NOTICE

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

Date & Time	Meeting Type	Location	Agenda
Thursday, May 30, 2024 6:30 PM	Finance	Gymnasium at Lincoln Elementary School, 110 SE Alexander Avenue, 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* ***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

Corvallis
SCHOOL DISTRICT

Thursday, May 30, 2024
6:30 PM

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

Meeting Details: Thursday, May 30, 2024, 6:30 PM in the Gymnasium at Lincoln Elementary School, 110 SE Alexander Avenue, 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/UC9Jtpte5dmilZl9kySBJbVQ? A recording of the meeting will also be posted to that channel.

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

II. FOLLOW UP FROM LAST MEETING

III. PUBLIC COMMENT
NOTE: To indicate your desire to comment, please arrive several minutes before the meeting begins and complete a request card; then, turn it in to the Secretary before the meeting begins. See the attached guidelines for providing input to the School Board.
Virtual option: Please contact Jennifer.Bentz@corvallis.k12.or.us by noon on the day of the Board Meeting to schedule public comment. Please include your name, address, the phone number you will call in from, and the topic of your public comment.

Corvallis
SCHOOL DISTRICT

PROVIDING INPUT TO THE BUDGET COMMITTEE

(Revised 05/23/2024)

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

Public Comment at Budget Committee Meetings

This option is available when *Public Comment* is an item on the agenda. To offer comments:

A. Complete all of the requested information on a "Comment Request" card, which can be found on a table near the entrance to the meeting room, and give it to the Committee Secretary at the head table **before** the meeting begins. Your testimony may be delayed until all the information is provided.

B. When you provide public comment, your name, whether you reside within the district boundary, and comments are matters of public record; however, students and staff do not need to provide their addresses.

C. Keep your comments within the specified time allotted, usually three minutes, to allow time for others to comment. Please be respectful of those who wish to provide comments after you.

D. Direct your comments to the Committee. The Committee Chair will refer questions or requests for action to staff for response at a later date.

E. If you read from a prepared statement, you may choose to leave your written comments with the Committee Secretary to post online with the informational packet of the meeting and to file with the official minutes of the meeting. Handouts are not required but should you wish to provide them, please bring 20 copies and give them to the Committee Secretary to distribute.

F. Recall that the Budget Committee does not set salaries, benefits, staffing levels, or decide if a program service or program should be provided. Comments related to district goals, priorities, policies, and programs should be directed to the School Board during their next regularly scheduled meeting.

G. If you are commenting in regards to a request for an increase or decrease to budget expenditures, note that the budget presented tonight is balanced. It would be helpful if, in addition to a proposed increase, you also identify a corresponding decrease and vice versa.

H. Speakers may offer objective criticism of the Proposed Budget, but the Committee will not hear complaints concerning individual District personnel or the conduct of the district generally. (Board Policy KL and Administrative Regulation KL-AR describe how complaints can be shared with the District.)

I. Undue interruption or other interference with the orderly conduct of Committee business cannot be allowed.
   - Defamatory or abusive remarks are always out of order.
   - The Committee Chair may terminate a speaker's privilege of address if, after being called to order, the speaker persists in improper conduct or remarks.

Written Correspondence

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

Corvallis
SCHOOL DISTRICT

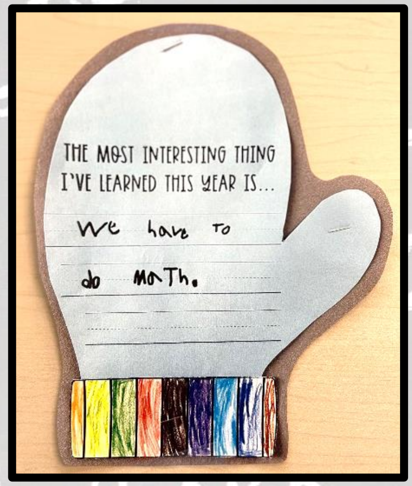
IV. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION

V. APPROVAL OF 2024-25 BUDGET, TAX RATE, AND TAX AMOUNT

Corvallis
SCHOOL DISTRICT

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

2024-25 BUDGET



featured in this document

"It is clear that the chief end of the mathematical study must be to make the students think."
– John Wesley Young

This year's budget document has been designed to celebrate and acknowledge the district's efforts to engage and support students in the study of mathematics.

copies are available

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

To review a paper copy at no charge, or order a paper copy at cost, contact Jennifer Bentz, Business Specialist, at jennifer.bentz@corvallis.k12.or.us, or 541-757-5874 to make an appointment.

para asistencia en español

por favor llame al número (541) 757-5807

2024-25
PROPOSED BUDGET

Ryan Noss, Superintendent
Lauren Wolfe, Finance Director
Maria McEldowney, Accounting Manager

Corvallis
SCHOOL DISTRICT

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

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 2023–2024.

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

MERITORIOUS BUDGET AWARD

John W. Hutchison
President

Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

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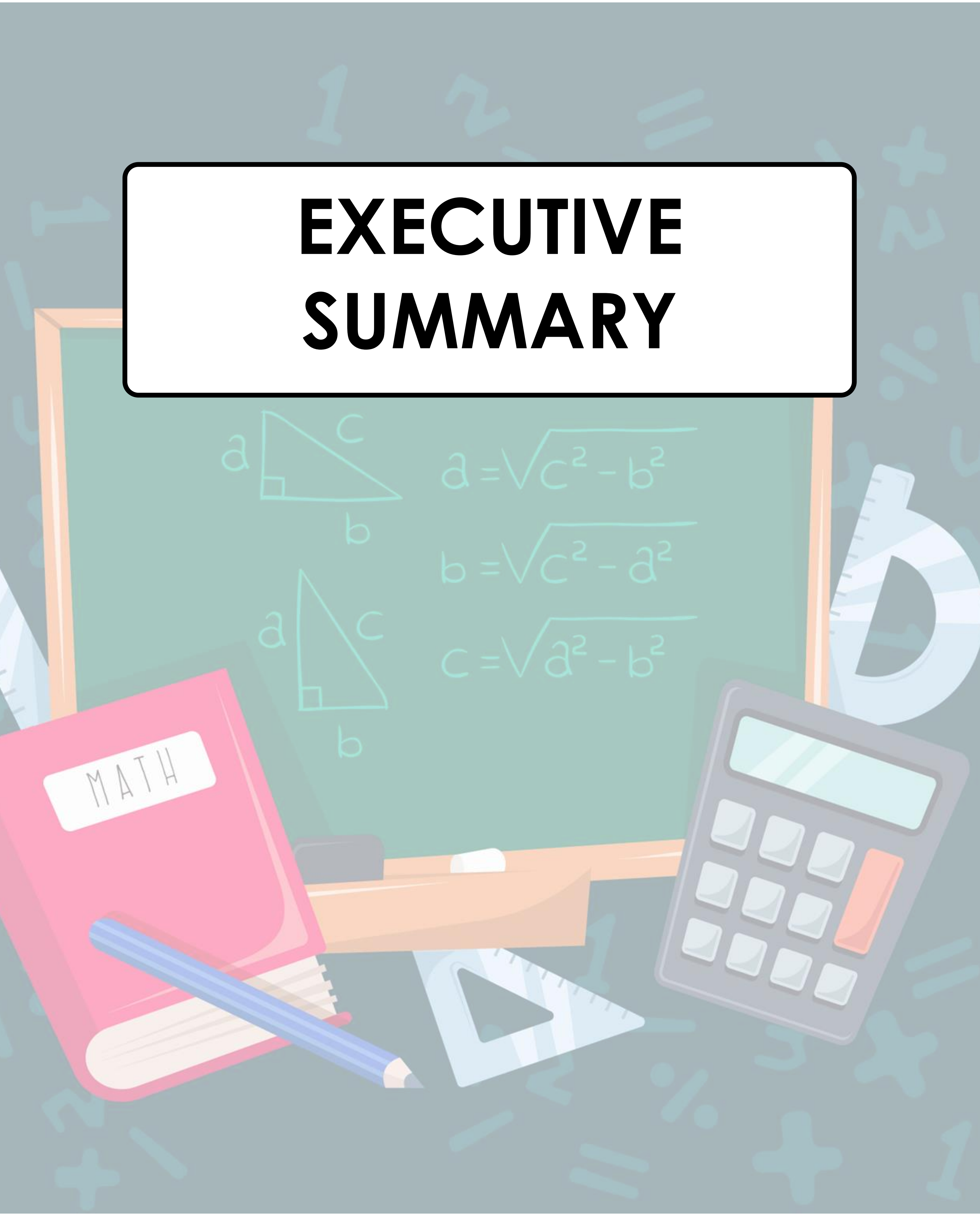
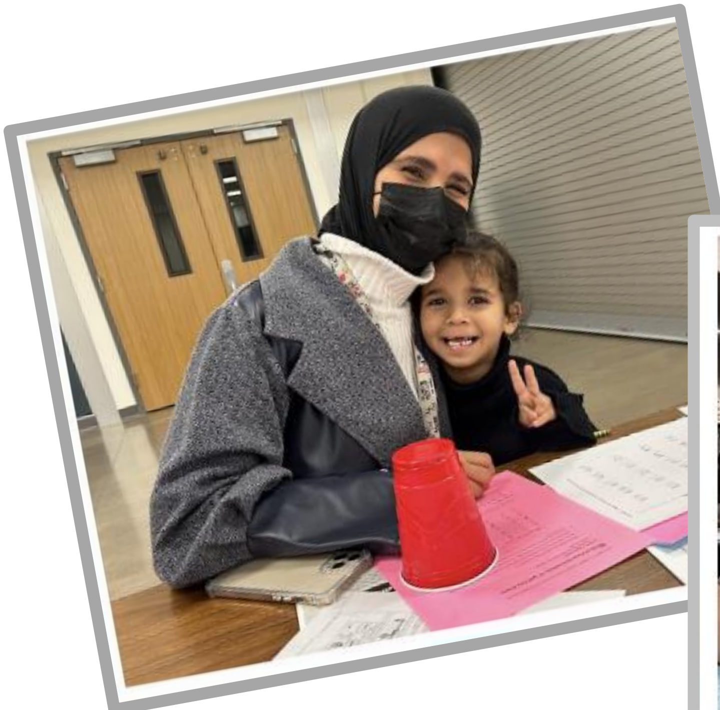
EXECUTIVE SUMMARY





family math nights

Student Growth and Experience celebrated the study of mathematics throughout the 2023-24 school year with school based family math nights! Families were invited to attend together to:

- Learn about the district's elementary mathematics curriculum (Bridges)
- Engage in math discussions
- Play games! (math games)

These opportunities for engagement with families provide parents an opportunity to experience math learning in ways that may be different from what they experienced in school. It's a great time to ask questions of school and district staff and spend fun math time with their students!

EXECUTIVE SUMMARY

2024-25 Budget

ABOUT THE DISTRICT

The Corvallis School District serves approximately 6,100 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.

Student voice is a core tenet of the Corvallis School Board. Student identity (race, culture, socioeconomic and family status, national origin, language, ability, gender, gender identity, gender expression, or sexual orientation) should not predict or predetermine success in school.

Goal 1 Excellent Learning Experience
We will create exceptional learning experiences where all students learn at high levels. Taking into account students' unique and intersecting identities, histories, accessibility needs, abilities, and disabilities, academic rigor will be achieved as students are challenged and supported.

Goal 2 Equitable Systems
We will transform educational systems to be diverse, equitable, and inclusionary in our decisions and actions and create belonging for all students, staff, and families.

Goal 3 Relevant and Engaging Learning
Students will participate in relevant learning experiences that support their short and long-term goals towards an evolving future.

Goal 4 Healthy Communities
We will cultivate schools and a district that promote wellness through the social, emotional, mental, and physical health and well-being of students, families, and staff by fostering personal growth, community care, and equitable systems that honor the rightful presence of identities and lived experiences so that every student belongs and feels safe and supported to thrive socially and academically.

**Goals are not written in priority order.*

DISTRICT MISSION, VISION AND SCHOOL BOARD GOALS

Our mission is to cultivate an inclusive educational environment where every student's voice matters, fostering equity and community wellness. We provide exceptional learning experiences that prioritize academic rigor and engagement, empowering all students to succeed and pursue their goals.

We are committed to equitable access to an inclusive and rigorous learning experience and outcome that honors each student's race, culture, socioeconomic status, language, ability, gender, gender expression, and sexual orientation, resulting in engaged citizens and leaders of the future.

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

Chris Hawkins

Terese Jones

Luhui Whitebear

Shauna Tominey

Judah Largent

Sarah Finger McDonald

Position #1	Sami Al-Abdrabbuh	Elected in 2021	Term Expires June 30, 2025
Position #2	Chris Hawkins	Elected in 2023	Term Expires June 30, 2027
Position #3	Terese Jones, Co Vice Chair	Elected in 2023	Term Expires June 30, 2027
Position #4	Luhui Whitebear, 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	Judah Largent	Elected in 2021	Term Expires June 30, 2027
Position #7	Sarah Finger McDonald	Elected in 2023	Term Expires June 30, 2027

DISTRICT LEADERSHIP

Ryan Noss
Superintendent

Melissa Harder
Assistant Superintendent

Jennifer Duvall
Human Resources

Kim Patten
Operations

Lauren Wolfe
Finance

Student Growth and Experience
- Elementary Schools .... Amy Lesan, Coordinator
- Middle Schools .... Kim Johnson, Coordinator
- High Schools .... Nikki McFarland, Coordinator
- Student Services .... Sabrina Wood, Coordinator
- Special Education .... Shawn Bernard, Coordinator
- ELL/DLI/Equity .... Marcianne Rivero Koetje, Coordinator

Business Services .... Maria McEldowney, Manager

Communications .... Kelly Locey, Coordinator

Operations
- Custodial Operations .... Alexis Torres Diaz, Supervisor
- Food and Nutrition Services .... Kathy Pitzer, Manager
- Maintenance .... Doug Tiller, Manager

Technology Services .... Brian Schaffeld, Director

SCHOOL LEADERSHIP

Adams Elementary School	Peter Henning, Principal
Bessie Coleman Elementary School	Tracey Fischer, Principal
Garfield Elementary School	Nancy Davila-Williams, Principal
Kathryn Jones Harrison Elementary School	Elton Kikuta, Principal
Letitia Carson Elementary School	Leigh Santy, Principal
Lincoln Elementary School	Chaundra Smith, Principal
Mountain View Elementary School	Byron Bethards, Principal
Franklin K-8 School	Amy Wright, Principal
Cheldelin Middle School	Stephanne Seals, Principal
Linus Pauling Middle School	Greg Hyde, Principal
Corvallis High School	Matt Boring, Principal
Crescent Valley High School	Aaron McKee, Principal
Alternative Pathways	Eric Wright, Coordinator

THE BUDGET PROCESS

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

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

THE BUDGET COMMITTEE

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year. The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can revise the budget. The budget committee concludes its work by recommending a budget and a tax levy. The recommended budget then moves to the school board for final public input and adoption by June 30.

Aaron Rivers	Term Expires June 30, 2025	Penny York	Term Expires June 30, 2024
Bill Dougherty	Term Expires June 30, 2024	Tony Vandermeer	Term Expires June 30, 2023
Patricia Morrell	Term Expires June 30, 2026	Andrew Freborg	Term Expires June 30, 2025
VACANT	Term Expires June 30, 2025		

SMARTER SCHOOL SPENDING

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

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

Plan and Prepare	Set Instructional Priorities	Pay for Priorities	Implement Plan	Ensure Stability
• Foster collaboration between the academic and finance staff in the budget process • Set expectations for the budget process and analyze the district's current state • Effectively communicate the process and corresponding decisions to stakeholders	• Develop goals that address district's major needs • Analyze the underlying issue of any deficiencies being addressed • Develop priorities to accomplish goals • Select a limited number of priorities to pursue to maintain focus and promote success	• Analyze current spending to inform decision making • Quantify identified priorities in order to implement • Identify additional areas of cost savings and potential trade-offs	• Develop a strategic financial plan informed by the district's priorities • Create an implementation plan with clear accountabilities and responsibilities • Develop a budget document that outlines the district's 'story'	• Monitoring progress • Planning for continuous improvement

STAFFING AND RESOURCE ALLOCATIONS

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

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

2024-25 BUDGET CALENDAR

	July 2023		November 2023		December 2023		January-March 2024
1	*School Board appoints Budget Officer*	2	*School Board appoints Budget Committee members*	3	*Staff develops enrollment and revenue forecasts*	4	*District staff reviews formulation of school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to better align resources to meet student outcome goals*

	March-April 2024		April 25, 2024		May 23, 2024		May 30, 2024
5	*District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget*	6	*Budget Committee Pre-Meeting: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook*	7	*Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget*	8	*Budget Committee Meeting: review proposed budget; approve budget and tax levies*

	June 13, 2024		July 15, 2024
9	*School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes*	10	*District submits school board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks.*

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, 2024 and ending June 30, 2025. This budget reflects our commitment to cultivating an inclusive educational environment where every student's voice matters, fostering equity and community wellness. At Corvallis School District, we provide exceptional learning experiences that prioritize academic success and engagement, empowering all students to succeed and pursue their goals3

This budget cycle has been especially difficult as we have had to navigate a $8.2M shortfall. Throughout this process, district leadership has worked diligently to prioritize our collective goals and keep students at the forefront of our decision-making. That being said, it is impossible to maintain our current service levels while meeting the requirements of local budget law. Our costs continue to rise while our revenues shrink.

ASSESSING THE CURRENT CLIMATE AND BUDGETARY CONSTRAINTS

Over the past couple of years, our ability to enhance student services has been supported by robust fiscal reserves and the introduction of various state and federal initiatives such as High School Success, the Student Investment Account, and Elementary and Secondary Schools Emergency Relief (ESSER–often considered COVID recovery funds). We've expanded our staff to better cater to the academic and social-emotional needs of our students during times of heightened necessity.

Regrettably, our enrollment numbers are still on the decline, while state resources fail to match the escalating costs of school operations. Moreover, the pressing needs of our students persist even as funding to address them diminishes. To tackle these challenges, the proposed budget for 2024-25 aims to utilize our remaining surplus reserves to strategically address the challenges we're facing.

END OF ONE-TIME RELIEF FUNDS

As the ESSER (Elementary and Secondary School Emergency Relief) funds approach their end, a looming funding cliff casts a shadow over public education. These critical resources have been instrumental in supporting schools during the challenging times brought on by the pandemic, enabling them to implement necessary safety measures, address learning loss, and provide essential services to students. However, as these funds will be fully expended by June 30, 2024, schools face the daunting prospect of navigating budget shortfalls and cuts to vital programs and services.

Declining Enrollment

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

Corvallis Housing Crisis

The housing crisis in our community is a pressing issue that requires urgent attention. As demand for housing continues to outpace supply, residents, particularly families with children, face significant challenges in finding affordable accommodations. This crisis not only impacts the well-being and stability of our students and families but also has significant implications for our district. Addressing this crisis requires collaborative efforts between the community, policymakers, and stakeholders to implement sustainable solutions that ensure access to safe and affordable housing for all residents, safeguarding the educational opportunities and future success of our students and community.

Inadequate State Funding

In Oregon, the issue of inadequate state funding in public education continues to pose significant challenges for students, educators, and communities statewide. Schools are tasked with navigating a wide variety of student and family needs. While our funding primarily supports education, the scope of our responsibilities extends far beyond. As districts, we are called upon to provide medical care and mental and behavioral health supports, tackle issues of food and housing insecurity, support families navigating systems, and much more3Despite efforts to address these needs, schools are not funded to provide these services.

SUMMARY OF PROPOSED BUDGET

This budget proposal includes a total investment of **$176.7 million** represented by five separate funds, the largest of which is the General Fund. The total budget for all funds represents a decrease of 11% compared to the 2023-24 amended budget, primarily due to the spending down of bond proceeds in the Capital Projects Fund as capital improvements in alignment with the bond measure approved by Corvallis voters in 2018 have been substantially completed.

General Fund Budget

The General Fund represents 64% of the 2024-25 proposed budget for all funds and accounts for most of the district's operating activities except those required to be accounted for in another fund. General Fund revenues come from two main sources: local property taxes and the State School Fund.

Budgeted General Fund current resources total **$112.5 million**, an increase of $7.5 million or 6.6% from 2023-24. 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. In addition, the District has implemented several saving strategies in the current and previous fiscal year in preparation for the projected budget deficit. Budgeted General Fund current requirements total **$111.4 million**, an increase of $7.3 million or 6.5% from 2023-24.

The General Fund includes **$10.5 million** that funds approximately **68 FTE** provided by the local option levy, which voters renewed in May 2022. Because of the local option levy, our students experience smaller class sizes and receive specialized instruction in physical education, music, and art. The local option levy also provides students with more access to counseling and social work services, vocational and technical education programs, and extracurricular athletics and activities.

School board policy DA provides guidance regarding the financial objectives for managing General Fund reserves. Those objectives include establishing a sustainable level of programs, protecting the district from unnecessary borrowing to meet cash flow needs, providing prudent reserves to meet unexpected emergencies, protecting against catastrophic events, and meeting the uncertainties of state and federal funding. As outlined in the policy, all General Fund contingency and reserve accounts are budgeted to result in the minimum levels required.

CONCLUSION

The proposed budget for 2024-25 reflects our steadfast commitment to providing exceptional educational experiences while navigating challenging financial constraints. Despite facing an $8.2 million shortfall and the impending end of critical one-time relief funds like ESSER, our district remains dedicated to prioritizing student success and well-being. The decline in enrollment and the pressing housing crisis in our community further compound these challenges, emphasizing the urgent need for sustainable funding solutions and collaborative efforts to ensure equitable access to education for all students. Despite these obstacles, the proposed budget seeks to strategically allocate resources and uphold our commitment to fiscal responsibility.

Together, with the support of our Budget Committee, colleagues, and the Corvallis community, we remain resolute in our mission to cultivate a thriving educational environment where every student has the opportunity to flourish. Thank you for your consideration and support as we work towards a bright future for our students and our community.

Respectfully submitted,

Ryan Noss
Superintendent

MENSAJE PRESUPUESTAL DEL SUPEINTENDENTE

Estimado comité del presupuesto, colegas y comunidad de Corvallis:

Presento para su consideración la propuesta de presupuesto para el Distrito Escolar de Corvallis para el año fiscal que comienza el 1 de julio de 2024 y finaliza el 30 de junio de 2025. Este presupuesto refleja nuestro compromiso de cultivar un ambiente educativo incluyente donde la voz de cada estudiante importa, fomentando la equidad y el bienestar de la comunidad. En el Distrito Escolar de Corvallis, brindamos experiencias de aprendizaje excepcionales que priorizan el éxito académico y la participación, facultando a todos los estudiantes para que tengan éxito y persigan sus metas.

Este ciclo presupuestario ha sido especialmente difícil ya que hemos tenido que afrontar un déficit de 8,2 millones de dólares. A lo largo de este proceso, el liderazgo del distrito ha trabajado diligentemente para priorizar nuestras metas colectivas y mantener a los estudiantes al frente de nuestra toma de decisiones. Dicho esto, es imposible mantener nuestros niveles de servicio actuales y al mismo tiempo cumplir con los requisitos de la ley de presupuesto local. Nuestros costos continúan aumentando mientras que nuestros ingresos se reducen.

EVALUANDO EL CLIMA Y RESTRICCIONES PRESUPUESTARIAS ACTUALES

En los últimos años, nuestra capacidad para mejorar los servicios estudiantiles ha sido respaldada por sólidas reservas fiscales y la introducción de varias iniciativas estatales y federales, como High School Success, la Cuenta de Inversión Estudiantil y el Alivio de Emergencia para Escuelas de Nivel Primario y Secundario (ESSER, por sus siglas en inglés- a menudo se consideran fondos de recuperación de COVID). Hemos ampliado nuestro personal para atender mejor las necesidades académicas y socioemocionales de nuestros estudiantes en momentos de mayor necesidad.

Lamentablemente, nuestras cifras de inscripción siguen disminuyendo, mientras que los recursos estatales no logran igualar los crecientes costos de las operaciones escolares. Además, las necesidades apremiantes de nuestros estudiantes persisten incluso cuando disminuyen los fondos para cubrirlas. Para enfrentar estos desafíos, el presupuesto propuesto para 2024-25 tiene como objetivo utilizar nuestras reservas excedentes restantes para orientar estratégicamente los desafíos que enfrentamos.

FIN DE LOS FONDOS DE AYUDA DE UNA OCASIÓN

A medida que los fondos ESSER (Ayuda de Emergencia para Escuelas de Nivel Primario y Secundario) se acercan a su fin, un inminente abismo de financiamiento arroja una sombra sobre la educación pública. Estos recursos críticos han sido fundamentales para apoyar a las escuelas durante los tiempos difíciles provocados por la pandemia, permitiéndoles implementar las medidas de seguridad necesarias, abordar la pérdida de aprendizaje y brindar servicios esenciales a los estudiantes. Sin embargo, como estos fondos se habrán gastado por completo antes del 30 de junio de 2024, las escuelas enfrentan la desalentadora perspectiva de afrontar déficits presupuestarios y recortes en programas y servicios vitales.

Inscripción en Declive

La disminución de la inscripción es una tendencia que creemos que continuará según las estadísticas recientes de la tasa de natalidad combinadas con los altos costos de vivienda que a menudo disuaden a las familias jóvenes de establecerse en Corvallis. A medida que los fondos estatales se asignan en función de la cantidad de estudiantes a los que atendemos y las necesidades únicas que tienen, necesitaremos monitorear de cerca la inscripción durante los próximos años y realizar los cambios necesarios para alinearnos con nuestros recursos estatales.

Crisis de Vivienda de Corvallis

La crisis de vivienda en nuestra comunidad es un problema apremiante que requiere atención urgente. A medida que la demanda de vivienda sigue superando la oferta, los residentes, en particular las familias con niños, enfrentan importantes desafíos para encontrar alojamiento accesible. Esta crisis no solo afecta el bienestar y la estabilidad de nuestros estudiantes y familias, sino que también tiene implicaciones importantes para nuestro distrito. Enfrentar esta crisis requiere esfuerzos de colaboración entre la comunidad, los formuladores de políticas y las partes interesadas para implementar soluciones sustentables que garanticen el acceso a viviendas seguras y accesibles para todos los residentes, salvaguardando las oportunidades educativas y el éxito futuro de nuestros estudiantes y la comunidad.

Financiamiento Estatal Inadecuado

En Oregón, el problema de financiamiento estatal inadecuado para la educación pública sigue planteando desafíos importantes para los estudiantes, los educadores y las comunidades de todo el estado. Las escuelas tienen la tarea de afrontar una amplia variedad de necesidades de estudiantes y familias. Si bien nuestro financiamiento apoya principalmente la educación, el alcance de nuestras responsabilidades se extiende mucho más allá. Como distritos, estamos llamados a brindar atención médica y apoyo de salud mental y conductual, abordar problemas de inseguridad alimentaria y de vivienda, apoyar a las familias a navegar por los sistemas y mucho más. A pesar de los esfuerzos para cubrir estas necesidades, las escuelas no cuentan con fondos para brindar estos servicios.

RESÚMEN DEL PRESUPUESTO PROPUESTO

Esta propuesta de presupuesto incluye una inversión total de **$176,7 millones** representada por cinco fondos separados, el mayor de los cuales es el Fondo General. El presupuesto total para todos los fondos representa una disminución del 11% en comparación con el presupuesto modificado para 2023-24, principalmente debido a la reducción del gasto de los ingresos del bono en el Fondo de Proyectos de Capital como mejoras de capital en alineación con la medida del bono aprobado por los votantes de Corvallis en 2018 han sido sustancialmente completados.

Presupuesto del Fondo General

El Fondo General representa el 64% del presupuesto propuesto para 2024-25 para todos los fondos y representa la mayoría de las actividades operativas del distrito, excepto aquellas que deben contabilizarse en otro fondo. Los ingresos del Fondo General provienen de dos fuentes principales: los impuestos locales a la propiedad y el Fondo Escolar Estatal.

Los recursos actuales presupuestados del Fondo General suman **$112,5 millones**, un aumento de **$7,5 millones** o 6,6% con respecto a 2023-24. La mayor parte del aumento en los recursos del Fondo General se debe a los aumentos típicos en los impuestos a la propiedad y a un aumento en la financiación estatal por alumno debido a la disminución de la inscripción en todo el estado. Además, el Distrito ha implementado varias estrategias de ahorro en el año fiscal actual y anterior en preparación para el déficit presupuestario proyectado. Los requisitos actuales presupuestados del Fondo General suman **$111,4 millones**, un aumento de **$7,3 millones** o 6,5% con respecto a 2023-24.

El Fondo General incluye **$10.5 millones** que financia aproximadamente **68 FTE** proporcionados por el impuesto de opción local, que los votantes renovaron en mayo de 2022. Debido al impuesto de opción local, nuestros estudiantes tienen clases más pequeñas y reciben instrucción especializada en educación física, música y arte. El impuesto de opción local también brinda a los estudiantes más acceso a servicios de asesoramiento y trabajo social, programas de educación técnica y vocacional, y deportes y actividades extracurriculares.

La política DA de la Junta de Consejo Escolar proporciona orientación sobre los objetivos financieros para administrar las reservas del Fondo General. Esos objetivos incluyen establecer un nivel sustentable de programas, proteger al distrito de préstamos innecesarios para satisfacer las necesidades de flujo de efectivo, proporcionar reservas prudentes para hacer frente a emergencias inesperadas, proteger contra eventos catastróficos y afrontar las incertidumbres del financiamiento estatal y federal. Como se describe en la política, todas las cuentas de reserva y contingencias del Fondo General están presupuestadas para dar como resultado los niveles mínimos requeridos.

CONCLUSIÓN

El presupuesto propuesto para 2024-25 refleja nuestro firme compromiso de brindar experiencias educativas excepcionales mientras afrontamos restricciones financieras desafiantes. A pesar de enfrentar un déficit de **$8.2 millones** y el inminente fin de fondos críticos de ayuda única como ESSER, nuestro distrito sigue dedicado a priorizar el éxito y el bienestar de los estudiantes. La disminución de la inscripción y la apremiante crisis de vivienda en nuestra comunidad agravan aún más estos desafíos, enfatizando la necesidad urgente de soluciones de financiamiento sustentables y esfuerzos de colaboración para garantizar un acceso equitativo a la educación para todos los estudiantes. A pesar de estos obstáculos, el proyecto de presupuesto busca asignar recursos estratégicamente y mantener nuestro compromiso con la responsabilidad fiscal.

Juntos, con el apoyo de nuestro Comité de Presupuesto, colegas y la comunidad de Corvallis, seguimos decididos en nuestra misión de cultivar un entorno educativo próspero donde cada estudiante tenga la oportunidad de crecer. Gracias por su consideración y apoyo mientras trabajamos hacia un futuro brillante para nuestros estudiantes y nuestra comunidad.

Sometido a su consideración respetuosamente,

Ryan Noss

Ryan Noss
Superintendente

THE BUDGET AT A GLANCE

The 2024-25 proposed budget for all funds is $176,657,022, a decrease of $18,629,778 or 11%, from the 2023-24 amended budget.

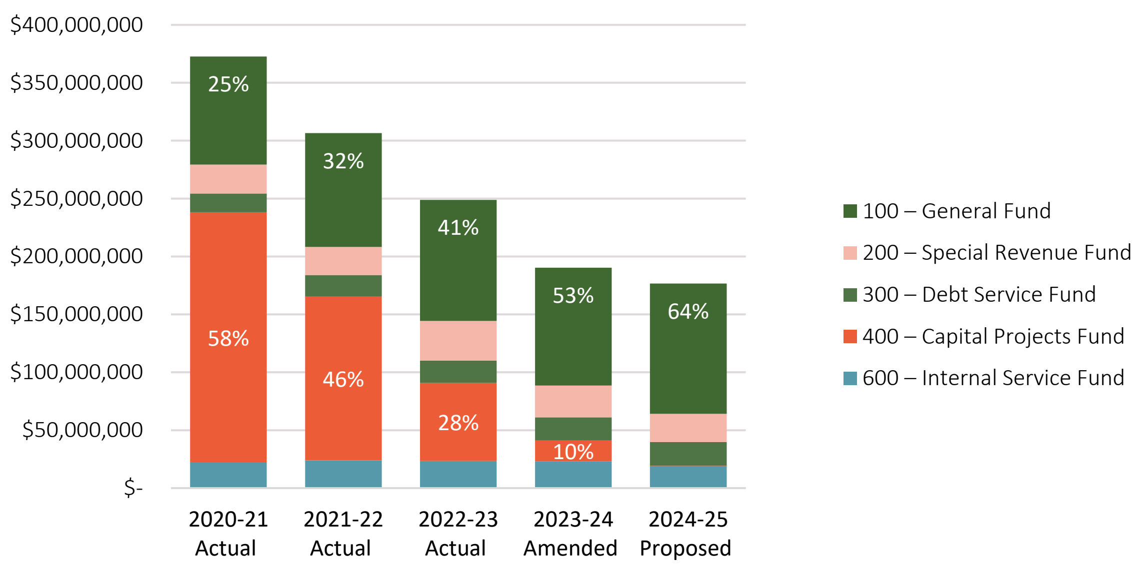
The General Fund represents 64% of the 2024-25 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes).

In the previous fiscal year, the Capital Projects Fund represented 10% of the overall budget for all funds. As all projects from the 2018 and 2020 bond program have been substantially completed, this fund no longer represents a significant portion of the total budget.

BUDGET SUMMARY BY FUND

(total resources)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget (as Amended)	2024-25 Proposed Budget
100 – General Fund	$ 93,275,888	$ 98,243,024	$104,472,660	$105,037,747	$112,472,779
200 – Special Revenue Fund	24,996,673	24,243,686	34,255,139	29,110,119	24,461,236
300 – Debt Service Fund	16,149,325	18,709,176	19,354,632	19,957,734	20,408,762
400 – Capital Projects Fund	216,108,936	141,326,154	67,276,630	18,125,000	653,150
600 – Internal Service Fund	22,096,005	23,975,705	23,481,067	23,056,200	18,661,095
TOTAL ALL FUNDS	**$372,626,827**	**$306,497,746**	**$248,840,128**	**$195,286,800**	**$176,657,022**

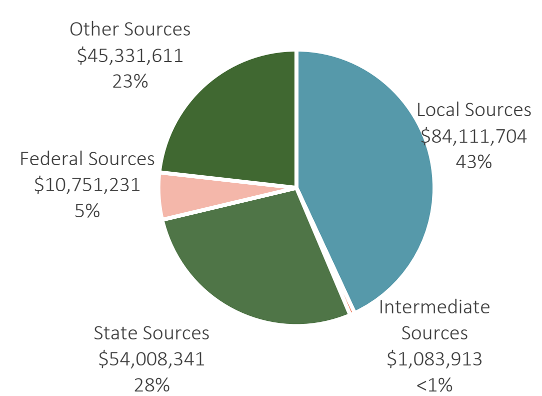


RESOURCES

Resources in 2024-25 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance. In 2024-25, the proposed revenue for all funds totals $176,657,022, a decrease of $18,629,778 or 11%, compared to the 2023-24 amended budget. In 2024-25, the primary source of revenue for all funds is local sources, primarily property taxes, totaling $83.3 million or 47% of all sources. State sources, primarily state school fund, totaling $54.0 million or 31% of all sources and other sources, primarily beginning fund balance, totaling $28.3 million or 16% of all sources, are the other major funding sources. Together, local and state sources comprise $137.4 million or 78% of all sources.

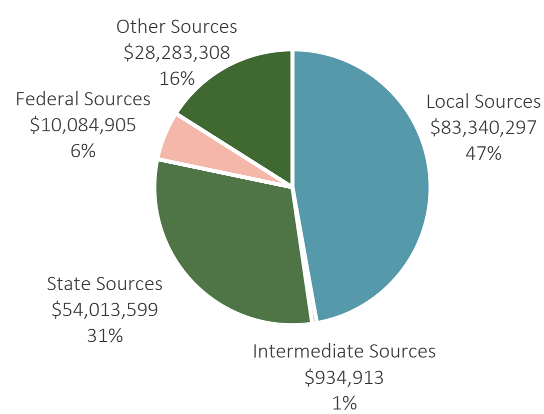
SUMMARY OF RESOURCES

2023-24 *Budget (all funds)*



SUMMARY OF RESOURCES

2024-25 Budget (all funds)

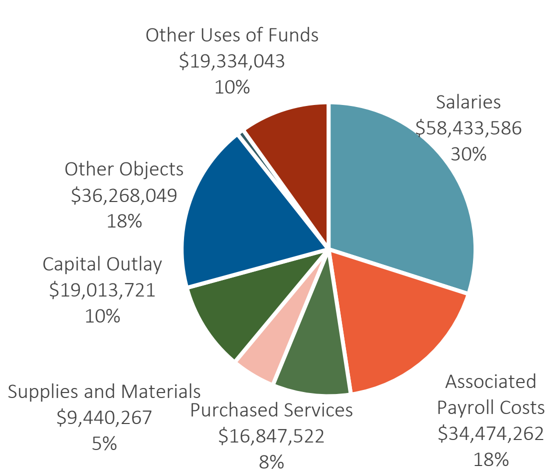


REQUIREMENTS

Budgeted expenditures for all funds in 2024-25 decreased by $18,629,778 or 11% compared to the 2023-24 amended budget. In 2024-25, salaries are the largest component of the expenditure budget with $59.2 million or 34% of all funds. Together, salaries and associated payroll costs comprise $93.4 million or 53% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total $36.9 million or 21% of all expenditures.

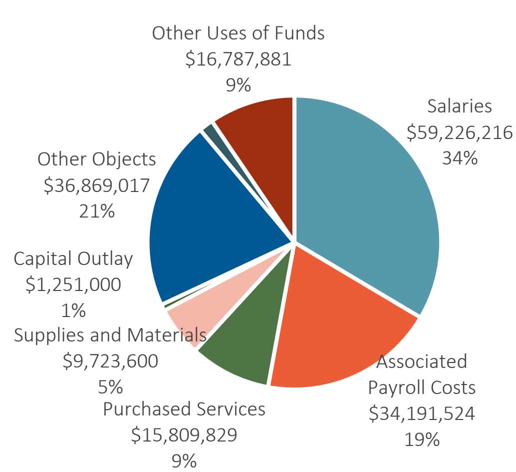
SUMMARY OF REQUIREMENTS

2023-24 Budget (all funds)



SUMMARY OF REQUIREMENTS

2024-25 Budget (all funds)

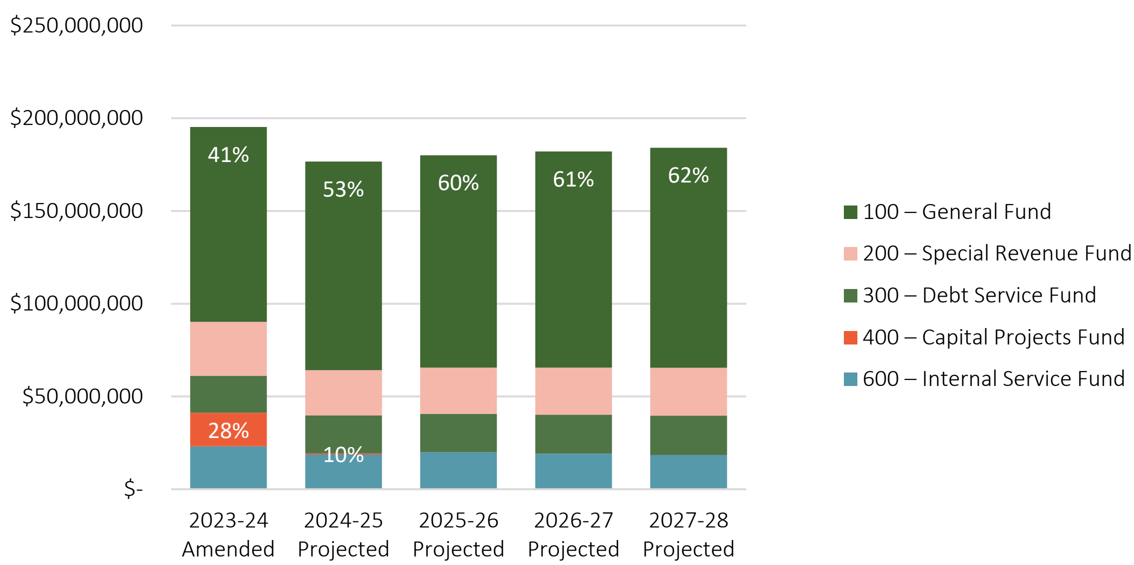


BUDGET FORECAST

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

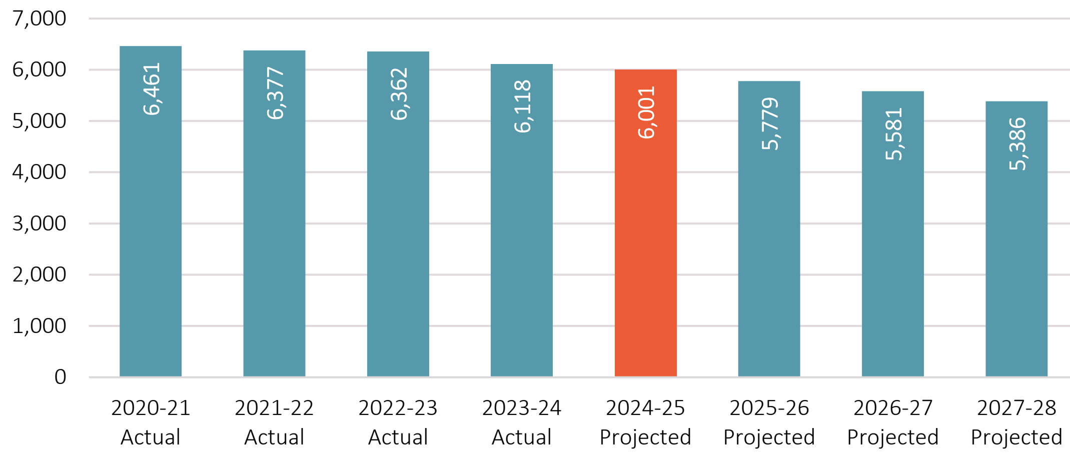
	2023-24 Amended Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
100 – General Fund	$105,037,747	$112,472,779	$114,497,000	$116,558,000	$118,656,000
200 – Special Revenue Fund	29,110,119	24,461,236	24,902,000	25,350,000	25,806,000
300 – Debt Service Fund	19,957,734	20,408,762	20,731,455	21,010,578	21,235,210
400 – Capital Projects Fund	18,125,000	653,150	-	-	-
600 – Internal Service Fund	23,056,200	18,661,095	19,910,000	19,157,000	18,408,000
TOTAL ALL FUNDS	$195,286,800	$176,657,022	$180,040,455	$182,075,578	$184,105,210



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, when the district had 6,792 students enrolled, to 2023-24, when the district had 6,182 students enrolled. Enrollment in 2020-21 declined by 284 students due to the COVID-19 pandemic. The projection for 2024-25 assumes a slight decrease in enrollment followed by larger declines over the following three years.

