,965,000
	Rethink professional learning	1.11	200,000
	Invest in technology infrastructure and facilities	6.00	2,800,000
	<b>TOTAL</b>	<b>29.55</b>	<b>\$4,965,000</b>
	<b>GRAND TOTAL</b>	<b>75.93</b>	<b>\$10,180,000</b>

# REQUIREMENTS

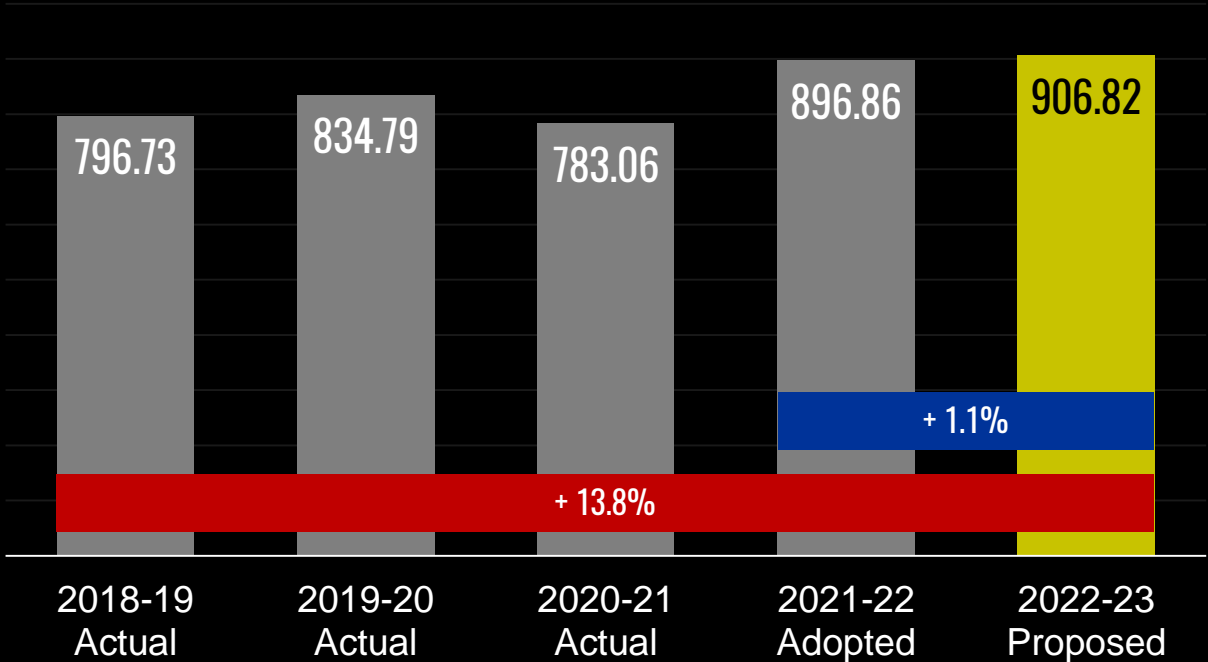
salaries and benefits

purchased services

capital outlay

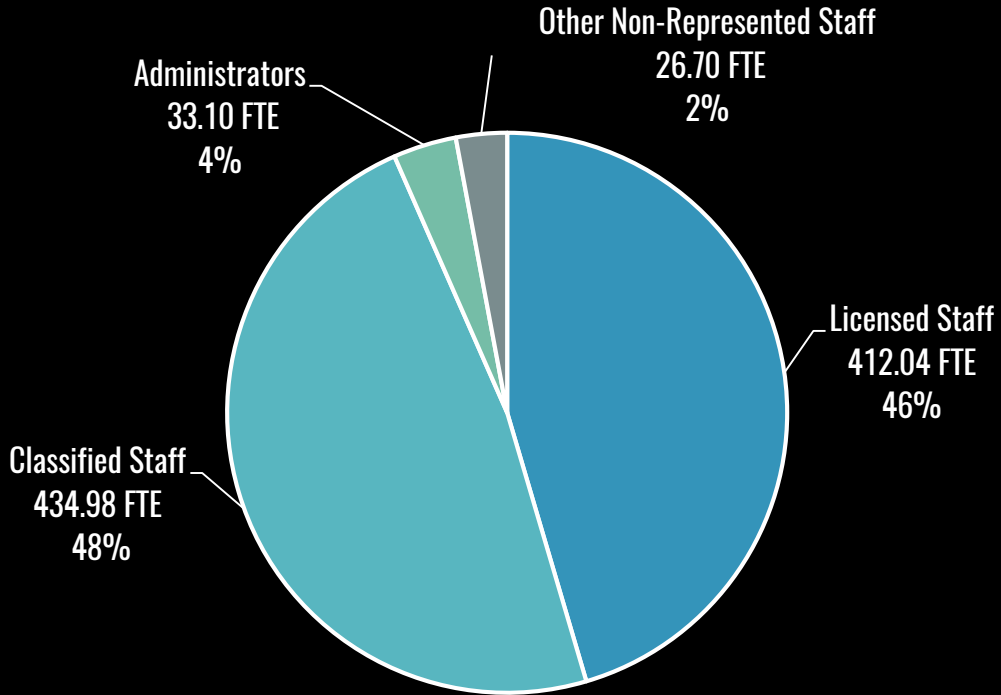
# STAFFING (FTE)

*full-time equivalent*



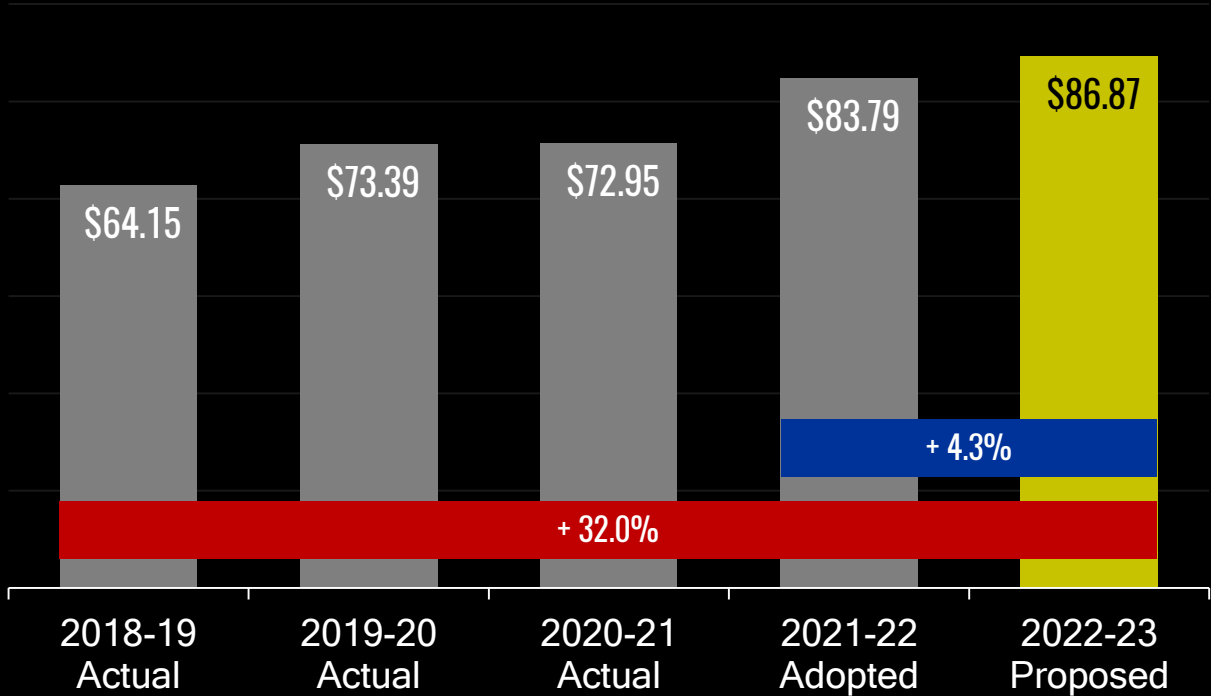
# STAFFING (FTE)