The following chart presents student enrollment for the three previous years and the current year based on actual enrollment as of October 1, and projected enrollment for the next four years.



PROPERTY TAXES

The following table presents the total assessed value of property within the district's boundaries for the three previous years and the current year based on actual values as of July 1, and projected values for the next four years. Projections include a 3.00% annual increase in assessed values.

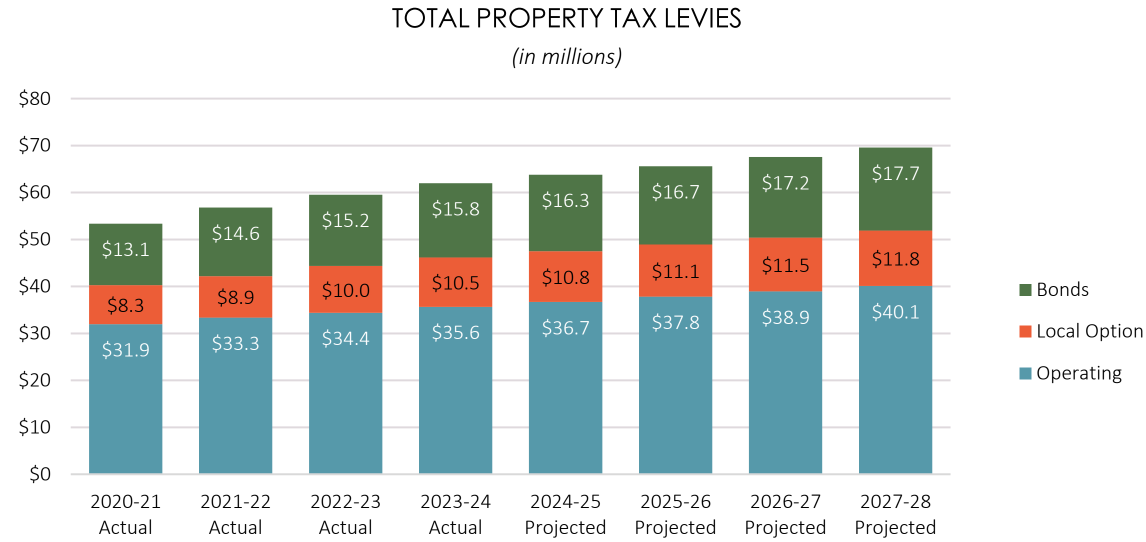
ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value	
2020-21 Actual	$7,220,540,323	$235,711,642	3.37%
2021-22 Actual	$7,537,296,292	$316,755,969	4.39%
2022-23 Actual	$7,764,660,205	$227,363,913	3.02%
2023-24 Actual	$8,055,360,239	$290,700,034	3.74%
2024-25 Projected	$8,297,021,046	$241,660,807	3.00%
2025-26 Projected	$8,545,931,678	$248,910,631	3.00%
2026-27 Projected	$8,802,309,628	$256,377,950	3.00%
2027-28 Projected	$9,066,378,917	$264,069,289	3.00%

Source: Benton and Linn County Assessors

The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district's permanent rate is $4.4614 per $1,000 of assessed value. The district also currently has the authority to levy up to $1.50 per $1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2027 and was renewed by voters on May 17, 2022.

In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments. Tax levies of bonded debt fall outside of the limits of Measure 5. On May 15, 2018, voters approved a $199.9 million bond measure to provide funds to transform the district's aging infrastructure and provide more innovate and equitable opportunities for students.



STAFFING

Total full-time equivalent (FTE) staffing for 2024-25 is projected at 834 FTE, a decrease of approximately 30 FTE compared to 2023-24. Decreases in staffing are primarily related to the decreasing our staffing to match our declining enrollment. Licensed staff (teachers, specialists, counselors, etc.) represent 47% of total FTE, while classified staff (educational assistants, administrative assistants, technology support staff, maintenance staff, etc.) represent 46% of total FTE. The proposed budget also includes 1.0 FTE licensed position and 5.84 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary.

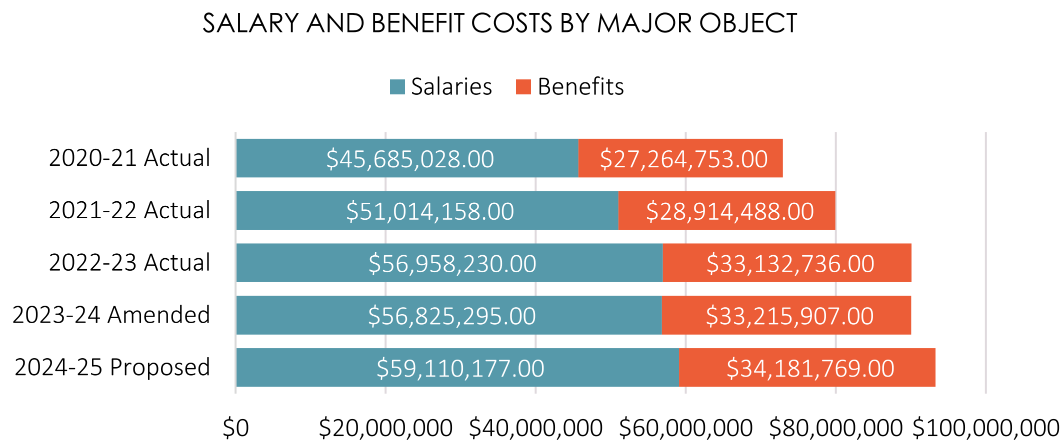
ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 - Licensed Staff	393.31	411.24	408.27	411.50	392.63
112 - Classified Staff	337.65	395.29	405.20	393.50	386.55
113 - Administrators	30.95	32.80	33.54	32.60	32.10
114 - Other Non-Represented Staff	21.15	23.94	25.12	26.33	22.30
TOTAL FTE	**783.06**	**863.27**	**872.12**	**863.93**	**833.58**

Employee salaries represent 30% of all requirements and are projected at $59,110,177 for 2024-25, an increase of $2.3M or 4% compared to 2023-24. Lacking current contract language with our classified employee group regarding compensation, the proposed budget assumes step increases for all eligible licensed employees and a 5.0% cost of living adjustment (COLA) applied to the 2023-24 classified salary schedule.

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

Associated payroll costs (benefits) represent 34.2% of all requirements and are projected at $34,181,769 for 2024-25, an increase of $965,862 or 2.9% compared to 2023-24. 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.



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	
2024-25	4,625,000	7,554,750	1,440,000	1,644,888	15,264,638
2024-25	5,220,000	7,323,500	1,610,000	1,572,888	15,726,388
2025-26	5,860,000	7,062,500	1,755,000	1,518,550	16,196,050
2026-27	6,540,000	6,769,500	1,940,000	1,430,800	16,680,300
2027-28	7,230,000	6,442,500	2,135,000	1,333,800	17,141,300
2028-29	7,970,000	6,081,000	2,335,000	1,227,050	17,613,050
2029-30	8,755,000	5,682,500	2,550,000	1,110,300	18,097,800
2030-31	9,590,000	5,244,750	2,775,000	982,800	18,592,550
2031-32	10,475,000	4,765,250	2,995,000	871,800	19,107,050
2032-33	11,420,000	4,241,500	3,220,000	752,000	19,633,500
2033-34	12,420,000	3,670,500	3,460,000	623,200	20,173,700
2034-35	13,485,000	3,049,500	3,705,000	484,800	20,724,300
2035-36	14,610,000	2,375,250	3,975,000	336,600	21,296,850
2036-37	15,810,000	1,644,750	4,250,000	177,600	21,882,350
2037-38	17,085,000	854,250	190,000	7,600	18,136,850
Total	151,095,000	72,762,000	38,335,000	14,074,675	276,266,675

PENSION OBLIGATION BONDS

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

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
2024-25	2,605,000	568,043	3,173,043
2025-26	2,900,000	423,465	3,323,465
2026-27	3,225,000	262,515	3,487,515
2027-28	1,505,000	83,528	1,588,528
Total	12,565,000	2,034,908	14,599,908

ORGANIZATIONAL SECTION

middle school math nights

Three family math nights were held at each middle school this year with a focus on the new middle school math curriculum (MIdSchool Math).

During the winter math night, the process used by eighth grade students to select math courses was shared. Additionally, middle school families learned about the new courses available to high schoolers!

We are thankful to the Corvallis Public Schools Foundation for enabling attending families to go home with games!

Check out PROOF! Challenges here: https://www.proofmathgame.com/math-puzzles

ORGANIZATIONAL SECTION

2024-25 Budget

DISTRICT PROFILE

The Corvallis School District serves the city and surrounding area of Corvallis, Oregon. Corvallis is the county seat of Benton County and is located in the middle of Oregon's Willamette Valley. Population for the City of Corvallis is estimated at 60,000, and at 96,000 for Benton County. In 1957, voters approved the formation of Corvallis School District 509J combined from several districts within Benton County, which provided increased instructional services to students throughout the area through more effective and efficient management of available resources.

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

The district provides a full range of educational services to about 6,100 students in grades kindergarten through twelve. Total student enrollment has been steadily declining since 2018, when 6,792 students enrolled. A larger than expected decline was noted in 2020-21 due to the COVID-19 pandemic. A recent marked reduction in local birth rates has informed enrollment projections. Thirty-five percent of district students identify as non-white, 14% are Ever Language Learners, and 12% are on an Individualized Education Plan (IEP). All students are eligible for free school meals at eight of the district's schools under the USDA Food and Nutrition Service's Community Eligibility Provision (CEP). District facilities include seven elementary schools, two middle schools, two high schools, one kindergarten through eighth grade school, an alternative education center, plus administrative and support services buildings.

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

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

DISTRICT VISION

Our mission is to cultivate an inclusive educational environment where every student's voice matters, fostering equity and community wellness. We provide exceptional learning experiences that prioritize academic rigor and engagement, empowering all students to succeed and pursue their goals.

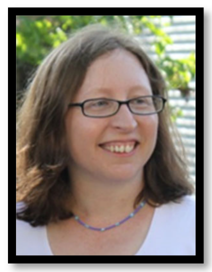
We are committed to equitable access to an inclusive and rigorous learning experience and outcome that honors each student’s race, culture, socioeconomic status, language, ability, gender, gender expression, and sexual orientation, resulting in engaged citizens and leaders of the future.

SCHOOL BOARD

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


Sami Al-Abdrabbuh

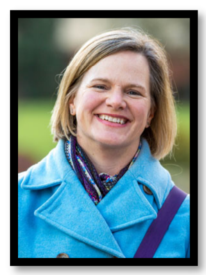

Chris Hawkins


Terese Jones


Luhui Whitebear


Shauna Tominey


Judah Largent


Sarah Finger McDonald

Position #1	Sami Al-Abdrabbuh	Elected in 2021	Term Expires June 30, 2025
Position #2	Chris Hawkins	Elected in 2023	Term Expires June 30, 2027
Position #3	Terese Jones, Co Vice Chair	Elected in 2023	Term Expires June 30, 2027
Position #4	Luhui Whitebear, 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	Judah Largent	Elected in 2021	Term Expires June 30, 2027
Position #7	Sarah Finger McDonald	Elected in 2023	Term Expires June 30, 2027

DISTRICT LEADERSHIP

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

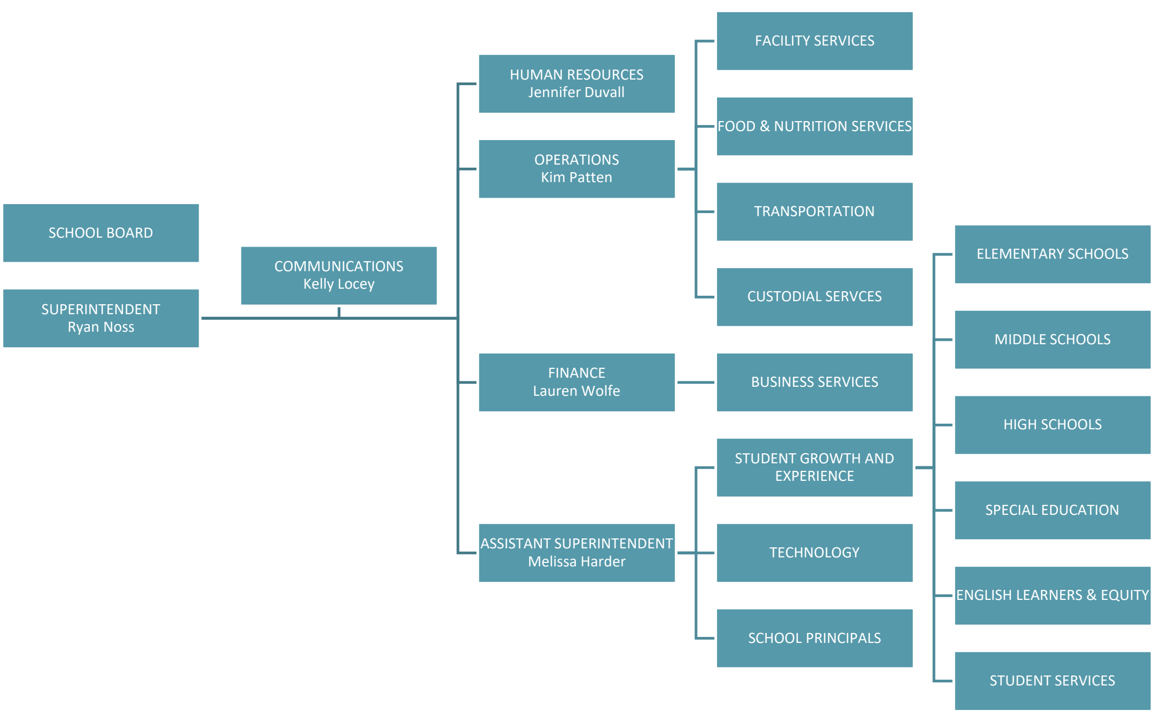
Ryan Noss
Superintendent

Melissa Harder
Assistant Superintendent

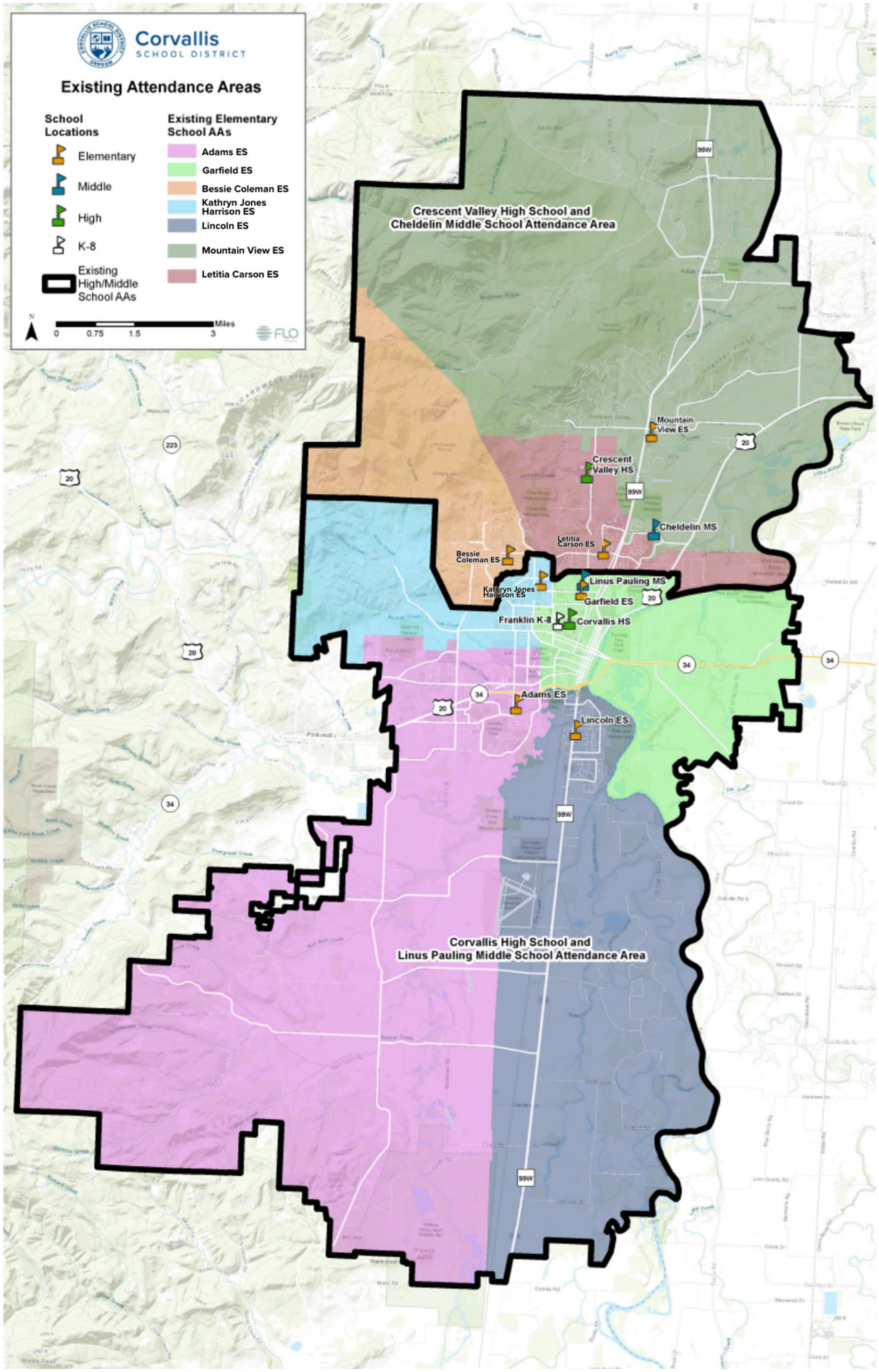
Jennifer Duvall
Human Resources

Kim Patten
Operations

Lauren Wolfe
Finance



DISTRICT MAP



DISTRICT GOALS AND STRATEGIES

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

Student voice is a core tenet of the Corvallis School Board. Student identity (race, culture, socioeconomic and family status, national origin, language, ability, gender, gender identity, gender expression, or sexual orientation) should not predict or predetermine success in school.

GOAL ONE: EXCELLENT LEARNING EXPERIENCE

We will create exceptional learning experiences where all students learn at high levels. Taking into account students' unique and intersecting identities, histories, accessibility needs, abilities, and disabilities, academic rigor will be achieved as students are challenged and supported.

Strategies:

1. Adopt and implement culturally relevant curricula while monitoring and adjusting practices and curricula based on student outcomes.
2. Implementation of the 5 Dimensions of Teaching and Learning Framework.
3. Develop a profile of a graduate that includes academic outcome measures.
4. Provide high-quality professional development for staff.
5. Track key academic indicators and growth targets from the Oregon Department of Education.

GOAL 2: EQUITABLE SYSTEMS

We will transform educational systems to be diverse, equitable, and inclusionary in our decisions and actions and create belonging for all students, staff, and families.

Strategies:

1. Elevate and center voices of institutionally underserved students in both decisions and actions.
2. Work in community to enhance student, family, and community engagement in meaningful ways to inform district decision-making.
3. Develop and implement an equity plan to support students and staff.
4. Develop institutionally supported retention efforts of racially, culturally, linguistically, and gender-diverse staff.

GOAL 3: RELEVANT AND ENGAGING LEARNING

Students will participate in relevant learning experiences that support their short and long-term goals towards an evolving future.

Strategies:

1. Create and sustain strong career-technical, music, and arts education.
2. Support learning that focuses on ecoliteracy, stewardship, and sustainability.
3. Support multilingualism across our school system.
4. Create varied, accessible, and adaptable learning pathways toward graduation that are connected to student interests and their post-secondary plan.
5. Create and sustain community partnerships that integrate relevant experiential learning in the community in all grades.

GOAL 4: HEALTHY COMMUNITIES

We will cultivate schools and a district that promote wellness through the social, emotional, mental, and physical health and well-being of students, families, and staff by fostering personal growth, community care, and equitable systems that honor the rightful presence of identities and lived experiences so that every student belongs and feels safe and supported to thrive socially and academically.

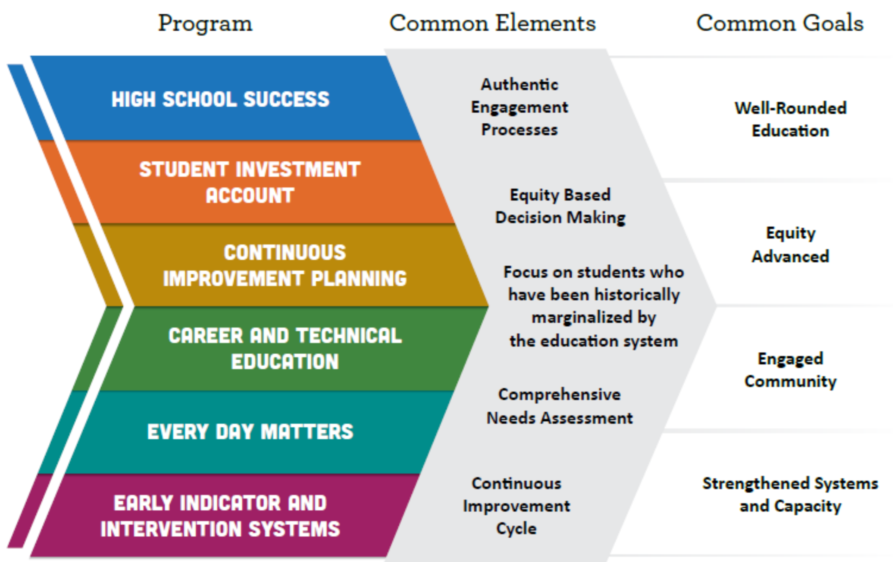
Strategies:

1. Foster student and staff belonging through the implementation of SEL standards.
2. Foster student education in areas of health and wellbeing.
3. Foster student and staff identity and agency.
4. Support staff well-being and retention efforts.
5. Foster collaboration with families in the learning process with emphasis on families navigating poverty.

**Goals are not written in priority order.*

INTEGRATED PLAN AND STRATEGIC INVESTMENTS

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



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

High School Success (HSS)

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

Student Investment Account (SIA)

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

Continuous improvement planning (CIP)

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

Career and Technical Education – Perkins V (CTE)

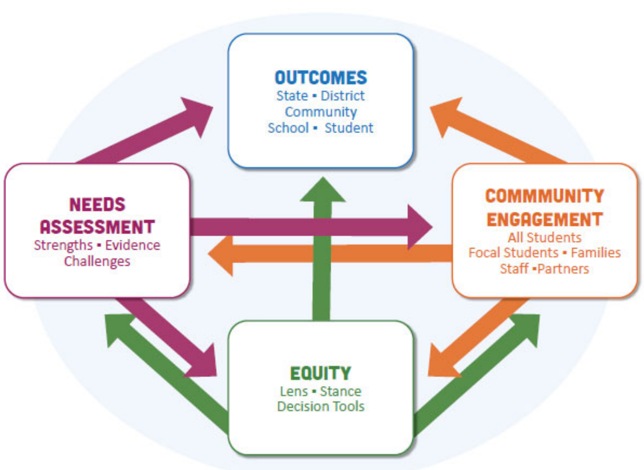
The goals of this program are to develop more fully the academic knowledge and technical and employability skills of secondary education students who elect to enroll in career and technical education programs and Programs of Study. This program does not come with direct dedicated funding; the district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

Every Day Matters (EDM)

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

Early Indicator and Intervention Systems (EIIS)

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



INTEGRATED PLAN PROCESS

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

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

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

BUDGET PARAMETERS

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

GOALS FOR STUDENT OUTCOMES SHOULD DRIVE THE BUDGET PROCESS

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

PROVIDE EVERY STUDENT WITH EQUITABLE ACCESS AND OPPORTUNITIES

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

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

DECISIONS SHOULD BE INFORMED BY DATA

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

BASE RESOURCING DECISIONS ON THE TOTAL VALUE CREATED FOR STUDENTS

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

- **Prioritize strategies and programs with proven cost-effectiveness**
  Strategies and programs that have proven to produce larger gains and close the opportunity gap in learning for all student groups relative to their cost should be given priority for funding. Strategies and programs that are chosen should be implemented fully and faithfully even if that means fewer strategies or programs are implemented.

- **Make student-centered decisions**
  Budget decisions should be based on what is best for students, not adults. In some cases, there is pressure to develop a budget that puts the interests of adult stakeholders above the interest of students. That priority should be reversed.

CRITICALLY RE-EXAMINE PATTERNS OF SPENDING

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

TAKE A LONG-TERM PERSPECTIVE

The district will not be able to make large changes to its educational strategy and resource allocation patterns within a single year. Further, a consistent application of proven strategies over a multi-year period will deliver better results. Therefore, to the degree possible, the district should develop and adhere to a multi-year funding plan for its strategies, with the goal of fully funding and re-aligning resources where necessary to fund high priority elements of the strategies.

BE TRANSPARENT

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

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

FISCAL POLICIES

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

Corvallis School District 509J

Code: **DA**
Adopted: 7/12/99
Readopted: 12/10/07; 2/07/11; 6/17/13; 10/11/18; 12/1/22

Fiscal Policies

1. General Fund Ending Fund Balance

The Corvallis School District 509J School Board works to ensure that the district delivers the besteducational 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 tofinancially 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 recessionaryperiods;
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 andgreater marketability of bonds that may be necessary in the construction and renovation of school facilities.

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

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

2. Use and Replenishment of Reserves

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

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

3. Notice of Shortfall

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

4. Definition of a Balanced Budget

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

5. One-Time Nonrecurring Revenues

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

6. Financial Reports

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

7. Revenue Forecasting

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

8. Year End Budget Surplus

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

END OF POLICY

Legal Reference(s):

ORS 332.107

CHART OF ACCOUNTS

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

FUND CLASSIFICATIONS

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

FUND TYPE		*FUND COMPONENTS*
100	*General Fund*	*Accounts for all financial resources of the district except those required to be accounted for in another fund.*
200	*Special Revenue Fund*	*Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.*
300	*Debt Service Fund*	*Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.*
400	*Capital Projects Fund*	*Accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.*
600	*Internal Service Fund*	*Accounts for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.*

REVENUE DIMENSIONS

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

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

EXPENDITURE DIMENSIONS

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

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

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

OBJECT TYPE		OBJECT DESCRIPTION
100	*Salaries*	*Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the district.*
200	*Associated Payroll Costs*	*Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.*
300	*Purchased Services*	*Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.*
400	*Supplies and Materials*	*Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.*
500	*Capital Outlay*	*Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.*
600	*Other Objects*	*Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.*
700	*Transfers*	*This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.*
800	*Other Uses of Funds*	*Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event, or reserved for next year.*

FINANCIAL REPORTING AND ACCOUNTING BASIS

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

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

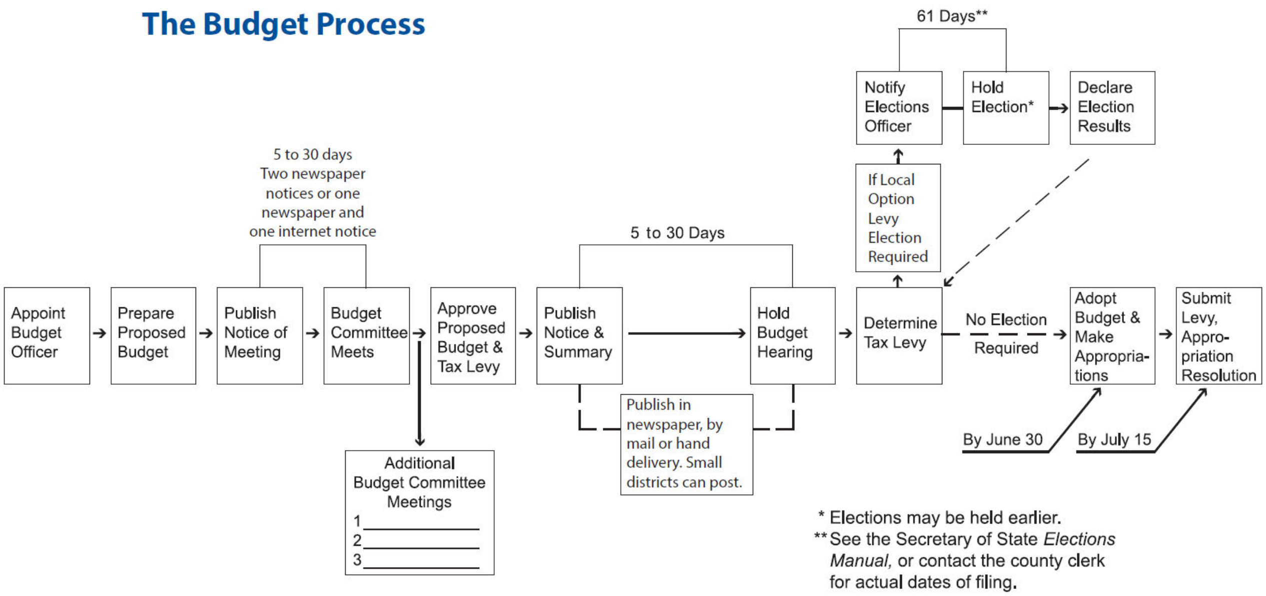
BUDGET DEVELOPMENT

The district’s budget is a planning tool that matches the financial, material, and human resources available with requirements to complete the school board's priorities and the educational program for students. It also includes information about the organization, and identifies the policy direction under which the budget was prepared.

Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the district.

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

The Budget Process



THE BUDGET COMMITTEE

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

Aaron Rivers	Term Expires June 30, 2025
Bill Dougherty	Term Expires June 30, 2024
Patricia Morrell	Term Expires June 30, 2026
VACANT	Term Expires June 30, 2025
Penny York	Term Expires June 30, 2024
Tony Vandermeer	Term Expires June 30, 2023
Andrew Freborg	Term Expires June 30, 2025

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

The objective of the district's budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the school board. Activities of the general fund, special revenue fund, debt service fund, capital projects fund and insurance fund are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established by major function level within an individual fund.

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

2024-25 BUDGET CALENDAR

	Date	Activity
1	July 2023	*School Board appoints Budget Officer*
2	November 2023	*School Board appoints Budget Committee members*
3	December 2023	*Staff develops enrollment and revenue forecasts*
4	January-March 2024	*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*
5	March-April 2024	*District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget*
6	April 25, 2024	*Budget Committee Pre-Meeting: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook*
7	May 23, 2024	*Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget*
8	May 30, 2024	*Budget Committee Meeting: review proposed budget; approve budget and tax levies*
9	June 13, 2024	*School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes*
10	July 15, 2024	*District submits school board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks.*

MEASURES AND LEVIES

MEASURE 5

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

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

MEASURE 50

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

MEASURE 98

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

MEASURE 99

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

LOCAL OPTION LEVY

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

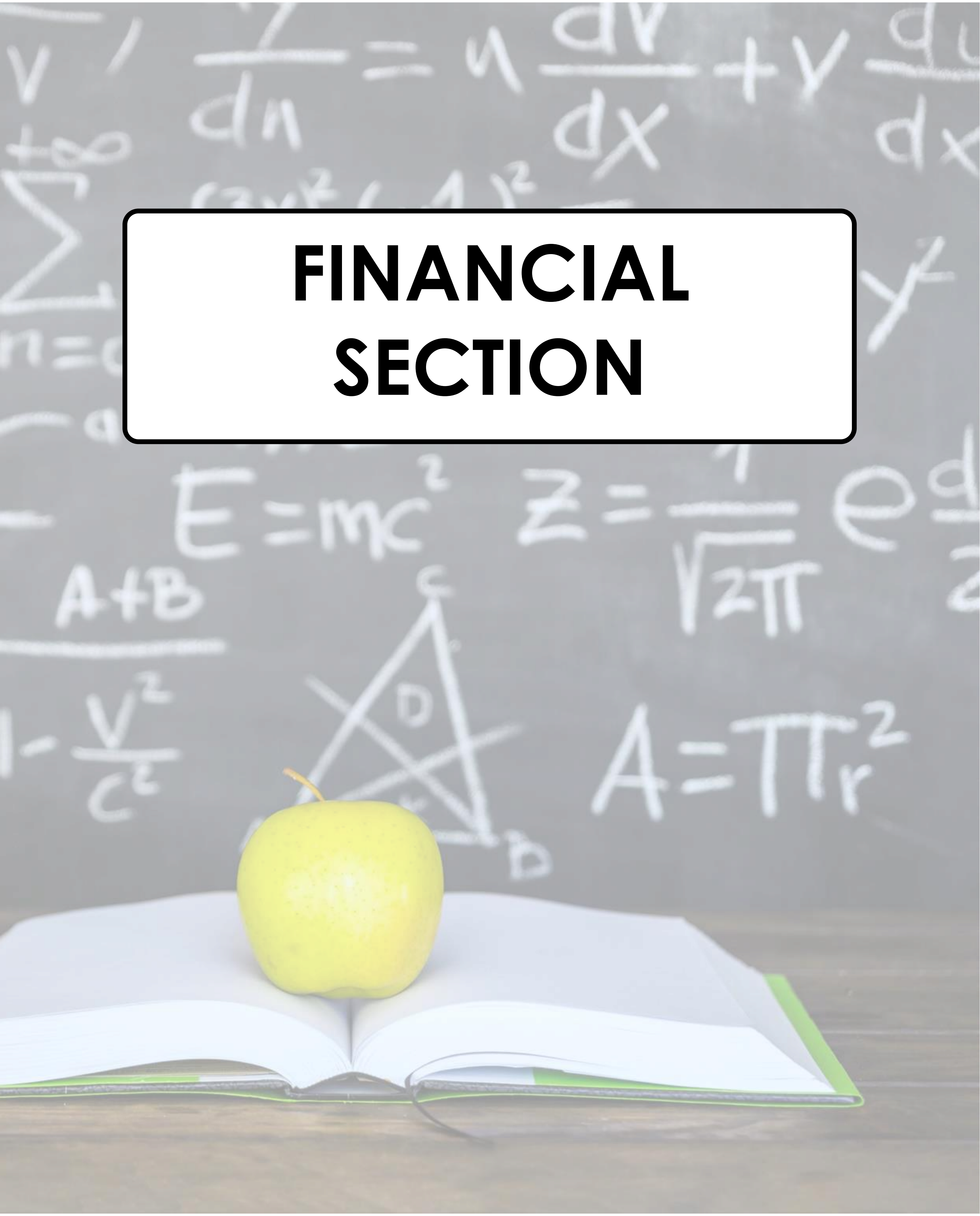
In May 2022, voters renewed a five-year local option levy, originally approved in 2006 and renewed in 2010 and 2016, at a rate of $1.50 per $1,000 of assessed value. The district uses the revenue from this measure to fund teachers at all schools to sustain class sizes; instructional coaches to improve teaching and learning; music, physical education and art instruction for elementary students; vocational and technical education opportunities; counseling for students; and support for high school athletics and activities. The current local option levy expires on June 30, 2027.

GENERAL OBLIGATION BONDS

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

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

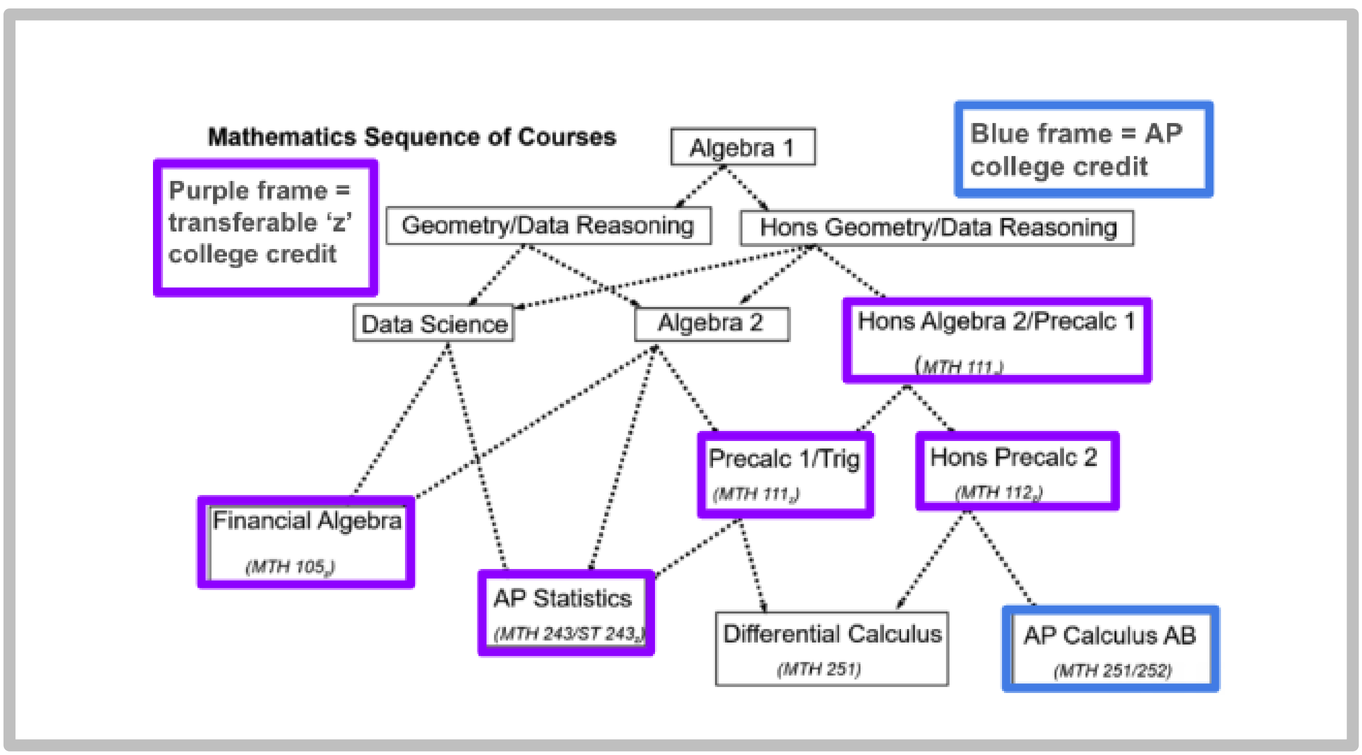
FINANCIAL SECTION

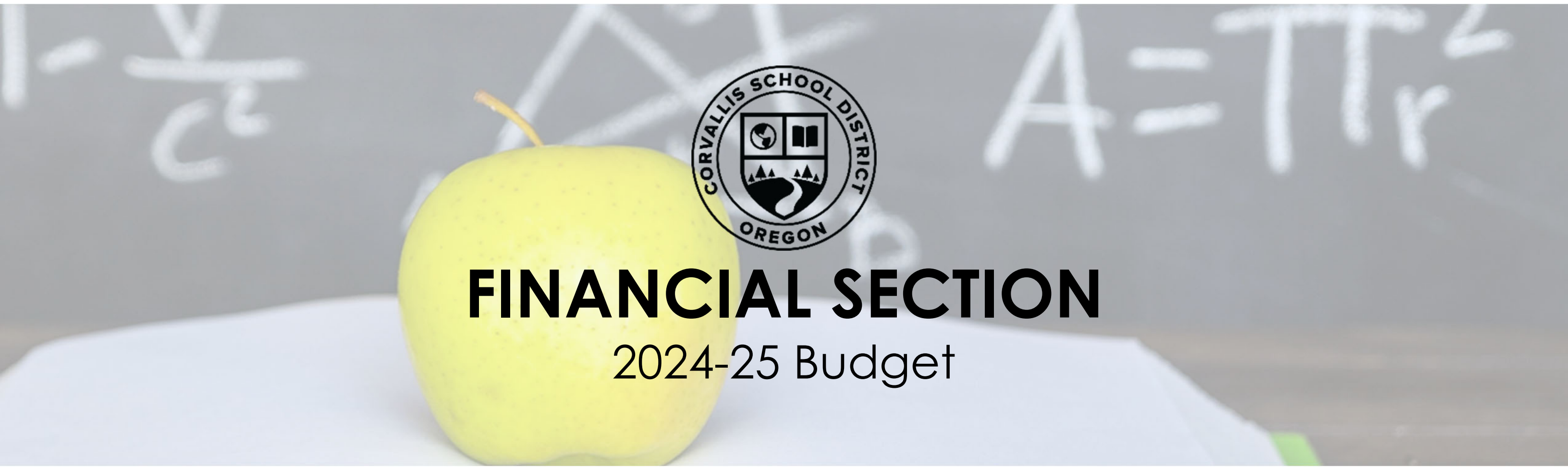


high school math pathways

Our amazing high school math departments have been hard at work to design pathways for our district that align to the state 2 + 1 course model. The diagram below indicates the updated mathematics pathways, highlighting ways in which students can receive college credit for the advanced math courses.

As a result of Senate Bill 233 (passed in 2021), many courses have been approved for common course numbers (CCNs) which means the outcomes of the courses are consistent across the state; and, all community colleges and public universities in Oregon will accept transfer credits for these courses!





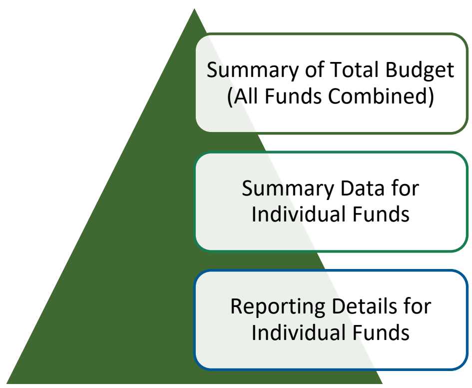
FINANCIAL SECTION

2024-25 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:

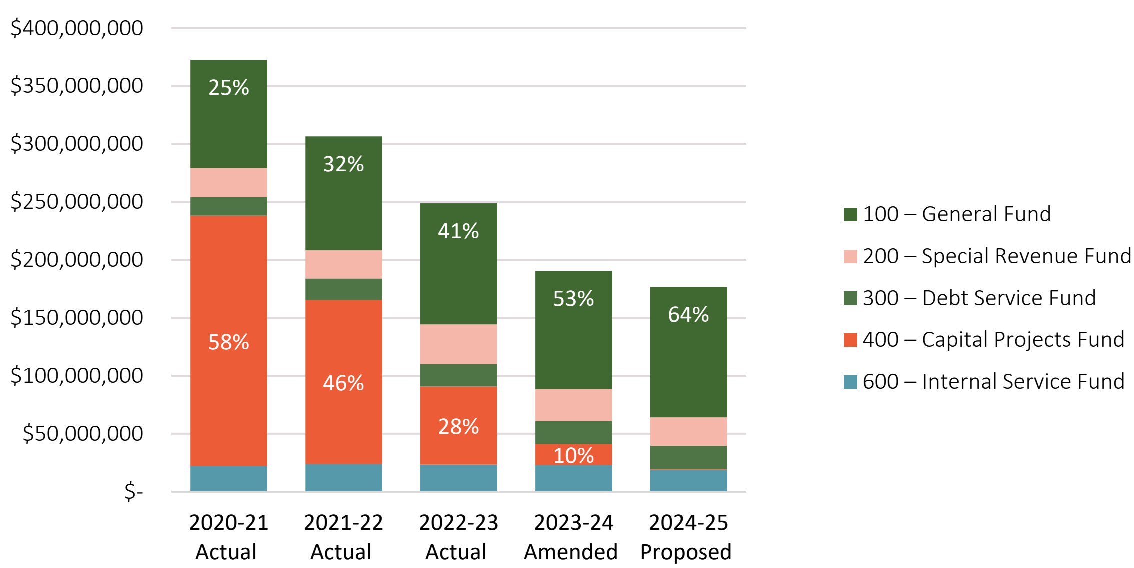
- Summary of Resources and Requirements by Major Object
- Summary of Resources and Requirements by Major Object (Forecast)
- Resources by Source
- Requirements by Object
- Requirements by Function
- Reporting Details – Requirements by Function and Object
- Summary of Resources and Requirements – Forecasted

THE BUDGET AT A GLANCE

The 2024-25 proposed budget for all funds is $176,657,022, a decrease of $18,629,778 or 11%, from the 2023-24 amended budget.