*full-time equivalent*



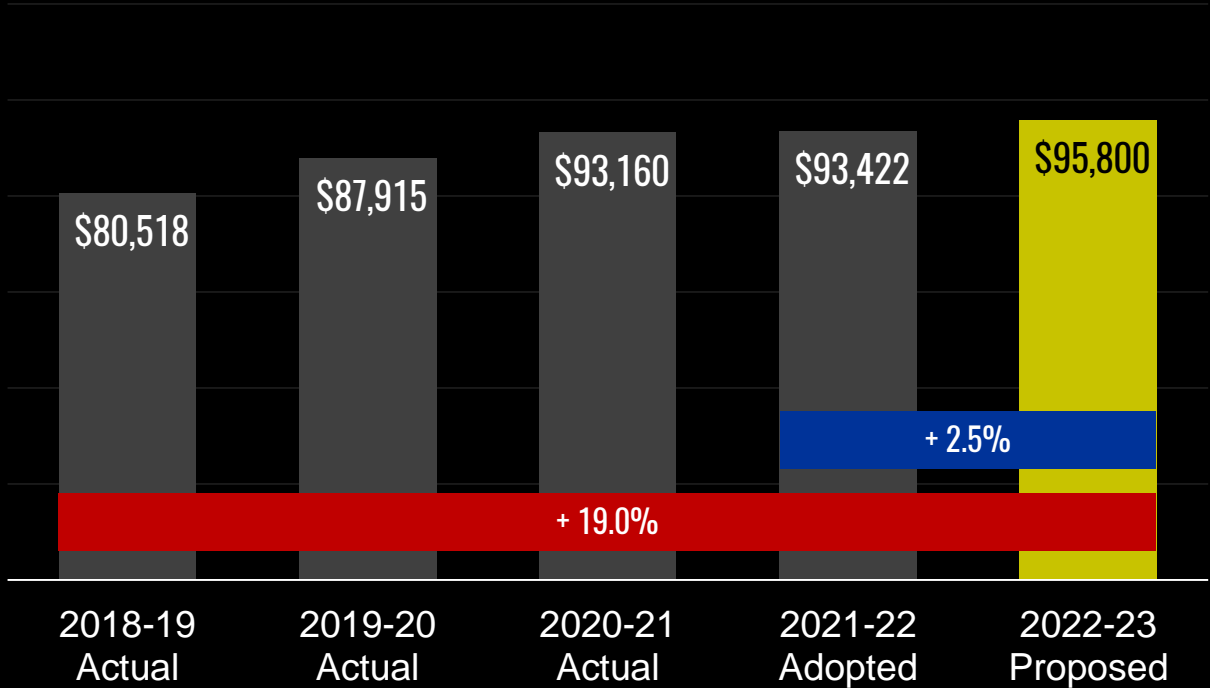
# SALARIES AND BENEFITS

*in millions*



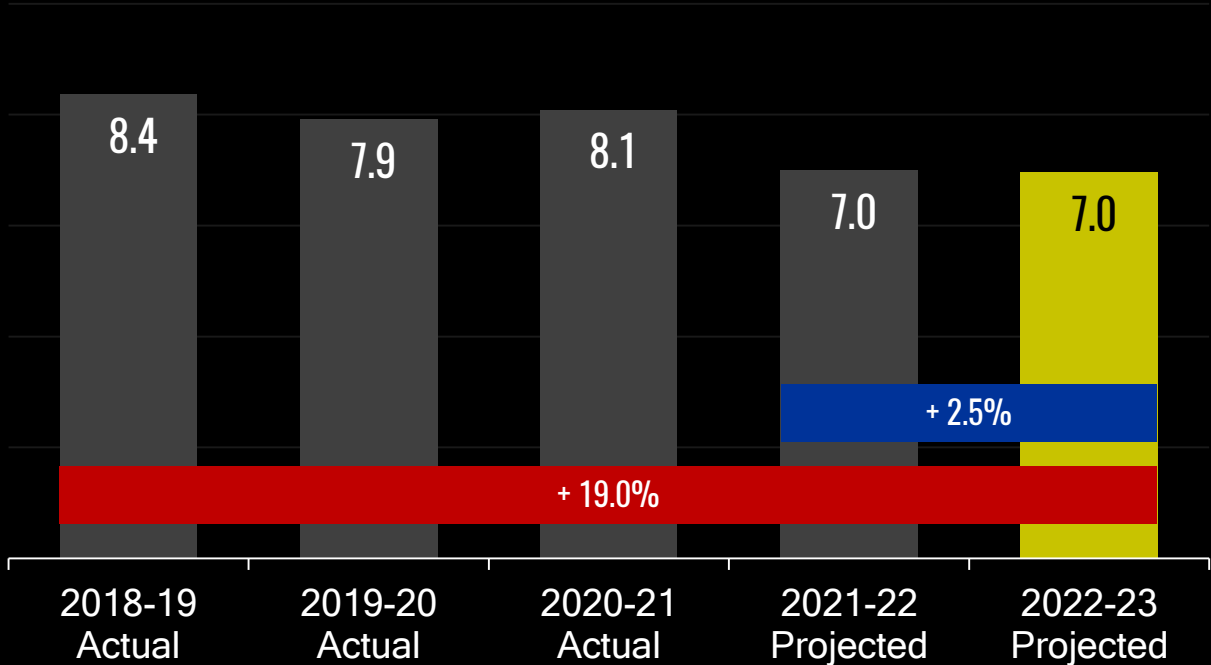
# COST PER FTE

*full-time equivalent*



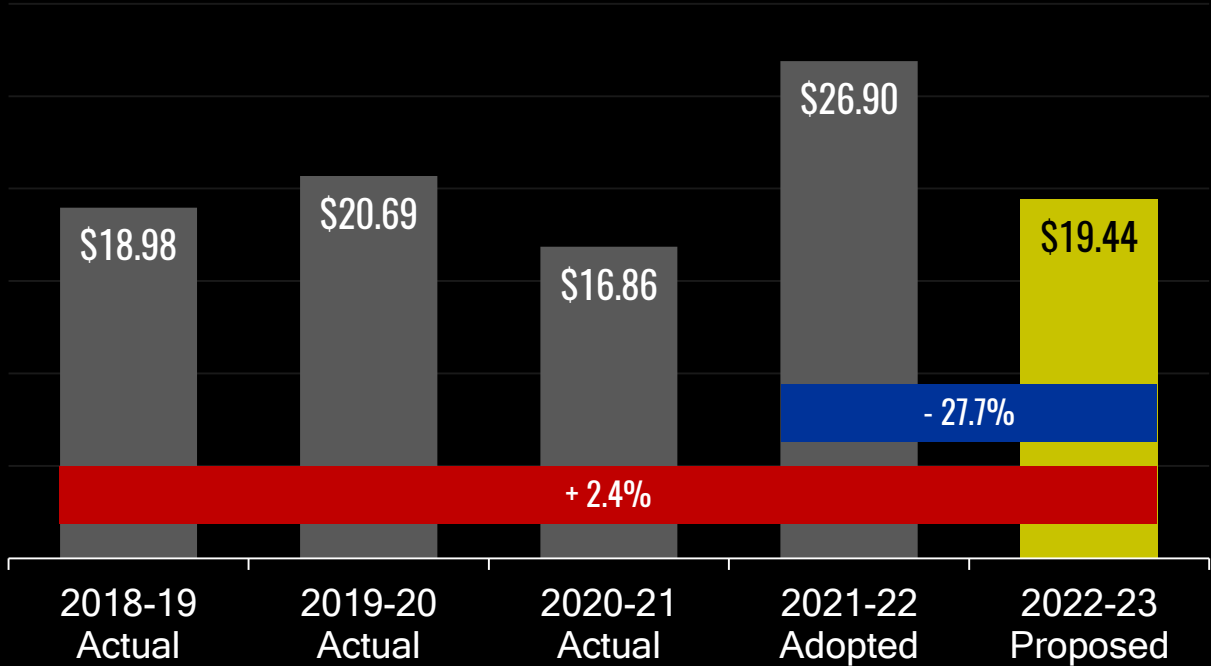
# STUDENT : FTE RATIO

*excludes Muddy Creek Charter School and YES House*



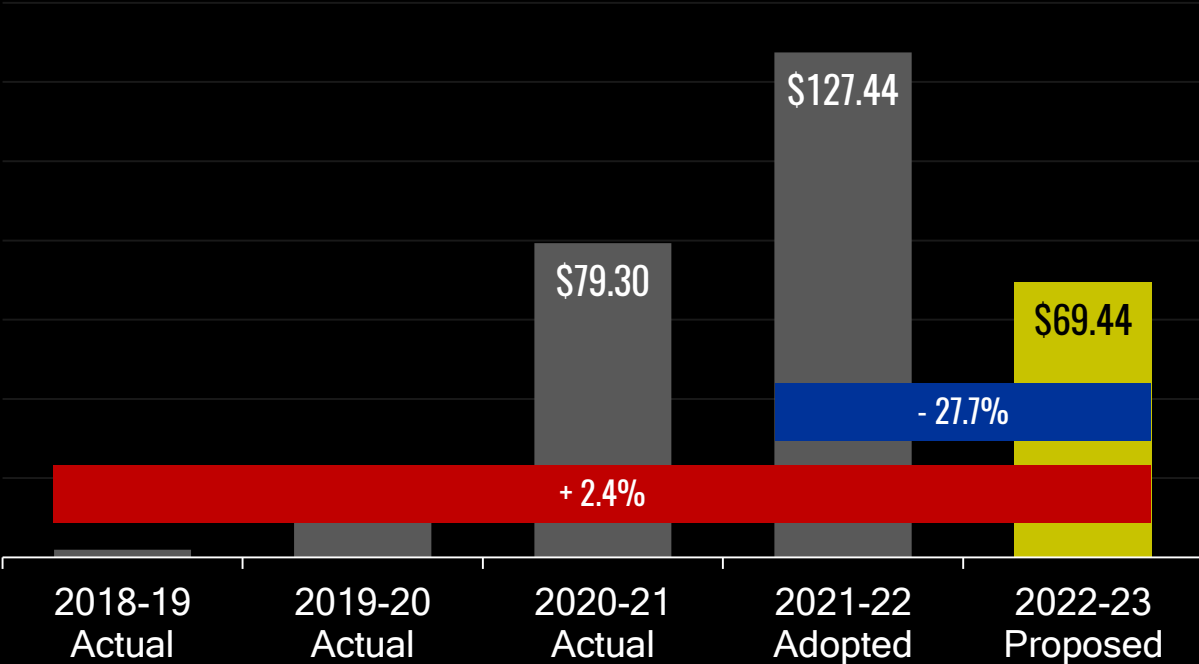
# PURCHASED SERVICES

*in millions*



# CAPITAL OUTLAY

*in millions*



# SCHOOL RESOURCES

classroom FTE

elementary enrichment FTE

basic school support FTE

discretionary allocations (\$)

# SCHOOL RESOURCES

## classroom FTE

projected enrollment ÷ target class size = classroom FTE

target class size – elementary schools: 23

target class size – middle schools: 27

target class size – high schools: 29

# SCHOOL RESOURCES

## **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 RESOURCES

## basic school support FTE

school administration

counseling & social work

instructional support

administrative support

student support

assessment, library, technology

# SCHOOL RESOURCES

## discretionary allocations

weighted enrollment x \$ per student

elementary schools: \$205 per student

middle schools: \$335 per student

high schools: \$345 per student

# SCHOOL RESOURCES

**classroom FTE:** 264.75 FTE

**elementary enrichment FTE:** 19.20 FTE

**basic school support FTE:** 203.50 FTE

**discretionary allocations (\$):** \$2,257,590



# Corvallis

SCHOOL DISTRICT

V. PUBLIC COMMENT

***NOTE: To indicate your desire to comment on the 2022-23 proposed budget, please arrive several minutes before the meeting begins and complete a request card; then, turn it into the Committee Secretary before the meeting begins.***

*Virtual option: Please contact [jennifer.schroeder@corvallis.k12.or.us](mailto:jennifer.schroeder@corvallis.k12.or.us) by noon on the day of the meeting with your name, address, and phone number.*



May 19, 2022

Corvallis School District  
Budget Committee

Dear Corvallis School District Budget Committee Members:

On behalf of the Franklin School PTA, I would like to thank you for the opportunity to provide the following testimony regarding the Corvallis School District's (District) proposed budget for the 2022-2023 school year. The goal of the Franklin PTA, like all Parent-Teacher Associations, is to make every child's potential a reality by engaging and empowering families and communities to advocate for all children.

The District has again succeeded in preparing a comprehensive budget that thoroughly reviews the District's revenues and expenses, goals and strategies, and challenges. The proposed budget also provides helpful forecasts and retrospective reviews of individual school funding, demographics, and academic success. We have reviewed the proposed budget and we have also completed a look-back at past years' budgets to assess how school funding has changed since 2018. We are now in the third year of a new paradigm which has provided both challenges and opportunities to improve our educational and student mental health systems. Federal and state funding programs tiered towards enhanced student support have expanded District capacities to address mental health concerns. However, this support does not appear to be provided evenly or perhaps equitably across the District.

Our review focuses on Franklin School and how Franklin's allocations compare to other comparable schools in the District. Because Franklin School is the only K-8 school in the district, it has a unique structure with student enrollment nearly equally split between elementary grades (K-5) and middle school grades (6-8). With approximately 160 students in elementary and slightly more in middle school, making comparisons between Franklin School and the other seven elementary schools, or between Franklin and the other two middle schools, challenging due to differing student enrollment. Despite this constraint, our analysis compares Franklin School funding to Adams Elementary School and Bessie Coleman Elementary School. These two schools have similar student demographics based on race/ethnicity, students with disabilities, Ever English learners, and students navigating poverty. Adams enrollment is larger and Bessie Coleman's is smaller relative to Franklin's total enrollment. School performance measures from the latest reporting period (2018-2019) are also similar. While the following review focuses on these three schools, other schools are also included in the review of student support services to show relative differences among schools.

Based on our review, we have the following conclusions.

- Franklin School's student enrollment has recovered more completely relative to other schools.
- Family interest in Franklin School as an option for their students remains high.
- Franklin School staffing allocations relative to 2018 are lower than the comparison schools, but show an upward trend.

- Student to staff ratios have declined slightly at Franklin School, but the downward trend has been at a slower rate relative to comparison schools. The relatively fast downward trends at comparison schools are due to declining student enrollment and increasing staff levels.
- Franklin School's per student spending has increased 18% since 2018. Comparison schools' per student spending has increased over 50%. Per student spending is 25% higher at Adams and Bessie Coleman compared to Franklin.
- Although a smaller percentage of overall funding, Federal funding for Franklin School declined 39% from 2019 to 2022. Comparison schools had 300+% increases in Federal funding as well as increased State and Local funding relative to Franklin.
- Student support services at Franklin are underfunded relative to comparison schools. Additional funding allocated to Franklin School would be used for student social, behavioral and emotional support through dedicated counseling services; student testing for learning disabilities; and dedicated Response to Intervention (RTI) staff.

Franklin School is embarking on another transitional period as the District pursues a new principal for the school. We would appreciate the Corvallis School Board's and the District's consideration of the points we have raised. **We are requesting additional funding be allocated to Franklin School in the 2022-2023 budget to address these issues. Additionally, we also request the District consider adding a dean of students to assist the next Franklin School principal with managing the school.** Following consideration of this letter, if the School Board and District deems the current funding level designated for the 2022-2023 school year at Franklin School as appropriate, we would very much appreciate receipt of a reconciliation memo to address the conclusions of our comparative analysis.

Thank you again for the opportunity to provide comments on the District's proposed 2022-2023 budget.

Respectfully yours,



Troy Brandt  
Franklin School PTA President

## Franklin School PTA Summary Review of the Corvallis School District's Proposed 2022-2023 Budget

The following review includes data from the District's proposed 2022-2023 budget and previous years' budgets. Data sources are presented in each section. Data for 2021-2022 are budget values. Data for 2022-2023 are projected values. Single year references are to the first calendar year in a school year.

### Student Enrollment

The District clearly articulated during the long-range facilities planning process as well as in annual budgets, that student enrollment in the District is in decline. There are many reasons for declining enrollment including family demographics (i.e., smaller families), fewer young families settling in Corvallis due to the high cost of living, and families preferring to homeschool or send their children to private school as alternatives to a District education. School enrollment was particularly affected by Covid between 2019 and 2021. For most schools, enrollment has rebounded, although to a lower level than pre-pandemic (the 2018-2019 school year is used for reference). Table 1 includes a summary of student enrollment in the district schools with a percent change between 2018-2019 and projected 2022-2023. Franklin's enrollment has rebounded to 2018-2019 levels and waitlists continue to be common in elementary grades.

**Table 1.** Student enrollment at Adams, Bessie Coleman, and Franklin (K-8) for 2018-2019 through 2022-2023. The final column has the percent change in student enrollment between 2018-2019 and 2022-2023.

School	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs 2018
Adams	441	430	353	376	369	-16%
Bessie Coleman	391	382	273	308	307	-21%
Franklin K-8	331	317	289	319	321	-3%

\*Data from individual school reports in the 2022-2023 budget.

### Licensed and Classified Staff

Licensed staff include teachers, specialists, and counselors. Classified staff include educational assistants, administrative assistants, technology specialists, and maintenance employees. Table 2 includes a summary of staffing level changes across the District. At the District level, all employment categories increased from 2018-2019 to 2022-2023.

**Table 2.** Staffing allocations from the 2018-2019 budget and the 2022-2023 budget and the percent change.

Staff	2018-2019	2022-2023	2022 vs 2018
Licensed	389.9	412.0	6%
Classified	358.7	435.0	21%
Admin	27.7	33.1	20%
Others	20.4	26.7	31%
Total	796.7	906.8	14%

\*Data from Staffing (FTE) Allocations table in the 2018-2019 budget and 2022-2023 budget.

Staffing levels at the three schools increased over the observation period (Table 3). Adams had the largest increase of 14% more licensed (12%) and classified (17%) staff. Bessie Coleman had fewer licensed (-10%) and more classified staff (52%) but an overall 12% increase in staffing. Franklin had an increase in licensed staff (7%) and classified staff (10%) with an overall increase of 8%. Each of the schools experienced their lowest staffing levels in 2020-2021 due to Covid. Staffing levels since 2020 have increased 18% at Adams, 27% at Bessie Coleman, and 21% at Franklin.

**Table 3.** The number of licensed and classified staff at Adams, Bessie Coleman, and Franklin (K-8) for 2018-2019 through 2022-2023. The final column has the percent change in staffing levels between 2018-2019 and 2022-2023.

School	2018-2019	2019-2020	2020-2021	2021-2022B	2022-2023	2022 vs 2018
Adams	39.7	44.9	38.5	41.6	45.4	14%
Bessie Coleman	34.3	35.2	30.2	33.9	38.4	12%
Franklin K-8	27.9	28.4	25.0	30.8	30.2	8%

\*Data from individual school reports in the 2022-2023 budget.