The General Fund represents 64% of the 2024-25 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).

In the previous fiscal year, the Capital Projects Fund represented 10% of the overall budget for all funds. As all projects from the 2018 and 2020 bond program have been substantially completed, this fund no longer represents a significant portion of the total budget.

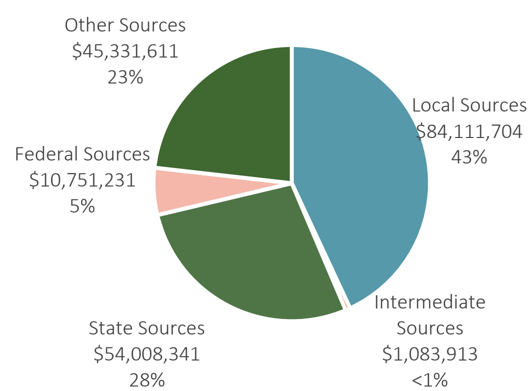


RESOURCES

Resources in 2024-25 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance. In 2024-25, the proposed revenue for all funds totals $176,657,022, a decrease of $18,629,778 or 11%, compared to the 2023-24 amended budget. In 2024-25, the primary source of revenue for all funds is local sources, primarily property taxes, totaling $83.3 million or 47% of all sources. State sources, primarily state school fund, totaling $54.0 million or 31% of all sources and other sources, primarily beginning fund balance, totaling $28.3 million or 16% of all sources, are the other major funding sources. Together, local and state sources comprise $137.4 million or 78% of all sources.

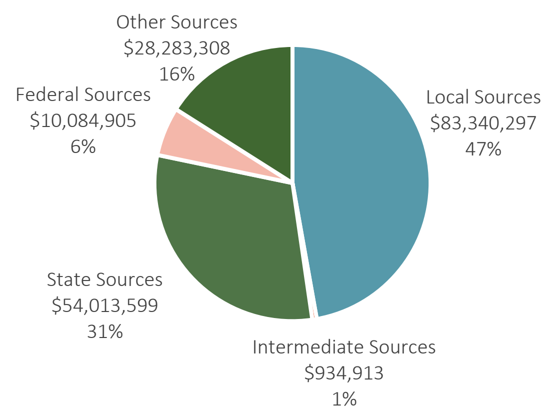
SUMMARY OF RESOURCES

2023-24 *Budget (all funds)*



SUMMARY OF RESOURCES

2024-25 Budget (all funds)

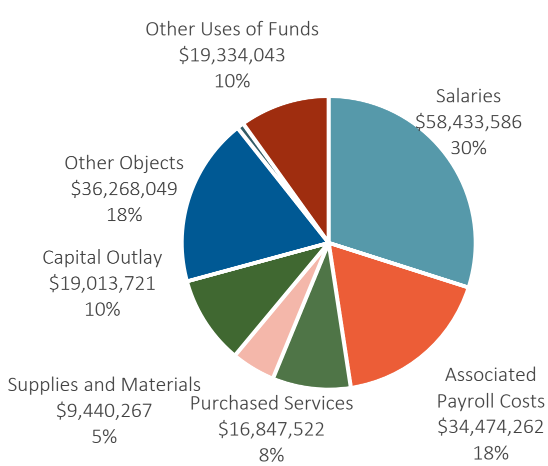


REQUIREMENTS

Budgeted expenditures for all funds in 2024-25 decreased by $18,629,778 or 11% compared to the 2023-24 amended budget. In 2024-25, salaries are the largest component of the expenditure budget with $59.2 million or 34% of all funds. Together, salaries and associated payroll costs comprise $93.4 million or 53% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total $36.9 million or 21% of all expenditures.

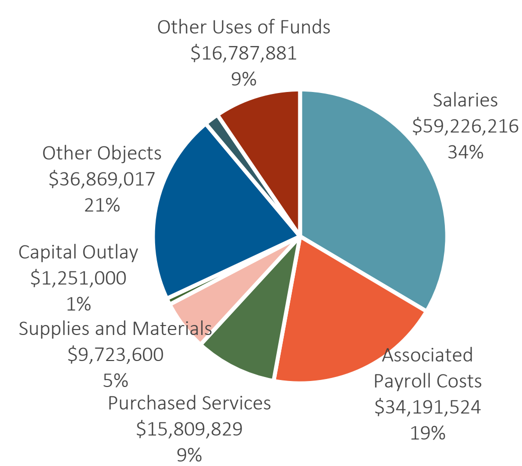
SUMMARY OF REQUIREMENTS

2023-24 Budget (all funds)



SUMMARY OF REQUIREMENTS

2024-25 Budget (all funds)

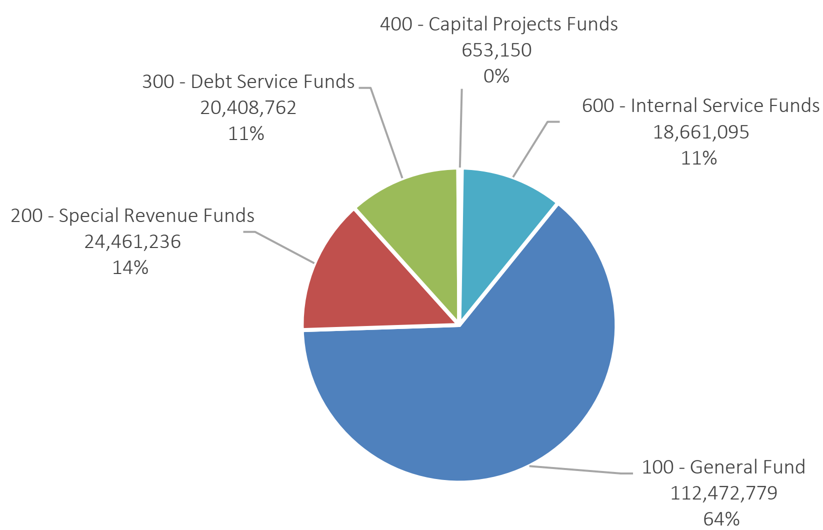


Resources and Requirements by Fund - All Funds

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
100 - General Fund	93,275,888	98,243,024	104,472,659	105,037,747	112,472,779
200 - Special Revenue Fund	24,996,673	24,243,686	34,255,139	29,110,119	24,461,236
300 - Debt Service Fund	16,149,325	18,709,176	19,354,631	19,957,734	20,408,762
400 - Capital Projects Fund	216,108,936	141,326,154	67,276,630	18,125,000	653,150
600 - Internal Service Fund	22,096,005	23,975,705	23,481,067	23,056,200	18,661,095
Resources Total	372,626,827	306,497,746	248,840,126	195,286,800	176,657,022
Requirements					
100 - General Fund	78,781,437	84,604,084	89,978,716	105,037,747	112,472,779
200 - Special Revenue Funds	21,674,441	20,070,088	31,102,054	29,110,119	24,461,236
300 - Debt Service Funds	14,181,133	17,058,374	17,629,913	19,957,734	20,408,762
400 - Capital Projects Funds	75,877,680	74,426,216	58,002,988	18,125,000	653,150
600 - Internal Service Funds	14,148,241	15,986,800	13,714,902	23,056,200	18,661,095
Requirements Total	204,662,931	212,145,562	210,428,573	195,286,800	176,657,022
Fund Ending Balance	167,963,896	94,352,184	38,411,553	-	-

REQUIREMENTS BY FUND
2024-25 PROPOSED



Resources and Requirements Forecast by Fund - All Funds

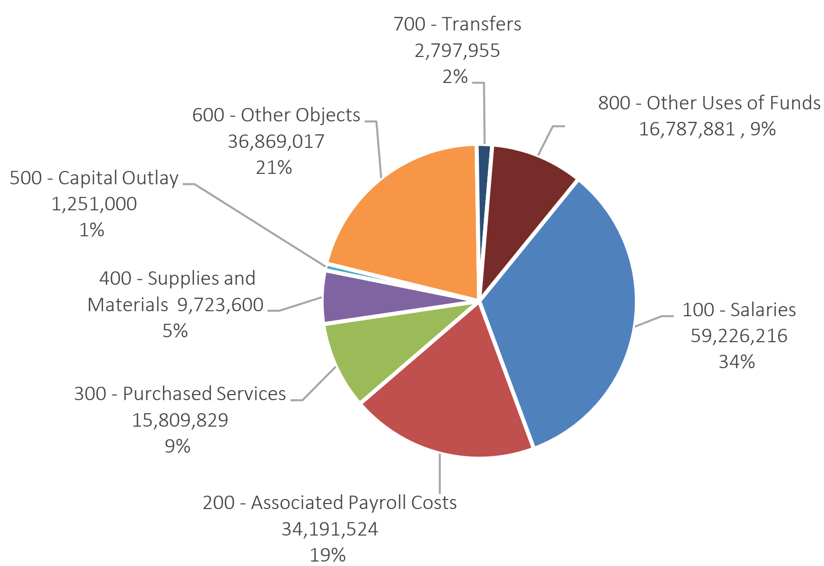
amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Proposed	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Resources					
Row Labels	105,037,747	112,472,779	104,007,000	106,063,000	108,275,000
100 - General Fund	29,110,119	24,461,236	24,731,000	25,191,000	25,678,000
200 - Special Revenue Fund	19,957,734	20,408,762	20,351,452	20,621,135	20,998,369
300 - Debt Service Fund	18,125,000	653,150	500,000	-	-
400 - Capital Projects Fund	23,056,200	18,661,095	22,578,000	21,873,000	21,090,000
Resources Total	195,286,800	176,657,022	172,167,452	173,748,135	176,041,369
Requirements					
Row Labels	105,037,747	112,472,779	104,007,000	106,063,000	108,275,000
100 - General Fund	29,110,119	24,461,236	24,731,000	25,191,000	25,678,000
200 - Special Revenue Funds	19,957,734	20,408,762	20,351,452	20,621,135	20,998,369
300 - Debt Service Funds	18,125,000	653,150	500,000	-	-
400 - Capital Projects Funds	23,056,200	18,661,095	22,578,000	21,873,000	21,090,000
Requirements Total	195,286,800	176,657,022	172,167,452	173,748,135	176,041,369
Fund Ending Balance	-	-	-	-	-

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue From Local Sources	74,521,402	78,817,321	84,060,955	84,111,704	83,340,297
2000 - Revenue From Intermediate Sources	984,942	1,098,984	976,723	1,083,913	934,913
3000 - Revenue from State Sources	48,566,330	48,325,671	52,474,917	54,008,341	54,013,599
4000 - Revenue From Federal Sources	7,065,090	9,772,341	11,652,186	10,751,231	10,084,905
5000 - Other Sources	241,489,062	168,483,428	99,675,345	45,331,611	28,283,308
Resources Total	372,626,827	306,497,746	248,840,126	195,286,800	176,657,022
Requirements					
100 - Salaries	45,685,028	51,014,158	54,907,809	58,433,586	59,226,216
200 - Associated Payroll Costs	27,264,753	28,914,488	30,554,854	34,474,262	34,191,524
300 - Purchased Services	16,855,796	19,425,331	19,175,694	16,847,522	15,809,829
400 - Supplies and Materials	5,651,244	7,327,031	11,070,306	9,440,267	9,723,600
500 - Capital Outlay	79,300,402	70,652,246	57,849,798	19,013,721	1,251,000
600 - Other Objects	29,905,709	34,812,308	35,381,817	36,268,049	36,869,017
700 - Transfers	-	-	1,488,294	1,475,350	2,797,955
800 - Other Uses of Funds	-	-	-	19,334,043	16,787,881
Requirements Total	204,662,931	212,145,562	210,428,573	195,286,800	176,657,022
Fund Ending Balance	167,963,896	94,352,184	38,411,553	-	-

REQUIREMENTS BY MAJOR OBJECT
2024-25 PROPOSED



Resources and Requirements by Forecast Major Object - All Funds

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Proposed	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Resources					
1000 - Revenue From Local Sources	84,111,704	83,340,297	86,930,124	88,853,638	90,689,447
2000 - Revenue From Intermediate Sources	1,083,913	934,913	985,000	1,005,000	1,023,000
3000 - Revenue from State Sources	54,008,341	54,013,599	56,575,000	57,715,000	58,754,000
4000 - Revenue From Federal Sources	10,751,231	10,084,905	10,271,000	10,456,000	10,645,000
5000 - Other Sources	45,331,611	28,283,308	25,279,331	24,045,940	22,993,763
Resources Total	195,286,800	176,657,022	180,040,455	182,075,578	184,105,210
Requirements					
100 - Salaries	58,433,586	59,226,216	61,354,000	62,453,000	63,575,000
200 - Associated Payroll Costs	34,474,262	34,191,524	35,476,000	36,111,000	36,760,000
300 - Purchased Services	16,847,522	15,809,829	16,424,000	16,718,000	17,019,000
400 - Supplies and Materials	9,440,267	9,723,600	10,055,000	10,236,000	10,419,000
500 - Capital Outlay	19,013,721	1,251,000	619,000	631,000	642,000
600 - Other Objects	36,268,049	36,869,017	38,109,515	39,329,815	38,614,828
700 - Transfers	1,475,350	2,797,955	2,066,000	2,111,000	2,169,000
800 - Other Uses of Funds	19,334,043	16,787,881	15,936,940	14,485,763	14,906,382
Requirements Total	195,286,800	176,657,022	180,040,455	182,075,578	184,105,210
Fund Ending Balance	-	-	-	-	-

RESOURCES – VARIANCES BY MAJOR SOURCE

The following chart summarizes the variances in resources from the 2023-24 adopted budget to the 2024-25 proposed budget. The parameters for variances is 10% or $1,000,000.

SOURCE	DESCRIPTION	VARIANCE		EXPLANATION
2000	Intermediate Sources	-14%	$(149,000)	Decreases related to transits of LBL ESD Tier 2 resources in the General Fund
5000	Other Sources	-38%	$(17,048,303)	Decreases due to spend down of Capital Projects Fund as facility bond projects are completed

REQUIREMENTS – VARIANCES BY MAJOR OBJECT

The following chart summarizes the variances in major objects from the 2022-23 adopted budget to the 2024-25 proposed budget. The parameters for variances is 10% or $1,000,000.

OBJECT	DESCRIPTION	VARIANCE		EXPLANATION
300	Purchased Services	-6%	$(1,037,693)	Decreases in non-instructional services (architect/engineering services) due to completion of facility bond projects
500	Capital Outlay	-93%	$(17,762,721)	Decreases in buildings acquisition in the Capital Projects Fund due to completion of facility bond projects
700	Transfers	90%	$1,322,605	Increase of fund transfers due to new unemployment liability
800	Other Uses of Funds	-13%	$(2,546,162)	Decrease due to total spend down of excess reserves

RESOURCES – CHART OF ACCOUNT DEFINITIONS

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

1000 Revenue From Local Sources

1110 *Ad Valorem Taxes Levied by District.* Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1120 *Local Option Ad Valorem Taxes Levied by District.* Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1130 *Construction Excise Tax.* Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.

1311 *Tuition from Individuals.* Money received from individuals, private schools, or welfare agencies as tuition in regular day schools.

1500 *Earnings on Investments.* Money received as profit from holdings for savings.

1600 *Food Service.* Revenue for dispensing food to students and adults.

1700 *Extracurricular Activities.* Revenue from school-sponsored activities.

1800 *Community Services Activities.* Revenue from community services activities operated by a district.

1910 *Rentals.* Revenue from the rental of either real or personal property owned by the school.

1920 *Contributions and Donations From Private Sources.* Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

1960 *Recovery of Prior Years' Expenditure.* Refund of expenditure made in a prior fiscal year.

1970 *Services Provided Other Funds.* Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 *Fees Charged to Grants.* Indirect administrative charges assessed to grants.

1990 *Miscellaneous.* Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.

2000 Revenue From Intermediate Sources

2101 *County School Funds.* Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035.

2102 *General Education Service District Funds.* Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.

2200 *Restricted Revenue.* Revenue received as grants by the district which must be used for a categorical or specific purpose.

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

3000 Revenue From State Sources

3101 *State School Fund—General Support.* ORS 327.006 to 327.013.

3102 *State School Fund—School Lunch Match.* That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.

3103 *Common School Fund.* ORS 327.403.

3199 *Other Unrestricted Grants-in-aid.*

3299 *Other Restricted Grants-in-aid.* Use 3299 for restricted grants in aid from the state, e.g. School Improvement Fund Grant, Facility Grant and Lottery Bond dollars.

4000 Revenue From Federal Sources

4200 *Unrestricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction.

4300 *Restricted Revenue Direct From the Federal Government*. Revenues direct from the federal government as grants to the district which must be used for a categorical or specific

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue From Local Sources					
1110 - Ad Valorem Taxes Levied by District	43,816,227	46,849,979	48,014,843	49,930,467	51,313,388
1120 - Local Option Ad Valorem Taxes Levied by District	8,120,745	8,636,562	9,675,417	10,223,461	10,503,933
1130 - Construction Excise Tax	348,907	413,286	317,431	375,000	400,000
1311 - Tuition From Individuals	150	6,225	-	-	-
1500 - Earnings on Investments	415,317	117,566	2,145,128	503,000	633,000
1600 - Food Service	64,852	1,087,313	1,235,104	921,500	391,500
1700 - Extracurricular Activities	311,842	872,731	1,109,467	785,000	829,000
1800 - Community Services Activities	-	30	53,774	70,000	77,000
1910 - Rentals	42,130	42,283	51,482	103,897	35,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	252,951	348,047	483,244	752,207	889,560
1960 - Recovery of Prior Years' Expenditure	24,441	31,847	98,909	135,000	150,000
1970 - Services Provided Other Funds	16,998,897	18,627,454	18,315,095	18,616,172	16,268,404
1980 - Fees Charged to Grants	324,624	627,308	740,940	450,000	500,000
1990 - Miscellaneous	3,800,320	1,156,691	1,820,121	1,246,000	1,349,512
1000 - Revenue from Local Sources Total	74,521,402	78,817,321	84,060,955	84,111,704	83,340,297
2000 - Revenue From Intermediate Sources					
2101 - County School Funds	93,864	190,422	155,906	200,000	200,000
2102 - General Education Service District Funds	233,623	473,654	329,653	372,413	372,413
2200 - Restricted Revenue	652,484	419,884	481,443	510,000	360,000
2800 - Revenue in Lieu of Taxes	4,972	15,025	9,721	1,500	2,500
2000 - Revenue from Intermediate Sources Total	984,942	1,098,984	976,723	1,083,913	934,913
3000 - Revenue from State Sources					
3101 - State School Fund-General Support	37,723,033	38,541,942	39,721,455	41,833,044	43,923,724
3102 - State School Fund-School Lunch Match	15,779	15,779	22,076	16,000	23,000
3103 - Common School Fund	1,010,696	1,092,379	1,240,431	871,852	1,500,000
3199 - Other Unrestricted Grants-In-Aid	424,094	580,452	651,871	650,000	650,000
3299 - Other Restricted Grants-In-Aid	9,392,729	8,095,120	10,839,085	10,637,445	7,916,875
3000 - Revenue from State Sources Total	48,566,330	48,325,671	52,474,917	54,008,341	54,013,599
4000 - Revenue from Federal Sources					
4201 - Transportation Fees for Foster Children	7,914	10,532	93,918	25,000	25,000
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	78,041	134,049	81,996	150,000	100,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	2,734,292	-	-
4500 - Restricted Revenue From the Federal Government Through the State	6,808,587	8,955,595	8,063,483	10,020,962	9,744,905
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	520,826	462,680	362,107	3,000
4801 - Federal Forest Fees	4,895	6,016	23,759	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	6,943	-	-	7,000	7,000
4900 - Revenue for/on Behalf of the District	158,709	145,323	192,059	181,162	200,000
4000 - Revenue from Federal Sources Total	7,065,090	9,772,341	11,652,186	10,751,231	10,084,905

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	51,210,201	519,532	3,834,863	-	-
5200 - Interfund Transfers	-	-	1,488,294	1,475,350	2,797,955
5400 - Resources-Beginning Fund Balance	190,278,861	167,963,896	94,352,188	43,856,261	25,485,353
5000 - Other Sources Total	241,489,062	168,483,428	99,675,345	45,331,611	28,283,308
Resources Total	372,626,827	306,497,746	248,840,126	195,286,800	176,657,022

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 2024-25 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 March 4, 2024 estimate for 2024-25 is based on the Governor's Recommended Budget of a $9.9 billion SSF, with 49% distributed in 2024-25.

ENROLLMENT

A major component of a district's SSF allocation is its "Extended Average Daily Membership Weighted" (Extended ADMw). The SSF allocation for each school district is calculated on the larger of the current or next year's projected ADMw. (ADMw is the average of all students' membership days as a proportion of the school year and other weighting factors, such as the number of ELL and Special Education students being served, and the number of students navigating poverty). Extended ADMw in 2024-25 is projected at 7,522.01.

EXTENDED ADMW PROJECTION

2024-25

			Total	District	Charter
ADMr [1]	6,126	x 1.00 =	6,126.00	6,001.00	125.00
Students in ESL Programs [1]	513.00	x 0.50 =	276.0	276.0	0.50
Students in Pregnant and Parenting Programs [1]	2.00	x 1.00 =	1.00	1.00	0.00
Students with IEP (capped at 11% of ADMr) [1]	701.58	x 1.00 =	680.6	680.6	0.00
Students in Poverty [2]	676.65	x 0.25 =	192.18	188.90	3.28
Students in Foster Care [2]	17.00	x 0.25 =	5.25	5.25	0.00
Remote Elementary School Correction [2]	10.52	x 1.00 =	10.10	0	10.10
ADMw			7,291.13	7,152.75	138.38
2023-24 ADMw (projected)			7,193.75		
Extended ADMw			7,291.13		

[1] *Projected by Corvallis School District*

[2] *Projected by Oregon Department of Education*

PROPERTY TAXES

After Oregon voters approved Measure 50 in 1997, the property tax system was changed from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). The district's permanent rate is $4.4614 per $1,000 of assessed value. Property tax collections are based on expected assessed and real market values and estimated collection rates. Compression losses decreased beginning in 2017-18, as real market values resumed growing more rapidly than assessed value. Projections for 2024-25 include a 3.00% increase in assessed values, a collection rate of 96%, and net revenue of $33,945,648.

CURRENT YEAR OPERATING LEVY

2020-21 Actual to 2024-25 Proposed

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected	2024-25 Proposed
Assessed Value	$7,220,540,323	$7,537,296,292	$7,764,660,205	$8,055,360,239	$8,297,021,046
Change in AV	3.4%	4.4%	2.93%	3.74%	3.00%
$4.4614/$1,000	$32,213,719	$33,626,894	$34,614,255	$35,938,184	$37,016,330
Urban Renewal	(49,897)	(61,824)	(81,792)	(102,798)	(86,984)
Compression	(214,685)	(220,717)	(193,686)	(185,666)	(219,729)
Taxes Imposed	32,949,137	33,344,353	34,365,777	35,649,720	36,709,617
Collection Rate	96.05%	96.81%	96.00%	96.00%	96.00%
Net Operating	$30,687,343	$32,280,344	$32,989,937	$34,223,731	$35,241,232
Change	3.2%	5.2%	2.2%	3.7%	2.9%

Prior year property taxes are projected at a collection rate of 20% of the outstanding balance of uncollected taxes paid in the years after they were levied. Total revenue projected for 2024-25 is $361,693.

Other Local Revenues

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

The act of Congress admitting Oregon to the Union in 1859 granted nearly 3.4 million acres of the new state's land "for the use of schools." The State Land Board was established to oversee these "school lands" (now about 770,000 acres), and has been the trustee of the Common School Fund since its inception. In 2009, the Land Board adopted a distribution policy that sends 4% of the average balance of the fund in the preceding three years to school districts. Distributions are made twice a year (January and July). If the average balance of the fund increases by 11% or more, the distribution increases to 5%. In the 2021-23 biennium, the fund disbursed $136.4 million to schools. Tax revenue from marijuana sales go into the corpus of the Common School Fund, and contribute to the interest earnings of the fund. Revenue projected for 2024-25 is $1,500,000, based on historic trends.

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 2024-25 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 2024-25 SSF Total Formula Revenue of $81,500,475 is an increase of $2.2M or 2.8% compared to 2023-24. The SSF increase is related to a projected increase in ADMw combined with an increase in total formula revenue per extended ADMw.

STATE SCHOOL FUND FORMULA REVENUE

2019-20 Actual to 2024-25 Proposed

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected	2024-25 Proposed
State School Fund Grant	$38,513,035	$38,627,176	$40,975,774	$43,068,724	$44,121,300
Property Taxes	31,096,320	32,634,588	33,297,840	$34,637,559	35,672,175
Federal Forest Fees	4,895	6,016	-	-	-
Common School Fund	1,010,696	1,092,379	1,240,431	1,344,575	1,500,000
County School Fund	93,864	190,422	155,906	200,000	200,000
In-Lieu of Property Taxes	9,918	8,901	7,239	7,000	7,000
Total SSF Formula Revenue	$70,728,728	$72,559,483	$75,677,189	$79,257,858	$81,500,475
Change	1.0%	2.6%	4.3%	4.7%	2.8%

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, 2027.

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

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

Local option taxes represent 9.3% of General Fund operating revenues and are estimated to be $10,503,933 in 2024-25; this estimate is based on an assumed increase of 3.00% of assessed value, with compression losses expected to increase to be about 18% of the levy (assuming real market property values will not grow more rapidly than assessed value), and a collection rate of 96%.

LOCAL OPTION LEVY

2020-21 Actual to 2024-25 Proposed

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected	2024-25 Proposed
Assessed Value	$7,220,540,323	$7,537,296,292	$7,764,660,205	$8,055,360,239	$8,297,021,046
Change in AV	3.4%	4.4%	3.02%	3.74%	3.00%
$1.5000/$1,000	$10,830,810	$11,305,944	$11,646,990	$12,083,040	$12,445,532
Compression	(2,486,304)	(2,452,764)	(1,643,442)	(1,549,692)	(1,644,495)
Taxes Imposed	8,344,506	8,853,181	10,003,549	10,533,348	10,801,037
Collection Rate	96.15%	96.32%	95.86%	96.00%	96.00%
Net Local Option	$8,023,225	$8,527,689	$9,589,700	10,112,014	$10,368,995
Change	13.2%	6.3%	12.5%	5.4%	2.5%

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 $100,130 for 2024-25.

STATE GRANTS

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

Student Investment Account (SIA)

The Student Investment Account is the K-12 portion of the funding approved by the Oregon Legislature in the Student Success Act. This funding is designed to meet students' mental or behavioral health needs, and increase academic achievement for students that have historically experienced academic disparities. Student Investment Account revenue in 2024-25 is estimated to be $5.6 million.

High School Success Grant (HSS)

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was approved by voters in 2016 and provides direct funding to school districts to establish or expand career and technical education (CTE) programs, establish or expand college-level educational opportunities, and establish or expand dropout-prevention strategies. High School Success grant revenue in 2024-25 is estimated to be $1.9 million.

FEDERAL GRANTS

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

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, 2024. The beginning fund balance on July 1, 2024 for all funds is projected as $25,485,353. The majority of fund balance is contained in the General Fund with a projected beginning fund balance of $17,043,343; this represents 16.2% of operating resources from 2023-24.

REQUIREMENTS – OBJECTS – CHART OF ACCOUNT DEFINITIONS

100 Salaries

111 *Licensed Salaries.* Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.

112 *Classified Salaries.* Costs for work performed by regular classified employees of the district.

113 *Administrators.* 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.

114 *Managerial—Classified.* 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.

116 *Supplemental Retirement Stipends.* Costs for retired employees of the district who receive supplementary retirement payments from the district.

121 *Substitutes—Licensed.* Costs for work performed by substitute licensed employees of the district.

122 *Substitute—Classified.* Costs for the work performed by substitute classified employees of the district.

130 *Additional Salary.* 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.

200 Associated Payroll Costs

210 *Public Employees Retirement System.* District payments to the Public Employees Retirement System.

220 *Social Security Administration.* Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.

230 *Other Required Payroll Costs.*

240 *Contractual Employee Benefits.* 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).

300 Purchased Services

310 *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 medical doctors, lawyers, consultants, teachers for the instructional area.

320 *Property Services.* 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.

330 *Student Transportation Services.* 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.

340 *Travel.* Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here.

350 *Communication.* Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising.

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

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

380 *Non-instructional Professional and Technical Services.* Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.

390 *Other General Professional and Technological Services.*

400 Supplies and Materials

410 *Consumable Supplies and Materials.* Expenditures for ALL supplies for the operation of a district, including freight and cartage.

420 *Textbooks.* Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here.

430 *Library Books.* Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.

440 *Periodicals.* Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

450 *Food.* Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.

460 *Non-consumable Items.* Expenditures for equipment with a current value of less than $5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 540 (see object 540 definition). Examples might include hand held calculators, portable audio cassette players, stacking chairs, etc.

470 *Computer Software.* Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.

480 *Computer Hardware.* Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

500 Capital Outlay

510 *Land Acquisition.* Expenditures for the purchase of land.

520 *Buildings Acquisition.* Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages. Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems,

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

530 *Improvements Other Than Buildings.* Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the district for capital improvement such as streets, curbs, and drains are also recorded here.

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

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

600 Other Objects

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

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

630 *Unrecoverable Bad Debt Write-Off.*

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

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

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

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

700 Transfers

710 *Fund Modifications.* This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be so recorded. They are not recorded as expenditures. (Use only with 5200 function.)

800 Other Uses of Funds

810 *Planned Reserve.* Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. (Use only with 6110 function).

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

Requirements by Reporting Object - All Funds

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	26,326,426	28,770,739	29,793,194	32,593,591	33,243,654
112 - Classified Salaries	10,817,878	12,967,064	14,673,779	15,804,628	16,029,625
113 - Administrators	3,703,365	4,102,871	4,306,349	4,484,184	4,822,410
114 - Manager-Classified	1,510,643	1,764,146	1,881,846	2,049,033	1,858,587
116 - Supplemental Retirement Stipends	433,000	315,500	-	-	-
121 - Substitutes-Licensed	45,100	120,591	70,646	66,250	61,950
122 - Substitutes-Classified	6,901	23,256	12,058	18,500	17,500
130 - Additional Salary	2,841,716	2,949,992	4,169,938	3,417,400	3,192,490
100 - Salaries Total	45,685,028	51,014,158	54,907,809	58,433,586	59,226,216
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	11,608,716	11,593,320	12,643,365	14,790,606	14,864,645
220 - Social Security Administration	3,411,914	3,808,428	4,090,468	4,473,406	4,521,044
230 - Other Required Payroll Costs	323,811	301,023	323,507	352,784	352,409
240 - Contractual Employee Benefits	11,920,311	13,211,717	13,497,515	14,857,466	14,453,426
200 - Associated Payroll Costs Total	27,264,753	28,914,488	30,554,854	34,474,262	34,191,524
300 - Purchased Services					
310 - Instructional, Professional, and Technical Services	453,763	494,796	621,636	457,500	230,000
320 - Property Services	2,800,712	2,921,634	3,514,894	3,585,419	3,769,043
330 - Student Transportation Services	3,632,016	4,964,727	5,575,937	6,133,250	6,598,158
340 - Travel	240,231	530,452	972,342	916,171	437,475
350 - Communication	584,294	506,525	685,604	605,075	594,989
360 - Charter School Payments	1,053,752	1,010,707	1,214,048	1,289,729	1,306,625
373 - Tuition Payments to Private Schools	-	-	4,882	7,000	7,000
380 - Non-instructional Professional and Technical Services	7,588,005	7,340,482	4,671,257	2,015,977	1,075,217
390 - Other General Professional and Technological Services	503,023	1,656,008	1,915,093	1,837,401	1,791,322
300 - Purchased Services Total	16,855,796	19,425,331	19,175,694	16,847,522	15,809,829
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	2,376,913	2,840,313	3,268,317	5,563,882	6,026,318
420 - Textbooks	178,038	131,456	677,696	318,283	326,000
430 - Library Books	43,849	47,042	47,393	60,033	67,850
440 - Periodicals	7,794	11,532	9,910	7,200	5,400
450 - Food	665,712	1,239,506	1,305,160	1,216,904	1,804,880
460 - Non-Consumable Items	160,650	506,008	244,543	214,500	226,514
470 - Computer Software	1,345,333	1,469,639	1,578,016	1,551,480	1,040,638
480 - Computer Hardware	872,954	1,081,535	3,939,271	507,985	226,000
400 - Supplies and Materials Total	5,651,244	7,327,031	11,070,306	9,440,267	9,723,600

Requirements by Reporting Object - All Funds

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
500 - Capital Outlay					
520 - Buildings Acquisition	78,300,947	69,996,000	57,019,105	18,818,721	1,095,000
530 - Improvements Other Than Buildings	687,552	473,053	93,707	-	-
540 - Depreciable Equipment	257,816	176,220	725,554	195,000	138,000
550 - Depreciable Technology	54,087	6,973	11,432	-	18,000
500 - Capital Outlay Total	79,300,402	70,652,246	57,849,798	19,013,721	1,251,000
600 - Other Objects					
610 - Redemption of Principal	5,828,979	6,322,004	10,751,066	8,960,468	9,903,216
621 - Regular Interest	9,162,292	11,398,253	10,345,787	9,964,119	9,522,721
630 - Unrecoverable Bad Debt Write-Off	19,615	300	-	20,000	20,000
640 - Dues and Fees	320,573	295,224	328,656	345,925	255,934
650 - Insurance and Judgments	14,235,127	16,154,457	13,185,209	16,094,466	16,439,998
670 - Taxes and Licenses	14,499	16,649	31,366	13,550	30,030
690 - Grant Indirect Charges	324,624	625,422	739,734	869,521	697,118
600 - Other Objects Total	29,905,709	34,812,308	35,381,817	36,268,049	36,869,017
700 - Transfers					
710 - Fund Modifications	-	-	1,488,294	1,475,350	2,797,955
700 - Transfers Total	-	-	1,488,294	1,475,350	2,797,955
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	14,563,701	12,016,409
820 - Reserved for Next Year	-	-	-	4,770,342	4,771,472
800 - Other Uses of Funds Total	-	-	-	19,334,043	16,787,881
Requirements Total	204,662,931	212,145,562	210,428,573	195,286,800	176,657,022

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 2024-25 proposed budget.

SALARIES

Employee salaries represent 34% of all requirements and are projected at $59,226,216 for 2024-25, an increase of $792,630 or 1.4% compared to 2023-24. Lacking current contract language with our classified employee group regarding compensation, the proposed budget assumes step increases for all eligible licensed employees and a 5.0% cost of living adjustment (COLA) applied to the 2023-24 classified salary schedule.

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

The proposed budget also includes 1.0 FTE licensed position and 5.84 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary. Overall, proposed FTE for 2024-25 is projected to decrease by 43 FTE.

SALARIES AND FTE

2019-20 Actual to 2024-25 Proposed

	2020-21 Actual		2021-22 Actual		2022-23 Budget		2023-24 Amended		2024-25 Proposed	
	Salaries	FTE	Salaries	FTE	Salaries	FTE	Salaries	FTE	Salaries	FTE
Licensed Salaries	$26,326,426	393	$28,770,739	411	$30,036,702	413	$32,593,591	414	$33,243,654	393
Classified Salaries	10,817,878	338	12,967,064	395	15,872,206	433	15,804,628	411	16,029,625	387
Administrators	3,703,365	31	4,102,871	33	4,278,504	34	4,484,184	33	4,822,410	32
Managerial - Classified	1,510,643	21	1,764,146	24	2,033,224	27	2,049,033	26	1,858,587	22
Retirement Stipends	433,000	-	315,500	-	-	-	-		-	-
Substitutes	52,001	-	143,847	-	45,500	-	84,750		79,450	-
Additional Salary	2,841,716	-	2,949,992	-	4,692,095	-	3,417,400		3,192,490	-
Total	$45,685,028	783	$51,014,158	863	$56,958,230	907	$58,433,586	884	$59,226,216	834
	0.3%		11.7%		13.0%		2.6%		1.4%	

ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 19% of all requirements and are projected at $34,191,524 for 2024-25, a decrease of $282,738 or 0.01% compared to 2023-24. 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.

The district's employer rates for 2023-25 are 16.13% for PERS Tier One/Tier Two members (qualifying hires before August 29, 2003) and 13.29% for OPSRP members (qualifying hires on or after August 29, 2003). About 22% of employee salaries are associated with PERS Tier One/Tier Two members while 78% of employee salaries are associated with OPSRP members. In addition to PERS employer contributions, the district also pays the 6.00% Individual Account Plan (IAP) employee contribution on behalf of employees (as bargained between the district and its employee groups), and a 5.45% charge against salaries for debt service costs related to bonds that were issued in 2002 to lower the district's unfunded actuarial liability. Projected requirements for 2024-25 are $14,864,645.

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 2024-25 are $4,521,044.

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 2024-25 are $352,409.

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 2024-25 are $14,453,426 and assume an average annual contribution of $17,330 per (full-time) employee.

PURCHASED SERVICES

Purchased services represent 9% of total all requirements and are projected at $15,809,829 for 2024-25, a decrease of $1,037,693 or 6.56% compared to 2023-24. Purchased services includes instructional, professional, and technical services, property services, student transportation, travel, charter school payments, tuition, and other non-instructional or general professional services. Spending on architectural and engineering services is decreasing due to the completion of facility bond projects.

Property Services

Property services are purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. This includes repairs and maintenance services not provided directly by district personnel, leasing and rental costs, and utilities like electricity, natural gas, water, sewage, garbage, long distance charges, telephone lines for the security system, and the connection to the fiber optic communications system. Property services (primarily utilities) are projected at $3,769,043, an increase of $183,624 or 4.9% compared to 2023-24.

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 2024-25 are projected at $6,598,158, an increase of $464,908 or 7.1% compared to 2023-24. 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 last 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 2024-25 is 125 students. Charter school payments are projected at $1,306,625, an increase of $16,896 or 1.3% compared to 2023-24.

SUPPLIES AND MATERIALS

Supplies and materials represent 5% of all requirements and are projected at $9,723,600 for 2024-25, an increase of $283,333 or 2.9% compared to 2023-24. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware.

CAPITAL OUTLAY

Capital outlay represents 1% of all requirements and is projected at $1,251,000 for 2024-25, a decrease of $17,762,721 or 93.0% compared to 2023-24.

OTHER OBJECTS

Other expenditures represent 21% of all requirements and are projected at $36,869,017 for 2024-25, an increase of $600,968 or 1.6% compared to 2023-24. Budgeted requirements include $19,425,937 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. Reserves are projected at $16,787,881 for 2024-25, a decrease of $2,546,162 or 15%.

REQUIREMENTS – FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

1000 Instruction

1111 *Elementary, K-5 or K-6.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

1121 *Middle/Junior High Programs.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

1122 *Middle/Junior High School Extracurricular.* School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

1131 *High School Programs.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 *High School Extracurricular.* School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

1140 *Pre-kindergarten Programs.* Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

1210 *Programs for the Talented and Gifted.* Special learning experiences for students identified as gifted or talented.

1220 *Restrictive Programs for Students with Disabilities.* Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

1250 *Less Restrictive Programs for Students with Disabilities.* Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

1271 *Remediation.* Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also use for instructional expenses related to historically underserved students.

1272 *Title IA/D.* Record Title IA/D instructional activities here.

1280 *Alternative Education.* Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.

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

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

1299 *Other Programs.*

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

2000 Support Services

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

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

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

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

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

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

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

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

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

2230 *Assessment and Testing.* Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

2240 *Instructional Staff Development.* Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.

2310 *Board of Education Services.* Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

2320 *Executive Administration Services.* Activities associated with the overall general administrative or executive responsibility for the entire district.

2410 *Office of the Principal Services.* Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

2490 *Other Support Services—School Administration.* Other school administration services which cannot be recorded under the preceding functions.

2510 *Direction of Business Support Services.* Activities concerned with directing and managing the business support services as a group.

2520 *Fiscal Services.* Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

2540 *Operation and Maintenance of Plant Services.* Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

2550 *Student Transportation Services.* Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities.

2570 *Internal Services.* Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.

2620 *Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.* Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.

2630 *Information Services.* Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

2640 *Staff Services.* Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.

2660 *Technology Services.* Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

2680 *Interpretation and Translation Services.* Use for language and interpretation services not related to the acquisition of the English language.

2690 *Other Support Services—Central.* Central Services not classified above.

2700 *Supplemental Retirement Program.* Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

3000 Enterprise and Community Services

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

3300 *Community Services.* Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

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

4000 Facilities Acquisition and Construction

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

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

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

5000 Other Uses

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

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

5200 *Transfers of Funds.* These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

6000 Contingencies (for budget only)

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.

7000 Unappropriated Ending Fund Balance

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

Requirements by Reporting Function - All Funds

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
1000 - Instruction					
1111 - Elementary, K-5	16,549,788	17,852,045	19,103,137	21,609,315	19,720,670
1121 - Middle/Junior High Programs	7,957,652	8,497,043	9,857,261	10,299,154	9,824,926
1122 - Middle/Junior High School Extracurricular	38,749	179,931	201,295	225,251	220,427
1131 - High School Programs	11,585,001	11,997,326	13,056,191	12,596,559	12,835,161
1132 - High School Extracurricular	1,044,305	1,481,844	2,347,711	2,615,999	2,603,974
1140 - Pre-kindergarten Programs	17,503	14,637	2,084	41,435	24,179
1210 - Programs for the Talented and Gifted	11,030	10,663	3,951	24,392	23,652
1220 - Restrictive Programs for Students with Disabilities	3,535,619	3,928,689	4,213,652	5,074,130	5,308,095
1250 - Less Restrictive Programs for Students with Disabilities	5,041,537	6,010,278	6,886,336	7,198,071	7,831,462
1271 - Remediation	326,085	576,946	441,562	585,448	474,092
1272 - Title IA/D	767,291	587,324	616,551	772,538	709,032
1280 - Alternative Education	1,967,703	2,021,576	2,651,398	2,958,382	3,094,515
1291 - English Language Learner	1,832,699	1,939,639	2,076,848	2,160,710	1,976,654
1292 - Teen Parent Programs	30,560	31,752	31,455	-	-
1299 - Other Programs	15,544	14,056	11,329	19,779	20,805
1400 - Summer School Programs	107,077	772,808	1,072,801	374,915	486,095
1000 - Instruction Total	50,828,146	55,916,556	62,573,563	66,556,078	65,153,739
2000 - Support Services					
2110 - Attendance and Social Work Services	1,938,681	2,305,681	2,570,721	839,679	2,784,684
2120 - Guidance Services	2,531,034	2,857,903	2,941,755	3,453,384	3,412,564
2130 - Health Services	817,792	1,217,094	1,405,995	1,334,811	1,361,623
2140 - Psychological Services	723,109	1,473,138	1,827,654	1,673,217	835,063
2150 - Speech Pathology and Audiology Services	913,051	1,013,088	966,416	1,090,875	1,153,804
2160 - Other Student Treatment Services	53,129	232,592	210,020	339,669	333,632
2190 - Service Direction, Student Support Services	792,550	944,275	1,034,019	1,131,792	1,185,413
2210 - Improvement of Instruction Services	1,815,967	2,599,735	2,632,246	2,395,205	2,124,449
2220 - Educational Media Services	652,757	915,838	946,538	908,844	731,579
2230 - Assessment and Testing	452,804	611,306	608,471	453,832	483,782
2240 - Instructional Staff Development	556,476	485,222	841,282	1,056,854	1,019,729
2310 - Board of Education Services	277,286	136,808	222,734	296,273	416,275
2320 - Executive Administration Services	389,718	475,212	459,886	514,284	584,773
2410 - Office of the Principal Services	5,390,491	5,374,632	5,433,811	5,845,466	5,977,803
2490 - Other Support Services-School Administration	355,726	695,050	855,693	1,722,631	1,980,368
2510 - Direction of Business Support Services	309,795	376,125	380,975	366,580	267,616
2520 - Fiscal Services	15,088,208	16,802,029	14,738,610	16,985,285	16,834,394
2540 - Operation and Maintenance of Plant Services	7,919,146	8,481,607	9,702,891	10,452,419	10,973,652
2550 - Student Transportation Services	3,815,286	4,985,548	5,765,403	6,331,185	6,781,687
2570 - Internal Services	67,691	76,417	84,360	78,986	95,715
2620 - Planning Research, Development, Evaluation Services, Grant Writing, and Statistical Services	3,078	1,650	-	-	-
2630 - Information Services	318,867	344,245	393,777	321,065	276,196
2640 - Staff Services	922,636	1,007,812	2,325,952	1,327,366	1,387,886
2660 - Technology Services	3,315,018	3,267,858	3,611,480	4,087,700	3,702,837
2670 - Records Management Services	-	-	18,626	-	-
2680 - Interpretation and Translation Services	211,601	226,896	296,728	295,628	304,725
2690 - Other Support Services-Central	324,624	625,422	801,883	944,987	753,691
2700 - Supplemental Retirement Program	466,125	343,975	-	-	-
2000 - Support Services Total	50,422,644	57,877,157	61,077,927	64,248,017	65,763,940

Requirements by Reporting Function - All Funds
amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
3000 - Enterprise and Community Services					
3100 - Food Services	2,505,604	3,295,958	3,789,815	3,947,170	5,008,920
3300 - Community Services	661,522	733,013	714,648	922,969	620,500
3500 - Custody and Care of Children Services	-	262,405	-	-	-
3000 - Enterprise and Community Services Total	**3,167,126**	**4,291,376**	**4,504,463**	**4,870,139**	**5,629,420**
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	1,544,468	1,591,114	1,308,154	1,059,865	3,150
4150 - Building Acquisition, Construction, and Improvement Services	83,709,275	74,749,103	58,463,684	18,818,721	1,095,000
4000 Facilities Acquisition and Construction Total	**85,253,744**	**76,340,217**	**59,771,838**	**19,878,586**	**1,098,150**
5000 - Other Uses					
5100 - Debt Service	14,991,271	17,720,256	21,012,489	18,924,587	19,425,937
5200 - Transfers of Funds	-	-	1,488,294	1,475,350	2,797,955
5000 - Other Uses Total	**14,991,271**	**17,720,256**	**22,500,783**	**20,399,937**	**22,223,892**
6000 - Contingencies					
6000 - Contingencies	-	-	-	14,563,701	12,016,409
6000 - Contingencies Total	**-**	**-**	**-**	**14,563,701**	**12,016,409**
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	4,770,342	4,771,472
7000 - Unappropriated Ending Fund Balance Total	**-**	**-**	**-**	**4,770,342**	**4,771,472**
Requirements Total	**204,662,931**	**212,145,562**	**210,428,573**	**195,286,800**	**176,657,022**

REQUIREMENTS –VARIANCES BY FUNCTION

The following chart summarizes the variances in functions from the 2022-23 adopted budget to the 2024-25 proposed budget. The parameters for variances is 10% or $1,000,000.

FUNCTION	DESCRIPTION	VARIANCE		EXPLANATION
1111	Elementary, K-5	-9%	$(1,888,645)	Decreases in staffing that recognize declining enrollment and the spending down of ESSER grant funds used in 2022-23 to reduce class sizes
1140	Pre-kindergarten Programs	-42%	$(17,256)	Decrease in IDEA federal funds to support services to children ages 3-5 with disabilities
1271	Remediation	-19%	$(111,356)	Decreases in costs related to summer learning due to no state grant allocation
1400	Summer School Programs	30%	$111,180	Increase in investment into summer learning due to CPSF support
2140	Psychological Services	-50%	$(838,154)	Decrease in staffing (mental health skills trainers)
2210	Improvement of Instruction Services	-11%	$(270,756)	Decrease in staffing (administrative support) and decrease in professional development for instructional staff
2220	Educational Media Services	-20%	$(177,265)	Decrease in staffing (Library Media Technicians) at elementary schools
2310	Board of Education Services	41%	$120,002	Increase in costs related to legal services
2320	Executive Administration Services	14%	$70,489	Increase in consulting services; Increase in salary and related expenses
2490	Other Support Services – School Administration	15%	$257,737	Increase due to addition of position (Dean of Students) at the high school level
2510	Direction of Business Support Services	-27%	$(98,964)	Decrease in reassignment of administrative support position
2570	Internal Services	21%	$16,729	Increase due to contractual salary and related expense increases (Courier/Delivery Warehouse)
2630	Information Services	-14%	$(44,869)	Decrease in staffing (Administrative Assistant) at district office
2690	Other Support Services-Central	33%	$245,806	Increases in costs related to implementation of sustainability plan
3300	Community Services	27%	$1,061750	Increase in costs related to operating district-wide CEP (Food Services) program in 2024-25

4110	Service Area Direction	-100%	$(1,056,715)	Decreases due to completion of facility bond projects
4150	Building Acquisition, Construction, and Improvements	-94%	$(17,723,721)	Decreases due to completion of facility bond projects
5200	Transfers of Funds	90%	$1,322,605	Increase in transfer to Internal Service Fund to cover increased unemployment liability
6000	Contingencies	-17%	$(2,547,292)	Decrease in reserves to address operating deficit

GENERAL FUND

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

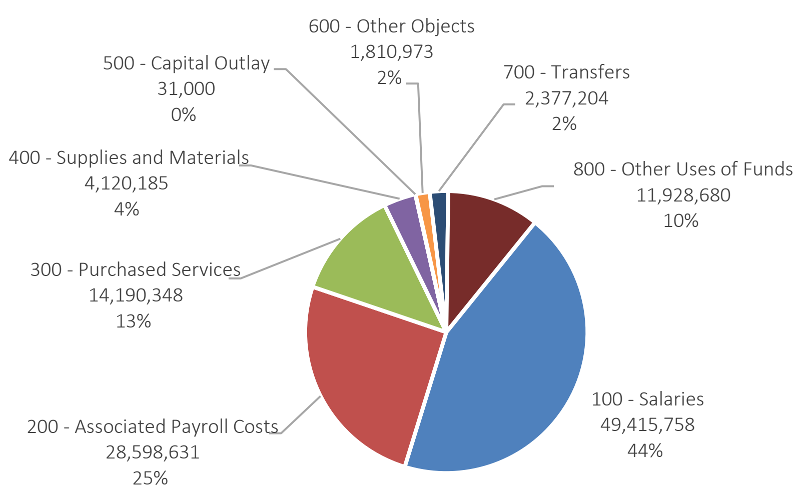
In addition to basic school support for staffing and operational expenses, district principals are provided funding to be utilized at their discretion depending on the specific needs of their students. School discretionary allocations are shown in the Informational Section of this document.

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

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue From Local Sources	39,933,355	41,851,350	46,873,531	46,617,485	48,333,299
2000 - Revenue From Intermediate Sources	625,882	994,534	805,610	882,413	882,413
3000 - Revenue from State Sources	39,157,822	40,226,558	41,613,757	43,354,896	46,073,724
4000 - Revenue From Federal Sources	89,880	156,598	283,072	190,000	140,000
5000 - Other Sources	13,468,948	15,013,984	14,896,689	13,992,953	17,043,343
Resources Total	93,275,888	98,243,024	104,472,659	105,037,747	112,472,779
Requirements					
100 - Salaries	40,414,104	42,775,333	43,424,944	46,147,123	49,415,758
200 - Associated Payroll Costs	24,080,561	24,254,496	24,388,273	26,301,409	28,598,631
300 - Purchased Services	8,887,170	11,521,104	13,466,385	14,016,073	14,190,348
400 - Supplies and Materials	3,371,090	4,194,575	5,258,883	4,063,524	4,120,185
500 - Capital Outlay	218,660	113,535	410,649	120,000	31,000
600 - Other Objects	1,809,852	1,745,041	1,882,955	1,665,566	1,810,973
700 - Transfers	-	-	1,146,627	1,125,350	2,377,204
800 - Other Uses of Funds	-	-	-	11,598,702	11,928,680
Requirements Total	78,781,437	84,604,084	89,978,716	105,037,747	112,472,779
Fund Ending Balance	14,494,452	13,638,940	14,493,943	-	-

REQUIREMENTS BY MAJOR OBJECT - General Fund (100)
2024-25 PROPOSED



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

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Proposed	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Resources					
1000 - Revenue From Local Sources	46,617,485	48,333,299	50,870,000	51,914,000	52,848,000
2000 - Revenue From Intermediate Sources	882,413	882,413	929,000	948,000	965,000
3000 - Revenue from State Sources	43,354,896	46,073,724	48,492,000	49,487,000	50,378,000
4000 - Revenue From Federal Sources	190,000	140,000	147,000	150,000	153,000
5000 - Other Sources	13,992,953	17,043,343	14,059,000	14,059,000	14,312,000
Resources Total	105,037,747	112,472,779	114,497,000	116,558,000	118,656,000
Requirements					
100 - Salaries	46,147,123	49,415,758	51,428,000	52,349,000	53,289,000
200 - Associated Payroll Costs	26,301,409	28,598,631	29,763,000	30,296,000	30,840,000
300 - Purchased Services	14,016,073	14,190,348	14,768,000	15,033,000	15,303,000
400 - Supplies and Materials	4,063,524	4,120,185	4,288,000	4,365,000	4,443,000
500 - Capital Outlay	120,000	31,000	32,000	33,000	33,000
600 - Other Objects	1,665,566	1,810,973	1,885,000	1,918,000	1,953,000
700 - Transfers	1,125,350	2,377,204	1,633,000	1,669,000	1,720,000
800 - Other Uses of Funds	11,598,702	11,928,680	10,700,000	10,895,000	11,075,000
Requirements Total	105,037,747	112,472,779	114,497,000	116,558,000	118,656,000
Fund Ending Balance	-	-	-	-	-

Resources by Source (Reporting Object) - General Fund (100)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	31,096,320	32,634,588	33,297,840	34,570,024	35,672,175
1120 - Local Option Ad Valorem Taxes Levied by District	8,120,745	8,636,562	9,675,417	10,223,461	10,503,933
1190 - Penalties and Interest on Taxes	-	-	-	-	-
1311 - Tuition From Individuals	150	6,225	-	-	-
1500 - Earnings on Investments	(33,324)	(466,942)	2,059,903	463,000	613,000
1910 - Rentals	42,130	42,130	43,608	45,000	5,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	-	12,000	-	10,000
1960 - Recovery of Prior Years' Expenditure	22,653	31,847	98,909	135,000	150,000
1980 - Fees Charged to Grants	324,624	627,308	740,940	450,000	500,000
1990 - Miscellaneous	360,057	339,632	944,914	731,000	879,191
1000 - Revenue from Local Sources Total	39,933,355	41,851,350	46,873,531	46,617,485	48,333,299
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	93,864	190,422	155,906	200,000	200,000
2102 - General Education Service District Funds	233,623	473,654	329,653	372,413	372,413
2200 - Restricted Revenue	294,641	319,207	312,812	310,000	310,000
2800 - Revenue in Lieu of Taxes	3,754	11,252	7,239	-	-
2000 - Revenue from Intermediate Sources Total	625,882	994,534	805,610	882,413	882,413
3000 - Revenue from State Sources					
3101 - State School Fund-General Support	37,723,033	38,541,942	39,721,455	41,833,044	43,923,724
3103 - Common School Fund	1,010,696	1,092,379	1,240,431	871,852	1,500,000
3199 - Other Unrestricted Grants-In-Aid	424,094	580,452	651,871	650,000	650,000
3299 - Other Restricted Grants-In-Aid	-	11,786	-	-	-
3000 - Revenue from State Sources Total	39,157,822	40,226,558	41,613,757	43,354,896	46,073,724
4000 - Revenue from Federal Sources					
4201 - Transportation Fees for Foster Children	-	10,532	93,918	25,000	25,000
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	78,041	134,049	81,996	150,000	100,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	80,400	-	-
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	6,000	3,000	3,000	3,000
4801 - Federal Forest Fees	4,895	6,016	23,759	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	6,943	-	-	7,000	7,000
4000 - Revenue from Federal Sources Total	89,880	156,598	283,072	190,000	140,000
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	789,813	519,532	1,257,749	-	-
5400 - Resources-Beginning Fund Balance	12,679,136	14,494,452	13,638,940	13,992,953	17,043,343
5000 - Revenue from Other Sources Total	13,468,948	15,013,984	14,896,689	13,992,953	17,043,343
Resources Total	93,275,888	98,243,024	104,472,659	105,037,747	112,472,779

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	24,654,682	25,305,043	25,802,756	27,164,675	29,697,931
112 - Classified Salaries	9,125,494	10,378,108	11,312,521	12,031,320	12,695,652
113 - Administrators	3,578,733	3,677,743	3,637,738	3,894,060	4,240,095
114 - Manager-Classified	1,106,580	1,269,847	1,301,565	1,557,410	1,482,020
116 - Supplemental Retirement Stipends	433,000	315,500	-	-	-
121 - Substitutes-Licensed	44,156	119,628	70,445	66,250	61,950
122 - Substitutes-Classified	6,208	8,263	7,189	8,500	7,500
130 - Additional Salary	1,465,251	1,701,200	1,292,730	1,424,908	1,230,610
100 - Salaries Total	40,414,104	42,775,333	43,424,944	46,147,123	49,415,758
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	10,282,611	9,848,817	10,159,556	10,795,117	12,507,587
220 - Social Security Administration	3,020,010	3,193,647	3,233,158	3,533,504	3,772,277
230 - Other Required Payroll Costs	284,371	247,912	250,950	281,404	288,729
240 - Contractual Employee Benefits	10,493,569	10,964,120	10,744,609	11,691,384	12,030,038
200 - Associated Payroll Costs Total	24,080,561	24,254,496	24,388,273	26,301,409	28,598,631
300 - Purchased Services					
310 - Instructional, Professional, and Technical Services	347,142	350,015	513,303	239,500	130,000
320 - Property Services	2,474,564	2,673,926	3,266,339	3,221,919	3,146,293
330 - Student Transportation Services	3,505,339	4,682,586	5,196,043	5,908,250	6,399,602
340 - Travel	60,767	149,693	329,998	245,922	121,300
350 - Communication	428,887	411,398	565,791	518,875	499,989
360 - Charter School Payments	1,008,073	870,569	1,004,079	1,148,038	1,306,625
373 - Tuition Payments to Private Schools	-	-	4,882	7,000	7,000
380 - Non-instructional Professional and Technical Services	663,314	783,660	850,515	979,969	837,717
390 - Other General Professional and Technological Services	399,083	1,599,256	1,735,435	1,746,600	1,741,822
300 - Purchased Services Total	8,887,170	11,521,104	13,466,385	14,016,073	14,190,348
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	1,314,528	1,666,402	1,865,283	2,234,658	2,416,283
420 - Textbooks	141,158	122,313	546,135	68,650	326,000
430 - Library Books	36,983	45,473	35,911	35,033	37,850
440 - Periodicals	6,303	9,755	8,206	7,200	5,400
460 - Non-Consumable Items	62,311	112,122	162,525	69,500	121,514
470 - Computer Software	984,425	1,163,492	1,284,025	1,140,498	987,138
480 - Computer Hardware	825,382	1,075,016	1,356,799	507,985	226,000
400 - Supplies and Materials Total	3,371,090	4,194,575	5,258,883	4,063,524	4,120,185
500 - Capital Outlay					
520 - Buildings Acquisition	-	-	39,069	-	-
540 - Depreciable Equipment	164,573	113,535	360,148	120,000	13,000
550 - Depreciable Technology	54,087	-	11,432	-	18,000
500 - Capital Outlay Total	218,660	113,535	410,649	120,000	31,000

Requirements by Object - General Fund (100)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
600 - Other Objects					
610 - Redemption of Principal	788,979	627,004	881,312	565,468	468,216
621 - Regular Interest	21,159	34,878	70,875	67,123	58,290
630 - Unrecoverable Bad Debt Write-Off	19,615	300	-	20,000	20,000
640 - Dues and Fees	258,661	267,230	292,544	209,425	172,434
650 - Insurance and Judgments	714,000	800,000	621,861	800,000	1,077,003
670 - Taxes and Licenses	7,437	15,629	16,363	3,550	15,030
600 - Other Objects Total	**1,809,852**	**1,745,041**	**1,882,955**	**1,665,566**	**1,810,973**
700 - Transfers					
710 - Fund Modifications	-	-	1,146,627	1,125,350	2,377,204
700 - Transfers Total	**-**	**-**	**1,146,627**	**1,125,350**	**2,377,204**
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	6,828,360	7,157,208
820 - Reserved for Next Year	-	-	-	4,770,342	4,771,472
800 - Other Uses of Funds Total	**-**	**-**	**-**	**11,598,702**	**11,928,680**
Requirements Total	**78,781,437**	**84,604,084**	**89,978,716**	**105,037,747**	**112,472,779**

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
1000 - Revenue From Local Sources					
1111 - Elementary, K-5	15,897,811	16,218,511	16,355,418	17,159,253	18,782,348
1121 - Middle/Junior High Programs	7,569,279	8,139,937	8,751,036	9,156,747	9,096,016
1122 - Middle/Junior High School Extracurricular	17,908	48,895	28,810	5,251	5,170
1131 - High School Programs	10,449,703	10,487,796	10,755,660	10,908,138	11,455,887
1132 - High School Extracurricular	636,884	791,704	131,495	113,340	104,037
1140 - Pre-kindergarten Programs	70	-	345	12,985	-
1210 - Programs for the Talented and Gifted	11,030	10,663	-	20,776	20,456
1220 - Restrictive Programs for Students with Disabilities	3,535,619	3,928,089	3,843,804	4,020,994	4,764,705
1250 - Less Restrictive Programs for Students with Disabilities	3,872,588	4,597,041	4,777,701	4,506,538	5,312,423
1280 - Alternative Education	1,828,320	1,609,948	1,786,071	2,012,414	2,621,466
1291 - English Language Learner	1,770,898	1,870,914	2,062,011	2,077,749	1,827,885
1292 - Teen Parent Programs	30,560	31,752	31,455	-	-
1400 - Summer School Programs	6,894	2,661	1,621	22,076	12,146
1000 - Instruction Total	45,627,564	47,737,912	48,525,426	50,016,261	54,002,539
2000 - Support Services					
2110 - Attendance and Social Work Services	1,864,636	2,168,281	2,434,792	2,238,068	2,355,515
2120 - Guidance Services	2,214,701	2,438,718	2,557,494	2,918,788	2,970,704
2130 - Health Services	702,427	818,310	993,946	947,568	715,974
2140 - Psychological Services	4,418	3,518	2,462	4,097	-
2150 - Speech Pathology and Audiology Services	911,516	1,013,088	966,416	1,077,943	1,153,804
2160 - Other Student Treatment Services	53,129	232,592	210,020	335,369	333,632
2190 - Service Direction, Student Support Services	775,344	789,325	621,520	663,247	702,232
2210 - Improvement of Instruction Services	1,484,338	1,845,741	1,777,251	1,229,885	1,494,339
2220 - Educational Media Services	367,499	608,104	548,961	533,870	515,301
2230 - Assessment and Testing	451,970	611,306	441,186	448,968	285,674
2240 - Instructional Staff Development	88,750	218,263	425,233	312,666	76,689
2310 - Board of Education Services	276,852	136,508	222,301	296,105	416,275
2320 - Executive Administration Services	388,355	474,036	452,729	507,944	540,578
2410 - Office of the Principal Services	5,366,782	5,230,958	5,427,697	5,752,001	5,957,803
2490 - Other Support Services-School Administration	300,605	297,495	413,347	411,724	1,709,185
2510 - Direction of Business Support Services	270,973	336,979	380,975	362,425	267,616
2520 - Fiscal Services	586,556	848,534	1,015,457	1,153,934	1,223,169
2540 - Operation and Maintenance of Plant Services	7,163,262	7,714,439	9,391,704	9,996,292	10,376,998
2550 - Student Transportation Services	3,680,964	4,885,585	5,385,509	6,104,053	6,583,131
2570 - Internal Services	67,691	76,417	84,360	78,080	95,715
2620 - Planning Research, Development, Evaluation Services, Grant Writing, and Statistical Services	3,078	1,650	-	-	-
2630 - Information Services	316,604	344,245	393,777	318,009	276,196
2640 - Staff Services	763,076	910,978	1,049,733	1,196,629	1,322,565
2660 - Technology Services	3,047,129	3,125,441	3,395,981	4,016,363	3,677,837
2670 - Records Management Services	-	-	18,626	-	-
2680 - Interpretation and Translation Services	211,601	226,896	296,728	292,080	304,725
2700 - Supplemental Retirement Program	466,125	343,975	-	-	-
2000 - Support Services Total	31,828,381	35,701,382	38,908,206	41,196,108	43,355,657

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
3000 - Enterprise and Community Services					
3100 - Food Services	19,615	-	-	20,000	20,000
3300 - Community Services	495,738	502,908	491,566	448,735	262,193
3000 - Enterprise and Community Services Total	**515,353**	**502,908**	**491,566**	**468,735**	**282,193**
4000 - Facilities Acquisition and Construction					
4000 - Facilities Acquisition and Construction	-	-	39,069	-	-
4000 - Facilities Acquisition and Construction Total	**-**	**-**	**39,069**	**-**	**-**
5000 - Other Uses					
5100 - Debt Service	810,138	661,882	867,822	632,591	526,506
5200 - Transfers of Funds	-	-	1,146,627	1,125,350	2,377,204
5000 - Other Uses Total	**810,138**	**661,882**	**2,014,449**	**1,757,941**	**2,903,710**
6000 - Contingencies					
6000 - Contingencies	-	-	-	6,828,360	7,157,208
6000 - Contingencies Total	**-**	**-**	**-**	**6,828,360**	**7,157,208**
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	4,770,342	4,771,472
7000 - Unappropriated Ending Fund Balance Total	**-**	**-**	**-**	**4,770,342**	**4,771,472**
Requirements Total	78,781,437	84,604,084	89,978,716	105,037,747	112,472,779

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue From Local Sources					
1110 - Ad Valorem Taxes Levied by District	31,096,320	32,634,588	33,297,840	34,570,024	35,672,175
1120 - Local Option Ad Valorem Taxes Levied by District	8,120,745	8,636,562	9,675,417	10,223,461	10,503,933
1311 - Tuition From Individuals	150	6,225	-	-	-
1500 - Earnings on Investments	(33,324)	(466,942)	2,059,903	463,000	613,000
1910 - Rentals	42,130	42,130	43,608	45,000	5,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	-	12,000	-	10,000
1960 - Recovery of Prior Years' Expenditure	22,653	31,847	98,909	135,000	150,000
1980 - Fees Charged to Grants	324,624	627,308	740,940	450,000	500,000
1990 - Miscellaneous	360,057	339,632	944,914	731,000	879,191
1000 - Revenue from Local Sources Total	39,933,355	41,851,350	46,873,531	46,617,485	48,333,299
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	93,864	190,422	155,906	200,000	200,000
2102 - General Education Service District Funds	233,623	473,654	329,653	372,413	372,413
2200 - Restricted Revenue	294,641	319,207	312,812	310,000	310,000
2800 - Revenue in Lieu of Taxes	3,754	11,252	7,239	-	-
2000 - Revenue from Intermediate Sources Total	625,882	994,534	805,610	882,413	882,413
3000 - Revenue from State Sources					
3101 - State School Fund-General Support	37,723,033	38,541,942	39,721,455	41,833,044	43,923,724
3103 - Common School Fund	1,010,696	1,092,379	1,240,431	871,852	1,500,000
3199 - Other Unrestricted Grants-In-Aid	424,094	580,452	651,871	650,000	650,000
3299 - Other Restricted Grants-In-Aid	-	11,786	-	-	-
3000 - Revenue from State Sources Total	39,157,822	40,226,558	41,613,757	43,354,896	46,073,724
4000 - Revenue from Federal Sources					
4201 - Transportation Fees for Foster Children	-	10,532	93,918	25,000	25,000
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	78,041	134,049	81,996	150,000	100,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	80,400	-	-
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	6,000	3,000	3,000	3,000
4801 - Federal Forest Fees	4,895	6,016	23,759	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	6,943	-	-	7,000	7,000
4000 - Revenue from Federal Sources Total	89,880	156,598	283,072	190,000	140,000
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	789,813	519,532	1,257,749	-	-
5400 - Resources-Beginning Fund Balance	12,679,136	14,494,452	13,638,940	13,992,953	17,043,343
5000 - Other Sources Total	13,468,948	15,013,984	14,896,689	13,992,953	17,043,343
Resources Total	93,275,888	98,243,024	104,472,659	105,037,747	112,472,779

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
111 - Licensed Salaries	8,885,126	8,891,022	9,068,197	9,136,719	10,153,003
112 - Classified Salaries	407,923	512,279	486,302	933,507	908,439
121 - Substitutes-Licensed	13,837	73,685	30,390	26,500	27,000
122 - Substitutes-Classified	106	3,334	6,755	2,500	2,500
130 - Additional Salary	114,731	92,143	87,926	161,052	154,552
210 - Public Employees Retirement System	2,477,006	2,228,030	2,316,074	2,391,638	2,839,312
220 - Social Security Administration	698,003	705,559	711,264	784,906	860,281
230 - Other Required Payroll Costs	61,720	41,231	36,659	36,240	39,307
240 - Contractual Employee Benefits	2,276,535	2,289,487	2,177,299	2,564,130	2,657,709
310 - Instructional, Professional, and Technical Services	244	-	-	-	-
320 - Property Services	407	511	1,663	300	300
340 - Travel	2,411	1,657	1,480	2,250	1,150
350 - Communication	1,863	934	1,577	1,450	400
380 - Non-instructional Professional and Technical Services	428	2,020	835	3,415	-
390 - Other General Professional and Technological Services	208,710	619,792	513,720	562,100	654,322
410 - Consumable Supplies and Materials	342,866	320,805	356,019	382,496	441,573
420 - Textbooks	46,853	65,314	17,883	29,000	2,000
430 - Library Books	-	2,404	-	3,000	3,000
440 - Periodicals	1,126	2,840	2,277	1,500	1,500
470 - Computer Software	99,970	95,482	36,271	35,500	36,000
480 - Computer Hardware	251,599	263,730	496,260	100,800	-
640 - Dues and Fees	6,350	6,250	6,568	250	-
1111 - Elementary, K-5 Total	15,897,811	16,218,511	16,355,418	17,159,253	18,782,348
1121 - Middle/Junior High Programs					
111 - Licensed Salaries	4,164,153	4,391,528	4,741,701	5,111,598	4,958,834
112 - Classified Salaries	219,835	150,970	158,966	279,250	313,800
121 - Substitutes-Licensed	3,617	30,510	18,741	17,500	17,500
122 - Substitutes-Classified	768	1,251	-	1,500	1,500
130 - Additional Salary	88,300	72,788	91,135	76,270	116,270
210 - Public Employees Retirement System	1,145,431	1,106,827	1,188,444	1,283,908	1,371,330
220 - Social Security Administration	336,031	346,638	371,833	419,688	413,700
230 - Other Required Payroll Costs	28,258	19,371	18,928	19,203	18,910
240 - Contractual Employee Benefits	1,093,260	1,082,464	1,113,520	1,269,914	1,196,527
310 - Instructional, Professional, and Technical Services	-	1,528	1,900	2,000	-
320 - Property Services	3,306	4,239	1,085	5,000	15,000
340 - Travel	-	123	145	1,000	3,500
350 - Communication	465	2,827	8,487	5,000	6,600
380 - Non-instructional Professional and Technical Services	-	545	616	250	-
390 - Other General Professional and Technological Services	58,853	273,458	245,544	263,500	330,000
410 - Consumable Supplies and Materials	179,714	249,047	202,405	341,686	193,795
420 - Textbooks	749	34,412	234,068	12,250	123,000
440 - Periodicals	2,148	2,517	2,770	3,000	2,250
460 - Non-Consumable Items	18,458	12,890	21,983	15,000	8,000

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
470 - Computer Software	112,294	26,462	130,832	14,730	4,500
480 - Computer Hardware	105,396	320,850	188,858	5,000	-
640 - Dues and Fees	8,243	8,693	9,076	9,500	1,000
1121 - Middle School Programs Total	**7,569,279**	**8,139,937**	**8,751,036**	**9,156,747**	**9,096,016**
1122 - Middle School Extracurricular					
121 - Substitutes-Licensed	-	193	-	-	-
130 - Additional Salary	13,288	35,704	23,216	4,045	4,045
210 - Public Employees Retirement System	3,555	6,232	3,745	873	792
220 - Social Security Administration	1,013	2,722	1,759	309	309
230 - Other Required Payroll Costs	52	141	90	24	24
240 - Contractual Employee Benefits	-	-	-	-	-
340 - Travel	-	1,596	-	-	-
390 - Other General Professional and Technological Services	-	2,307	-	-	-
1122 - Middle School Extracurricular Total	**17,908**	**48,895**	**28,810**	**5,251**	**5,170**
1131 - High School Programs					
111 - Licensed Salaries	5,855,444	5,654,499	5,606,928	6,102,557	6,250,495
112 - Classified Salaries	156,975	223,674	240,948	272,189	306,053
121 - Substitutes-Licensed	26,407	14,233	9,287	15,250	15,250
122 - Substitutes-Classified	2,011	2,714	-	2,500	2,500
130 - Additional Salary	145,656	131,431	121,981	145,384	149,384
210 - Public Employees Retirement System	1,644,353	1,478,744	1,447,595	1,543,973	1,713,826
220 - Social Security Administration	460,007	449,023	442,887	500,147	514,357
230 - Other Required Payroll Costs	39,303	25,293	22,551	22,879	23,387
240 - Contractual Employee Benefits	1,334,280	1,281,636	1,245,328	1,396,008	1,379,839
310 - Instructional, Professional, and Technical Services	176	5,641	-	-	-
320 - Property Services	20,921	19,373	67,079	9,000	11,000
340 - Travel	100	4,154	5,121	6,250	5,000
350 - Communication	1,226	18,252	18,319	12,000	15,000
380 - Non-instructional Professional and Technical Services	978	8,687	1,825	1,000	1,000
390 - Other General Professional and Technological Services	66,421	353,195	308,736	354,750	405,250
410 - Consumable Supplies and Materials	221,758	280,782	254,954	342,651	338,296
420 - Textbooks	58,321	5,772	279,656	16,500	200,000
430 - Library Books	-	-	187	-	-
440 - Periodicals	2,448	3,653	2,443	1,500	1,250
460 - Non-Consumable Items	29,440	43,757	18,432	12,500	18,000
470 - Computer Software	42,205	60,616	88,637	35,500	91,500
480 - Computer Hardware	245,305	389,375	553,177	96,600	-
540 - Depreciable Equipment	87,773	24,980	9,991	10,000	10,000
640 - Dues and Fees	8,198	8,313	9,598	9,000	4,500
1131 - High School Programs Total	**10,449,703**	**10,487,796**	**10,755,660**	**10,908,138**	**11,455,887**
1132 - High School Extracurricular					
112 - Classified Salaries	65,294	77,522	-	-	-
114 - Manager-Classified	33,227	35,080	-	-	-
130 - Additional Salary	387,619	498,531	88,933	83,883	81,383
210 - Public Employees Retirement System	79,191	92,149	13,825	17,699	15,944
220 - Social Security Administration	36,863	45,987	6,660	6,265	6,223

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
230 - Other Required Payroll Costs	3,147	2,545	338	493	487
240 - Contractual Employee Benefits	30,660	29,882	-	-	-
320 - Property Services	-	5,000	-	-	-
340 - Travel	340	-	8,000	-	-
350 - Communication	55	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	4,800	-	-	-
390 - Other General Professional and Technological Services	53	-	-	-	-
410 - Consumable Supplies and Materials	434	207	3,239	5,000	-
540 - Depreciable Equipment	-	-	10,000	-	-
640 - Dues and Fees	-	-	500	-	-
1132 - High School Extracurricular Total	636,884	791,704	131,495	113,340	104,037
1140 - Pre-kindergarten Programs					
130 - Additional Salary	-	-	-	10,000	-
210 - Public Employees Retirement System	-	-	-	2,160	-
220 - Social Security Administration	-	-	-	765	-
230 - Other Required Payroll Costs	-	-	-	60	-
410 - Consumable Supplies and Materials	70	-	345	-	-
1140 Pre-kindergarten Programs Total	70	-	345	12,985	-
1210 - Programs for the Talented and Gifted					
130 - Additional Salary	8,000	8,000	-	16,000	16,000
210 - Public Employees Retirement System	2,094	2,018	-	3,456	3,136
220 - Social Security Administration	588	612	-	1,224	1,224
230 - Other Required Payroll Costs	31	33	-	96	96
240 - Contractual Employee Benefits	317	-	-	-	-
1210 - Programs for the Talented and Gifted Total	11,030	10,663	-	20,776	20,456
1220 - Restrictive Programs for Students with Disabilities					
111 - Licensed Salaries	599,100	653,057	581,347	801,920	866,192
112 - Classified Salaries	1,296,129	1,477,150	1,527,388	1,417,393	1,869,801
121 - Substitutes-Licensed	-	-	237	-	-
130 - Additional Salary	50,656	46,686	59,420	105,896	35,071
210 - Public Employees Retirement System	480,779	481,951	484,117	531,290	688,189
220 - Social Security Administration	145,417	164,760	163,882	177,876	211,994
230 - Other Required Payroll Costs	12,907	9,379	8,375	8,784	10,191
240 - Contractual Employee Benefits	920,771	959,714	900,891	887,785	1,067,267
340 - Travel	94	1,093	948	500	-
350 - Communication	11	12	-	50	-
390 - Other General Professional and Technological Services	23,721	100,840	105,638	75,000	15,000
410 - Consumable Supplies and Materials	5,557	29,818	11,563	12,000	-
480 - Computer Hardware	479	3,629	-	2,500	1,000
1220 - Restrictive Programs for Students with Disabilities Total	3,535,619	3,928,089	3,843,804	4,020,994	4,764,705
1250 - Less Restrictive Programs for Students with Disabilities					
111 - Licensed Salaries	1,298,532	1,368,484	1,581,333	1,570,826	1,787,113
112 - Classified Salaries	850,964	1,196,584	1,044,321	958,615	1,314,398
121 - Substitutes-Licensed	-	1,007	9,793	5,000	1,200

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
122 - Substitutes-Classified	-	-	-	-	-
130 - Additional Salary	39,039	49,499	55,707	88,243	54,485
210 - Public Employees Retirement System	551,599	564,128	607,172	615,055	804,053
220 - Social Security Administration	163,314	194,175	200,587	201,016	241,524
230 - Other Required Payroll Costs	14,640	11,281	10,416	9,671	11,420
240 - Contractual Employee Benefits	843,079	1,032,613	916,230	855,512	1,016,130
310 - Instructional, Professional, and Technical Servic	62,872	67,728	105,001	30,000	30,000
320 - Property Services	-	-	420	-	-
340 - Travel	101	4,707	437	1,000	1,100
350 - Communication	-	55	-	1,000	-
380 - Non-instructional Professional and Technical Services	24,552	-	19,584	-	-
390 - Other General Professional and Technological Services	7,095	73,859	183,685	127,500	32,000
410 - Consumable Supplies and Materials	4,276	14,981	19,487	15,100	7,000
420 - Textbooks	-	4,506	-	500	1,000
440 - Periodicals	-	89	-	-	-
470 - Computer Software	8,163	12,837	23,528	25,000	10,000
480 - Computer Hardware	4,363	509	-	2,500	1,000
1250 - Less Restrictive Programs for Students with Disabilities Total	**3,872,588**	**4,597,041**	**4,777,701**	**4,506,538**	**5,312,423**
1280 - Alternative Education					
111 - Licensed Salaries	290,404	280,968	297,690	373,513	645,158
112 - Classified Salaries	76,376	91,750	100,063	71,847	78,514
121 - Substitutes-Licensed	296	-	-	-	-
130 - Additional Salary	16,180	8,663	17,768	1,000	924
210 - Public Employees Retirement System	100,945	90,644	96,259	104,159	185,346
220 - Social Security Administration	28,819	28,492	31,583	34,147	55,433
230 - Other Required Payroll Costs	1,477	1,468	1,574	1,558	2,489
240 - Contractual Employee Benefits	102,112	103,323	101,895	112,837	165,131
310 - Instructional, Professional, and Technical Services	162,701	86,260	74,733	85,000	100,000
320 - Property Services	182	431	454	500	-
350 - Communication	600	566	-	800	-
360 - Charter School Payments	1,008,073	870,569	1,004,079	1,148,038	1,306,625
373 - Tuition Payments to Private Schools	-	-	4,882	7,000	7,000
380 - Non-instructional Professional and Technical Services	2,579	166	147	2,500	2,500
390 - Other General Professional and Technological Services	24,902	29,222	43,635	42,000	50,000
410 - Consumable Supplies and Materials	8,643	12,402	6,228	21,115	22,346
420 - Textbooks	308	545	372	400	-
470 - Computer Software	3,725	4,480	4,711	6,000	-
1280 - Alternative Education Totals	**1,828,320**	**1,609,948**	**1,786,071**	**2,012,414**	**2,621,466**
1291 - English Language Learner					
111 - Licensed Salaries	945,342	1,080,618	1,129,841	1,244,308	1,171,181
112 - Classified Salaries	119,612	85,519	145,088	66,967	-
121 - Substitutes-Licensed	-	-	179	-	-
130 - Additional Salary	18,989	23,776	8,404	12,000	12,000
210 - Public Employees Retirement System	286,585	287,413	302,002	310,628	302,401
220 - Social Security Administration	80,952	88,882	95,566	101,232	90,513

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
230 - Other Required Payroll Costs	4,143	4,630	4,857	4,568	4,050
240 - Contractual Employee Benefits	260,910	274,414	295,329	281,272	233,640
340 - Travel	26	-	41	500	500
350 - Communication	1,758	2,433	4,375	3,500	-
390 - Other General Professional and Technological Services	235	1,257	61,470	35,000	10,000
410 - Consumable Supplies and Materials	3,878	3,618	446	2,774	100
420 - Textbooks	34,927	11,765	14,155	10,000	-
470 - Computer Software	13,539	4,867	-	5,000	3,500
480 - Computer Hardware	-	1,722	-	-	-
640 - Dues and Fees	-	-	258	-	-
1291 - English Language Learner Total	1,770,898	1,870,914	2,062,011	2,077,749	1,827,885
1292 - Teen Parent Programs					
111 - Licensed Salaries	20,141	21,142	21,713	-	-
210 - Public Employees Retirement System	4,999	5,000	5,121	-	-
220 - Social Security Administration	1,541	1,617	1,657	-	-
230 - Other Required Payroll Costs	76	79	81	-	-
240 - Contractual Employee Benefits	3,804	3,914	2,883	-	-
1292 - Teen Parent Programs Total	30,560	31,752	31,455	-	-
1400 - Summer School Programs					
130 - Additional Salary	5,464	2,000	905	17,000	9,500
210 - Public Employees Retirement System	1,026	473	540	3,673	1,862
220 - Social Security Administration	383	149	166	1,301	727
230 - Other Required Payroll Costs	21	8	9	102	57
410 - Consumable Supplies and Materials	-	32	-	-	-
1400 - Summer School Programs Total	6,894	2,661	1,621	22,076	12,146
1000 - Instruction Total	45,627,564	47,737,912	48,525,426	50,016,261	54,002,539
2000 - Support Services					
2110 - Attendance and Social Work Services					
111 - Licensed Salaries	39,992	41,979	-	-	-
112 - Classified Salaries	969,285	1,168,271	1,360,220	1,269,442	1,338,731
130 - Additional Salary	29,082	27,237	23,744	21,700	13,750
210 - Public Employees Retirement System	249,210	266,408	308,432	300,311	341,431
220 - Social Security Administration	77,285	92,614	104,447	98,771	103,466
230 - Other Required Payroll Costs	4,183	4,959	5,533	4,890	5,030
240 - Contractual Employee Benefits	493,161	559,165	603,008	512,854	519,657
340 - Travel	160	-	-	-	-
350 - Communication	97	2,671	150	2,000	-
390 - Other General Professional and Technological Services	-	1,245	24,787	24,000	23,250
410 - Consumable Supplies and Materials	724	3,733	4,471	4,100	10,200
470 - Computer Software	-	-	-	-	-
480 - Computer Hardware	1,458	-	-	-	-
2110 - Attendance and Social Work Services Total	1,864,636	2,168,281	2,434,792	2,238,068	2,355,515