### Student to Staff Ratio

Combining the student enrollment and staffing data provides the student to staff ratio and an indication of licensed and classified staff coverage of students. Changes in the student to staff ratio are related to changes both in student and staff numbers. Table 4 includes the change in the student to staff ratio, Table 5 includes a comparison of the change in the student to licensed staff ratio. The ratios of students to staff and students to licensed staff were comparable across the three schools in 2018-2019. Values began to depart in 2020-2021 and remained on the same trend in 2021-2022 and are projected to be similar in 2022-2023. The trend reflects the declining enrollment at Adams and Bessie Coleman and coincident increases in staffing levels. Franklin student to staff levels are also projected to be higher in 2022-2023 than at Cheldelin and Linus Pauling. For 2022-2023, Franklin’s student to staff ratio is projected to be 31% higher compared to Adams and 33% higher compared to Bessie Coleman. Franklin’s student to licensed staff ratio is projected to be 24% higher than Adams and 18% higher than Bessie Coleman.

**Table 4.** Student to staff ratio at Adams, Bessie Coleman, and Franklin (K-8) for 2018-2019 through 2022-2023. The final column has the percent change in staffing levels between 2018-2019 and 2022-2023.

School	2018-2019	2019-2020	2020-2021	2021-2022B	2022-2023	2022 vs 2018
Adams	11.1	9.6	9.2	9.0	8.1	-27%
Bessie Coleman	11.4	10.9	9.0	9.1	8.0	-30%
Franklin K-8	11.9	11.2	11.5	10.4	10.6	-10%

\*Data derived from individual school reports in the 2022-2023 budget.

**Table 5.** Student to licensed staff ratio at Adams, Bessie Coleman, and Franklin (K-8) for 2018-2019 through 2022-2023. The final column has the percent change in staffing levels between 2018-2019 and 2022-2023.

School	2018-2019	2019-2020	2020-2021	2021-2022B	2022-2023	2022 vs 2018
Adams	19.7	16.3	15.6	15.2	14.7	-25%
Bessie Coleman	17.7	18.1	14.8	15.4	15.4	-13%
Franklin K-8	20.1	18.8	18.0	18.3	18.2	-9%

\*Data derived from individual school reports in the 2022-2023 budget.

### School Spending

School spending has varied over time with a general uptrend except for 2020-2021 when school spending declined relative to the preceding year. School spending subsequently recovered and is now greater than the pre-Covid period. Table 6 includes a summary of school spending. Of the three schools, Franklin’s spending has increased the least. Table 7 includes a summary of school spending per student. Since school spending is largely affected by staffing levels, spending per student reflects student-staffing level relationships presented above. Compared to 2018-2019, per student spending rose more than 50% at the three schools. Franklin spent 7% less than budgeted during the 2021-2022 school year. Adams and Bessie Coleman budgeted per student spending for 2022-2023 is

25% higher than Franklin’s budget. Franklin was the only school in the District with a reduced per student budget for 2022-2023 compared to the 2021-2022 budget.

**Table 6.** Total spending at Adams, Bessie Coleman, and Franklin (K-8) for 2018-2019 through 2022-2023. The final column has the percent change in spending between 2018-2019 and 2022-2023.

School	2018-2019	2019-2020	2020-2021	2021-2022B	2022-2023	2022 vs 2018
Adams	\$3,308,505	\$4,053,996	\$3,531,784	\$3,831,745	\$4,293,019	30%
Bessie Coleman	\$2,938,322	\$3,249,081	\$2,826,565	\$3,157,985	\$3,546,456	21%
Franklin K-8	\$2,592,670	\$2,754,265	\$2,496,275	\$2,973,015	\$2,960,401	14%

\*Data from individual school reports in the 2022-2023 budget.

**Table 7.** Per student spending at Adams, Bessie Coleman, and Franklin (K-8) for 2018-2019 through 2022-2023. The final column has the percent change in per student spending between 2018-2019 and 2022-2023.

School	2018-2019	2019-2020	2020-2021	2021-2022B	2022-2023	2022 vs 2018
Adams	\$7,452	\$9,428	\$10,005	\$10,191	\$11,634	56%
Bessie Coleman	\$7,515	\$8,505	\$10,354	\$10,253	\$11,552	54%
Franklin K-8	\$7,833	\$8,689	\$8,638	\$9,320	\$9,222	18%

\*Data from 2022-2023 budget.

The District began reporting State and Local funding and Federal funding beginning in the 2019-2020 budget. State and Local funding has steadily increased for District schools. However, of the three comparison schools, increases have been lowest at Franklin (Table 8). State and Local funding recovery has been multiples less at Franklin compared to Adams and Bessie Coleman.

**Table 8.** Per student State and Local funding for Adams, Bessie Coleman, and Franklin (K-8) for 2019-2010 through 2022-2023. The final two columns have the percent change in State and Local funding between 2019-2020 and 2022-2023, and between 2020-2021 and 2022-2023.

School	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs 2019	2022 vs 2020
Adams	\$8,125	\$8,932	\$9,118	\$10,805	33%	21%
Bessie Coleman	\$7,986	\$8,372	\$9,187	\$11,076	39%	32%
Franklin K-8	\$7,997	\$8,457	\$9,509	\$9,035	13%	7%

\*Data from individual year budgets, data are projected for given year.

Federal funding per student has experienced an even more drastic departure across the three schools. Although Federal funding is less substantial compared to State and Local funding, Franklin experienced a 37% decline in Federal funding from 2019-2020 to 2022-2023 (Table 9).

**Table 9.** Per student Federal funding for Adams, Bessie Coleman, and Franklin (K-8) for 2019-2010 through 2022-2023. The final two columns have the percent change in Federal funding between 2019-2020 and 2022-2023, and between 2020-2021 and 2022-2023.

School	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs 2019	2022 vs 2021
Adams	\$187	\$407	\$114	\$829	343%	627%
Bessie Coleman	\$90	\$155	\$74	\$476	429%	543%
Franklin K-8	\$299	\$141	\$80	\$188	-37%	135%

\*Data from individual year budgets, data are projected for given year.

### School Staffing FTE Allocations

Table 10 includes the FTE allocations and student to teacher ratios for all District elementary and middle schools. Franklin School FTEs are split between K-5 and 6-8 in District reporting, but we include totals combining

elementary and middle school values in the table. The ratios show the typical higher student to teacher ratios that are common in Franklin School elementary classes.

**Table 10.** Total and Direct Instruction FTE and Student to Teacher Ratio for all elementary and middle schools for the projected 2022-2023 school year budget. Comparison schools in bold.

School	Total FTE Allocation	Direct Instruction FTE	Student to Teacher Ratio
<b>Adams</b>	<b>32.56</b>	<b>16</b>	<b>23</b>
<b>Franklin K-5</b>	<b>12.09</b>	<b>6</b>	<b>27</b>
Garfield	33.25	16	23
<b>Bessie Coleman</b>	<b>27.22</b>	<b>13</b>	<b>24</b>
KJH	25.92	12	23
Lincoln	30.71	15	23
Mt View	24.92	11	23
Letitia Carson	33.56	17	24
Cheldelin	42.23	25.2	27
<b>Franklin 6-8</b>	<b>12.08</b>	<b>7.2</b>	<b>27</b>
Linus Pauling	57.81	35.6	27
<b>Franklin K-8</b>	<b>24.17</b>	<b>13.2</b>	<b>27</b>

\*Data from School Staffing (FTE) Allocations table in 2022-2023 budget.