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2120 - Guidance Services					
111 - Licensed Salaries	1,231,225	1,398,245	1,477,392	1,617,565	1,713,245
112 - Classified Salaries	114,975	126,170	137,924	151,761	87,687
130 - Additional Salary	63,051	52,077	11,336	100,436	98,459
210 - Public Employees Retirement System	347,333	374,025	382,497	429,225	474,776
220 - Social Security Administration	104,197	116,565	119,482	143,038	145,304
230 - Other Required Payroll Costs	9,169	6,652	6,153	6,477	6,488
240 - Contractual Employee Benefits	328,421	361,821	363,964	411,236	387,645
340 - Travel	373	-	-	-	-
350 - Communication	-	56	-	-	-
390 - Other General Professional and Technological Services	-	-	49,911	50,000	50,000
410 - Consumable Supplies and Materials	3,528	2,233	3,995	5,800	3,600
470 - Computer Software	12,429	874	4,840	3,250	3,500
2120 - Guidance Services Total	**2,214,701**	**2,438,718**	**2,557,494**	**2,918,788**	**2,970,704**
2130 - Health Services					
111 - Licensed Salaries	146,003	108,964	129,451	144,073	-
112 - Classified Salaries	159,369	235,546	298,590	283,123	310,818
130 - Additional Salary	21,697	42,909	66,959	59,500	50,750
210 - Public Employees Retirement System	79,004	82,202	81,223	110,018	86,838
220 - Social Security Administration	24,728	28,813	36,954	37,231	27,660
230 - Other Required Payroll Costs	1,297	1,538	1,957	1,963	1,492
240 - Contractual Employee Benefits	123,768	155,012	185,642	189,210	150,916
340 - Travel	1,112	931	4,179	2,000	-
350 - Communication	2,334	3,324	-	-	-
380 - Non-instructional Professional and Technical Services	123,510	120,744	149,709	100,000	60,000
390 - Other General Professional and Technological Services	-	22,488	8,304	12,000	10,000
410 - Consumable Supplies and Materials	1,299	9,357	18,468	6,950	4,000
470 - Computer Software	12,110	5,197	10,397	-	12,000
480 - Computer Hardware	5,917	-	-	-	-
640 - Dues and Fees	279	1,286	2,113	1,500	1,500
2130 - Health Services Total	**702,427**	**818,310**	**993,946**	**947,568**	**715,974**
2140 - Psychological Services					
130 - Additional Salary	3,326	2,443	800	2,000	-
210 - Public Employees Retirement System	826	578	173	432	-
220 - Social Security Administration	253	187	61	153	-
230 - Other Required Payroll Costs	13	10	3	12	-
410 - Consumable Supplies and Materials	-	300	1,425	1,500	-
2140 - Psychological Services Total	**4,418**	**3,518**	**2,462**	**4,097**	**-**
2150 - Speech Pathology and Audiology Services					
111 - Licensed Salaries	513,461	562,501	420,230	613,525	722,863
112 - Classified Salaries	-	-	-	9,969	10,935
130 - Additional Salary	7,261	13,595	5,288	22,906	20,219
210 - Public Employees Retirement System	121,928	120,355	100,391	146,879	186,285

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
220 - Social Security Administration	38,326	43,150	30,989	49,450	57,682
230 - Other Required Payroll Costs	1,976	2,226	1,606	2,254	2,600
240 - Contractual Employee Benefits	110,659	122,274	87,864	129,960	152,220
310 - Instructional, Professional, and Technical Services	115,933	143,220	318,865	100,000	-
320 - Property Services	510	-	-	-	-
350 - Communication	561	5,619	-	-	-
410 - Consumable Supplies and Materials	902	148	1,183	3,000	1,000
2150 - Speech Pathology and Audiology Services Total	**911,516**	**1,013,088**	**966,416**	**1,077,943**	**1,153,804**
2160 - Other Student Treatment Services					
111 - Licensed Salaries	33,704	41,873	53,161	48,095	36,583
114 - Manager-Classified	-	116,328	79,657	165,432	175,740
130 - Additional Salary	-	350	917	1,500	1,500
210 - Public Employees Retirement System	8,365	18,294	31,557	48,896	52,900
220 - Social Security Administration	2,427	11,925	10,597	16,449	16,358
230 - Other Required Payroll Costs	129	603	508	740	732
240 - Contractual Employee Benefits	8,165	36,958	32,003	49,257	47,319
340 - Travel	-	499	-	-	-
410 - Consumable Supplies and Materials	-	115	-	-	-
640 - Dues and Fees	340	5,647	1,620	5,000	2,500
2160 - Other Student Treatment Services Total	**53,129**	**232,592**	**210,020**	**335,369**	**333,632**
2190 - Service Direction, Student Support Services					
112 - Classified Salaries	107,169	95,477	103,280	103,744	113,345
113 - Administrators	361,377	381,645	260,032	279,306	293,272
130 - Additional Salary	3,926	8,698	10,981	2,400	1,800
210 - Public Employees Retirement System	130,492	122,422	96,530	95,628	109,422
220 - Social Security Administration	35,638	36,426	28,258	29,487	31,244
230 - Other Required Payroll Costs	1,802	1,840	1,415	1,322	1,389
240 - Contractual Employee Benefits	100,504	93,283	74,739	69,360	71,760
340 - Travel	44	-	-	-	-
350 - Communication	407	136	-	-	-
380 - Non-instructional Professional and Technical Services	13,381	-	-	-	-
390 - Other General Professional and Technological Services	-	49,399	46,286	80,000	80,000
410 - Consumable Supplies and Materials	20,606	-	-	2,000	-
2190 - Service Direction, Student Support Services Total	**775,344**	**789,325**	**621,520**	**663,247**	**702,232**
2210 - Improvement of Instruction Services					
111 - Licensed Salaries	439,669	550,784	427,901	135,650	285,366
112 - Classified Salaries	68,739	100,122	94,534	99,991	85,841
113 - Administrators	331,778	375,831	403,872	391,469	471,722
114 - Manager-Classified	57,050	78,365	70,204	66,144	71,187
121 - Substitutes-Licensed	-	-	1,211	-	-
130 - Additional Salary	40,366	40,198	70,233	49,787	34,637
210 - Public Employees Retirement System	249,244	282,341	264,531	178,576	245,741
220 - Social Security Administration	71,197	87,440	80,665	56,843	71,599
230 - Other Required Payroll Costs	3,561	4,342	4,005	2,658	3,288

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
240 - Contractual Employee Benefits	177,795	218,376	184,871	128,667	164,658
310 - Instructional, Professional, and Technical Services	-	-	2,140	1,500	-
320 - Property Services	1,455	2,675	5,557	1,000	-
340 - Travel	590	2,208	1,096	4,000	6,800
350 - Communication	2,479	4,779	5,090	4,100	2,500
380 - Non-instructional Professional and Technical Services	7,445	11,656	34,284	10,000	4,000
390 - Other General Professional and Technological Services	1,056	9,622	13,483	7,500	6,000
410 - Consumable Supplies and Materials	26,961	71,105	63,455	47,500	26,500
440 - Periodicals	100	-	-	-	-
460 - Non-Consumable Items	-	1,092	-	-	-
470 - Computer Software	2,123	1,999	38,187	31,000	12,000
480 - Computer Hardware	1,021	-	-	2,500	1,000
610 - Redemption of Principal	-	-	2,750	-	-
640 - Dues and Fees	1,709	2,806	9,181	11,000	1,500
2210 - Improvement of Instruction Services Total	1,484,338	1,845,741	1,777,251	1,229,885	1,494,339
2220 - Educational Media Services					
111 - Licensed Salaries	-	66,393	-	-	-
112 - Classified Salaries	139,549	195,740	222,883	237,623	236,402
130 - Additional Salary	12,325	35,201	25,917	7,575	6,100
210 - Public Employees Retirement System	36,020	63,683	58,780	56,206	60,277
220 - Social Security Administration	11,055	21,357	18,164	18,758	18,552
230 - Other Required Payroll Costs	626	1,208	1,000	957	930
240 - Contractual Employee Benefits	82,330	121,878	113,965	111,249	97,461
310 - Instructional, Professional, and Technical Services	-	1,074	625	-	-
340 - Travel	-	198	1,935	-	-
390 - Other General Professional and Technological Services	-	-	6,699	10,000	10,000
410 - Consumable Supplies and Materials	8,158	11,401	18,130	13,969	10,729
430 - Library Books	36,983	43,069	35,723	32,033	34,850
440 - Periodicals	-	110	110	500	-
460 - Non-Consumable Items	801	5,381	-	-	-
470 - Computer Software	39,652	41,411	45,030	45,000	40,000
2220 - Educational Media Services Total	367,499	608,104	548,961	533,870	515,301
2230 - Assessment and Testing					
112 - Classified Salaries	194,666	255,984	201,190	238,042	110,661
130 - Additional Salary	10,629	16,566	14,310	5,100	2,800
210 - Public Employees Retirement System	52,934	56,985	47,324	57,541	27,927
220 - Social Security Administration	14,421	19,225	14,915	18,601	8,680
230 - Other Required Payroll Costs	835	1,110	855	915	433
240 - Contractual Employee Benefits	88,970	117,881	94,861	95,469	54,873
390 - Other General Professional and Technological S	26	33,804	27,473	6,500	8,500
410 - Consumable Supplies and Materials	1,111	1,592	1,176	1,800	1,800
470 - Computer Software	88,378	108,159	28,931	25,000	70,000
610 - Redemption of Principal	-	-	10,051	-	-
621 - Regular Interest	-	-	101	-	-
2230 - Assessment and Testing Total	451,970	611,306	441,186	448,968	285,674

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by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2670 - Records Management Services					
320 - Property Services	-	-	3,998	-	-
350 - Communication	-	-	14,628	-	-
2670 - Records Management Services Total	-	-	18,626	-	-
2240 - Instructional Staff Development					
121 - Substitutes-Licensed	-	-	606	-	-
130 - Additional Salary	19,681	66,165	92,352	72,500	28,500
210 - Public Employees Retirement System	5,245	13,332	20,331	15,662	5,587
220 - Social Security Administration	1,461	4,940	7,007	5,547	2,181
230 - Other Required Payroll Costs	76	287	1,065	435	171
240 - Contractual Employee Benefits	-	-	1	-	-
310 - Instructional, Professional, and Technical Services	1,630	15,325	-	12,000	-
320 - Property Services	4,026	439	3,712	2,500	1,000
340 - Travel	34,997	69,474	224,285	136,522	27,750
350 - Communication	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	9,613	30,005	15,000	25,000	5,000
390 - Other General Professional and Technological Services	5,628	5,545	40,035	29,500	2,500
410 - Consumable Supplies and Materials	1,394	12,751	20,839	12,000	4,000
470 - Computer Software	5,000	-	-	-	-
640 - Dues and Fees	-	-	-	1,000	-
2240 - Instructional Staff Development Total	88,750	218,263	425,233	312,666	76,689
2310 - Board of Education Services					
112 - Classified Salaries	-	-	-	8,430	4,623
130 - Additional Salary	9,124	3,095	6,873	-	-
210 - Public Employees Retirement System	1,713	496	1,055	1,918	1,143
220 - Social Security Administration	698	237	522	644	354
230 - Other Required Payroll Costs	35	16	28	32	17
240 - Contractual Employee Benefits	-	-	-	3,156	1,638
310 - Instructional, Professional, and Technical Services	1,200	-	-	-	-
320 - Property Services	-	400	-	2,500	-
340 - Travel	370	1,200	7,328	10,000	8,000
350 - Communication	1,383	-	-	4,500	-
380 - Non-instructional Professional and Technical Services	248,894	107,050	182,488	236,000	375,000
410 - Consumable Supplies and Materials	317	8,546	5,107	5,500	5,500
440 - Periodicals	-	-	-	300	-
470 - Computer Software	4,420	3,800	4,100	5,000	5,000
640 - Dues and Fees	8,698	11,668	14,800	18,125	15,000
2310 - Board of Education Total	276,852	136,508	222,301	296,105	416,275
2320 - Executive Administration Services					
113 - Administrators	153,682	165,444	175,515	190,912	218,098
114 - Manager-Classified	74,274	69,554	72,631	78,020	83,969
130 - Additional Salary	22,735	62,312	36,055	48,081	48,081
210 - Public Employees Retirement System	68,528	77,718	76,837	80,241	92,590

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by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
220 - Social Security Administration	17,053	20,129	17,770	25,017	20,852
230 - Other Required Payroll Costs	941	1,112	1,056	1,145	1,213
240 - Contractual Employee Benefits	46,200	50,702	51,258	52,800	54,000
320 - Property Services	-	4,580	760	2,000	-
340 - Travel	1,153	8,397	7,380	10,000	8,000
350 - Communication	1	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	2,900	4,500	10,878	5,000
410 - Consumable Supplies and Materials	1,604	10,047	6,938	6,000	4,925
440 - Periodicals	432	231	302	350	350
470 - Computer Software	786	330	288	500	500
640 - Dues and Fees	965	580	1,439	2,000	3,000
2320 - Executive Administration Services Total	388,355	474,036	452,729	507,944	540,578
2410 - Office of the Principal Services					
112 - Classified Salaries	856,199	845,003	986,315	986,055	1,078,868
113 - Administrators	2,484,206	2,493,237	2,474,138	2,642,275	2,664,466
122 - Substitutes-Classified	-	224	434	-	-
130 - Additional Salary	67,072	66,632	62,209	44,850	38,500
210 - Public Employees Retirement System	904,337	831,954	866,994	878,948	977,538
220 - Social Security Administration	256,982	258,748	266,732	281,191	289,313
230 - Other Required Payroll Costs	12,990	12,998	13,652	12,784	13,052
240 - Contractual Employee Benefits	655,033	613,233	623,648	748,502	747,358
320 - Property Services	10,141	9,782	2,534	7,100	11,000
340 - Travel	796	8,741	14,366	10,250	11,000
350 - Communication	21,174	14,998	4,421	11,900	5,600
380 - Non-instructional Professional and Technical Services	-	1,700	-	-	-
390 - Other General Professional and Technological Services	1,145	10,762	29,263	31,750	30,000
410 - Consumable Supplies and Materials	63,527	43,044	50,807	66,146	56,008
440 - Periodicals	50	50	50	50	50
460 - Non-Consumable Items	-	-	6,119	-	-
540 - Depreciable Equipment	11,602	-	-	-	-
630 - Unrecoverable Bad Debt Write-Off	-	300	-	-	-
640 - Dues and Fees	21,529	19,552	26,016	30,200	35,050
2410 - Office of the Principal Services Total	5,366,782	5,230,958	5,427,697	5,752,001	5,957,803
2490 - Other Support Services-School Administration					
111 - Licensed Salaries	192,389	192,987	265,871	264,326	1,107,898
130 - Additional Salary	1,420	1,830	505	-	-
210 - Public Employees Retirement System	51,041	48,606	66,117	61,895	287,191
220 - Social Security Administration	14,582	14,438	19,679	20,221	84,755
230 - Other Required Payroll Costs	735	735	999	904	3,755
240 - Contractual Employee Benefits	40,438	38,900	51,025	54,378	215,586
390 - Other General Professional and Technological Services	-	-	9,150	10,000	10,000
2490 - Other Support Services-School Administration Total	300,605	297,495	413,347	411,724	1,709,185

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2510 - Direction of Business Support Services					
113 - Administrators	115,588	122,074	142,587	153,153	173,073
114 - Manager-Classified	53,750	56,775	66,313	53,423	-
130 - Additional Salary	1,200	7,805	10,927	1,200	-
210 - Public Employees Retirement System	52,179	50,443	59,261	53,149	42,817
220 - Social Security Administration	12,967	14,204	16,675	15,895	12,898
230 - Other Required Payroll Costs	647	703	824	705	572
240 - Contractual Employee Benefits	31,763	32,558	38,358	35,175	19,500
340 - Travel	1,040	3,671	3,417	5,000	5,000
380 - Non-instructional Professional and Technical Services	-	6,540	110	-	-
410 - Consumable Supplies and Materials	761	286	1,532	2,500	2,500
470 - Computer Software	-	39,040	39,120	41,000	8,256
640 - Dues and Fees	1,078	2,879	1,852	1,225	3,000
2510 - Direction of Business Support Services Total	270,973	336,979	380,975	362,425	267,616
2520 - Fiscal Services					
112 - Classified Salaries	90,671	48,059	98,720	124,135	135,806
114 - Manager-Classified	207,985	228,057	284,088	297,672	346,734
130 - Additional Salary	16,457	2,700	12,861	5,000	-
210 - Public Employees Retirement System	81,817	58,396	80,954	97,978	121,999
220 - Social Security Administration	23,862	20,871	29,491	32,652	36,914
230 - Other Required Payroll Costs	1,219	1,075	1,525	1,529	1,706
240 - Contractual Employee Benefits	78,610	63,412	83,342	96,765	110,760
310 - Instructional, Professional, and Technical Services	-	1,200	1,530	-	-
320 - Property Services	1,573	4,269	(4)	8,450	5,250
340 - Travel	3,544	9,209	8,788	12,850	15,000
350 - Communication	10,999	7,578	2,354	15,075	3,500
380 - Non-instructional Professional and Technical Services	10,716	111,698	97,037	60,000	50,000
390 - Other General Professional and Technological Services	-	-	76	-	-
410 - Consumable Supplies and Materials	15,606	5,737	24,650	45,828	25,500
470 - Computer Software	33,963	55,047	16,629	40,000	-
480 - Computer Hardware	227	19,249	-	-	-
540 - Depreciable Equipment	-	-	37,425	-	-
640 - Dues and Fees	9,306	11,978	10,701	16,000	15,000
650 - Insurance and Judgments	-	200,000	225,291	300,000	355,000
2520 - Fiscal Services Total	586,556	848,534	1,015,457	1,153,934	1,223,169
2540 - Operation and Maintenance of Plant Services					
112 - Classified Salaries	2,017,006	2,136,484	2,641,357	2,975,098	2,843,422
113 - Administrators	-	-	-	-	173,073
114 - Manager-Classified	161,809	173,091	186,272	294,548	182,804
122 - Substitutes-Classified	3,324	740	-	-	-
130 - Additional Salary	114,619	129,030	127,246	127,000	127,000
210 - Public Employees Retirement System	567,434	541,170	625,521	788,945	830,715
220 - Social Security Administration	174,599	185,046	225,026	261,526	254,121
230 - Other Required Payroll Costs	66,238	60,142	72,111	77,098	74,558
240 - Contractual Employee Benefits	721,817	742,864	823,117	981,408	889,239
320 - Property Services	2,132,639	2,480,579	3,116,219	3,155,519	3,100,243

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by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
340 - Travel	3,573	5,115	12,966	16,600	10,000
350 - Communication	17,353	18,170	925	-	100
380 - Non-instructional Professional and Technical Services	9,968	39,812	77,964	31,000	25,250
390 - Other General Professional and Technological Services	-	243	77	10,000	-
410 - Consumable Supplies and Materials	337,753	434,978	632,895	584,500	1,009,676
460 - Non-Consumable Items	13,612	49,002	113,123	42,000	95,514
470 - Computer Software	34,773	21,962	46,468	45,000	35,000
480 - Computer Hardware	1,627	725	-	-	-
540 - Depreciable Equipment	65,198	88,555	283,391	100,000	-
640 - Dues and Fees	1,221	1,218	6,125	2,500	4,250
650 - Insurance and Judgments	714,000	600,000	396,570	500,000	722,003
670 - Taxes and Licenses	4,698	5,514	4,332	3,550	30
2540 - Operation and Maintenance of Plant Services Total	7,163,262	7,714,439	9,391,704	9,996,292	10,376,998
2550 - Student Transportation Services					
112 - Classified Salaries	33,276	39,942	33,271	27,019	30,017
114 - Manager-Classified	62,759	66,281	69,670	75,885	68,945
130 - Additional Salary	2,832	17,707	2,442	3,700	2,200
210 - Public Employees Retirement System	26,990	26,788	24,356	26,567	27,083
220 - Social Security Administration	7,532	9,414	7,979	8,155	7,740
230 - Other Required Payroll Costs	396	493	412	398	370
240 - Contractual Employee Benefits	34,774	33,348	30,025	29,679	30,674
320 - Property Services	2,090	75	269	2,500	2,500
330 - Student Transportation Services	3,505,339	4,682,586	5,196,043	5,908,250	6,399,602
340 - Travel	-	2,361	2,099	2,000	1,500
350 - Communication	-	-	750	-	-
380 - Non-instructional Professional and Technical Services	-	-	1,000	2,500	2,500
410 - Consumable Supplies and Materials	-	1,616	984	1,400	1,000
470 - Computer Software	4,976	4,976	5,473	6,000	6,000
540 - Depreciable Equipment	-	-	10,736	10,000	3,000
2550 - Student Transportation Services Total	3,680,964	4,885,585	5,385,509	6,104,053	6,583,131
2570 - Internal Services					
112 - Classified Salaries	35,678	38,235	43,028	45,319	49,456
130 - Additional Salary	185	249	111	-	-
210 - Public Employees Retirement System	8,907	9,043	10,181	10,306	12,235
220 - Social Security Administration	2,745	2,944	3,293	3,467	3,783
230 - Other Required Payroll Costs	1,454	1,532	1,711	1,708	1,861
240 - Contractual Employee Benefits	15,180	15,180	15,405	15,780	16,380
320 - Property Services	1,543	9,094	10,632	1,500	-
350 - Communication	-	-	-	-	10,000
380 - Non-instructional Professional and Technical	-	-	-	-	2,000
410 - Consumable Supplies and Materials	1,999	140	-	-	-
2570 - Internal Services Total	67,691	76,417	84,360	78,080	95,715

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by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2620 - Planning Research, Development, Evaluation Services, Grant Writing, and Statistical Services					
380 - Non-instructional Professional and Technical Services	3,078	1,650	-	-	-
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services Total	**3,078**	**1,650**	**-**	**-**	**-**
2630 - Information Services					
112 - Classified Salaries	82,570	92,554	102,172	54,018	-
114 - Manager-Classified	88,940	86,894	91,378	98,153	105,637
130 - Additional Salary	646	2,554	4,673	600	600
210 - Public Employees Retirement System	42,729	42,796	45,850	34,740	26,283
220 - Social Security Administration	13,006	13,748	14,987	11,687	8,127
230 - Other Required Payroll Costs	680	711	764	543	364
240 - Contractual Employee Benefits	47,460	48,135	47,970	34,680	19,500
340 - Travel	-	2,623	3,851	1,500	-
350 - Communication	1,587	1,464	10,792	12,000	750
380 - Non-instructional Professional and Technical Services	6,689	9,651	26,518	15,000	26,000
390 - Other General Professional and Technological Services	-	368	685	500	-
410 - Consumable Supplies and Materials	195	2,521	1,728	4,096	38,235
440 - Periodicals	-	265	254	-	-
470 - Computer Software	31,547	39,733	41,542	48,892	50,000
640 - Dues and Fees	555	230	612	1,600	700
2630 - Information Services Total	**316,604**	**344,245**	**393,777**	**318,009**	**276,196**
2640 - Staff Services					
112 - Classified Salaries	18,896	48,131	48,447	47,590	52,190
113 - Administrators	132,101	139,513	181,593	236,945	246,391
114 - Manager-Classified	159,263	146,374	171,165	195,407	210,306
121 - Substitutes-Licensed	-	-	-	2,000	1,000
122 - Substitutes-Classified	-	-	-	2,000	1,000
130 - Additional Salary	17,310	44,235	41,000	33,400	101,700
210 - Public Employees Retirement System	84,069	84,461	96,316	122,710	152,517
220 - Social Security Administration	24,854	28,644	33,400	39,960	46,430
230 - Other Required Payroll Costs	1,263	22,066	23,882	51,913	52,301
240 - Contractual Employee Benefits	82,576	101,618	105,830	149,820	151,230
310 - Instructional, Professional, and Technical Services	2,386	19,539	10	500	-
320 - Property Services	-	115	1,549	1,500	-
340 - Travel	4,990	10,786	16,970	15,200	14,000
350 - Communication	11,890	3,156	9,296	5,500	6,000
380 - Non-instructional Professional and Technical Services	36,985	104,326	66,049	98,000	69,000
390 - Other General Professional and Technological Services	1,238	11,849	16,778	15,000	15,000
410 - Consumable Supplies and Materials	4,184	8,576	6,775	6,684	12,000
470 - Computer Software	164,306	122,468	206,232	153,500	157,500
640 - Dues and Fees	14,025	5,005	12,861	19,000	19,000
670 - Taxes and Licenses	2,739	10,115	11,581	-	15,000
2640 - Staff Services Total	**763,076**	**910,978**	**1,049,733**	**1,196,629**	**1,322,565**

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by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2660 - Technology Services					
112 - Classified Salaries	936,925	1,028,507	1,061,397	1,200,320	1,230,232
114 - Manager-Classified	107,555	107,473	100,536	110,212	118,616
130 - Additional Salary	61,495	52,551	94,842	56,200	14,200
210 - Public Employees Retirement System	275,258	276,508	281,846	314,968	341,688
220 - Social Security Administration	84,513	90,768	95,295	104,555	104,272
230 - Other Required Payroll Costs	7,318	5,065	4,853	5,073	4,885
240 - Contractual Employee Benefits	291,359	313,051	302,764	339,760	323,622
320 - Property Services	295,771	132,364	50,413	22,550	-
340 - Travel	4,953	10,952	5,167	8,500	3,000
350 - Communication	352,645	324,369	484,627	440,000	449,539
380 - Non-instructional Professional and Technical Se	39,325	62,247	37,845	244,426	209,467
410 - Consumable Supplies and Materials	56,703	126,482	146,040	290,563	195,000
460 - Non-Consumable Items	-	-	2,868	-	-
470 - Computer Software	270,065	513,752	512,810	574,626	441,882
480 - Computer Hardware	207,991	75,228	118,505	298,085	223,000
540 - Depreciable Equipment	-	-	8,606	-	-
550 - Depreciable Technology	54,087	-	11,432	-	18,000
610 - Redemption of Principal	-	-	71,254	-	-
621 - Regular Interest	-	-	208	-	-
640 - Dues and Fees	1,165	6,125	4,226	6,525	434
670 - Taxes and Licenses	-	-	450	-	-
2660 - Technology Services Total	3,047,129	3,125,441	3,395,981	4,016,363	3,677,837
2680 - Interpretation and Translation Services					
112 - Classified Salaries	107,416	108,438	176,118	169,873	185,613
130 - Additional Salary	17,929	12,259	12,545	7,500	-
210 - Public Employees Retirement System	30,387	23,957	41,400	40,252	45,923
220 - Social Security Administration	9,471	9,232	14,394	13,570	14,199
230 - Other Required Payroll Costs	494	473	729	655	660
240 - Contractual Employee Benefits	42,229	39,573	50,038	55,230	57,330
380 - Non-instructional Professional and Technical Services	3,675	32,965	1,504	5,000	1,000
2680 - Interpretation and Translation Services Total	211,601	226,896	296,728	292,080	304,725
2700 - Supplemental Retirement Program					
116 - Supplemental Retirement Stipends	433,000	315,500	-	-	-
210 - Public Employees Retirement System	-	4,282	-	-	-
220 - Social Security Administration	33,125	24,136	-	-	-
230 - Other Required Payroll Costs	-	57	-	-	-
2700 - Supplemental Retirement Program Total	466,125	343,975	-	-	-
2000 - Support Services Total	31,828,381	35,701,382	38,908,206	41,196,108	43,355,657
3000 - Enterprise and Community Services					
3100 - Food Services					
630 - Unrecoverable Bad Debt Write-Off	19,615	-	-	20,000	20,000
3100 - Food Services Total	19,615	-	-	20,000	20,000

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
3300 - Community Services					
114 - Manager-Classified	99,966	105,575	109,652	122,514	118,082
130 - Additional Salary	32,959	23,581	2,212	31,200	6,200
210 - Public Employees Retirement System	29,060	27,965	26,207	34,614	30,490
220 - Social Security Administration	10,102	9,834	8,531	11,760	9,508
230 - Other Required Payroll Costs	521	504	427	616	444
240 - Contractual Employee Benefits	26,631	27,449	27,537	29,531	30,469
310 - Instructional, Professional, and Technical Servic	-	8,500	8,500	8,500	-
380 - Non-instructional Professional and Technical Se	121,500	124,500	133,500	135,000	-
410 - Consumable Supplies and Materials	-	-	-	-	1,000
640 - Dues and Fees	175,000	175,000	175,000	75,000	66,000
3300 - Community Services Total	495,738	502,908	491,566	448,735	262,193
3000 - Enterprise and Community Services Total	515,353	502,908	491,566	468,735	282,193
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvement Services					
520 - Buildings Acquisition	-	-	39,069	-	-
4150 - Building Acquisition, Construction, and Improvement Total	-	-	39,069	-	-
4000 - Facilities Acquisition and Construction Total	-	-	39,069	-	-
5000 - Other Uses					
5100 - Debt Service					
610 - Redemption of Principal	788,979	627,004	797,257	565,468	468,216
621 - Regular Interest	21,159	34,878	70,565	67,123	58,290
5100 - Debt Service Total	810,138	661,882	867,822	632,591	526,506
5200 - Transfers of Funds					
710 - Fund Modifications	-	-	1,146,627	1,125,350	2,377,204
5200 - Transfers of Funds Total	-	-	1,146,627	1,125,350	2,377,204
5000 - Other Uses Total	810,138	661,882	2,014,449	1,757,941	2,903,710
6000 - Contingencies					
810 - Planned Reserve	-	-	-	6,828,360	7,157,208
6000 - Contingencies Total	-	-	-	6,828,360	7,157,208
7000 - Unappropriated Ending Fund Balance					
820 - Reserved for Next Year	-	-	-	4,770,342	4,771,472
7000 - Unappropriated Ending Fund Balance Total	-	-	-	4,770,342	4,771,472
Requirements Total	78,781,437	84,604,084	89,978,716	105,037,747	112,472,779
Ending Fund Balance	14,494,452	13,638,940	14,493,943	-	-

SPECIAL REVENUE FUNDS

In this section: Special Revenue Fund (200)

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

District Donation Fund

The Corvallis Public Schools Foundation is a separately governed 501(c)(3) non-profit corporation that collects donations from the community for the benefit of the district. As the Foundation determines what grants and gifts are appropriate, it makes a monthly payment into this District Donation Fund (204).

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

Designated Facilities Fund

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

Grants Fund

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

Student Body Fund

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

Designated Revenue Fund

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

Food Service Fund

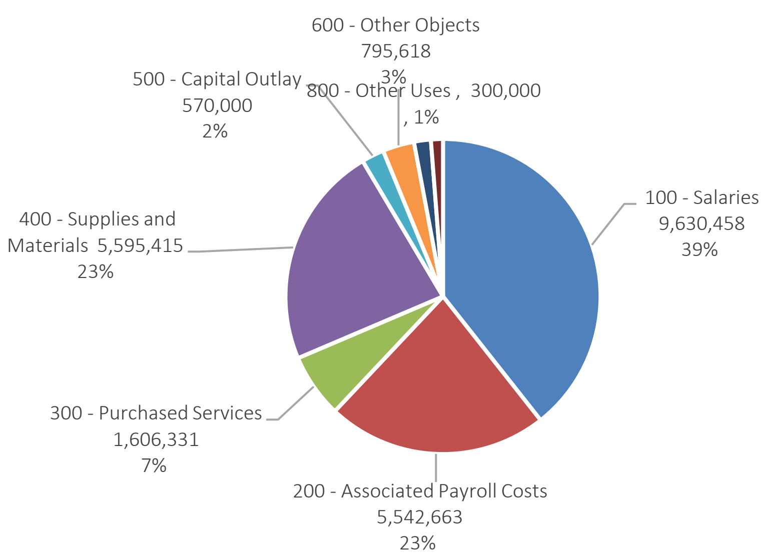
All schools in Corvallis serve hot and nutritious breakfasts and lunches to students that meet requirements established by the U.S. Department of Agriculture, recognizing the direct link between good nutrition and an increased likelihood of student success. The Food Service Fund gets its revenue from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

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

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue From Local Sources	4,426,346	3,254,952	3,732,065	3,377,604	3,077,381
2000 - Revenue From Intermediate Sources	357,842	100,677	168,631	200,000	50,000
3000 - Revenue from State Sources	9,408,508	7,950,081	10,743,184	10,653,445	7,939,875
4000 - Revenue From Federal Sources	6,975,210	9,615,744	11,369,114	10,561,231	9,944,905
5000 - Other Sources	3,828,767	3,322,232	8,242,144	4,317,839	3,449,075
Resources Total	24,996,673	24,243,686	34,255,139	29,110,119	24,461,236
Requirements					
100 - Salaries	4,774,576	7,586,648	10,959,120	11,782,213	9,630,458
200 - Associated Payroll Costs	2,959,675	4,384,411	5,944,048	6,778,693	5,542,663
300 - Purchased Services	1,546,626	2,350,398	2,638,659	1,999,449	1,606,331
400 - Supplies and Materials	2,254,637	3,091,137	5,809,520	5,358,743	5,595,415
500 - Capital Outlay	9,745,429	1,988,658	2,103,437	1,825,000	570,000
600 - Other Objects	393,498	668,836	3,305,602	1,016,021	795,618
700 - Transfers	-	-	341,667	350,000	420,751
800 - Other Uses	-	-	-	-	300,000
Requirements Total	21,674,441	20,070,088	31,102,054	29,110,119	24,461,236
Fund Ending Balance	3,322,232	4,173,598	3,153,084	-	-

REQUIREMENTS BY MAJOR OBJECT - Special Revenue Fund (200)
2024-25 PROPOSED



Resources and Requirements

Forecast by Major Object - Special Revenue Fund (200)

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Proposed	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Resources					
1000 - Revenue From Local Sources	3,377,604	3,077,381	3,133,000	3,189,000	3,246,000
2000 - Revenue From Intermediate Sources	200,000	50,000	51,000	52,000	53,000
3000 - Revenue from State Sources	10,653,445	7,939,875	8,083,000	8,228,000	8,376,000
4000 - Revenue From Federal Sources	10,561,231	9,944,905	10,124,000	10,306,000	10,492,000
5000 - Other Sources	4,317,839	3,449,075	3,511,000	3,575,000	3,639,000
Resources Total	29,110,119	24,461,236	24,902,000	25,350,000	25,806,000
Requirements					
100 - Salaries	11,782,213	9,630,458	9,926,000	10,104,000	10,286,000
200 - Associated Payroll Costs	6,778,693	5,542,663	5,713,000	5,815,000	5,920,000
300 - Purchased Services	1,999,449	1,606,331	1,656,000	1,685,000	1,716,000
400 - Supplies and Materials	5,358,743	5,595,415	5,767,000	5,871,000	5,976,000
500 - Capital Outlay	1,825,000	570,000	587,000	598,000	609,000
600 - Other Objects	1,016,021	795,618	820,000	835,000	850,000
700 - Transfers	-	420,751	433,000	442,000	449,000
800 - Other Uses	-	300,000	-	-	-
Requirements Total	28,760,119	24,161,236	24,902,000	25,350,000	25,806,000
Fund Ending Balance	350,000	300,000	-	-	-

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

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue from Local Sources					
1130 - Construction Excise Tax	348,907	413,286	317,431	375,000	400,000
1500 - Earnings on Investments	28,927	-	-	-	-
1600 - Food Service	64,852	1,087,313	1,235,104	921,500	391,500
1700 - Extracurricular Activities	311,842	872,731	1,109,467	785,000	829,000
1800 - Community Services Activities	-	30	53,774	70,000	77,000
1910 - Rentals	-	153	7,874	58,897	30,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	252,951	348,047	471,244	752,207	879,560
1990 - Miscellaneous	3,418,868	533,392	537,172	415,000	470,321
1000 - Revenue from Local Sources Total	4,426,346	3,254,952	3,732,065	3,377,604	3,077,381
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	357,842	100,677	168,631	200,000	50,000
2000 - Revenue from Intermediate Sources Total	357,842	100,677	168,631	200,000	50,000
3000 - Revenue from State Sources					
3102 - State School Fund-School Lunch Match	15,779	15,779	22,076	16,000	23,000
3299 - Other Restricted Grants-In-Aid	9,392,729	7,934,303	10,721,108	10,637,445	7,916,875
3000 - Revenue from State Sources Total	9,408,508	7,950,081	10,743,184	10,653,445	7,939,875
4000 - Revenue from Federal Sources					
4201 - Transportation Fees for Foster Children	7,914	-	-	-	-
4300 - Restricted Revenue Direct From the Federal Government	-	-	2,653,892	-	-
4500 - Restricted Revenue From the Federal Government Through the State	6,808,587	8,955,595	8,063,483	10,020,962	9,744,905
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	514,826	459,680	359,107	-
4900 - Revenue for/on Behalf of the District	158,709	145,323	192,059	181,162	200,000
4000 - Revenue from Federal Sources Total	6,975,210	9,615,744	11,369,114	10,561,231	9,944,905
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	-	-	2,577,114	-	-
5200 - Interfund Transfers	-	-	1,488,294	1,475,350	1,709,075
5400 - Resources-Beginning Fund Balance	3,828,767	3,322,232	4,176,736	2,842,489	1,740,000
5000 - Revenue from Other Sources Total	3,828,767	3,322,232	8,242,144	4,317,839	3,449,075
Resources Total	24,996,673	24,243,686	34,255,139	29,110,119	24,461,236

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	1,671,744	3,465,696	3,990,438	5,428,916	3,545,723
112 - Classified Salaries	1,530,657	2,401,388	3,249,338	3,658,994	3,333,973
113 - Administrators	108,119	407,688	668,611	590,124	582,315
114 - Manager-Classified	307,090	340,778	407,987	351,687	376,567
121 - Substitutes-Licensed	944	-	202	-	-
122 - Substitutes-Classified	693	14,993	4,869	10,000	10,000
130 - Additional Salary	1,155,331	956,104	2,637,676	1,742,492	1,781,880
100 - Salaries Total	4,774,576	7,586,648	10,959,120	11,782,213	9,630,458
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	1,197,907	1,603,718	2,368,015	2,708,257	2,321,678
220 - Social Security Administration	354,966	566,017	818,229	901,326	734,997
230 - Other Required Payroll Costs	35,250	48,106	67,495	66,549	62,600
240 - Contractual Employee Benefits	1,371,552	2,166,570	2,690,309	3,102,561	2,423,388
200 - Associated Payroll Costs Total	2,959,675	4,384,411	5,944,048	6,778,693	5,542,663
300 - Purchased Services					
310 - Instructional, Professional, and Technical Services	106,621	144,781	108,333	218,000	100,000
320 - Property Services	303,378	193,244	216,516	330,500	619,600
330 - Student Transportation Services	126,677	282,142	379,895	225,000	198,556
340 - Travel	179,463	380,558	642,345	670,249	316,175
350 - Communication	154,551	89,143	119,788	85,700	95,000
360 - Charter School Payments	45,679	140,138	209,969	141,691	-
380 - Non-instructional Professional and Technical Services	526,738	1,065,708	782,405	247,508	237,500
390 - Other General Professional and Technological Services	103,519	54,683	179,408	80,801	39,500
300 - Purchased Services Total	1,546,626	2,350,398	2,638,659	1,999,449	1,606,331
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	1,043,566	1,143,474	1,401,132	3,311,224	3,602,035
420 - Textbooks	36,880	9,143	131,561	249,633	-
430 - Library Books	6,866	1,569	11,482	25,000	30,000
440 - Periodicals	1,491	1,777	1,705	-	-
450 - Food	665,712	1,239,506	1,305,160	1,216,904	1,804,880
460 - Non-Consumable Items	95,140	386,693	82,018	145,000	105,000
470 - Computer Software	357,409	302,456	293,991	410,982	53,500
480 - Computer Hardware	47,572	6,519	2,582,472	-	-
400 - Supplies and Materials Total	2,254,637	3,091,137	5,809,520	5,358,743	5,595,415
500 - Capital Outlay					
520 - Buildings Acquisition	9,120,069	1,919,000	1,738,031	1,750,000	445,000
530 - Improvements Other Than Buildings	532,117	-	-	-	-
540 - Depreciable Equipment	93,243	62,685	365,406	75,000	125,000
550 - Depreciable Technology	-	6,973	-	-	-
500 - Capital Outlay Total	9,745,429	1,988,658	2,103,437	1,825,000	570,000

Requirements by Object - Special Revenue Fund (200)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
600 - Other Objects					
610 - Redemption of Principal	-	-	2,514,754	-	-
640 - Dues and Fees	61,812	27,994	36,112	136,500	83,500
650 - Insurance and Judgments	-	15,000	-	-	-
670 - Taxes and Licenses	7,062	420	15,003	10,000	15,000
690 - Grant Indirect Charges	324,624	625,422	739,734	869,521	697,118
600 - Other Objects Total	**393,498**	**668,836**	**3,305,602**	**1,016,021**	**795,618**
700 - Transfers					
710 - Fund Modifications	-	-	341,667	350,000	420,751
700 - Transfers Total	**-**	**-**	**341,667**	**350,000**	**420,751**
800 - Other Uses					
810 - Planned Reserve	-	-	-	-	300,000
800 - Other Uses Total	**-**	**-**	**-**	**-**	**300,000**
Requirements Total	**21,674,441**	**20,070,088**	**31,102,054**	**29,110,119**	**24,461,236**

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	651,977	1,633,534	2,747,719	2,398,359	938,322
1121 - Middle/Junior High Programs	388,374	357,106	1,106,225	1,027,821	728,910
1122 - Middle/Junior High School Extracurricular	20,842	131,036	172,485	217,563	215,257
1131 - High School Programs	1,135,297	1,509,529	2,300,531	1,544,438	1,379,274
1132 - High School Extracurricular	407,421	690,140	2,216,217	2,481,225	2,499,937
1140 - Pre-kindergarten Programs	17,433	14,637	1,738	27,950	24,179
1210 - Programs for the Talented and Gifted	-	-	3,951	3,246	3,196
1220 - Restrictive Programs for Students with Disabilities	-	600	369,847	995,026	543,390
1250 - Less Restrictive Programs for Students with Disabilities	1,168,949	1,413,236	2,108,636	2,614,251	2,519,039
1271 - Remediation	326,085	576,946	441,562	579,091	474,092
1272 - Title IA/D	767,291	587,324	616,551	763,761	709,032
1280 - Alternative Education	139,383	411,628	865,327	927,323	473,049
1291 - English Language Learner	61,802	68,725	14,838	56,092	148,769
1299 - Other Programs	15,544	14,056	11,329	19,479	20,805
1400 - Summer School Programs	100,183	770,147	1,071,180	350,299	473,949
1000 - Instruction Total	5,200,582	8,178,645	14,048,136	14,005,924	11,151,200
2000 - Support Services					
2110 - Attendance and Social Work Services	74,045	137,400	135,929	460,203	429,169
2120 - Guidance Services	316,333	419,185	384,261	491,043	441,860
2130 - Health Services	115,365	398,784	412,049	372,547	645,649
2140 - Psychological Services	718,691	1,469,621	1,825,192	1,648,238	835,063
2150 - Speech Pathology and Audiology Services	1,535	-	-	-	-
2190 - Service Direction, Student Support Services	17,207	154,949	412,499	454,461	483,181
2210 - Improvement of Instruction Services	331,629	753,995	854,995	1,136,992	630,110
2220 - Educational Media Services	285,257	307,735	397,577	366,286	216,278
2230 - Assessment and Testing	834	-	167,285	-	198,108
2240 - Instructional Staff Development	467,725	266,959	416,049	736,438	943,040
2310 - Board of Education Services	435	300	434	-	-
2320 - Executive Administration Services	1,363	1,176	7,157	-	44,195
2410 - Office of the Principal Services	23,709	143,674	6,115	20,000	20,000
2490 - Other Support Services-School Administration	55,120	397,554	442,346	1,288,684	271,183
2510 - Direction of Business Support Services	760	-	-	-	-
2520 - Fiscal Services	74,221	841	-	-	-
2540 - Operation and Maintenance of Plant Services	755,884	767,168	311,187	387,567	596,654
2550 - Student Transportation Services	134,322	99,963	379,895	225,000	198,556
2630 - Information Services	2,263	-	-	-	-
2640 - Staff Services	159,560	96,834	1,276,219	118,709	65,321
2660 - Technology Services	267,889	142,417	215,498	44,000	25,000
2690 - Other Support Services-Central	324,624	625,422	801,883	944,332	753,691
2000 - Support Services Total	4,128,771	6,183,976	8,446,569	8,694,500	6,797,058
3000 - Enterprise and Community Services					
3100 - Food Services	2,485,989	3,295,958	3,789,815	3,900,021	4,988,920
3300 - Community Services	165,784	230,105	223,082	409,674	358,307
3500 - Custody and Care of Children Services	-	262,405	-	-	-
3000 - Enterprise and Community Services Total	2,651,773	3,788,467	4,012,897	4,309,695	5,347,227

Requirements by Function - Special Revenue Fund (200)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvement Services	9,693,316	1,919,000	1,738,031	1,750,000	445,000
4000 - Facilities Acquisition and Construction Total	**9,693,316**	**1,919,000**	**1,738,031**	**1,750,000**	**445,000**
5000 - Other Uses					
5100 - Debt Service	-	-	2,514,754	-	-
5200 - Transfers of Funds	-	-	341,667	350,000	420,751
5000 - Other Uses Total	**-**	**-**	**2,856,421**	**350,000**	**420,751**
6000 - Contingencies					
6000 - Contingencies	-	-	-	-	300,000
6000 - Contingencies Total	**-**	**-**	**-**	**-**	**300,000**
Requirements Total	**21,674,441**	**20,070,088**	**31,102,054**	**29,110,119**	**24,461,236**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue from Local Sources					
1130 - Construction Excise Tax	348,907	413,286	317,431	375,000	400,000
1500 - Earnings on Investments	28,927	-	-	-	-
1600 - Food Service	64,852	1,087,313	1,235,104	921,500	391,500
1700 - Extracurricular Activities	311,842	872,731	1,109,467	785,000	829,000
1800 - Community Services Activities	-	30	53,774	70,000	77,000
1910 - Rentals	-	153	7,874	58,897	30,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	252,951	348,047	471,244	752,207	879,560
1990 - Miscellaneous	3,418,868	533,392	537,172	415,000	470,321
1000 - Revenue from Local Sources Total	4,426,346	3,254,952	3,732,065	3,377,604	3,077,381
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	357,842	100,677	168,631	200,000	50,000
2000 - Revenue from Intermediate Sources Total	357,842	100,677	168,631	200,000	50,000
3000 - Revenue from State Sources					
3102 - State School Fund-School Lunch Match	15,779	15,779	22,076	16,000	23,000
3299 - Other Restricted Grants-In-Aid	9,392,729	7,934,303	10,721,108	10,637,445	7,916,875
3000 - Revenue from State Sources Total	9,408,508	7,950,081	10,743,184	10,653,445	7,939,875
4000 - Revenue from Federal Sources					
4201 - Transportation Fees for Foster Children	7,914	-	-	-	-
4300 - Restricted Revenue Direct From the Federal Government	-	-	2,653,892	-	-
4500 - Restricted Revenue From the Federal Government Through the State	6,808,587	8,955,595	8,063,483	10,020,962	9,744,905
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	514,826	459,680	359,107	-
4900 - Revenue for/on Behalf of the District	158,709	145,323	192,059	181,162	200,000
4000 - Revenue from Federal Sources Total	6,975,210	9,615,744	11,369,114	10,561,231	9,944,905
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	-	-	2,577,114	-	-
5200 - Interfund Transfers	-	-	1,488,294	1,475,350	1,709,075
5400 - Resources-Beginning Fund Balance	3,828,767	3,322,232	4,176,736	2,842,489	1,740,000
5000 - Revenue from Other Sources Total	3,828,767	3,322,232	8,242,144	4,317,839	3,449,075
Resources Total	24,996,673	24,243,686	34,255,139	29,110,119	24,461,236
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
111 - Licensed Salaries	114,957	361,357	352,902	807,884	152,876
112 - Classified Salaries	18,567	352,941	393,493	21,601	-
130 - Additional Salary	107,613	12,851	12,280	10,000	-
210 - Public Employees Retirement System	57,007	142,962	155,288	196,118	37,822
220 - Social Security Administration	17,640	54,411	56,222	64,218	11,695
230 - Other Required Payroll Costs	922	2,934	2,990	2,912	529
240 - Contractual Employee Benefits	24,865	274,358	311,100	180,993	35,400

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
310 - Instructional, Professional, and Technical Services	210	7,973	2,815	10,000	-
320 - Property Services	-	705	-	-	-
340 - Travel	105,019	171,573	206,478	270,000	50,000
350 - Communication	15	1,336	403	-	-
380 - Non-instructional Professional and Technical Services	19,583	2,188	299	-	-
390 - Other General Professional and Technological Services	40,819	8,581	3,588	-	-
410 - Consumable Supplies and Materials	56,857	161,656	112,851	605,000	650,000
420 - Textbooks	2,989	-	114,363	229,633	-
430 - Library Books	-	-	283	-	-
440 - Periodicals	1,491	1,777	1,705	-	-
470 - Computer Software	81,808	74,366	27,458	-	-
480 - Computer Hardware	1,568	-	993,200	-	-
640 - Dues and Fees	50	1,564	-	-	-
1111 - Elementary, K-5 Total	651,977	1,633,534	2,747,719	2,398,359	938,322
1121 - Middle/Junior High Programs					
111 - Licensed Salaries	121,700	162,780	257,367	238,114	244,368
130 - Additional Salary	92,847	7,563	-	-	-
210 - Public Employees Retirement System	54,533	40,318	53,165	54,146	60,457
220 - Social Security Administration	16,130	12,769	18,781	18,215	18,694
230 - Other Required Payroll Costs	824	656	980	814	831
240 - Contractual Employee Benefits	32,810	41,528	64,249	51,300	49,560
310 - Instructional, Professional, and Technical Servic	2,358	-	1,000	10,000	-
320 - Property Services	650	16,533	-	-	-
340 - Travel	-	-	300	-	-
380 - Non-instructional Professional and Technical Se	-	160	-	-	-
390 - Other General Professional and Technological S	11,346	1,622	7,628	5,000	-
410 - Consumable Supplies and Materials	7,032	52,123	42,830	368,750	355,000
430 - Library Books	432	25	2,836	-	-
470 - Computer Software	46,143	21,028	27,056	281,482	-
480 - Computer Hardware	1,568	-	630,034	-	-
1121 - Middle School Programs Total	388,374	357,106	1,106,225	1,027,821	728,910
1122 - Middle School Extracurricular					
130 - Additional Salary	9,081	67,723	97,802	115,172	115,172
210 - Public Employees Retirement System	1,291	10,449	17,955	24,883	22,577
220 - Social Security Administration	695	5,060	7,325	8,813	8,813
230 - Other Required Payroll Costs	34	266	373	695	695
330 - Student Transportation Services	-	197	-	-	-
340 - Travel	-	162	226	1,000	1,000
350 - Communication	7,318	1,803	9,207	10,000	10,000
380 - Non-instructional Professional and Technical Services	1,850	6,205	10,311	10,000	10,000
390 - Other General Professional and Technological Services	-	706	9,042	7,000	7,000
410 - Consumable Supplies and Materials	573	38,434	20,245	40,000	40,000
640 - Dues and Fees	-	30	-	-	-
1122 - Middle School Extracurricular Total	20,842	131,036	172,485	217,563	215,257

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
1131 - High School Programs					
111 - Licensed Salaries	328,213	751,463	698,529	613,937	550,008
112 - Classified Salaries	5,751	12,623	25,850	17,392	-
130 - Additional Salary	144,567	8,646	14,268	20,000	-
210 - Public Employees Retirement System	127,753	189,853	177,595	156,557	143,414
220 - Social Security Administration	34,942	56,833	54,307	49,827	42,075
230 - Other Required Payroll Costs	1,792	2,942	2,812	2,297	1,871
240 - Contractual Employee Benefits	75,940	168,749	165,212	127,053	106,554
310 - Instructional, Professional, and Technical Services	94,514	89,376	-	-	-
320 - Property Services	493	21,033	-	-	-
340 - Travel	-	5,932	10,425	10,000	-
350 - Communication	87	1,200	277	-	-
380 - Non-instructional Professional and Technical Services	100	1,211	2,000	-	-
390 - Other General Professional and Technological Services	720	3,173	2,119	-	-
410 - Consumable Supplies and Materials	109,170	85,095	142,652	481,375	535,352
420 - Textbooks	33,892	9,143	17,151	-	-
460 - Non-Consumable Items	70,205	48,627	42,567	50,000	-
470 - Computer Software	63,899	17,530	41,222	13,000	-
480 - Computer Hardware	11,232	-	891,520	-	-
540 - Depreciable Equipment	30,120	33,231	8,765	-	-
640 - Dues and Fees	1,910	2,870	3,260	3,000	-
1131 - High School Programs Total	**1,135,297**	**1,509,529**	**2,300,531**	**1,544,438**	**1,379,274**
1132 - High School Extracurricular					
111 - Licensed Salaries	-	-	7	-	-
112 - Classified Salaries	-	-	91,001	95,955	104,838
113 - Administrators	-	-	116,248	129,270	139,127
114 - Manager-Classified	-	-	35,865	51,346	53,913
121 - Substitutes-Licensed	944	-	-	-	-
130 - Additional Salary	25,929	54,055	602,521	669,423	664,423
210 - Public Employees Retirement System	6,014	7,968	133,364	208,939	205,447
220 - Social Security Administration	1,994	4,015	63,636	72,363	73,610
230 - Other Required Payroll Costs	105	280	3,287	4,981	5,018
240 - Contractual Employee Benefits	-	-	45,730	65,580	67,860
310 - Instructional, Professional, and Technical Services	100	551	1,235	-	-
320 - Property Services	17,142	25,708	35,051	67,500	70,000
340 - Travel	16,422	98,297	210,837	150,000	165,000
350 - Communication	67,069	71,068	27,634	75,000	75,000
380 - Non-instructional Professional and Technical Services	45,830	88,178	95,251	170,000	170,000
390 - Other General Professional and Technological Services	587	1,457	13,882	12,500	12,500
410 - Consumable Supplies and Materials	105,623	281,812	530,959	523,368	578,201
460 - Non-Consumable Items	12,976	10,883	33,543	45,000	25,000
470 - Computer Software	4,655	6,450	6,856	7,500	7,500
480 - Computer Hardware	-	3,680	-	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
540 - Depreciable Equipment	45,907	26,170	139,321	-	-
640 - Dues and Fees	56,124	9,567	29,630	132,500	82,500
670 - Taxes and Licenses	-	-	358	-	-
1132 - High School Extracurricular Total	407,421	690,140	2,216,217	2,481,225	2,499,937
1140 - Pre-kindergarten Programs					
111 - Licensed Salaries	12,390	13,159	-	-	-
130 - Additional Salary	114	100	-	15,000	15,000
210 - Public Employees Retirement System	3,104	-	-	3,241	2,941
220 - Social Security Administration	957	1,014	-	1,148	1,148
230 - Other Required Payroll Costs	48	50	-	90	90
380 - Non-instructional Professional and Technical Services	-	-	1,755	-	-
390 - Other General Professional and Technological Services	822	-	-	-	-
410 - Consumable Supplies and Materials	-	313	(17)	8,471	5,000
1140 - Pre-kindergarten Programs Total	17,433	14,637	1,738	27,950	24,179
1210 - Programs for the Talented and Gifted					
130 - Additional Salary	-	-	3,011	2,500	2,500
210 - Public Employees Retirement System	-	-	710	540	490
220 - Social Security Administration	-	-	219	191	191
230 - Other Required Payroll Costs	-	-	11	15	15
1210 - Programs for the Talented and Gifted Total	-	-	3,951	3,246	3,196
1220 - Restrictive Programs for Students with Disabilities					
112 - Classified Salaries	-	-	184,037	540,331	284,014
130 - Additional Salary	-	-	8,914	25,000	25,000
210 - Public Employees Retirement System	-	-	33,848	130,689	77,583
220 - Social Security Administration	-	-	15,473	43,247	23,641
230 - Other Required Payroll Costs	-	-	770	2,224	1,207
240 - Contractual Employee Benefits	-	-	93,835	248,535	126,945
410 - Consumable Supplies and Materials	-	600	32,970	5,000	5,000
1220 - Restrictive Programs for Students with Disabilities Total	-	600	369,847	995,026	543,390
1250 - Less Restrictive Programs for Students with Disabilities					
111 - Licensed Salaries	265,438	328,161	388,056	366,436	329,754
112 - Classified Salaries	376,186	479,861	799,943	864,251	847,489
130 - Additional Salary	9,061	5,531	6,953	5,286	5,524
210 - Public Employees Retirement System	166,999	180,742	259,936	283,996	293,573
220 - Social Security Administration	48,927	61,155	88,780	94,549	90,482
230 - Other Required Payroll Costs	2,604	3,241	4,744	4,687	4,434
240 - Contractual Employee Benefits	295,423	351,955	541,049	580,046	542,783
390 - Other General Professional and Technological Services	-	-	4,611	10,000	-
410 - Consumable Supplies and Materials	-	-	13,446	400,000	400,000
470 - Computer Software	4,310	2,590	1,117	5,000	5,000
1250 - Less Restrictive Programs for Students with Disabilities Total	1,168,949	1,413,236	2,108,636	2,614,251	2,519,039

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
1271 - Remediation					
111 - Licensed Salaries	-	-	-	125,256	131,520
112 - Classified Salaries	-	-	-	122,903	131,505
130 - Additional Salary	-	112,721	-	70,000	70,000
210 - Public Employees Retirement System	-	22,197	-	71,561	78,800
220 - Social Security Administration	-	8,620	-	24,345	25,481
230 - Other Required Payroll Costs	-	446	-	1,344	1,386
240 - Contractual Employee Benefits	-	4	-	34,200	35,400
310 - Instructional, Professional, and Technical Services	-	-	-	93,000	-
330 - Student Transportation Services	-	66,395	-	-	-
380 - Non-instructional Professional and Technical Services	325,571	351,538	441,562	-	-
390 - Other General Professional and Technological Services	-	2,766	-	-	-
410 - Consumable Supplies and Materials	514	12,259	-	16,482	-
420 - Textbooks	-	-	-	20,000	-
1271 - Remediation Total	326,085	576,946	441,562	579,091	474,092
1272 - Title IA/D					
111 - Licensed Salaries	257,314	176,444	185,722	190,729	132,492
112 - Classified Salaries	149,443	123,896	164,721	248,077	271,043
130 - Additional Salary	12,909	55,239	5,457	-	-
210 - Public Employees Retirement System	112,826	83,566	73,041	102,282	102,266
220 - Social Security Administration	30,696	26,392	26,310	33,567	30,870
230 - Other Required Payroll Costs	1,652	1,397	1,383	1,641	1,508
240 - Contractual Employee Benefits	155,090	112,013	124,021	187,465	170,853
390 - Other General Professional and Technological Services	47,361	8,376	-	-	-
470 - Computer Software	-	-	35,896	-	-
1272 - Title 1A/D Total	767,291	587,324	616,551	763,761	709,032
1280 - Alternative Education					
111 - Licensed Salaries	50,375	147,400	367,307	468,629	258,694
112 - Classified Salaries	-	14,473	27,122	31,433	34,390
130 - Additional Salary	7,761	-	14,875	849	-
210 - Public Employees Retirement System	8,126	30,781	99,101	117,034	72,509
220 - Social Security Administration	4,388	12,868	29,515	38,319	22,421
230 - Other Required Payroll Costs	225	617	1,561	1,721	1,004
240 - Contractual Employee Benefits	14,651	38,710	85,517	107,647	64,031
310 - Instructional, Professional, and Technical Services	-	3,600	-	-	-
320 - Property Services	45	-	-	-	-
340 - Travel	-	1,178	-	-	-
350 - Communication	-	-	2,272	-	-
360 - Charter School Payments	45,679	140,138	209,969	141,691	-
380 - Non-instructional Professional and Technical Services	850	6,692	-	-	-
390 - Other General Professional and Technological Services	-	-	1,661	-	-
410 - Consumable Supplies and Materials	3,393	8,974	23,272	20,000	20,000

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
460 - Non-Consumable Items	-	5,897	3,153	-	-
470 - Computer Software	3,860	299	-	-	-
640 - Dues and Fees	30	-	-	-	-
1280 - Alternative Education Total	**139,383**	**411,628**	**865,327**	**927,323**	**473,049**
1291 - English Language Learner					
111 - Licensed Salaries	18,007	-	-	-	82,016
112 - Classified Salaries	10,898	21,623	7,546	15,248	16,726
130 - Additional Salary	1,141	5,071	4,388	5,000	-
210 - Public Employees Retirement System	8,439	4,373	-	4,549	24,429
220 - Social Security Administration	2,299	2,042	909	1,549	7,554
230 - Other Required Payroll Costs	118	109	49	90	344
240 - Contractual Employee Benefits	7,105	7,107	-	-	17,700
410 - Consumable Supplies and Materials	-	38	1,945	4,656	-
470 - Computer Software	13,796	28,364	-	25,000	-
1291 - English Language Learner Programs Total	**61,802**	**68,725**	**14,838**	**56,092**	**148,769**
1299 - Other Programs					
130 - Additional Salary	11,549	10,623	8,558	15,000	15,000
210 - Public Employees Retirement System	3,094	2,610	2,103	3,241	2,941
220 - Social Security Administration	857	782	636	1,148	1,148
230 - Other Required Payroll Costs	45	41	33	90	90
410 - Consumable Supplies and Materials	-	-	-	-	1,626
1299 - Other Programs Total	**15,544**	**14,056**	**11,329**	**19,479**	**20,805**
1400 - Summer School Programs					
130 - Additional Salary	75,434	274,411	651,673	135,000	275,000
210 - Public Employees Retirement System	18,707	57,574	133,265	29,161	53,901
220 - Social Security Administration	5,743	20,940	49,765	10,328	21,038
230 - Other Required Payroll Costs	299	1,073	2,498	810	1,650
240 - Contractual Employee Benefits	-	-	3	-	-
310 - Instructional, Professional, and Technical Services	-	-	60,000	100,000	100,000
330 - Student Transportation Services	-	115,587	-	-	-
340 - Travel	-	13	-	-	-
380 - Non-instructional Professional and Technical Services	-	265,635	120,971	-	-
390 - Other General Professional and Technological Services	-	1,265	-	-	-
410 - Consumable Supplies and Materials	-	33,649	53,006	75,000	22,360
1400 - Summer School Programs Total	**100,183**	**770,147**	**1,071,180**	**350,299**	**473,949**
1000 - Instruction Total	**5,200,582**	**8,178,645**	**14,048,136**	**14,005,924**	**11,151,200**
2000 - Support Services					
2110 - Attendance and Social Work Services					
112 - Classified Salaries	33,840	79,920	80,692	148,603	130,669
130 - Additional Salary	9,817	106	859	-	-
210 - Public Employees Retirement System	10,993	18,926	16,474	33,792	32,327
220 - Social Security Administration	3,329	6,060	6,202	11,367	9,997
230 - Other Required Payroll Costs	172	317	320	560	484
240 - Contractual Employee Benefits	15,180	32,025	31,382	65,881	55,692

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
340 - Travel	282	-	-	-	-
350 - Communication	431	46	-	-	-
410 - Consumable Supplies and Materials	-	-	-	200,000	200,000
2110 - Attendance and Social Work Services Total	74,045	137,400	135,929	460,203	429,169
2120 - Guidance Services					
111 - Licensed Salaries	108,758	204,184	167,652	222,958	235,121
112 - Classified Salaries	31,011	55,606	64,307	71,890	37,032
130 - Additional Salary	11,320	5,330	11,511	13,124	13,124
210 - Public Employees Retirement System	39,711	62,771	61,998	75,541	76,152
220 - Social Security Administration	10,257	18,543	18,140	23,561	21,823
230 - Other Required Payroll Costs	583	1,016	924	1,080	987
240 - Contractual Employee Benefits	40,574	70,270	57,235	70,417	57,621
320 - Property Services	-	-	-	5,000	-
340 - Travel	71	196	288	5,250	-
350 - Communication	117	458	-	500	-
380 - Non-instructional Professional and Technical Services	73,570	-	-	-	-
410 - Consumable Supplies and Materials	361	810	2,206	1,722	-
2120 - Guidance Services Total	316,333	419,185	384,261	491,043	441,860
2130 - Health Services					
111 - Licensed Salaries	64,491	245,377	256,591	234,796	385,482
112 - Classified Salaries	-	19,351	10,722	11,325	29,737
130 - Additional Salary	1,058	10,077	3,813	1,875	3,375
210 - Public Employees Retirement System	12,522	43,082	63,802	56,394	103,561
220 - Social Security Administration	4,707	19,981	19,538	18,971	32,024
230 - Other Required Payroll Costs	250	1,055	1,028	847	1,437
240 - Contractual Employee Benefits	19,429	59,862	56,556	48,339	90,033
410 - Consumable Supplies and Materials	12,909	-	-	-	-
2130 - Health Services Total	115,365	398,784	412,049	372,547	645,649
2140 - Psychological Services					
111 - Licensed Salaries	282,625	618,077	810,527	775,466	548,383
112 - Classified Salaries	60,698	216,901	252,569	265,952	-
114 - Manager-Classified	95,023	100,321	102,528	-	-
130 - Additional Salary	2,652	7,828	6,786	750	750
210 - Public Employees Retirement System	107,214	176,562	263,007	236,987	135,854
220 - Social Security Administration	32,782	69,817	87,525	79,724	42,008
230 - Other Required Payroll Costs	1,694	3,715	4,472	3,679	1,868
240 - Contractual Employee Benefits	104,145	226,444	271,648	265,680	106,200
350 - Communication	1,013	927	-	-	-
410 - Consumable Supplies and Materials	-	-	6,896	-	-
470 - Computer Software	29,048	34,028	19,234	20,000	-
480 - Computer Hardware	1,798	-	-	-	-
650 - Insurance and Judgments	-	15,000	-	-	-
2140 - Psychological Services Total	718,691	1,469,621	1,825,192	1,648,238	835,063
2150 - Speech Pathology and Audiology Services					
640 - Dues and Fees	1,535	-	-	-	-
2150 - Speech Pathology and Audiology Services Total	1,535	-	-	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2190 - Service Direction, Student Support Services					
112 - Classified Salaries	10,010	-	-	-	-
113 - Administrators	-	117,978	260,033	279,306	296,551
130 - Additional Salary	-	2,200	-	39,439	39,439
210 - Public Employees Retirement System	2,485	14,187	61,376	72,482	83,124
220 - Social Security Administration	742	9,160	19,716	24,384	23,964
230 - Other Required Payroll Costs	42	448	963	1,050	1,103
240 - Contractual Employee Benefits	3,929	10,975	36,582	37,800	39,000
470 - Computer Software	-	-	33,828	-	-
2190 - Service Direction, Student Support Services Total	17,207	154,949	412,499	454,461	483,181
2210 - Improvement of Instruction Services					
111 - Licensed Salaries	-	157,599	142,735	483,876	259,822
112 - Classified Salaries	36,455	-	-	-	-
113 - Administrators	108,119	239,531	292,330	181,548	146,637
114 - Manager-Classified	-	-	13,946	-	-
121 - Substitutes-Licensed	-	-	202	-	-
130 - Additional Salary	60,318	44,734	68,511	7,874	6,373
210 - Public Employees Retirement System	53,404	110,602	131,532	155,942	103,381
220 - Social Security Administration	15,603	33,324	39,851	51,506	31,583
230 - Other Required Payroll Costs	780	1,666	1,970	2,299	1,395
240 - Contractual Employee Benefits	21,957	59,200	73,884	133,925	80,919
310 - Instructional, Professional, and Technical Servic	9,439	42,242	14,483	5,000	-
340 - Travel	-	4,189	129	-	-
350 - Communication	-	-	390	-	-
380 - Non-instructional Professional and Technical Services	-	33,500	-	30,000	-
390 - Other General Professional and Technological Services	737	9,626	34,278	15,000	-
410 - Consumable Supplies and Materials	15,031	17,782	40,754	70,022	-
470 - Computer Software	8,536	-	-	-	-
640 - Dues and Fees	1,250	-	-	-	-
2210 - Improvement of Instruction Services Total	331,629	753,995	854,995	1,136,992	630,110
2220 - Educational Media Services					
111 - Licensed Salaries	-	-	41,935	-	-
112 - Classified Salaries	141,186	161,025	180,084	189,179	110,696
130 - Additional Salary	1,928	920	-	-	-
210 - Public Employees Retirement System	33,316	38,082	46,600	43,019	27,386
220 - Social Security Administration	10,839	12,155	16,377	14,472	8,469
230 - Other Required Payroll Costs	592	663	887	725	415
240 - Contractual Employee Benefits	82,659	88,870	103,457	93,891	39,312
410 - Consumable Supplies and Materials	58	105	65	-	-
420 - Textbooks	-	-	47	-	-
430 - Library Books	5,789	1,544	8,126	25,000	30,000
470 - Computer Software	-	4,369	-	-	-
480 - Computer Hardware	8,890	-	-	-	-
2220 - Educational Media Services Total	285,257	307,735	397,577	366,286	216,278

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2230 - Assessment and Testing					
112 - Classified Salaries	-	-	66,529	-	134,026
210 - Public Employees Retirement System	-	-	17,767	-	36,964
220 - Social Security Administration	-	-	4,926	-	10,252
230 - Other Required Payroll Costs	-	-	256	-	486
240 - Contractual Employee Benefits	-	-	15,405	-	16,380
390 - Other General Professional and Technological Services	189	-	-	-	-
410 - Consumable Supplies and Materials	-	-	299	-	-
430 - Library Books	645	-	236	-	-
470 - Computer Software	-	-	61,868	-	-
2230 - Assessment and Testing Total	**834**	**-**	**167,285**	**-**	**198,108**
2240 - Instructional Staff Development					
130 - Additional Salary	296,767	93,085	72,581	365,000	365,000
210 - Public Employees Retirement System	76,551	22,512	17,489	78,841	71,541
220 - Social Security Administration	22,077	6,986	5,399	27,923	27,923
230 - Other Required Payroll Costs	1,147	358	278	2,190	2,190
310 - Instructional, Professional, and Technical Services	-	-	28,800	-	-
320 - Property Services	550	-	560	-	-
340 - Travel	48,310	94,302	202,354	195,499	66,675
380 - Non-instructional Professional and Technical Services	17,725	44,524	5,615	-	-
390 - Other General Professional and Technological Services	527	2,554	73,598	15,000	-
410 - Consumable Supplies and Materials	3,972	1,138	9,374	51,985	409,711
470 - Computer Software	-	1,500	-	-	-
640 - Dues and Fees	100	-	-	-	-
2240 - Instructional Staff Development Total	**467,725**	**266,959**	**416,049**	**736,438**	**943,040**
2310 - Board of Education Services					
380 - Non-instructional Professional and Technical Services	-	-	434	-	-
410 - Consumable Supplies and Materials	250	-	-	-	-
470 - Computer Software	185	300	-	-	-
2310 - Board of Education Total	**435**	**300**	**434**	**-**	**-**
2320 - Executive Administration Services					
340 - Travel	-	-	490	-	-
350 - Communication	250	206	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	1,100	-	40,000
410 - Consumable Supplies and Materials	1,113	970	3,567	-	4,195
640 - Dues and Fees	-	-	2,000	-	-
2320 - Executive Administration Services Total	**1,363**	**1,176**	**7,157**	**-**	**44,195**
2410 - Office of the Principal Services					
112 - Classified Salaries	-	30,291	-	-	-
113 - Administrators	-	50,179	-	-	-
130 - Additional Salary	17,640	15,819	-	-	-
210 - Public Employees Retirement System	4,686	22,495	-	-	-

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
220 - Social Security Administration	1,312	7,294	-	-	-
230 - Other Required Payroll Costs	71	367	-	-	-
240 - Contractual Employee Benefits	-	16,667	-	-	-
410 - Consumable Supplies and Materials	-	563	6,115	20,000	20,000
2410 - Office of the Principal Services Total	**23,709**	**143,674**	**6,115**	**20,000**	**20,000**
2490 - Other Support Services-School Administration					
111 - Licensed Salaries	35,838	254,442	282,638	846,780	177,642
130 - Additional Salary	-	6,437	6,858	-	-
210 - Public Employees Retirement System	8,895	57,967	70,973	203,241	43,949
220 - Social Security Administration	2,692	19,029	21,549	64,778	13,589
230 - Other Required Payroll Costs	136	990	1,089	2,885	603
240 - Contractual Employee Benefits	7,560	58,688	59,240	171,000	35,400
2490 - Other Support Services, School Administration Total	**55,120**	**397,554**	**442,346**	**1,288,684**	**271,183**
2510 - Direction of Business Support Services					
340 - Travel	760	-	-	-	-
2510 - Direction of Business Support Services Total	**760**	**-**	**-**	**-**	**-**
2520 - Fiscal Services					
320 - Property Services	16,246	841	-	-	-
410 - Consumable Supplies and Materials	23,296	-	-	-	-
470 - Computer Software	16,391	-	-	-	-
480 - Computer Hardware	18,288	-	-	-	-
2520 - Fiscal Services Total	**74,221**	**841**	**-**	**-**	**-**
2540 - Operation and Maintenance of Plant Services					
112 - Classified Salaries	-	69,706	5,763	19,292	25,205
114 - Manager-Classified	56,579	67,557	-	-	-
130 - Additional Salary	22,430	9,805	8,301	-	-
210 - Public Employees Retirement System	22,635	28,326	3,380	4,387	6,236
220 - Social Security Administration	6,013	11,281	1,058	1,476	1,928
230 - Other Required Payroll Costs	307	2,247	191	77	95
240 - Contractual Employee Benefits	1,755	38,673	2,537	8,942	8,190
320 - Property Services	227,652	98,623	98,817	200,000	455,000
340 - Travel	-	-	6,063	-	-
350 - Communication	6,583	630	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	20,265	-	-
410 - Consumable Supplies and Materials	411,930	119,034	105,253	103,393	-
460 - Non-Consumable Items	-	321,287	-	25,000	75,000
540 - Depreciable Equipment	-	-	59,560	25,000	25,000
2540 - Operation and Maintenance of Plant Services Total	**755,884**	**767,168**	**311,187**	**387,567**	**596,654**
2550 - Student Transportation Services					
330 - Student Transportation Services	126,677	99,963	379,895	225,000	198,556
410 - Consumable Supplies and Materials	7,645	-	-	-	-
2550 - Student Transportation Services Total	**134,322**	**99,963**	**379,895**	**225,000**	**198,556**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2630 - Information Services					
130 - Additional Salary	290	-	-	-	-
220 - Social Security Administration	22	-	-	-	-
230 - Other Required Payroll Costs	1	-	-	-	-
350 - Communication	1,950	-	-	-	-
2630 - Information Services Total	2,263	-	-	-	-
2640 - Staff Services					
111 - Licensed Salaries	-	32,898	35,107	39,055	42,545
114 - Manager-Classified	-	-	14,146	-	-
130 - Additional Salary	117,893	-	872,778	45,000	-
210 - Public Employees Retirement System	29,257	7,780	209,029	18,601	10,526
220 - Social Security Administration	8,875	2,447	68,941	6,431	3,255
230 - Other Required Payroll Costs	2,392	132	6,766	404	145
240 - Contractual Employee Benefits	-	7,780	6,817	7,917	8,850
320 - Property Services	-	-	1,269	-	-
350 - Communication	345	427	5,948	-	-
380 - Non-instructional Professional and Technical Services	-	-	37,924	-	-
390 - Other General Professional and Technological Services	411	-	14,406	1,301	-
410 - Consumable Supplies and Materials	387	194	483	-	-
470 - Computer Software	-	45,176	1,750	-	-
670 - Taxes and Licenses	-	-	856	-	-
2640 - Staff Services Total	159,560	96,834	1,276,219	118,709	65,321
2660 - Technology Services					
350 - Communication	67,510	8,370	71,421	-	-
410 - Consumable Supplies and Materials	133,271	77,474	-	25,000	25,000
470 - Computer Software	67,108	49,600	14,000	19,000	-
480 - Computer Hardware	-	-	67,718	-	-
540 - Depreciable Equipment	-	-	62,360	-	-
550 - Depreciable Technology	-	6,973	-	-	-
2660 - Technology Services Total	267,889	142,417	215,498	44,000	25,000
2690 - Other Support Services-Central					
114 - Manager-Classified	-	-	9,724	32,774	35,273
130 - Additional Salary	-	-	262	-	-
210 - Public Employees Retirement System	-	-	2,672	7,453	8,726
220 - Social Security Administration	-	-	764	2,507	2,698
230 - Other Required Payroll Costs	-	-	38	119	126
240 - Contractual Employee Benefits	-	-	4,305	9,450	9,750
340 - Travel	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	44,249	22,508	-
390 - Other General Professional and Technological S	-	-	135	-	-
410 - Consumable Supplies and Materials	-	-	-	-	-
690 - Grant Indirect Charges	324,624	625,422	739,734	869,521	697,118
2690 - Other Support Services, Central Total	324,624	625,422	801,883	944,332	753,691
2000 - Support Services Total	4,128,771	6,183,976	8,446,569	8,694,500	6,797,058

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
3000 - Enterprise and Community Services					
3100 - Food Services					
112 - Classified Salaries	654,964	763,172	894,959	959,034	1,156,572
114 - Manager-Classified	141,214	157,830	215,402	247,347	262,355
122 - Substitutes-Classified	693	14,993	4,869	10,000	10,000
130 - Additional Salary	93,102	128,463	130,175	121,200	121,200
210 - Public Employees Retirement System	219,931	220,107	252,761	305,535	379,891
220 - Social Security Administration	66,728	79,731	93,020	102,320	118,586
230 - Other Required Payroll Costs	18,223	20,905	26,652	25,563	30,073
240 - Contractual Employee Benefits	462,132	497,317	535,499	586,918	645,763
320 - Property Services	40,600	29,802	80,749	58,000	94,600
340 - Travel	218	179	670	3,500	3,500
350 - Communication	-	-	237	200	8,000
380 - Non-instructional Professional and Technical Services	-	-	-	12,500	12,500
390 - Other General Professional and Technological Services	-	14,557	14,459	15,000	20,000
410 - Consumable Supplies and Materials	67,864	98,159	98,331	110,000	160,000
450 - Food	665,712	1,239,506	1,305,160	1,216,904	1,804,880
460 - Non-Consumable Items	11,960	-	2,755	25,000	5,000
470 - Computer Software	17,557	16,856	23,707	40,000	40,000
540 - Depreciable Equipment	17,216	-	95,400	50,000	100,000
640 - Dues and Fees	813	13,963	1,222	1,000	1,000
670 - Taxes and Licenses	7,062	420	13,789	10,000	15,000
3100 - Food Services Total	2,485,989	3,295,958	3,789,815	3,900,021	4,988,920
3300 - Community Services					
111 - Licensed Salaries	11,638	12,355	3,363	15,000	15,000
112 - Classified Salaries	1,648	-	-	36,528	20,031
114 - Manager-Classified	14,273	15,070	16,375	20,220	25,026
130 - Additional Salary	22,109	16,766	24,539	60,000	45,000
210 - Public Employees Retirement System	8,417	6,926	9,785	29,105	22,910
220 - Social Security Administration	3,721	3,306	3,344	10,079	8,037
230 - Other Required Payroll Costs	193	174	171	660	521
240 - Contractual Employee Benefits	6,348	5,375	5,048	19,582	13,192
310 - Instructional, Professional, and Technical Services	-	1,039	-	-	-
320 - Property Services	-	-	71	-	-
340 - Travel	8,381	4,536	4,085	35,000	30,000
350 - Communication	1,864	2,671	2,000	-	2,000
380 - Non-instructional Professional and Technical Services	529	3,472	670	2,500	5,000
410 - Consumable Supplies and Materials	82,318	152,292	153,631	181,000	170,590
470 - Computer Software	115	-	-	-	1,000
480 - Computer Hardware	4,228	2,839	-	-	-
540 - Depreciable Equipment	-	3,284	-	-	-
3300 - Community Services Total	165,784	230,105	223,082	409,674	358,307

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
3500 - Custody and Care of Children Services					
380 - Non-instructional Professional and Technical Services	-	262,405	-	-	-
3500 - Custody and Care of Children Services Total	-	262,405	-	-	-
3000 - Enterprise and Community Services Total	2,651,773	3,788,467	4,012,897	4,309,695	5,347,227
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvement Services					
380 - Non-instructional Professional and Technical Services	41,130	-	-	-	-
520 - Buildings Acquisition	9,120,069	1,919,000	1,738,031	1,750,000	445,000
530 - Improvements Other Than Buildings	532,117	-	-	-	-
4150 - Building Acquisition, Construction, and Improvement Services Total	9,693,316	1,919,000	1,738,031	1,750,000	445,000
4000 - Facilities Acquisition and Construction Total	9,693,316	1,919,000	1,738,031	1,750,000	445,000
5000 - Other Uses					
5100 - Debt Service					
610 - Redemption of Principal	-	-	2,514,754	-	-
5100 - Debt Service Total	-	-	2,514,754	-	-
5200 - Transfers of Funds					
710 - Fund Modifications	-	-	341,667	350,000	420,751
5200 - Transfers of Funds Total	-	-	341,667	350,000	420,751
5000 - Other Uses Total	-	-	2,856,421	350,000	420,751
6000 - Contingencies					
810 - Planned Reserve	-	-	-	-	300,000
6000 - Contingencies Total	-	-	-	-	300,000
Requirements Total	21,674,441	20,070,088	31,102,054	29,110,119	24,461,236
Ending Fund Balance	3,322,232	4,173,598	3,153,084	-	-

DEBT SERVICE FUNDS

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

PERS Bond Debt Fund

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

DEBT OBLIGATIONS

The bulk of the district's debt service consists of General Obligation (GO) bonds paid with revenues generated through voter approved tax measures. On July 18, 2018, the district issued $160 million in general obligation bonds to finance capital improvement projects. The issue was the first series of bonds issued under an authorization of $199,916,925 approved by district voters on May 15, 2018; the remainder of the bonds were issued on December 15, 2020. Payments on the general obligation bonds are made by the Debt Service Fund (300) from property taxes levied and earnings on investments. Debt service payments for GO bonds are budgeted at $15,726,388 in 2024-25.

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	146,470,000
Series 2020	Finance capital projects (school facilities)	12/15/2020	6/15/2038	39,915,000	36,895,000
				Total General Obligation Bonds[1]	$183,365,000

[1]As of June 30, 2025

State statutes limit the amount of general obligation debt the district may issue based on a formula for determining the percentage of the real market value of all taxable properties within the district. The district's general obligation bond debt capacity is 7.95% of real market value or $959,078,364, which is significantly in excess of the district's outstanding general obligation debt of $183,365,000.

LEGAL GENERAL OBLIGATION DEBT CAPACITY

Real Market Value (Audited 2023)	$ 13,899,858,423
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	$ 1,105,038,745
Less: Outstanding Debt Subject to Limit	(183,365,000)
Remaining General Obligation Debt Capacity	$ 921,673,745
Percent of Capacity Issued	16.6%

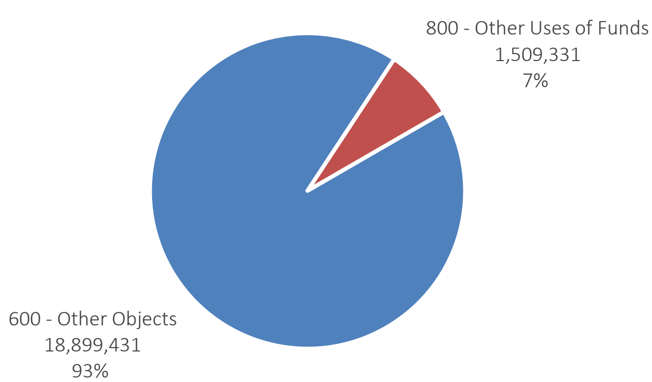
The second largest portion of the district's debt service consists of Pension Obligation (PO) bonds paid with revenues generated through charges made against district salaries in all funds. The district has issued limited tax pension obligation bonds twice – first on October 2, 2002, in the amount of $24,299,733, and then again on June 21, 2005, in the amount of $4,620,000. These bonds were issued to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Debt service payments for PO bonds are budgeted at $3,173,043 in 2024-25. The net impact is a reduction in the funding available in all funds; however, the district would have to pay a significantly higher employer contribution rate against salaries in lieu of participating in the pension obligation bond issues.