Student support services include Counseling & Social Work, Instructional Support, Student Support, and Assessment. Table 11 includes FTEs associated with each of these student support services. Support service allocations at Franklin School are lower than nearly every other school across the four support services. Inadequate support was especially apparent during the current school year when staffing shortages affected the availability of educational assistants and health service assistants. Insufficient staffing for student assessment also contributes to underserved students who are not provided needed educational support.

**Table 11.** Counseling & Social Work, Instructional Support, Student Support, and Assessment FTEs for all elementary and middle schools for the projected 2022-2023 school year budget. Comparison schools in bold.

School	Counseling & Social Work FTEs	Instructional Support FTEs	Student Support FTEs	Assessment FTEs	Total
<b>Adams</b>	<b>1.50</b>	<b>0.50</b>	<b>7.00</b>	<b>0.25</b>	<b>9.25</b>
<b>Franklin K-5</b>	<b>0.50</b>	<b>0.23</b>	<b>1.88</b>	<b>0.13</b>	<b>2.74</b>
Garfield	1.00	1.00	7.00	0.81	9.81
<b>Bessie Coleman</b>	<b>1.50</b>	<b>0.50</b>	<b>5.38</b>	<b>0.81</b>	<b>8.19</b>
KJH	1.50	0.50	5.38	0.81	8.19
Lincoln	1.00	1.00	6.19	0.81	9.00
Mt View	1.50	0.50	5.38	0.81	8.19
Letitia Carson	1.50	0.50	7.00	0.81	9.81
Cheldelin	2.00	0.80	6.13	1.00	9.93
<b>Franklin 6-8</b>	<b>0.50</b>	<b>0.23</b>	<b>1.88</b>	<b>0.41</b>	<b>3.02</b>
Linus Pauling	2.00	1.20	7.88	1.00	12.08
<b>Franklin K-8</b>	<b>1.0</b>	<b>0.46</b>	<b>3.76</b>	<b>0.54</b>	<b>5.76</b>

\*Data from School Staffing (FTE) Allocations table in 2022-2023 budget.

Based on our review of the District's 2022-2023 budget and a look-back at previous years' budgets and actual values, Franklin School continues to be underfunded relative to Adams Elementary and Bessie Coleman Elementary, the two most comparable schools in the district based on student demographics and enrollment. There is more disparity between Franklin's funding levels and other schools in the District.

With the District's Goals and Strategies and the stated Challenges included in the budget, we believe the District should allocate additional funding to student support services including Counseling and Social Work, Instructional Support, Student Support, and Assessment. The current allocation to student support services is inadequate and relative to other schools, Franklin's allocations are unequal and perhaps inequitable.

Further, Franklin School with its K-8 format, services a wide range of students on their social and educational development pathways. Franklin has relied on a single administrator to oversee a student body that is of similar size to other schools, but with a broader age range and developmental spectrum. We believe we are past time for adding a dean of students to the Franklin School administrative staff. Such a position would provide the principal more freedom to manage the school while also providing more administrative flexibility and school coverage. Franklin's principal position has many requirements that are challenging for a single person. As part of the current hiring process to fill Franklin's principal position, we also request the District consider adding a dean of students position at Franklin.

These concerns are not new and many of these funding issues can be traced to the school's founding in 1995. The school was started on a shoestring budget and relative to other District schools, Franklin continues to be underfunded. Given the District's priorities, we believe addressing these concerns will improve the student experience, social development, and educational success.

Respectfully yours,



Troy Brandt  
Franklin School PTA President



# Corvallis

SCHOOL DISTRICT

- VI. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION
- VII. ADOPT MINUTES - MAY 27, 2021

**MINUTES**  
Meeting of the  
**BUDGET COMMITTEE**  
Corvallis School District 509J

**I. CALL TO ORDER AND ROLL CALL (CSD509J, 05-27-2021, 00:15:24)**

The meeting was called to order by Committee Chair Freborg on Thursday, May 27, 2021 at 6:33 p.m. in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333, and live streamed on the district’s [YouTube](#) channel (CSD 509J, 05-27-2021, 00:40:46). The secretary recorded those present as listed below.

<u>COMMITTEE MEMBERS PRESENT</u>	<u>COMMITTEE MEMBERS ABSENT</u>
Sami Al-AbdRabbuh	Tina Baker
Vincent Adams	Jay Conroy
Tina Baker	
Katherine Bremser	<u>DISTRICT STAFF PRESENT</u>
Joshua Clark	Ryan Noss, Superintendent
Jay Conroy	Olivia Meyers Buch, Finance & Operations Director
Bill Dougherty	Melissa Harder, Assistant Superintendent
Andrew Freborg	
Margit Foss	
Terese Jones	
Sarah Finger McDonald	
Sravva Tadepalli	
Shauna Tominey	
Luhui Whitebear	

A quorum was present and due notice had been published.

**II. FOLLOW UP FROM LAST MEETING (CSD509J, 05-27-2021, 00:15:52)**

Committee Chair Freborg asked Budget Officer Meyers Buch to present follow up materials from the last meeting. A summary of her comments are listed below.

Excerpts of the budget document were posted online. (CSD 509J, 05-27-2021, 00:16:09)

Additional information regarding sustainability of resources noted in the plan for supporting equitable learning recovery as published beginning on page 28. (CSD 509J, 05-27-2021, 00:16:45) All of the new investments total just over 65 FTE and about \$8.5 million. The majority of these are limited term investments, approximately 56% of the total, and will not be continued beyond the next two years. About 31% of the investments are considered ongoing,

primarily funded by ongoing resources. A few of the investments are unknown as to their expected longevity and will be reviewed during the next year, including Corvallis Online and Student Family Advocates, and additional custodial staffing related to COVID-19 protocols.

Prekindergarten programs, run by Head Start at Adams, Lincoln, and Mt. View Elementary Schools, were not operating in district schools during 2020-21 due to the pandemic, but these are expected 2021-22. (CSD 509J, 05-27-2021, 00:20:31)

(CSD 509J, 05-27-2021, 00:21:35) In regards to the Construction Pathway option proposed, Ms. Meyers Buch explained that this would be a two year program starting with a cohort of fifteen (15) students enrolled at the Harding Center. The district is currently purchasing equipment required and is actively recruiting for a qualified teacher.

(CSD 509J, 05-27-2021, 00:22:40) Several Career Technical Education (CTE) programs are also available at Corvallis High School including Early Childhood Education, Manufacturing, Automotive, Digital Arts, Computer Science, and Forestry. At Crescent Valley High School, available programs include Health Sciences, Culinary Arts, Design and Applied Arts, Information Support and Services, and Pre-Engineering. Additional CTE programs are currently in development.