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

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue From Local Sources	15,187,868	16,737,211	17,704,484	18,136,615	18,657,402
2000 - Revenue From Intermediate Sources	1,218	3,773	2,482	1,500	2,500
5000 - Other Sources	960,239	1,968,192	1,647,666	1,819,619	1,748,860
Resources Total	16,149,325	18,709,176	19,354,631	19,957,734	20,408,762
Requirements					
600 - Other Objects	14,181,133	17,058,374	17,629,913	18,291,996	18,899,431
800 - Other Uses of Funds	-	-	-	1,665,738	1,509,331
Requirements Total	14,181,133	17,058,374	17,629,913	19,957,734	20,408,762
Fund Ending Balance	1,968,192	1,650,802	1,724,719	-	-

REQUIREMENTS BY MAJOR OBJECT - Debt Service Fund (300)
2024-25 PROPOSED



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

	2023-24 Adopted (as Revised)	2024-25 Proposed	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Resources					
1000 - Revenue From Local Sources	18,136,615	18,657,402	19,217,124	19,793,638	20,387,447
2000 - Revenue From Intermediate Sources	1,500	2,500	5,000	5,000	5,000
5000 - Other Sources	1,819,619	1,748,860	1,509,331	1,211,940	842,763
Resources Total	19,957,734	20,408,762	20,731,455	21,010,578	21,235,210
Requirements					
600 - Other Objects	18,291,996	18,899,431	19,519,515	20,167,815	18,729,828
800 - Other Uses of Funds	1,665,738	1,509,331	1,211,940	842,763	2,505,382
Requirements Total	19,957,734	20,408,762	20,731,455	21,010,578	21,235,210
Fund Ending Balance	-	-	-	-	-

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	12,719,907	14,215,391	14,717,003	15,360,443	15,641,213
1500 - Earnings on Investments	75,288	3,242	12,132	15,000	20,000
1970 - Services Provided Other Funds	2,392,673	2,627,202	2,823,634	2,761,172	2,996,189
1990 - Miscellaneous	-	(108,624)	151,715	-	-
1000 - Revenue from Local Sources Total	15,187,868	16,737,211	17,704,484	18,136,615	18,657,402
2000 - Revenue from Intermediate Sources					
2800 - Revenue in Lieu of Taxes	1,218	3,773	2,482	1,500	2,500
2000 - Revenue from Intermediate Sources Total	1,218	3,773	2,482	1,500	2,500
5000 - Revenue from Other Sources					
5400 - Resources-Beginning Fund Balance	960,239	1,968,192	1,647,666	1,819,619	1,748,860
5000 - Revenue from Other Sources Total	960,239	1,968,192	1,647,666	1,819,619	1,748,860
Resources Total	16,149,325	18,709,176	19,354,631	19,957,734	20,408,762

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
600 - Other Objects					
621 - Regular Interest	9,141,133	11,363,374	10,274,913	9,896,996	9,464,431
610 - Redemption of Principal	5,040,000	5,695,000	7,355,000	8,395,000	9,435,000
600 - Other Objects Total	14,181,133	17,058,374	17,629,913	18,291,996	18,899,431
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	1,665,738	1,509,331
800 - Other Uses of Funds Total	-	-	-	1,665,738	1,509,331
Requirements Total	14,181,133	17,058,374	17,629,913	19,957,734	20,408,762

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
5000 - Other Uses					
5100 - Debt Service	14,181,133	17,058,374	17,629,913	18,291,996	18,899,431
5000 - Other Uses Total	14,181,133	17,058,374	17,629,913	18,291,996	18,899,431
6000 - Contingencies					
6000 - Contingencies	-	-	-	1,665,738	1,509,331
6000 - Contingencies Total	-	-	-	1,665,738	1,509,331
Requirements Total	14,181,133	17,058,374	17,629,913	19,957,734	20,408,762

Reporting Details - Debt Service Fund (300)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	12,719,907	14,215,391	14,717,003	15,360,443	15,641,213
1500 - Earnings on Investments	75,288	3,242	12,132	15,000	20,000
1970 - Services Provided Other Funds	2,392,673	2,627,202	2,823,634	2,761,172	2,996,189
1990 - Miscellaneous	-	(108,624)	151,715	-	-
1000 - Revenue from Local Sources Total	15,187,868	16,737,211	17,704,484	18,136,615	18,657,402
2000 - Revenue from Intermediate Sources					
2800 - Revenue in Lieu of Taxes	1,218	3,773	2,482	1,500	2,500
2000 - Revenue from Intermediate Sources Total	1,218	3,773	2,482	1,500	2,500
5000 - Other Sources					
5400 - Resources-Beginning Fund Balance	960,239	1,968,192	1,647,666	1,819,619	1,748,860
5000 - Revenue from Other Sources Total	960,239	1,968,192	1,647,666	1,819,619	1,748,860
Resources Total	16,149,325	18,709,176	19,354,631	19,957,734	20,408,762
Requirements					
5000 - Other Uses					
5100 - Debt Service					
610 - Redemption of Principal	5,040,000	5,695,000	7,355,000	8,395,000	9,435,000
621 - Regular Interest	9,141,133	11,363,374	10,274,913	9,896,996	9,464,431
5000 - Other Uses Total	14,181,133	17,058,374	17,629,913	18,291,996	18,899,431
6000 - Contingencies					
810 - Planned Reserve	-	-	-	1,665,738	1,509,331
6000 - Contingencies Total	-	-	-	1,665,738	1,509,331
Requirements Total	14,181,133	17,058,374	17,629,913	19,957,734	20,408,762
Ending Fund Balance	1,968,192	1,650,802	1,724,719	-	-

CORVALLIS SCHOOL DISTRICT
OREGON

CAPITAL PROJECTS FUND

In this section: Capital Projects Fund (400)

On May 15, 2018, Corvallis voters approved a $200 million bond measure to provide funds for repairs, construction, and improvements over a projected 20-year period. Funds allocated here capture activities related to the acquisition, construction, and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds.

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

CAPITAL PROJECTS

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

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

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

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

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

The Capital Projects Fund (400) accounts for activities related to the acquisition, construction and equipping of school facilities. Principal revenue sources are proceeds from the sale of bonds (including bond premium) and interest earnings. In 2024-25, the proposed budget for the Capital Projects Fund includes $653,150 for capital outlay to complete the projects outlined in the long range facilities master plan.

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

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue From Local Sources	363,097	945,867	258,713	125,000	-
3000 - Revenue from State Sources	-	149,031	117,977	-	-
5000 - Other Sources	215,745,839	140,231,257	66,899,940	18,000,000	653,150
Resources Total	216,108,936	141,326,154	67,276,630	18,125,000	653,150
Requirements					
100 - Salaries	243,474	347,562	304,766	179,314	-
200 - Associated Payroll Costs	121,518	162,670	128,922	85,465	-
300 - Purchased Services	6,171,303	5,362,476	2,232,013	786,500	3,150
400 - Supplies and Materials	5,072	2,856	1,574	5,000	-
500 - Capital Outlay	69,336,313	68,550,053	55,335,712	17,068,721	650,000
600 - Other Objects	-	600	-	-	-
Requirements Total	75,877,680	74,426,216	58,002,988	18,125,000	653,150
Fund Ending Balance	140,231,257	66,899,938	9,273,642	-	-

Resources and Requirements

Forecast by Major Object - Capital Project Fund (400)

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Proposed	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Resources					
1000 - Revenue From Local Sources	125,000	-	-	-	-
3000 - Revenue from State Sources	-	-	-	-	-
5000 - Other Sources	18,000,000	653,150	-	-	-
Resources Total	18,125,000	653,150	-	-	-
Requirements					
100 - Salaries	179,314	-	-	-	-
200 - Associated Payroll Costs	85,465	-	-	-	-
300 - Purchased Services	786,500	3,150	-	-	-
400 - Supplies and Materials	5,000	-	-	-	-
500 - Capital Outlay	17,068,721	650,000	-	-	-
600 - Other Objects	-	-	-	-	-
Requirements Total	18,125,000	653,150	-	-	-
Fund Ending Balance	-	-	-	-	-

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	344,427	581,266	73,093	25,000	-
1990 - Miscellaneous	18,670	364,601	185,620	100,000	-
1000 - Revenue from Local Sources Total	363,097	945,867	258,713	125,000	-
3000 - Revenue from State Sources					
3299 - Other Restricted Grants-In-Aid	-	149,031	117,977	-	-
3000 - Revenue from State Sources Total	-	149,031	117,977	-	-
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	50,420,389	-	-	-	-
5400 - Resources-Beginning Fund Balance	165,325,450	140,231,257	66,899,940	18,000,000	653,150
5000 - Revenue from Other Sources Total	215,745,839	140,231,257	66,899,940	18,000,000	653,150
Resources Total	216,108,936	141,326,154	67,276,630	18,125,000	653,150

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
100 - Salaries					
112 - Classified Salaries	103,185	146,879	111,919	114,314	-
114 - Manager-Classified	80,666	85,192	87,070	-	-
121 - Substitutes-Licensed	-	963	-	-	-
130 - Additional Salary	59,622	114,529	105,777	65,000	-
100 - Salaries Total	243,474	347,562	304,766	179,314	-
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	60,295	71,868	63,943	43,283	-
220 - Social Security Administration	17,748	25,738	22,668	13,718	-
230 - Other Required Payroll Costs	3,218	3,837	4,230	3,216	-
240 - Contractual Employee Benefits	40,257	61,228	38,081	25,248	-
200 - Associated Payroll Costs Total	121,518	162,670	128,922	85,465	-
300 - Purchased Services					
320 - Property Services	22,770	52,460	32,038	33,000	3,150
350 - Communication	394	4,912	-	-	-
380 - Non-instructional Professional and Technical Services	6,147,718	5,303,036	2,199,725	753,500	-
390 - Other General Professional and Technological Services	422	2,069	249	-	-
300 - Purchased Services Total	6,171,303	5,362,476	2,232,013	786,500	3,150
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	5,072	2,856	1,574	5,000	-
400 - Supplies and Materials Total	5,072	2,856	1,574	5,000	-
500 - Capital Outlay					
520 - Buildings Acquisition	69,180,878	68,076,999	55,242,005	17,068,721	650,000
530 - Improvements Other Than Buildings	155,435	473,053	93,707	-	-
500 - Capital Outlay Total	69,336,313	68,550,053	55,335,712	17,068,721	650,000
670 - Taxes and Licenses					
670 - Taxes and Licenses	-	600	-	-	-
600 - Other Objects Total	-	600	-	-	-
Requirements Total	75,877,680	74,426,216	58,002,988	18,125,000	653,150

Requirements by Function - Capital Projects Fund (400)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
2000 - Support Services					
2520 - Fiscal Services	317,252	5,000	8,250	-	-
2000 - Support Services Total	317,252	5,000	8,250	-	-
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	1,544,468	1,591,114	1,308,154	1,056,279	3,150
4150 - Building Acquisition, Construction, and Improvement Services	74,015,959	72,830,103	56,686,584	17,068,721	650,000
4000 - Facilities Acquisition and Construction Total	75,560,428	74,421,216	57,994,738	18,125,000	653,150
Requirements Total	75,877,680	74,426,216	58,002,988	18,125,000	653,150

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	344,427	581,266	73,093	25,000	-
1990 - Miscellaneous	18,670	364,601	185,620	100,000	-
1000 - Revenue from Local Sources Total	363,097	945,867	258,713	125,000	-
3000 - Revenue from State Sources					
3299 - Other Restricted Grants-In-Aid	-	149,031	117,977	-	-
3000 - Revenue from State Sources Total	-	149,031	117,977	-	-
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	50,420,389	-	-	-	-
5400 - Resources-Beginning Fund Balance	165,325,450	140,231,257	66,899,940	18,000,000	653,150
5000 - Revenue from Other Sources Total	215,745,839	140,231,257	66,899,940	18,000,000	653,150
Resources Total	216,108,936	141,326,154	67,276,630	18,125,000	653,150
Requirements					
2000 - Support Services					
2520 - Fiscal Services					
380 - Non-instructional Professional and Technical Services	317,252	5,000	8,250	-	-
2520 - Fiscal Services Total	317,252	5,000	8,250	-	-
2000 - Support Services Total	317,252	5,000	8,250	-	-
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction					
112 - Classified Salaries	103,185	146,879	111,919	114,314	-
114 - Manager-Classified	80,666	85,192	87,070	-	-
121 - Substitutes-Licensed	-	963	-	-	-
130 - Additional Salary	59,622	114,529	105,777	65,000	-
210 - Public Employees Retirement System	60,295	71,868	63,943	43,283	-
220 - Social Security Administration	17,748	25,738	22,668	13,718	-
230 - Other Required Payroll Costs	3,218	3,837	4,230	3,216	-
240 - Contractual Employee Benefits	40,257	61,228	38,081	25,248	-
320 - Property Services	22,770	52,460	32,038	33,000	3,150
350 - Communication	394	4,912	-	-	-
380 - Non-instructional Professional and Technical Services	1,150,819	1,012,621	840,604	753,500	-
390 - Other General Professional and Technological Services	422	2,069	249	-	-
410 - Consumable Supplies and Materials	5,072	2,856	1,574	5,000	-
520 - Buildings Acquisition	-	5,365	-	-	-
670 - Taxes and Licenses	-	600	-	-	-
4110 - Service Area Direction Total	1,544,468	1,591,114	1,308,154	1,056,279	3,150

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
4150 - Building Acquisition, Construction, and Improvement Services					
380 - Non-instructional Professional and Technical Services	4,679,646	4,285,415	1,350,871	-	-
520 - Buildings Acquisition	69,180,878	68,071,635	55,242,005	17,068,721	650,000
530 - Improvements Other Than Buildings	155,435	473,053	93,707	-	-
4150 - Building Acquisition, Construction, and Improvements Total	74,015,959	72,830,103	56,686,584	17,068,721	650,000
4000 - Facilities Acquisition and Construction Total	75,560,428	74,421,216	57,994,738	18,125,000	653,150
Requirements Total	75,877,680	74,426,216	58,002,988	18,125,000	653,150
Ending Fund Balance	140,231,257	66,899,938	9,273,642	-	-

INTERNAL SERVICE FUNDS

In this section: Internal Service Fund (600)

Insurance Fund

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

ACCRUED OBLIGATION FOR OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

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

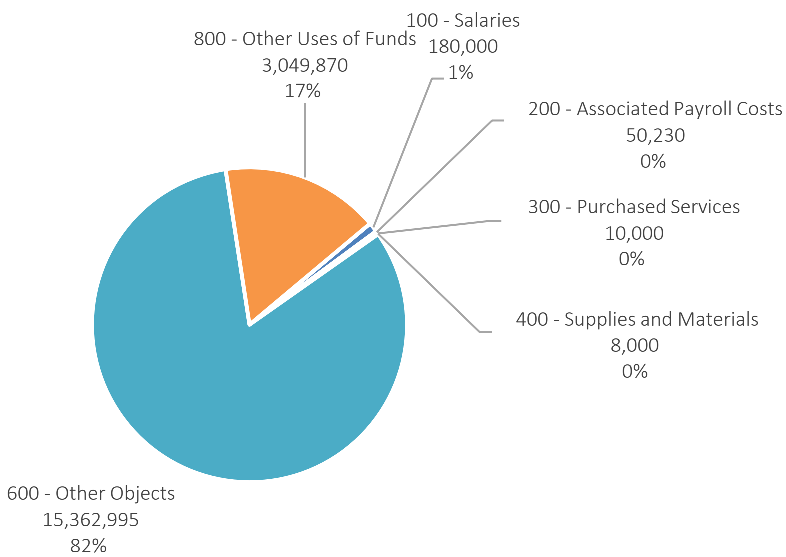
As of June 30, 2023, 692 active participants and 33 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2023 was $4,376,712.

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

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue From Local Sources	14,610,736	16,027,942	15,492,162	15,855,000	13,272,215
5000 - Other Sources	7,485,268	7,947,764	7,988,906	7,201,200	5,388,880
Resources Total	22,096,005	23,975,705	23,481,067	23,056,200	18,661,095
Requirements					
100 - Salaries	252,873	304,615	218,979	324,936	180,000
200 - Associated Payroll Costs	102,999	112,910	93,611	1,308,695	50,230
300 - Purchased Services	250,697	191,354	838,636	45,500	10,000
400 - Supplies and Materials	20,446	38,464	328	13,000	8,000
600 - Other Objects	13,521,226	15,339,457	12,563,348	15,294,466	15,362,995
800 - Other Uses of Funds	-	-	-	6,069,603	3,049,870
Requirements Total	14,148,241	15,986,800	13,714,902	23,056,200	18,661,095
Fund Ending Balance	7,947,764	7,988,906	9,766,165	-	-

REQUIREMENTS BY MAJOR OBJECT - Internal Service Fund (600)
2024-25 PROPOSED



Resources and Requirements

Forecast by Major Object - Internal Service Fund (600)

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Proposed	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Resources					
1000 - Revenue From Local Sources	15,855,000	13,272,215	13,710,000	13,957,000	14,208,000
5000 - Other Sources	7,201,200	5,388,880	6,200,000	5,200,000	4,200,000
Resources Total	23,056,200	18,661,095	19,910,000	19,157,000	18,408,000
Requirements					
100 - Salaries	324,936	180,000	-	-	-
200 - Associated Payroll Costs	1,308,695	50,230	-	-	-
300 - Purchased Services	45,500	10,000	-	-	-
400 - Supplies and Materials	13,000	8,000	-	-	-
600 - Other Objects	15,294,466	15,362,995	15,885,000	16,409,000	17,082,000
800 - Other Uses of Funds	6,069,603	3,049,870	4,025,000	2,748,000	1,326,000
Requirements Total	23,056,200	18,661,095	19,910,000	19,157,000	18,408,000
Fund Ending Balance	-	-	-	-	-

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

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue from Local Sources					
1960 - Recovery of Prior Years' Expenditure	1,788	-	-	-	-
1970 - Services Provided Other Funds	14,606,224	16,000,252	15,491,462	15,855,000	13,272,215
1990 - Miscellaneous	2,725	27,690	700	-	-
1000 - Revenue from Local Sources Total	14,610,736	16,027,942	15,492,162	15,855,000	13,272,215
5000 - Revenue from Other Sources					
5200 - Interfund Transfers	-	-	-	-	1,088,880
5400 - Resources-Beginning Fund Balance	7,485,268	7,947,764	7,988,906	7,201,200	4,300,000
5000 - Revenue from Other Sources Total	7,485,268	7,947,764	7,988,906	7,201,200	5,388,880
Resources Total	22,096,005	23,975,705	23,481,067	23,056,200	18,661,095

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
100 - Salaries					
112 - Classified Salaries	58,542	40,688	-	-	-
113 - Administrators	16,513	17,439	-	-	-
114 - Manager-Classified	16,306	68,328	85,225	139,936	-
130 - Additional Salary	161,513	178,159	133,755	185,000	180,000
100 - Salaries Total	252,873	304,615	218,979	324,936	180,000
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	67,903	68,918	51,851	1,243,949	35,380
220 - Social Security Administration	19,191	23,026	16,414	24,858	13,770
230 - Other Required Payroll Costs	971	1,168	831	1,615	1,080
240 - Contractual Employee Benefits	14,934	19,799	24,515	38,273	-
200 - Associated Payroll Costs Total	102,999	112,910	93,611	1,308,695	50,230
300 - Purchased Services					
320 - Property Services	-	2,003	-	-	-
340 - Travel	-	200	-	-	-
350 - Communication	462	1,073	26	500	-
380 - Non-instructional Professional and Technical Services	250,236	188,078	838,610	35,000	-
390 - Other General Professional and Technological Services	-	-	-	10,000	10,000
300 - Purchased Services Total	250,697	191,354	838,636	45,500	10,000
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	13,748	27,581	328	13,000	8,000
460 - Non-Consumable Items	3,199	7,192	-	-	-
470 - Computer Software	3,499	3,691	-	-	-
400 - Supplies and Materials Total	20,446	38,464	328	13,000	8,000
600 - Other Objects					
640 - Dues and Fees	99	-	-	-	-
650 - Insurance and Judgments	13,521,127	15,339,457	12,563,348	15,294,466	15,362,995
600 - Other Objects Total	13,521,226	15,339,457	12,563,348	15,294,466	15,362,995
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	6,069,603	3,049,870
800 - Other Uses of Funds Total	-	-	-	6,069,603	3,049,870
Requirements Total	14,148,241	15,986,800	13,714,902	23,056,200	18,661,095

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	-	-	-	2,051,703	-
1121 - Middle/Junior High Programs	-	-	-	114,586	-
1122 - Middle School Extracurricular	-	-	-	2,437	-
1131 - High School Programs	-	-	-	143,983	-
1132 - High School Extracurricular	-	-	-	21,434	-
1140 - Pre-kindergarten Programs	-	-	-	500	-
1210 - Programs for the Talented and Gifted	-	-	-	370	-
1220 - Restrictive Programs for Students with Disabilities	-	-	-	58,110	-
1250 - Less Restrictive Programs for Students with Disabilities	-	-	-	77,282	-
1271 - Remediation	-	-	-	6,357	-
1272 - Title IA/D	-	-	-	8,777	-
1280 - Alternative Education	-	-	-	18,645	-
1291 - English Language Learner	-	-	-	26,869	-
1299 - Other Programs	-	-	-	300	-
1400 - Summer School Programs	-	-	-	2,540	-
1000 - Instruction Total	-	-	-	2,533,893	-
2000 - Support Services					
2110 - Attendance and Social Work Services	-	-	-	(1,858,592)	-
2120 - Guidance Services	-	-	-	43,553	-
2130 - Health Services	-	-	-	14,696	-
2140 - Psychological Services	-	-	-	20,882	-
2150 - Speech Pathology and Audiology Services	-	-	-	12,932	-
2160 - Other Student Treatment Services	-	-	-	4,300	-
2190 - Service Direction, Student Support Services	-	-	-	14,084	-
2210 - Improvement of Instruction Services	-	-	-	28,328	-
2220 - Educational Media Services	-	-	-	8,688	-
2230 - Assessment and Testing	-	-	-	4,864	-
2240 - Instructional Staff Development	-	-	-	7,750	-
2310 - Board of Education Services	-	-	-	168	-
2320 - Executive Administration Services	-	-	-	6,340	-
2410 - Office of the Principal Services	-	-	-	73,465	-
2490 - Other Support Services-School Administration	-	-	-	22,223	-
2510 - Direction of Business Support Services	38,061	39,146	-	4,155	-
2520 - Fiscal Services	14,110,180	15,947,654	13,714,902	15,831,351	15,611,225
2540 - Operation and Maintenance of Plant Services	-	-	-	68,560	-
2550 - Student Transportation Services	-	-	-	2,132	-
2570 - Internal Services	-	-	-	906	-
2630 - Information Services	-	-	-	3,056	-
2640 - Staff Services	-	-	-	12,028	-
2660 - Technology Services	-	-	-	27,337	-
2680 - Interpretation and Translation Services	-	-	-	3,548	-
2690 - Other Support Services-Central	-	-	-	655	-
2000 - Support Services Total	14,148,241	15,986,800	13,714,902	14,357,409	15,611,225

Requirements by Function - Internal Service Fund (600)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
3000 - Enterprise and Community Services					
3100 - Food Services	-	-	-	27,149	-
3300 - Community Services	-	-	-	64,560	-
3000 - Enterprise and Community Services Total	-	-	-	91,709	-
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	-	-	-	3,586	-
4000 - Facilities Acquisition and Construction Total	-	-	-	3,586	-
6000 - Contingencies					
6000 - Contingencies	-	-	-	6,069,603	3,049,870
6000 - Contingencies Total	-	-	-	6,069,603	3,049,870
Requirements Total	14,148,241	15,986,800	13,714,902	23,056,200	18,661,095

Reporting Details - Internal Service Fund (600)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
Resources					
1000 - Revenue from Local Sources					
1960 - Recovery of Prior Years' Expenditure	1,788	-	-	-	-
1970 - Services Provided Other Funds	14,606,224	16,000,252	15,491,462	15,855,000	13,272,215
1990 - Miscellaneous	2,725	27,690	700	-	-
1000 - Revenue from Local Sources Total	14,610,736	16,027,942	15,492,162	15,855,000	13,272,215
5000 - Revenue from Other Sources					
5200 - Interfund Transfers	-	-	-	-	1,088,880
5400 - Resources-Beginning Fund Balance	7,485,268	7,947,764	7,988,906	7,201,200	4,300,000
5000 - Revenue from Other Sources Total	7,485,268	7,947,764	7,988,906	7,201,200	5,388,880
Resources Total	22,096,005	23,975,705	23,481,067	23,056,200	18,661,095
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
210 - Public Employees Retirement System	-	-	-	2,051,703	-
1111 - Elementary, K-5 Total	-	-	-	2,051,703	-
1121 - Middle/Junior High Programs					
210 - Public Employees Retirement System	-	-	-	114,586	-
1121 - Middle/Junior High Programs Total	-	-	-	114,586	-
1122 - Middle School Extracurricular					
210 - Public Employees Retirement System	-	-	-	2,437	-
1122 - Middle School Extracurricular Total	-	-	-	2,437	-
1131 - High School Programs					
210 - Public Employees Retirement System	-	-	-	143,983	-
1131 - High School Programs Total	-	-	-	143,983	-
1132 - High School Extracurricular					
210 - Public Employees Retirement System	-	-	-	21,434	-
1132 - High School Extracurricular Total	-	-	-	21,434	-
1140 - Pre-kindergarten Programs					
210 - Public Employees Retirement System	-	-	-	500	-
1140 - Pre-kindergarten Programs Total	-	-	-	500	-
1210 - Programs for the Talented and Gifted					
210 - Public Employees Retirement System	-	-	-	370	-
1210 - Programs for the Talented and Gifted Total	-	-	-	370	-
1220 - Restrictive Programs for Students with Disabilities					
210 - Public Employees Retirement System	-	-	-	58,110	-
1220 - Restrictive Programs for Students with Disabilities Total	-	-	-	58,110	-

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
1250 - Less Restrictive Programs for Students with Disabilities					
210 - Public Employees Retirement System	-	-	-	77,282	-
1250 - Less Restrictive Programs for Students with Disabilities Total	-	-	-	77,282	-
1271 - Remediation					
210 - Public Employees Retirement System	-	-	-	6,357	-
1271 - Remediation Total	-	-	-	6,357	-
1272 - Title IA/D					
210 - Public Employees Retirement System	-	-	-	8,777	-
1272 - Title IA/D Total	-	-	-	8,777	-
1280 - Alternative Education					
210 - Public Employees Retirement System	-	-	-	18,645	-
1280 - Alternative Education Total	-	-	-	18,645	-
1291 - English Language Learner					
210 - Public Employees Retirement System	-	-	-	26,869	-
1291 - English Language Learner Total	-	-	-	26,869	-
1299 - Other Programs					
210 - Public Employees Retirement System	-	-	-	300	-
1299 - Other Programs Total	-	-	-	300	-
1400 - Summer School Programs					
210 - Public Employees Retirement System	-	-	-	2,540	-
1400 - Summer School Programs Total	-	-	-	2,540	-
1000 - Instruction Total	-	-	-	2,533,893	-
2000 - Support Services					
2110 - Attendance and Social Work Services					
210 - Public Employees Retirement System	-	-	-	(1,858,592)	-
2110 - Attendance and Social Work Services Total	-	-	-	(1,858,592)	-
2120 - Guidance Services					
210 - Public Employees Retirement System	-	-	-	43,553	-
2120 - Guidance Services Total	-	-	-	43,553	-
2130 - Health Services					
210 - Public Employees Retirement System	-	-	-	14,696	-
2130 - Health Services Total	-	-	-	14,696	-
2140 - Psychological Services					
210 - Public Employees Retirement System	-	-	-	20,882	-
2140 - Psychological Services Total	-	-	-	20,882	-

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2150 - Speech Pathology and Audiology Services					
210 - Public Employees Retirement System	-	-	-	12,932	-
2150 - Speech Pathology and Audiology Services Total	**-**	**-**	**-**	**12,932**	**-**
2160 - Other Student Treatment Services					
210 - Public Employees Retirement System	-	-	-	4,300	-
2160 - Other Student Treatment Services Total	**-**	**-**	**-**	**4,300**	**-**
2190 - Service Direction, Student Support Services					
210 - Public Employees Retirement System	-	-	-	14,084	-
2190 - Service Direction, Student Support Services Total	**-**	**-**	**-**	**14,084**	**-**
2210 - Improvement of Instruction Services					
210 - Public Employees Retirement System	-	-	-	28,328	-
2210 - Improvement of Instruction Services Total	**-**	**-**	**-**	**28,328**	**-**
2220 - Educational Media Services					
210 - Public Employees Retirement System	-	-	-	8,688	-
2220 - Educational Media Services Total	**-**	**-**	**-**	**8,688**	**-**
2230 - Assessment and Testing					
210 - Public Employees Retirement System	-	-	-	4,864	-
2230 - Assessment and Testing Total	**-**	**-**	**-**	**4,864**	**-**
2240 - Instructional Staff Development					
210 - Public Employees Retirement System	-	-	-	7,750	-
2240 - Instructional Staff Development Total	**-**	**-**	**-**	**7,750**	**-**
2310 - Board of Education Services					
210 - Public Employees Retirement System	-	-	-	168	-
2310 - Board of Education Services Total	**-**	**-**	**-**	**168**	**-**
2320 - Executive Administration Services					
210 - Public Employees Retirement System	-	-	-	6,340	-
2320 - Executive Administration Services Total	**-**	**-**	**-**	**6,340**	**-**
2410 - Office of the Principal Services					
210 - Public Employees Retirement System	-	-	-	73,465	-
2410 - Office of the Principal Services Total	**-**	**-**	**-**	**73,465**	**-**
2490 - Other Support Services-School Administration					
210 - Public Employees Retirement System	-	-	-	22,223	-
2490 - Other Support Services-School Administration T	**-**	**-**	**-**	**22,223**	**-**

Reporting Details - Internal Service Fund (600)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2510 - Direction of Business Support Services					
113 - Administrators	16,513	17,439	-	-	-
114 - Manager-Classified	7,679	7,229	-	-	-
130 - Additional Salary	-	882	-	-	-
210 - Public Employees Retirement System	7,401	6,905	-	4,155	-
220 - Social Security Administration	1,839	1,944	-	-	-
230 - Other Required Payroll Costs	92	96	-	-	-
240 - Contractual Employee Benefits	4,537	4,651	-	-	-
2510 - Direction of Business Support Services Total	**38,061**	**39,146**	**-**	**4,155**	**-**
2520 - Fiscal Services					
112 - Classified Salaries	58,542	40,688	-	-	-
114 - Manager-Classified	8,628	61,099	85,225	139,936	-
130 - Additional Salary	161,513	177,278	133,755	185,000	180,000
210 - Public Employees Retirement System	60,502	62,013	51,851	88,703	35,380
220 - Social Security Administration	17,352	21,082	16,414	24,858	13,770
230 - Other Required Payroll Costs	879	1,071	831	1,615	1,080
240 - Contractual Employee Benefits	10,396	15,148	24,515	38,273	-
320 - Property Services	-	2,003	-	-	-
340 - Travel	-	200	-	-	-
350 - Communication	462	1,073	26	500	-
380 - Non-instructional Professional and Technical Services	250,236	188,078	838,610	35,000	-
390 - Other General Professional and Technological Services	-	-	-	10,000	10,000
410 - Consumable Supplies and Materials	13,748	27,581	328	13,000	8,000
460 - Non-Consumable Items	3,199	7,192	-	-	-
470 - Computer Software	3,499	3,691	-	-	-
640 - Dues and Fees	99	-	-	-	-
650 - Insurance and Judgments	13,521,127	15,339,457	12,563,348	15,294,466	15,362,995
2510 - Direction of Business Support Services Total	**14,110,180**	**15,947,654**	**13,714,902**	**15,831,351**	**15,611,225**
2540 - Operation and Maintenance of Plant Services					
210 - Public Employees Retirement System	-	-	-	68,560	-
2540 - Operation and Maintenance of Plant Services Total	**-**	**-**	**-**	**68,560**	**-**
2550 - Student Transportation Services					
210 - Public Employees Retirement System	-	-	-	2,132	-
2550 - Student Transportation Services Total	**-**	**-**	**-**	**2,132**	**-**
2570 - Internal Services					
210 - Public Employees Retirement System	-	-	-	906	-
2570 - Internal Services Total	**-**	**-**	**-**	**906**	**-**
2630 - Information Services					
210 - Public Employees Retirement System	-	-	-	3,056	-
2630 - Information Services Total	**-**	**-**	**-**	**3,056**	**-**

Reporting Details - Internal Service Fund (600)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed
2640 - Staff Services					
210 - Public Employees Retirement System	-	-	-	12,028	-
2640 - Staff Services Total	-	-	-	12,028	-
2660 - Technology Services					
210 - Public Employees Retirement System	-	-	-	27,337	-
2660 - Technology Services Total	-	-	-	27,337	-
2680 - Interpretation and Translation Services					
210 - Public Employees Retirement System	-	-	-	3,548	-
2680 - Interpretation and Translation Services Total	-	-	-	3,548	-
2690 - Other Support Services-Central					
210 - Public Employees Retirement System	-	-	-	655	-
2690 - Other Support Services-Central Total	-	-	-	655	-
2000 - Support Services Total	14,148,241	15,986,800	13,714,902	14,357,409	15,611,225
3000 - Enterprise and Community Services					
3100 - Food Services					
210 - Public Employees Retirement System	-	-	-	27,149	-
3100 - Food Services Total	-	-	-	27,149	-
3300 - Community Services					
210 - Public Employees Retirement System	-	-	-	64,560	-
3300 - Community Services Total	-	-	-	64,560	-
3000 - Enterprise and Community Services Total	-	-	-	91,709	-
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction					
210 - Public Employees Retirement System	-	-	-	3,586	-
4110 - Service Area Direction Total	-	-	-	3,586	-
4000 - Facilities Acquisition and Construction Total	-	-	-	3,586	-
6000 - Contingencies					
6000 - Contingencies					
810 - Planned Reserve	-	-	-	6,069,603	3,049,870
6000 - Contingencies Total	-	-	-	6,069,603	3,049,870
6000 - Contingencies Total	-	-	-	6,069,603	3,049,870
Requirements Total	14,148,241	15,986,800	13,714,902	23,056,200	18,661,095
Ending Fund Balance	7,947,764	7,988,906	9,766,165	-	-

INFORMATIONAL SECTION

supporting summer learning

At the third family math night of the year, over 150 families with elementary students came out to play mathematical games together.

Each family left with a packet of ten activities/games (one for each week of the summer) as well as the game of UNO!

Thanks to the Corvallis Public Schools Foundation, over one hundred families also received an additional math game from those curated by staff.

Looking for ideas to make math fun in your home? Here's our list:

Kinder-2nd	2nd-4th	3rd-5th
Clumsy Thief Junior (sums to 10)	Clumsy Their Candy Shop (sums to 20)	Prime Climb (number flexibility)
Jump 2! (counting by 2s)	Clumsy Thief (sums to 100)	ADSUMUDI (mental math)
Jump 5! (counting by 5s)	Jump 3! (counting by 3s)	Proof! (number flexibility)
Make a Pie (fractions)	Make a Pie (fractions)	Set (pattern finding)
Making Change (subtraction and $)	Making Change (subtraction and $)	MasterMind (logic)
Outfoxed (cooperative strategy)	Set (pattern finding)	OutNumbered (cooperative logic)
Space Escape (cooperative strategy)	Zeus on the Loose (addition/decade #s)	Sumoku (multiples)
Mancala (strategy)	MasterMind (Logic)	Mancala (strategy)
	Mancala (strategy)	

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	
2020-21 Actual	$7,220,540,323	$235,711,642	3.37%
2021-22 Actual	$7,537,296,292	$316,755,969	4.39%
2022-23 Actual	$7,764,660,205	$227,363,913	3.02%
2023-24 Actual	$8,055,360,239	$290,700,034	3.74%
2024-25 Projected	$8,297,021,046	$241,660,807	3.00%
2025-26 Projected	$8,545,931,678	$248,910,631	3.00%
2026-27 Projected	$8,802,309,628	$256,377,950	3.00%
2027-28 Projected	$9,066,378,917	$264,069,289	3.00%

Source: Benton and Linn County Assessors

PROPERTY TAX RATES (LEVIES) AND COLLECTIONS

The district annually levies a permanent tax rate of $4.4614 per $1,000 of assessed value for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district also currently has the authority to levy up to $1.50 per $1,000 of assessed value through a local option tax; this local option tax was renewed by voters on May 17, 2022 and expires on June 30, 2027. In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments. All projections include a 3.00% increase in assessed values and a collection rate of 96%.

PERMANENT (OPERATING) LEVY

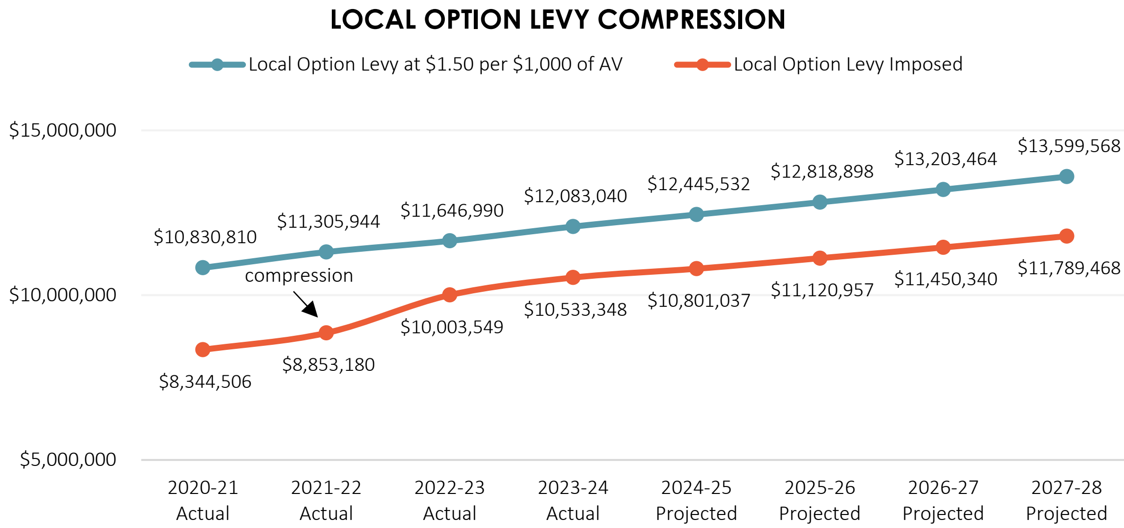
Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Urban Renewal	Taxes Imposed	Collection Rate	Total Collections
2020-21 Actual	$7,220,540,323	$4.4614	$32,213,719	($214,685)	($49,897)	$31,949,137	96.05%	$30,687,343
2021-22 Actual	$7,537,296,292	$4.4614	$33,626,894	($220,717)	($61,824)	$33,344,353	96.81%	$32,280,454
2022-23 Actual	$7,764,660,205	$4.4614	$34,641,255	($193,686)	($81,792)	$34,365,777	96.00%	$32,989,937
2023-24 Projected	$8,055,360,239	$4.4614	$35,938,184	($185,666)	($102,798)	$35,649,720	96.00%	$34,223,731
2024-25 Projected	$8,297,021,046	$4.4614	$37,016,330	($219,729)	($86,984)	$36,709,617	96.00%	$35,241,232
2025-26 Projected	$8,545,931,678	$4.4614	$38,126,820	($226,320)	($89,593)	$37,810,907	96.00%	$36,298,470
2026-27 Projected	$8,802,309,628	$4.4614	$39,270,624	($233,110)	($92,281)	$38,945,233	96.00%	$37,387,424
2027-28 Projected	$9,066,378,917	$4.4614	$40,448,743	($240,103)	($95,049)	$40,113,590	96.00%	$38,509,047

LOCAL OPTION LEVY

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
2020-21 Actual	$7,220,540,323	$1.5000	$10,830,810	($2,486,304)	$8,344,506	96.15%	$8,023,225
2021-22 Actual	$7,537,296,292	$1.5000	$11,305,944	($2,452,764)	$8,853,180	96.32%	$8,527,689
2022-23 Actual	$7,764,660,205	$1.5000	$11,646,990	($1,643,442)	$10,003,549	95.86%	$9,589,700
2023-24 Projected	$8,055,360,239	$1.5000	$12,083,040	($1,549,692)	$10,533,348	96.00%	$10,112,014
2024-25 Projected	$8,297,021,046	$1.5000	$12,445,532	($1,644,495)	$10,801,037	96.00%	$10,368,995
2025-26 Projected	$8,545,931,678	$1.5000	$12,818,898	($1,697,941)	$11,120,957	96.00%	$10,676,118
2026-27 Projected	$8,802,309,628	$1.5000	$13,203,464	($1,753,124)	$11,450,340	96.00%	$10,992,327
2027-28 Projected	$9,066,378,917	$1.5000	$13,599,568	($1,810,101)	$11,789,468	96.00%	$11,317,889

LOCAL OPTION LEVY COMPRESSION

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



Local Option Levy Spending

The district uses revenue from the local option levy to fund 68 full-time equivalent positions, or about 8% of the district's total staff. Because of the local option levy, class sizes have been stabilized or reduced, all elementary students receive specialized physical education, music and art instruction, and students have more access to counseling and social work services. Local option funds also help support vocational and technical education programs, the district's teacher mentoring program, and extracurricular athletics and activities.