Ms. Meyers Buch noted that the final question she received was about certified librarians in the district and whether or not technical library staff have access to a certified librarian. The proposed budget includes 1.0 FTE for a District Certified Librarian who provides support to all locations (10.5 FTE classified staff). Historically, the Certified Librarian was provided to the District as a service through Linn-Benton-Lincoln Educational Service District (LBL-ESD). Bringing this position into the district does reflect a change to previous years which can be seen on page 93 of the budget document, under the 2200 function. (CSD 509J, 05-27-2021, 00:24:08)

Chair Freborg acknowledged Committee Member Terese Jones' follow up questions, as summarized below.

Ms. Jones asked if the district's CTE programs were coordinated with Linn Benton Community College. (CSD 509J, 05-27-2021, 00:25:35) Superintendent Noss noted that individual program connections to LBCC varies with individual program, dependent largely on how long the individual program has been established. Assistant Superintendent Harder added that Secondary Program Coordinator Rynda Gregory works with other local district leaders to connect those programs with programs of higher education and that she could bring further information back to the School Board at a later date.

Ms. Jones noted that Ms. Meyers Buch indicated there were 10.5 FTE of library media staff and was curious why this was less than the number of schools in the district. (CSD 509J, 05-27-2021, 00:27:35) Ms. Meyers Buch explained that these positions are 6.5 hours per day at all Elementary Schools. Superintendent Noss noted that the current hours per day is an increase over previous years, where these positions were staffed at half-time.

Mr. Al-AbdRabbuh asked, assuming a \$9.3 billion allocation at the state level, if we were expecting to tap into our reserves at the same level as the proposed budget. And, if so, would we still be able to stay at the board's policy-designated reserve levels into 2022-23. (CSD 509J, 05-27-2021, 00:29:45) Ms. Meyers Buch noted that at the \$9.3 billion allocation, the district would still be operating at a deficit, but not as large as is currently planned. She noted, however, that we would still be within current board policy reserve levels and that these projections would continue to be reconciled as more information is known.

### **III. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION (CSD509J, 05-27-2021, 00:31:08)**

Seeing no further questions for clarification, Chair Freborg opened the meeting to general committee discussion. A summary of the discussion points, questions, and requests for more information follows.

Ms. Whitebear asked when revisions previously requested, specifically related to corrections to language within the published board goals, would be reflected in the actual document. (CSD 509J, 05-27-2021, 00:31:25) Ms. Meyers Buch explained that those corrections would be available for review in the approved version submitted to the board for approval at their June 10, 2021 meeting.

### **IV. APPROVAL OF 2021-22 BUDGET, TAX RATE, AND TAX AMOUNT (CSD509J, 05-27-2021, 00:33:46)**

Seeing no further questions or requests for discussion from the group, Chair Freborg invited a motion to approve the proposed budget.

**MOTION (CSD509J, 05-27-2021, 00:33:54):** Committee Member Adams moved that the Corvallis School District budget for 2021-22, in the aggregate amount of \$330,446,650 for all funds, be approved. This motion was seconded by Committee Member Jones.

**VOTE (CSD509J, 05-27-2021, 00:34:30):** Committee Secretary recorded the results of the roll call vote as follows:

Sami Al-AbdRabbuh -Yea  
Vincent Adams - Yea  
Katherine Bremser - Yea  
Joshua Clark - Yea  
Bill Dougherty - Yea  
Andrew Freborg - Yea  
Margit Foss -Yea  
Terese Jones - Yea  
Sarah Finger McDonald - Yea

Sravya Tadepalli - Yea  
Shauna Tominey - Yea  
Luhui Whitebear - Yea

Tina Baker - Absent  
Jay Conroy - Absent

**The secretary noted that the motion passed with twelve (12) yeases, and two absent.**

**MOTION (CSD509J, 05-27-2021, 00:36:57):** Committee Member Finger McDonald moved that the permanent tax rate of \$4.4614 per \$1,000 of assessed value be levied for operating purposes, that a local option tax rate of \$1.5000 per \$1,000 of assessed value be levied in support of the General Fund, and that a tax amount of \$14,598,585 be levied for the service of bonded debt obligations. This motion was seconded by Mr. Adams.

**VOTE (CSD509J, 05-27-2021, 00:37:44):** Committee Secretary recorded the results of the roll call vote as follows:

Sami Al-AbdRabbuh -Yea  
Vincent Adams - Yea  
Katherine Bremser - Yea  
Joshua Clark - Yea  
Bill Dougherty - Yea  
Andrew Freborg - Yea  
Margit Foss -Yea  
Terese Jones - Yea  
Sarah Finger McDonald - Yea  
Sravya Tadepalli - Yea  
Shauna Tominey - Yea  
Luhui Whitebear - Yea

Tina Baker - Absent  
Jay Conroy - Absent

**The secretary noted that the motion passed with twelve (12) yeases, and two absent.**

**V. ADOPT MINUTES – May 20, 2021 (CSD509J, 05-27-2021, 00:38:40)**

**MOTION (CSD509J, 05-27-2021, 00:38:57):** Committee Member Finger McDonald moved that minutes from the May 20, 2021 meeting of the Budget Committee be adopted as submitted. This motion was seconded by Committee Member Jones.

**VOTE (CSD509J, 05-27-2021, 00:39:15):** Motion passed via unanimous consent.

**IX. ADJOURNMENT (CSD509J, 05-27-2021, 00:40:00)**

Committee Chair Freborg recognized the work of the committee, in particular Bill Dougherty and Shauna Tominey, whose terms are expiring at the end of this process.

**MOTION (CSD509J, 05-27-2021, 00:40:18): Committee Member Al-AbdRabbuh moved that the meeting be adjourned. This motion was seconded by Committee Member Jones.**

**VOTE (CSD509J, 05-27-2021, 00:40:37): Motion passed via unanimous consent.**

Meeting adjourned 9:06 p.m.

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Committee Chair

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Olivia Meyers Buch, Budget Officer

*Prepared By: Jennifer Schroeder, S:\DO\Business\Budget\Budget 2021-22\Budget Committee\Mtg 3 MAY 27 2021 - Approve\2021-MAY 27 MEETING 2 Minutes UNADOPTED.docx*



# Corvallis

SCHOOL DISTRICT

VIII. ADOPT MINUTES - APRIL 21, 2022

**MINUTES**  
Meeting of the  
**BUDGET COMMITTEE**  
Corvallis School District 509J

**I. CALL TO ORDER AND ROLL CALL (CSD 509J, 04-21-2022, 00:01:48)**

The meeting was called to order by School Board Chair Sarah Finger McDonald on Thursday, April 21, 2022 at 6:31 p.m. in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333, and live streamed on the district’s [YouTube](#) channel (CSD 509J, 04-21-2022, 01:25:15). The secretary recorded those present as listed below.

<p><u>COMMITTEE MEMBERS PRESENT</u></p> <p>Vincent Adams Katherine Bremser (virtual) Bill Dougherty Sarah Finger McDonald Margit Foss (virtual) Andrew Freborg (virtual) Terese Jones Sravya Tadepalli Shauna Tominey (virtual) Luhui Whitebear Penny York</p>	<p><u>COMMITTEE MEMBERS ABSENT</u></p> <p>Sami Al-AbdRabbuh Tina Baker Joshua Clark</p> <p><u>DISTRICT STAFF PRESENT</u></p> <p>Ryan Noss, Superintendent Olivia Meyers Buch, Finance &amp; Operations Director Melissa Harder, Assistant Superintendent Lauren Wolfe, Business Services Manager</p>
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A quorum was present and due notice had been published.

**II. INTRODUCTIONS (CSD 509J, 04-21-2022, 00:02:00)**

School Board Chair Finger McDonald asked each committee member to introduce themselves.

**III. REVIEW AGENDA AND MEETING NORMS (CSD 509J, 04-21-2022, 00:05:30)**

School Board Chair Finger McDonald turned the meeting to Finance and Operations Director Olivia Meyers Buch who introduced the meeting norms. Her presentation slides are attached to these minutes.

**IV. BUDGET COMMITTEE ROLES AND RESPONSIBILITIES (CSD 509J, 04-21-2022, 00:09:35)**

Ms. Meyers Buch continued her presentation highlighting the roles and responsibilities of the Budget Committee.

**V. BUDGET DOCUMENT ORIENTATION (CSD 509J, 04-21-2022, 00:16:23)**

An orientation to the budget document’s format was presented by Ms. Meyers Buch.

**VI. FINANCIAL UPDATE AND OUTLOOK FOR 2022-23** (CSD 509J, 04-21-2022, 00:24:40)

Ms. Meyers Buch presented information regarding general economic projections and our current year budget update. Her presentation slides are attached to these minutes.

**VII. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION** (CSD 509J, 04-21-2022, 01:05:43)

Ms. Meyers Buch concluded her presentation and opened the meeting to discussion, questions, and requests for more information.

(CSD 509J, 04-21-2022, 01:06:25) Committee Member Vince Adams inquired as to the process through which committee members might bring questions to staff through this process. Ms. Meyers Buch responded that the district plans to publish the proposed budget document in advance of the first official budget committee meeting scheduled for May 19, 2022. This will allow the committee to review the proposed budget and bring any question they might have for staff to that meeting. This allows questions, answers, and discussion to happen in the public forum.

(CSD 509J, 04-21-2022, 01:08:57) Committee Member Bill Dougherty asked if the budget currently under development assumes the passage of the Local Option Levy renewal [on the May 17, 2022 ballot]. Ms. Meyers Buch noted that historically, the levy has had support of the local community and so, yes, we are currently assuming it would be continued.

(CSD 509J, 04-21-2022, 01:09:46) Committee Member Luhui Whitebear asked if the enrollment numbers were traditionally static (or close) to the October 1 figures shared tonight. Ms. Meyers Buch noted that she would bring information back to the Committee showing trends from ADM collection figures for the past few years. [Ms. Meyers Buch emailed this information to the Committee on 05-12-2022, email and attachment are supplemental to this meeting.]

(CSD 509J, 04-21-2022, 01:14:11) Mr. Adams asked for information regarding efforts taken to involve the public in the budget process. Ms. Meyers Buch explained that this year it was a little tricky to solicit input from the public ahead of the process as the School Board is currently reviewing their goals- that's the best place to provide input and direction to staff as they build the budget. Aside from that process, finance staff start talking to school administrators in the fall as to what is working and where they could utilize extra resources. Staff also watch the discussions of the School Board throughout the year to provide additional direction to the process. Public comment is currently scheduled for May 19, 2022. We can also take public comment at the meeting scheduled the following week should the Committee wish to do so. Ms. Meyers Buch also noted that the budget is just a plan – adjustments can (and are) made throughout the year based on the direction of the School Board and/or additional information coming available.

Superintendent Noss added that the work that the School Board is doing now to revise the district's goals, including a community survey, will also help us to galvanize the direction of the district, and, therefore, the district's budget for this year and next.

Ms. Finger McDonald and Superintendent Noss also noted that the School Board also recently solicited information from the public in connection with the Local Option Levy renewal process. It was clear from those results that the community values maintaining or reducing class sizes, school counseling and mental health supports, routine, recruiting high quality staff, supporting CTE, music, arts, and PE in our classrooms.

**VIII. ADJOURNMENT ) (CSD 509J, 04-21-2022, 01:24:57)**

There being no further business before the Committee, Ms. Finger McDonald reminded the group of the first official meeting, scheduled for May 19, 2022 and adjourned the meeting at 7:53 p.m.

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Committee Chair

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Olivia Meyers Buch, Budget Officer

*Prepared By: Jennifer Schroeder, S:\DO\Business\Budget\Budget 2022-23\Budget Committee\Mtg 1 ORIENTATION\2022 APR 21 - Orientation Mtg - UNADOPTED minutes.docx*



# Corvallis

SCHOOL DISTRICT

## IX. ADJOURNMENT

IX.A. Next Meeting: Thursday, May 26, 2022, 6:30 p.m.

- Deliberation
- Approval of 2022-23 budget, tax rate and tax amount

\*All times are approximate.

*Note: The Chair of the Board may alter the order of business as they deem proper and necessary.*



# Corvallis

## SCHOOL DISTRICT

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 [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us).

Communication With The School Board – Communication with the Board can be made by telephone, letter, e-mail and public testimony. Letters may be addressed to individual Board members or the Board as a whole and sent to 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. E-mail may be sent to [schoolboard@corvallis.k12.or.us](mailto:schoolboard@corvallis.k12.or.us) and will be sent to all board members simultaneously as well as to key District Office staff. For more information, please contact Kim Nelson at [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us).

Consolidated Action Agenda – The purpose of the consolidated action agenda is to expedite action on routine agenda items. All agenda items that are not held for discussion at the request of a Board member or staff member will be approved/accepted as written as part of the consolidated motion. Items designated or held for discussion will be acted upon individually.

Public Comment –

Guidelines are at: <https://www.csd509j.net/about-us/school-board/provide-input-and-be-informed/>

Executive Session – Permissible purposes of Executive Sessions include: ORS 192.660(2)(a) – Employment of Public Officers, Employees and Agents; ORS 192.660(2)(b) – Discipline of Public Officers and Employees; ORS 192.660(2)(d) – Labor Negotiator Consultations; ORS 192.660(2)(e) – Real Property Transactions; ORS 192.660(2)(f) – Exempt Public Records; ORS 192.660(2)(h) – Legal Counsel; ORS 192.660(2)(i) – Performance Evaluations of Public Officers and Employees; ORS 192.660(2)(j) – Public Investments.

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](mailto:kim.nelson@corvallis.k12.or.us) or submitted between 8:00 am – 5:00 pm Monday through Friday at 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. Additional information is available on the district website.

SCHOOL BOARD MEMBERS			
Judah Largent	541-231-8415	Terese Jones, Co-Vice Chair	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey, Co-Vice Chair	541-829-8411
Chris Hawkins	541-602-2045	Luhui Whitebear, Chair	541-714.3305
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