BOND LEVY

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

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Taxes Imposed	Collection Rate	Total Collections
2020-21 Actual	$7,220,540,323	$1.8114	$13,079,018	$13,079,018	96.04%	$12,561,710
2021-22 Actual	$7,537,296,292	$1.9368	$14,598,585	$14,598,585	96.38%	$14,070,536
2022-23 Actual	$7,764,660,205	$1.9535	$15,168,503	$15,168,503	96.15%	$14,585,165
2023-24 Projected	$8,055,360,239	$1.9634	$15,815,894	$15,815,894	96.00%	$15,183,259
2024-25 Projected	$8,297,021,046	$1.9621	$16,279,585	$16,279,585	96.00%	$15,628,402
2025-26 Projected	$8,545,931,678	$1.9500	$16,664,567	$16,664,567	96.00%	$15,997,984
2026-27 Projected	$8,802,309,628	$1.9500	$17,164,504	$17,164,504	96.00%	$16,477,924
2027-28 Projected	$9,066,378,917	$1.9500	$17,679,439	$17,679,439	96.00%	$16,972,261

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	
2024-25	5,220,000	7,323,500	1,610,000	1,572,888	15,726,388
2025-26	5,860,000	7,062,500	1,755,000	1,518,550	16,196,050
2026-27	6,540,000	6,769,500	1,940,000	1,430,800	16,680,300
2027-28	7,230,000	6,442,500	2,135,000	1,333,800	17,141,300
2028-29	7,970,000	6,081,000	2,335,000	1,227,050	17,613,050
2029-30	8,755,000	5,682,500	2,550,000	1,110,300	18,097,800
2030-31	9,590,000	5,244,750	2,775,000	982,800	18,592,550
2031-32	10,475,000	4,765,250	2,995,000	871,800	19,107,050
2032-33	11,420,000	4,241,500	3,220,000	752,000	19,633,500
2033-34	12,420,000	3,670,500	3,460,000	623,200	20,173,700
2034-35	13,485,000	3,049,500	3,705,000	484,800	20,724,300
2035-36	14,610,000	2,375,250	3,975,000	336,600	21,296,850
2036-37	15,810,000	1,644,750	4,250,000	177,600	21,882,350
2037-38	17,085,000	854,250	190,000	7,600	18,136,850
Total	**146,470,000**	**65,207,250**	**36,895,000**	**12,429,788**	**261,002,038**

PENSION OBLIGATION BONDS

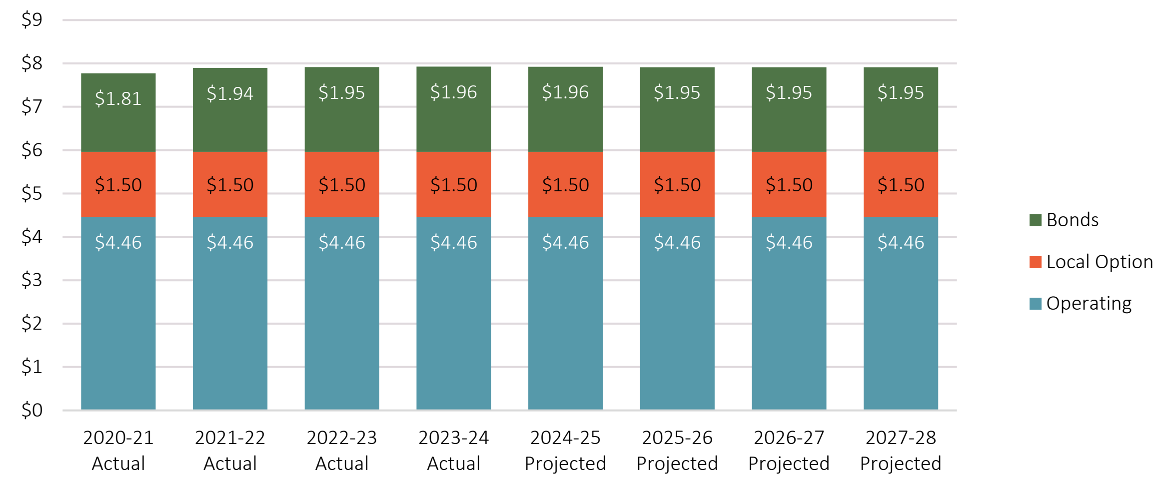
On October 2, 2022, the district issued $24.3 million in limited tax pension obligation bonds to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the Debt Service Fund (300) from charges made against salaries in all funds.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
2024-25	2,605,000	568,043	3,173,043
2025-26	2,900,000	423,465	3,323,465
2026-27	3,225,000	262,515	3,487,515
2027-28	1,505,000	83,528	1,588,528
Total	**10,235,000**	**1,337,550**	**11,572,550**

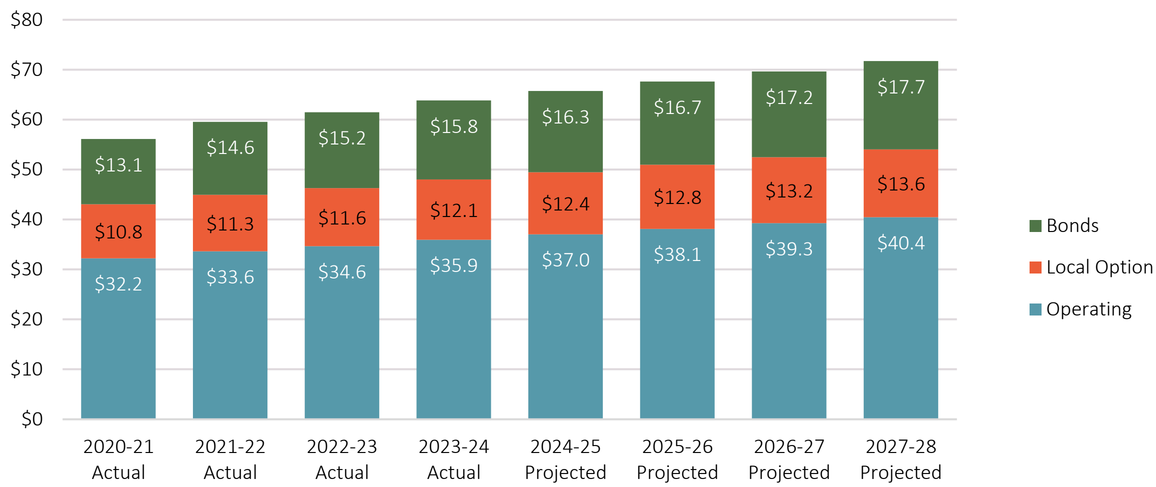
TOTAL PROPERTY TAX RATES

($ 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
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 Actual	$279,000	$4.46	$1.50	$1.95	$7.91	$2,208
2023-24 Actual	$287,000	$4.46	$1.50	$1.96	$7.92	$2,274
2024-25 Projected	$296,000	$4.46	$1.50	$1.96	$7.92	$2,345
2025-26 Projected	$305,000	$4.46	$1.50	$1.95	$7.91	$2,413
2026-27 Projected	$314,000	$4.46	$1.50	$1.95	$7.91	$2,484
2027-28 Projected	$323,000	$4.46	$1.50	$1.95	$7.91	$2,555

STATE SCHOOL FUND ESTIMATE

STATE SCHOOL FUND GRANT

2024-2025

As of 3/26/2024

Benton County, Corvallis SD 509J District ID: 1901

2024-2025 Extended ADMw

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

			2024-2025			**2023-2024**
ADMr:	6,126.00	X 1.00 =	6,126.00	5,939.37	X 1.00 =	5,939.37
Students in ESL programs:	491.00	X 0.50 =	245.50	542.56	X 0.50 =	271.28
Students in Pregnant and Parenting Programs:	2.00	X 1.00 =	2.00	1.00	X 1.00 =	1.00
689 IEP Students capped at 11% of District ADMr:	673.86	X 1.00 =	673.86	664.59	X 1.00 =	664.59
Students on IEP Above 11% of ADMr:	3.50	X 1.00 =	3.50	3.50	X 1.00 =	3.50
Students in Poverty:	779.40	X 0.25 =	194.85	755.58	X 0.25 =	188.90
Students in Foster Care and Neglected/Delinquent:	21.00	X 0.25 =	5.25	21.00	X 0.25 =	5.25
Remote Elementary School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Small High School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Post Graduate Scholars:	0.00	X-0.25 =	0.00	0.00	X-0.25 =	0.00
	2024-2025 ADMw		**7,250.96**	**2023-2024 ADMw**		**7,073.89**
				Corvallis SD 509J Extended ADMw		**7,261.06**

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

			2024-2025			**2023-2024**
ADMr:	0.00	X 1.00 =	0.00	102.38	X 1.00 =	102.38
Students in ESL programs:	0.00	X 0.50 =	0.00	2.00	X 0.50 =	1.00
Students in Pregnant and Parenting Programs:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students in Poverty:	0.00	X 0.25 =	0.00	13.10	X 0.25 =	3.28
Students in Foster Care and Neglected/Delinquent:	0.00	X 0.25 =	0.00	0.00	X 0.25 =	0.00
Remote Elementary School Correction:	10.10	X 1.00 =	10.10	10.10	X 1.00 =	10.10
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
	2024-2025 ADMw		**10.10**	**2023-2024 ADMw**		**116.76**

Corvallis SD 509J Extended ADMw **7,261.06**

			Total	**District**	**Charter**
ADMr [1]	6,126	x 1.00 =	**6,126.00**	**6,001.00**	**125.00**
Students in ESL Programs [1]	552	x 0.50 =	276.00	276	0.00
Students in Pregnant and Parenting Programs [1]	1	x 1.00 =	1.00	1.00	0.00
Students with IEP & Above 11% [1]	680.60	x 1.00 =	680.60	680.60	0.00
Students in Poverty [2]	768.72	x 0.25 =	192.18	188.90	3.28
Students in Foster Care [2]	21	x 0.25 =	5.25	5.25	0.00
Remote Elementary School Correction [2]	10.10	x 1.00 =	10.10	0.00	10.10
ADMw			**7,291.13**	**7,152.75**	**138.38**
2023-24 ADMw (projected)			7,190.65		
Extended ADMw			**7,291.13**		

[1] *Projected by Corvallis School District*

[2] *Projected by Oregon Department of Education*

STATE SCHOOL FUND GRANT

2024-2025

Based on $10.2 Billion Budget with a 49/51 split as of 3/25/2024

Benton County, Corvallis SD 509J - 1901

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$35,662,168.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$854,830.10
County School Fund	=	$200,000.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$7,000.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$36,723,998.10**

2024-2025 Experience Adjustment

District Average Teacher Experience	=	12.94
State Average Teacher Experience	=	11.85
Experience Adjustment (Difference in District and State Teacher Experience)	=	**1.09**

2024-2025 Transportation Grant

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-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$6,063,493.00
Transportation per ADMr Rank		56%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $4,244,445.10

2024-2025 Extended ADMw

2024-2025 ADMw 7,261.06 **2023-2024 ADMw** 7,190.64 **Extended ADMw** 7,261.06

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.09 by $25 then add $4500 to the result = $4,527.25
Then multiply $4,527.25 by the Extended ADMw 7261.06 and then by the funding ratio 2.340889528924 = $76,951,204.45

2024-2025 Total Formula Revenue

Add the General Purpose Grant $76,951,204.45 to the Transportation Grant $4,244,445.10 = $81,195,649.55

2024-2025 State School Fund Grant

Subtract the Local Revenue $36,723,998.10 from the Total Formula Revenue $81,195,649.55 = $44,471,651.45

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = $10,598 Total Formula Revenue per Extended ADMw = $11,182

Charter Schools Rate(ORS 338.155) = $10,598

Payments

SSF Total Paid To Date SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

The 2024-25 proposed budget for state school fund formula revenue is based on the following calculations:

2024-25 *General Purpose Grant*
(7,291.13 x ($4,500 + ($25 x +1.09))) x
2.3408895289 = $77,269,880

2024-25 *Total Formula Revenue*
$77,269,880 + $4,230,595 = $81,500,475

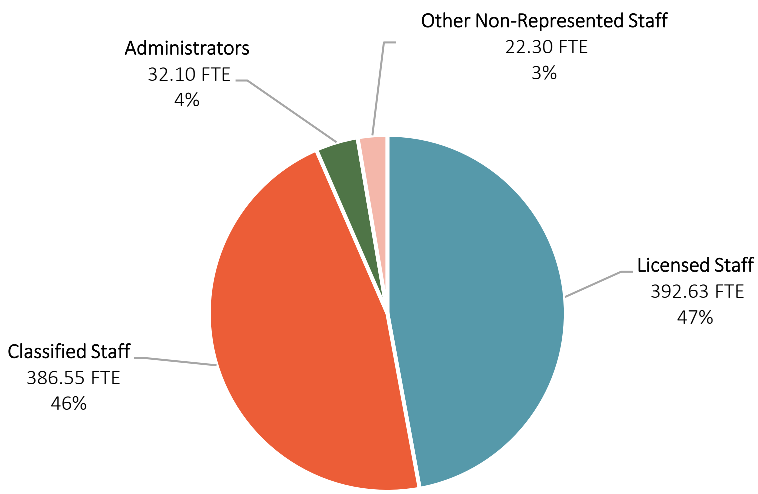
2024-25 *State School Fund Grant*
81,500,475 - $37,379,175 = $44,121,300

General Purpose Grant per Extended ADMw = $10,598
Total Formula Revenue per Extended ADMw = $11,182
Charter Schools Rate = $10,598

STAFFING (FTE) ALLOCATIONS

ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 - Licensed Staff	393.31	411.24	408.27	411.50	392.63
112 - Classified Staff	337.65	395.29	405.20	393.50	386.55
113 - Administrators	30.95	32.80	33.54	32.60	32.10
114 - Other Non-Represented Staff	21.15	23.94	25.12	26.33	22.30
TOTAL FTE	**783.06**	**863.27**	**872.12**	**863.93**	**833.58**



ALLOCATIONS (FTE) BY FUND

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 - General Fund	687.92	710.75	692.97	692.79	685.42
200 - Special Revenue Fund	91.51	146.90	175.66	167.74	148.15
400 - Capital Projects Fund	2.29	3.84	2.13	1.38	-
600 - Internal Service Fund	1.34	1.78	1.37	2.03	-
TOTAL FTE	**783.06**	**863.27**	**872.12**	**863.93**	**833.57**

ALLOCATIONS (FTE) BY FUNCTION

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
1111 - Elementary, K-5	154.75	169.23	162.68	161.93	153.89
1121 - Middle/Junior High Programs	75.56	73.35	76.07	77.55	69.85
1131 - High School Programs	94.91	96.66	93.02	89.48	85.24
1132 - High School Extracurricular	2.60	2.52	3.60	3.60	3.80
1140 - Pre-Kindergarten Programs	0.20	0.20	-	-	-
1220 - Restrictive Programs for Students with Disabilities	54.68	58.34	60.41	56.53	67.01
1250 - Less Restrictive Programs for Students with Disabilities	73.12	90.27	92.36	86.71	91.15
1272 - Remidiation / Title I	9.79	7.13	8.31	14.59	16.81
1280 - Alternative Education	7.68	9.19	12.23	11.75	13.06
1291 - English Language Learner Programs	18.08	18.51	19.55	16.72	14.70
1292 – Teen Parent Programs	0.25	0.25	0.25	0.25	-
1000 - Instruction Total	**491.62**	**525.65**	**528.49**	**519.11**	**515.49**
2110 - Attendance and Social Work Services	31.75	37.97	40.14	31.19	33.43
2120 - Guidance Services	24.28	28.14	27.71	28.80	25.68
2130 - Health Services	8.74	13.75	15.38	15.55	13.88
2140 Psychological Services	6.81	15.80	17.94	17.00	6.00
2150 - Speech Pathology and Audiology Services	7.48	8.00	5.70	8.20	9.38
2160 - Other Student Treatment Services	0.54	2.24	1.97	2.67	2.47
2190 - Service Direction, Student Support Services	6.50	6.60	6.50	5.00	6.00
2210 - Improvement of Instruction Services	13.64	18.49	16.34	17.65	13.34
2220 - Educational Media Services	10.41	13.58	13.53	13.25	9.06
2230 - Assessment and Testing	5.87	7.53	7.03	5.50	5.00
2310 - Board of Education Services	-	-	-	-	0.09
2320 - Executive Administration Services	2.00	1.99	2.00	2.00	2.00
2410 - Office of the Principal Services	45.72	44.46	43.59	41.31	41.48
2490 - Other Support Services-School Administration	3.17	6.30	7.07	13.17	14.18
2510 - Direction of Business Support Services	2.00	2.00	2.00	1.75	1.00
2520 - Fiscal Services	5.97	5.44	6.77	7.48	6.00
2540 - Operation and Maintenance of Plant Services	49.58	52.33	55.47	61.50	53.84
2550 - Student Transportation Services	2.17	2.33	1.88	2.00	1.63
2570 - Internal Services	1.00	1.00	1.00	1.00	1.00
2630 - Information Services	3.00	2.98	2.88	2.00	1.00
2640 - Staff Services	4.17	5.01	5.88	5.90	6.00
2660 - Technology Services	19.74	20.87	19.84	20.50	19.34
2680 - Interpretation and Translation Services	2.65	2.45	3.74	2.75	3.25
2690 - Other Support Services-Central	-	-	0.15	0.50	0.50
2000 - Support Services Total	**257.19**	**299.26**	**304.52**	**306.66**	**275.54**
3100 - Food Services	29.81	32.44	35.07	34.91	40.26
3300 - Community Services	2.15	2.08	1.91	1.88	2.28
3000 - Enterprise and Community Services Total	**31.96**	**34.52**	**36.98**	**36.78**	**42.54**
4110 – Service Area Direction	2.29	3.84	2.13	1.38	-
4000 – Facilities Acquisition and Construction	**2.29**	**3.84**	**2.13**	**1.38**	**-**
TOTAL FTE	**783.06**	**863.27**	**872.12**	**863.93**	**833.57**

SCHOOL STAFFING (FTE) ALLOCATIONS

Grade Span	School	Projected Enrollment	Classroom: Direct Instruction	Classroom: Student:Teacher Ratio	Elementary Enrichment: PE	Elementary Enrichment: Music	Elementary Enrichment: Art	Elementary Enrichment: Total	Basic School Support FTE: School Administration [2]	Basic School Support FTE: Counseling & Social Work [3]	Basic School Support FTE: Instructional Support [4]	Basic School Support FTE: Administrative Support [5]	Basic School Support FTE: Student Support [6]	Basic School Support FTE: Assessment	Basic School Support FTE: Library	Basic School Support FTE: Athletics	Basic School Support FTE: Total	Total FTE Allocations
K-5	Adams	351	14.00	25	0.80	0.80	0.50	2.10	2.00	1.00	4.10	2.00	8.47	-	0.50	-	18.07	34.17
K-5	Franklin K-5	145	6.00	24	0.40	0.40	0.30	1.10	1.00	0.38	1.15	1.00	2.38	-	0.19	-	6.09	13.19
K-5	Garfield	374	16.00	23	0.90	0.90	0.60	2.40	2.00	1.00	6.20	2.00	9.13	-	0.50	-	20.83	39.23
K-5	Bessie Coleman	373	15.00	25	0.80	0.80	0.60	2.20	2.00	1.00	4.30	1.88	9.07	-	0.50	-	18.74	35.94
K-5	Kathryn Jones Harrison	265	11.00	24	0.60	0.60	0.40	1.60	2.00	1.00	5.80	1.88	15.38	-	0.38	-	26.43	39.03
K-5	Lincoln	320	15.00	21	0.80	0.80	0.50	2.10	2.00	1.00	4.70	2.00	12.06	-	0.38	-	22.14	39.24
K-5	Mountain View	227	9.00	25	0.50	0.50	0.40	1.40	1.60	1.00	3.70	1.88	9.79	-	0.25	-	18.21	28.61
K-5	Letitia Carson	348	14.00	25	0.80	0.80	0.50	2.10	2.00	1.00	4.60	2.00	10.13	-	0.50	-	20.23	36.33
	Total Elementary	2,403	100.00	24	5.60	5.60	3.80	15.00	14.60	7.38	34.55	14.63	76.39	-	3.19	-	150.73	265.73
6-8	Cheldelin	515	22.20	28	-	-	-	-	3.00	1.50	5.30	3.00	13.52	0.50	1.00	-	27.82	50.02
6-8	Franklin K-8	155	6.75	28	-	-	-	-	1.00	0.38	1.15	1.00	2.38	-	0.19	-	6.09	12.84
6-8	Linus Pauling	726	31.20	28	-	-	-	-	4.00	2.00	10.60	4.25	26.88	0.88	1.00	-	49.60	80.80
	Total Middle School	1,396	60.15	28	-	-	-	-	8.00	3.88	17.05	8.25	42.77	1.38	2.19	-	83.51	143.66
9-12	Corvallis	1,216	46.00	31	-	-	-	-	4.17	5.50	10.54	3.88	25.06	0.50	1.00	2.30	52.94	98.94
9-12	Crescent Valley	806	30.50	31	-	-	-	-	4.00	4.50	8.24	3.88	25.94	0.50	1.00	1.50	49.55	80.05
9-12	Alternative Pathways	155	5.25	30	-	-	-	-	1.00	1.50	1.77	2.00	5.38	0.50	-	-	12.15	17.40
	Total High School	2,177	81.75	31	-	-	-	-	9.17	11.50	20.55	9.75	56.38	1.50	2.00	3.80	114.64	196.39
	GRAND TOTAL	5,976	241.90		5.60	5.60	3.80	15.00	31.77	22.75	72.15	32.63	175.54	2.88	7.38	3.80	348.88	605.78

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

[2] School Administration includes Principal, Assistant Principal, and TOSA/Dean of Students.

[3] Counseling & Social Work includes Counselor orSocial Worker, Mental Health Therapist, Mental Health Skills Trainer, Student and Family Advocate, Career Center Specialist, and Counseling Administrative Support.

[4] Instructional support includes Life Skills Teacher, Special Education Teacher, Speech and Language Pathologist, Adapted PE Teacher, ELL Teacher, MTSS Specialist or RTI Coach, Instructional Coach, Alternative Education, TOSA/Family Engagement, TOSA/Racial Equity Coach, TOSA/Canvas Coach, TOSA/DLI Coordinator, and TOSA/Graducation Coach.

[5] Administrative support includes Office Manager, Administrative Assistant, Registrar, and Fiscal Clerk.

[6] Student support includes Life Skills Educational Assistant, Student or Campus Behavior Support, Educational Assistant, Health Services Assistant, ASL Interpreter, and Brailist.

SALARY AND BENEFIT COSTS

SALARY SCHEDULES

2024-25 Licensed Salary Schedule

(Amounts in dollars per 1.00 FTE)

Step	BA	BA+60	MA	MA+45/Ph
1	48,516	50,215		
2	50,359	52,099		
3	52,273	54,052	54,052	54,626
4	54,260	56,080	56,080	56,647
5	56,321	58,182	58,182	58,743
6	58,462	60,364	60,364	60,917
7	60,684	62,628	62,628	63,171
8	62,990	64,977	64,977	65,508
9	65,384	67,414	67,414	67,932
10	67,868	69,943	69,943	70,446
11	70,447	72,566	72,566	73,053
12	73,124	75,287	75,287	75,755
13	75,903	78,110	78,110	78,558
14	78,787	81,039	81,039	81,465
15	81,781	84,078	84,078	84,479
16	84,888	87,231	87,231	87,605
17	88,115	90,502	90,502	90,846
Longevity	91,465	93,896	93,896	94,207

2024-25 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	Step 7
Assistant Superintendent	260	157,817	161,762	165,807	169,952	174,199	178,555	183,019
Director/Finance	260	142,133	145,686	149,329	153,063	156,889	160,811	164,831
Director/Human Resources	260	142,133	145,686	149,329	153,063	156,889	160,811	164,831
Director/Operations	260	142,133	145,686	149,329	153,063	156,889	160,811	164,831
Director/Teaching & Learning	260	142,133	145,686	149,329	153,063	156,889	160,811	164,831
Principal/High School	225	141,432	144,968	148,593	152,307	156,114	160,018	164,018
Principal/Middle School	225	131,846	135,143	138,521	141,983	145,532	149,170	152,900
Principal/Elementary	225	126,444	129,606	132,846	136,166	139,570	143,059	146,636
Coordinator/Teaching & Learning	230	129,260	132,492	135,804	139,199	142,679	146,246	149,902
Coordinator/Alternative Pathways	225	126,444	129,606	132,846	136,166	139,570	143,059	146,636
Assistant Principal/High School	225	122,930	126,003	129,153	132,382	135,692	139,085	142,563
Assistant Principal/Middle School	225	117,263	120,195	123,199	126,279	129,436	132,673	135,990
Director/Technology	260	112,900	115,723	118,616	121,582	124,621	127,737	130,930
Manager/Mental Health	230	117,263	120,195	123,199	126,279	129,436	132,673	135,990
Manager/Accounting	260	96,572	98,985	101,459	103,997	106,597	109,262	111,993
Manager/Food Services	260	93,367	95,701	98,095	100,547	103,061	105,637	108,278
Communications Coordinator	260	93,367	95,701	98,095	100,547	103,061	105,637	108,278
Manager/Facilities	260	87,830	90,027	92,277	94,584	96,949	99,372	101,856
Supervisor/Culinary	260	77,974	79,923	81,921	83,969	86,069	88,220	90,425
Supervisor/Custodial	260	77,974	79,923	81,921	83,969	86,069	88,220	90,425
Manager of District Theaters	260	77,974	79,923	81,921	83,969	86,069	88,220	90,425
Supervisor/Food Services	260	67,146	68,825	70,546	72,309	74,117	75,971	77,870
Family Outreach Supervisor	230	74,722	76,590	78,505	80,467	82,479	84,541	86,655
Therapist/Physical	200	79,509	81,497	83,533	85,622	87,762	89,958	92,207
Senior Finance Specialist	260	79,497	81,483	83,520	85,610	87,750	89,943	92,192
Executive Assistant to Superintendent	260	77,974	79,923	81,921	83,969	86,069	88,220	90,425
Senior Business Specialist	260	75,933	77,831	79,777	81,771	83,816	85,911	88,059
Sustainability Specialist	260	67,146	68,825	70,546	72,309	74,117	75,971	77,870
Administrative Specialist	260	64,492	66,105	67,758	69,451	71,187	72,968	74,792
Human Resource Specialist	260	64,492	66,105	67,758	69,451	71,187	72,968	74,792
Payroll & Benefits Specialist	260	64,492	66,105	67,758	69,451	71,187	72,968	74,792
Coordinator/Transportation	260	64,492	66,105	67,758	69,451	71,187	72,968	74,792
Athletic Trainer (grandfathered)	210	-	-	-	-	-	-	67,391
Health & Wellness Specialist	210	54,235	55,590	56,980	58,404	59,865	61,361	62,895

2023-24 Classified Salary Schedule

(Amounts in dollars per hour) ***(PROPOSED BUDGET ASSUMES 5.00% COST OF LIVING ADJUSTMENT)***

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Longevity
5	16.17	16.58	16.99	17.41	17.84	18.24	18.65	19.07	19.50	19.94	20.34	20.75	21.17	21.59	22.02	23.12
6	16.89	17.31	17.75	18.19	18.64	19.06	19.49	19.93	20.38	20.84	21.26	21.69	22.12	22.56	23.02	24.17
7	17.65	18.09	18.54	19.01	19.48	19.92	20.37	20.83	21.30	21.79	22.23	22.67	23.12	23.58	24.06	25.26
8	18.45	18.91	19.38	19.87	20.36	20.82	21.29	21.78	22.27	22.77	23.23	23.69	24.16	24.64	25.14	26.40
9	19.28	19.76	20.25	20.76	21.27	21.76	22.25	22.75	23.27	23.79	24.27	24.75	25.24	25.75	26.26	27.57
10	20.15	20.65	21.17	21.69	22.24	22.74	23.26	23.78	24.32	24.86	25.36	25.86	26.38	26.90	27.44	28.81
11	21.05	21.58	22.11	22.67	23.24	23.76	24.30	24.84	25.40	25.97	26.48	27.01	27.54	28.09	28.65	30.08
12	22.00	22.54	23.11	23.69	24.28	24.82	25.38	25.95	26.53	27.13	27.68	28.23	28.80	29.38	29.97	31.47
13	22.98	23.56	24.15	24.76	25.38	25.95	26.53	27.13	27.74	28.36	28.93	29.51	30.09	30.69	31.30	32.87
14	24.02	24.62	25.24	25.87	26.52	27.12	27.73	28.35	28.99	29.64	30.23	30.84	31.46	32.09	32.73	34.37
15	25.11	25.74	26.38	27.04	27.71	28.33	28.97	29.62	30.28	30.96	31.58	32.21	32.85	33.52	34.19	35.90
16	26.24	26.89	27.56	28.26	28.96	29.61	30.27	30.95	31.65	32.36	33.01	33.67	34.35	35.03	35.73	37.52
17	27.42	28.10	28.80	29.53	30.26	30.94	31.64	32.35	33.08	33.82	34.49	35.19	35.89	36.60	37.34	39.21
18	28.64	29.36	30.09	30.85	31.62	32.33	33.05	33.80	34.56	35.33	36.04	36.76	37.50	38.24	39.01	40.96
19	29.94	30.68	31.45	32.24	33.04	33.79	34.55	35.32	36.12	36.93	37.66	38.42	39.19	39.97	40.77	42.81
20	31.28	32.06	32.85	33.67	34.51	35.29	36.09	36.90	37.73	38.58	39.34	40.13	40.93	41.75	42.59	44.72
21	32.69	33.51	34.35	35.21	36.09	36.90	37.73	38.58	39.45	40.34	41.15	41.97	42.81	43.67	44.54	46.77
22	34.16	35.01	35.88	36.77	37.70	38.55	39.42	40.30	41.20	42.13	42.97	43.83	44.70	45.59	46.50	48.83
23	35.69	36.58	37.50	38.43	39.40	40.28	41.18	42.11	43.05	44.02	44.90	45.80	46.71	47.65	48.60	51.03

Classified Job Families and Salary Range

Classification Family	Salary Range
Food Service	
Food Service Assistant	5
Food Service Specialist	6
Lead Baker	7
Kitchen Manager	9
Catering Manager	9
Central Kitchen Manager	12
Food Service Foreman	17
Clerical	
Secretary	6
Administrative Assistant 1	7
Health Service Assistant	9
Administrative Assistant 1 - Office (attendance)	9
Administrative Assistant 2	10
Registrar 1	12
Career Center Specialist	12
Administrative Assistant 2/Office Manager	13
Administrative Assistant 3	13
Registrar 2	13
Administrative Assistant 3/Office Manager	14
Business	
Fiscal Clerk 1	8
Fiscal Clerk 2	11
Fiscal Clerk 2/Office Manager	13
Accounting & Business Systems Specialist I	14
Payroll / Benefit Specialist	18
Accounting & Business Systems Specialist II	19

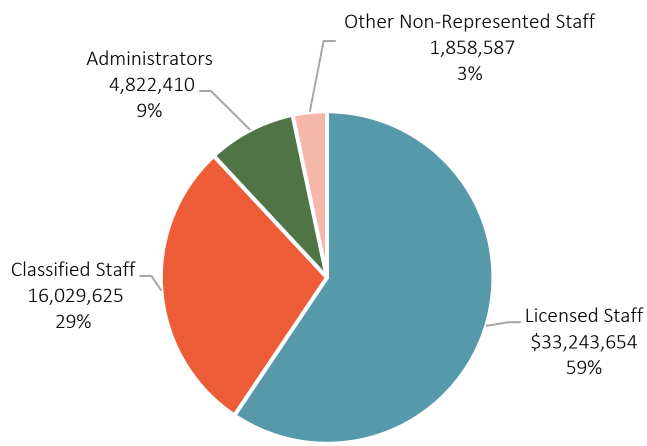
Classification Family	Salary Range
Instructional Assistants	
Child Care Provider	5
Educational Assistant 2	9
Educational Assistant 3	11
Educational Assitant Life Skills	12
School-to-Career Transition Specialist	12
Assessment	
Assessment Technician	11
District Assessment and Data Specialist	14
Student Behavior	
Student Behavior Assistant	9
Student Behavior Support 1	10
Student Behavior Support 2	12
Campus Behavior Support	13
Student Behavior Support 3 - grandfathered	16
Stand Alone Positions	
Public Access Partnership Support	12
Special Education Autism Assistant	13
Special Education Behavior Assistant	13
Mental Health & Wellness Skills Trainer	15
Bilingual Student and Family Advocate 1	15
Communications Specialist	17
Bilingual Student and Family Advocate 2	17
Speech Language Pathologist Assistant	19
Braillist; Translator	19
Electrician Specialist	23

Classification Family	Salary Range
Technology	
Technology/Computer Lab Assistant 1 (bldg)	10
Technology/Computer Lab Assistant 2 (bldg)	11
Information Services Training and Support	12
Information Services Technical Support 1	14
Information Services Technical Support 2	18
Information Services Technical Support 3	23
Data Integration & Systems Analyst	23
Library	
Library Media Assistant 1	7
Instructional Media Center Assistant 1 (CIMC)	7
Library Media Technician	10
Instructional Media Center Assistant 2 (CIMC)	10
Maintenance	
Maintenance 1	8
Lead Maintenance	9
Warehouse Delivery	10
Project Crew	10
Project Crew Lead	11
Campus Steward 1 (Elementary)	12
Campus Steward 2 (Middle School)	13
Maintenance 2	13
Campus Steward 3 (High School)	14
Maintenance 3	17
Maintenance 4	18
Maintenance Foreman	19

SALARY COSTS BY OBJECT

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 - Licensed Staff	$26,326,426	$28,770,739	$29,793,194	$31,735,000	$33,243,654
112 - Classified Staff	10,817,878	12,967,064	14,673,779	15,251,629	16,029,625
113 - Administrators	3,703,365	4,102,871	4,306,349	4,445,200	4,822,410
114 - Other Non-Represented Staff	1,510,643	1,764,146	1,881,846	2,113,840	1,858,587
116 - Supplemental Retirement Stipends	433,000	315,500	-	-	-
121 - Substitutes – Licensed[1]	45,100	120,591	70,646	56,250	61,950
122 - Substitutes – Classified[1]	6,901	23,256	12,058	18,500	17,500
130 - Additional Salary	2,841,716	2,949,992	4,169,938	3,204,876	3,076,451
TOTAL SALARY COST	**$45,685,028**	**$51,014,158**	**$54,907,809**	**$56,825,295**	**$59,110,177**
Change from Prior Year	0.3%	11.7%	7.6%	3.5%	4.0%

[1]The majority of substitutes are contracted through a third party (EduStaff) and recorded under Purchased Services instead of Salaries. The Proposed amount for Licensed and Classified substitutes is $1,183,700 an $286,122 respectively.



BENEFIT COSTS BY OBJECT

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
210 - Public Employees Retirement System	$11,608,716	$11,593,320	$12,643,365	$14,376,740	$14,857,471
220 - Social Security Administration	3,411,914	3,808,428	4,090,468	4,349,850	4,518,595
230 - Other Required Payroll Costs	323,811	301,023	323,507	329,292	352,277
240 - Contractual Employee Benefits	11,920,311	13,211,717	13,497,515	14,160,025	14,453,426
TOTAL BENEFIT COST	**$27,264,753**	**$28,914,488**	**$30,554,854**	**$33,215,907**	**$34,181,769**
Change from Prior Year	-2.0%	6.1%	5.7%	8.7%	2.9%
Benefit Cost as % of Salaries and Benefits	37%	36%	36%	37%	37%

STUDENT ENROLLMENT

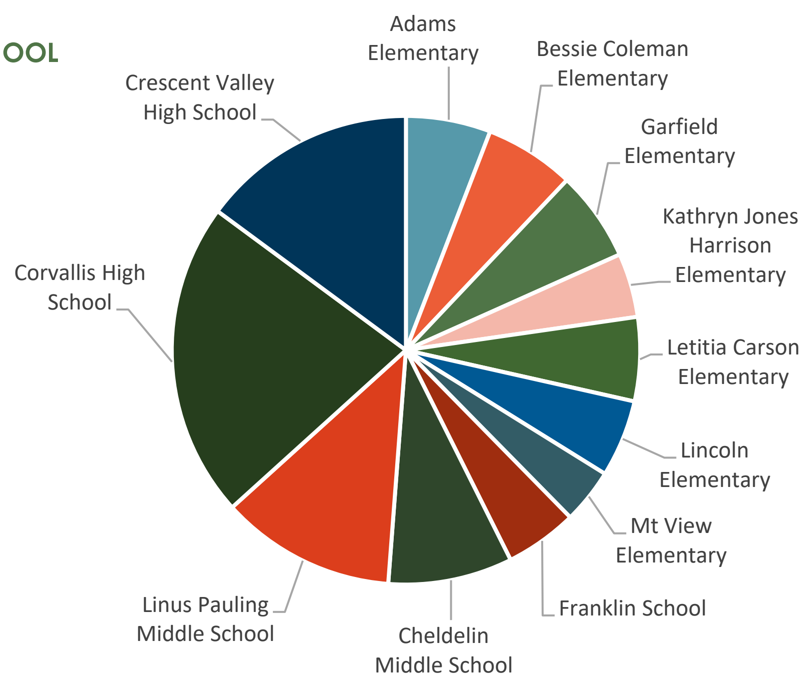
The District develops annual enrollment projections using two types of information – cohort survival rates and birth rates. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will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

Year	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	Change from Prior Year	
2019-20 Actual	437	447	519	562	503	503	524	555	495	538	529	552	581	6,745	-47	-0.7%
2020-21 Actual	401	429	423	465	546	501	479	522	529	526	532	515	593	6,461	-284	-4.2%
2021-22 Actual	409	414	435	421	450	548	473	474	534	568	548	535	568	6,377	-84	-1.3%
2022-23 Actual	396	444	435	440	420	473	532	469	493	572	574	542	572	6,362	-15	-0.2%
2023-24 Actual	368	418	436	426	435	414	440	524	460	525	552	567	553	6,118	-244	-3.8%
2024-25 Projected	358	376	410	414	404	441	419	442	535	495	529	557	621	6,001	-117	-1.9%
2025-26 Projected	311	368	381	402	409	410	437	418	445	573	497	526	602	5,779	-222	-3.7%
2026-27 Projected	325	320	373	373	397	415	407	436	421	477	575	494	568	5,581	-198	-3.4%
2027-28 Projected	298	334	324	366	369	403	412	406	439	451	479	572	533	5,386	-195	-3.5%

District enrollment has declined each year since 2018-19, when the district had 6,792 students enrolled. A large decline was noted in 2020-21 due to the COVID-19 pandemic. A recent marked decline in local birth rates has informed staff's projections for the next rew years.

2024-25 PROJECTED ENROLLMENT BY SCHOOL

School	Projected
Adams Elementary	351
Bessie Coleman Elementary	373
Garfield Elementary	374
Kathryn Jones Harrison Elementary	265
Letitia Carson Elementary	348
Lincoln Elementary	320
Mt View Elementary	227
Franklin School	300
Cheldelin Middle School	515
Linus Pauling Middle School	726
Corvallis High School	1,309
Crescent Valley High School	893
Subtotal (District Schools)	**6,001**



SCHOOL DISCRETIONARY ALLOCATIONS

School and Grades Served		Students						Discretionary Allocation		
		Projected Enrollment	Navigating Poverty 1	With a Disability 2	Emerging Bilingual 3	Opportunity for Growth 4	Weighted Student Count	$ per Weight	$ per Student	Allocation
K-5	Adams	351	45%	13%	12%	52%	458	$ 205	$ 267	$ 93,890
K-5	Franklin K-5	145	25%	8%	14%	32%	174	205	246	35,670
K-5	Garfield	374	57%	8%	44%	72%	544	205	298	111,520
K-5	Bessie Coleman	373	25%	9%	12%	28%	442	205	243	90,610
K-5	Kathryn Jones Harrison	265	46%	17%	9%	46%	344	205	266	70,520
K-5	Lincoln	320	53%	14%	27%	55%	439	205	281	89,995
K-5	Mountain View	227	57%	9%	4%	51%	295	205	266	60,475
K-5	Letitia Carson	348	55%	12%	9%	65%	471	205	277	96,555
	Total Elementary	**2,403**					**3,167**	**$ 205**	**$ 270**	**$ 649,235**
6-8	Cheldelin	515	45%	16%	8%	55%	674	$ 335	$ 438	$ 225,790
6-8	Franklin 6-8	155	25%	8%	14%	32%	185	335	400	61,975
6-8	Linus Pauling	726	51%	16%	21%	65%	1,004	335	463	336,340
	Total Middle School	**1,396**					**1,863**	**$ 335**	**$ 447**	**$ 624,105**
9-12	Corvallis	1,216	46%	11%	21%	13%	1,530	$ 345	$ 434	$ 527,850
9-12	Crescent Valley	806	36%	15%	10%	16%	992	345	425	342,240
9-12	Alternative Pathways	145	41%	13%	15%	15%	180	345	428	62,100
	Total High School	**2,167**					**2,702**	**$ 345**	**$ 430**	**$ 932,190**
	GRAND TOTAL	**5,966**					**7,732**			**$2,205,530**

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

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

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

4 *Students who did not meet academic benchmarks in the previous year. One K-8 student = 0.25 weight. One 9-12 student = 0.50 weight.*

ESSA SCHOOL LEVEL REPORTING

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

2023-24 SCHOOL LEVEL REPORTING (ALL FUNDS)

	ELEMENTARY SCHOOLS						
	Adams	**Bessie Coleman**	**Garfield**	**Kathryn Jones Harrison**	**Letitia Carson**	**Lincoln**	**Mountian View**
			DLI, Title I	*Life Skills*	*Title I*	*DLI, Title I*	*Title I, SEG*
Projected 2024-25 Enrollment	**351**	**373**	**374**	**265**	**348**	**320**	**227**
STUDENT DEMOGRAPHICS (2023-24 ODE Fall Membership and District Data Sources)							
Total Fall Enrollment (2023-24)	358	346	368	273	353	320	231
Race/Ethnicity							
American Indian/Alaskan Native	1%	<1%	1%	2%	<1%	<1%	<1%
Asian	5%	14%	1%	4%	3%	0%	1%
Black/African American	3%	1%	1%	3%	2%	1%	<1%
Hispanic/Latino	9%	7%	48%	11%	17%	36%	9%
Multiracial	8%	13%	9%	8%	12%	7%	9%
Native Hawaiian/Pacific Islander	1%	1%	0%	0%	<1%	1%	1%
White	75%	64%	40%	72%	65%	55%	79%
Students with Disabilities	11%	13%	11%	15%	10%	12%	16%
Ever English Learners	9%	13%	41%	7%	10%	23%	2%
SCHOOL PERFORMANCE MEASURES (2022-23 At-A-Glance Report)							
English Language Arts Proficiency	48%	72%	28%	54%	35%	45%	49%
Mathematics Proficiency	47%	66%	21%	48%	38%	30%	45%
Science Proficiency	44%	66%	22%	50%	18%	42%	46%
Grade 9 On Track to Graduate							
Grade 12 On Time Graduation							
SCHOOL STAFFING (2024-25 Proposed)							
111 Licensed Staff	22.80	23.70	29.20	20.60	23.30	23.50	17.30
112 Classified Staff	15.55	16.44	21.03	21.19	22.42	22.33	16.96
113 Administrators	1.00	1.00	1.00	1.00	1.00	1.00	0.60
114 Other Non-Represented Staff		-	-	-	-	-	-
Total	**39.35**	**41.14**	**51.23**	**42.79**	**46.72**	**46.83**	**34.86**
SCHOOL SPENDING (2024-25 Proposed)							
100 Salaries	2,627,735	2,627,438	3,301,835	2,745,475	2,899,179	2,936,734	2,237,390
200 Associated Payroll Costs	1,568,351	1,591,788	1,958,360	1,675,214	1,737,190	1,750,048	1,303,099
300 Purchased Services	128,513	110,407	101,092	85,929	99,786	145,472	87,485
400 Supplies and Materials	84,480	84,786	96,226	61,094	94,191	33,013	50,599
500 Capital Outlay		-				-	
600 Other Objects	-	-	-	-	50	-	-
Total	**$4,409,079**	**$4,414,419**	**$5,457,513**	**$4,567,712**	**$4,830,396**	**$4,865,267**	**$3,678,573**
STUDENT:STAFF RATIO	**8.9**	**9.1**	**7.3**	**6.2**	**7.4**	**6.8**	**6.5**
STUDENT:LICENSED STAFF RATIO	**15.4**	**15.7**	**12.8**	**12.9**	**14.9**	**13.6**	**13.1**
SCHOOL SPENDING PER STUDENT							
State and Local Funds	12,292	10,160	14,465	17,237	12,413	13,978	14,650
Federal Funds	270	128	1,670	-	1,468	1,226	1,555
Total	**$12,561**	**$11,835**	**$14,592**	**$17,237**	**$13,880**	**$15,204**	**$16,205**

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.

	K-8 & SECONDARY SCHOOLS					
	Franklin K-8	**Cheldelin Middle**	**Linus Pauling Middle**	**Corvallis High**	**Crescent Valley High**	**District Wide**
			Life Skills, DLI	*Life Skills, DLI*	*WINGS*	
Projected 2024-25 Enrollment	**300**	**515**	**726**	**1,309**	**893**	**6,001**
STUDENT DEMOGRAPHICS (2023-24 ODE Fall Membership and District Data Sources)						
Total Fall Enrollment (2023-24)	303	535	732	1,255	942	**6,016**
Race/Ethnicity						
American Indian/Alaskan Native	<1%	1%	1%	1%	<1%	**1%**
Asian	10%	6%	3%	3%	7%	**5%**
Black/African American	1%	2%	2%	2%	1%	**1%**
Hispanic/Latino	9%	13%	25%	24%	11%	**18%**
Multiracial	9%	9%	9%	8%	10%	**9%**
Native Hawaiian/Pacific Islander	1%	<1%	1%	<1%	0%	**0%**
White	70%	69%	60%	62%	70%	**65%**
Students with Disabilities	12%	7%	5%	3%	4%	**12%**
Ever English Learners	12%	6%	19%	18%	7%	**14%**
SCHOOL PERFORMANCE MEASURES (2022-23 At-A-Glance Report)						
English Language Arts Proficiency	68%	61%	49%			38%
Mathematics Proficiency	59%	45%	35%			36%
Science Proficiency	53%	45%	43%			n/a
Grade 9 On Track to Graduate				87%	84%	85%
Grade 12 On Time Graduation				87%	94%	89%
SCHOOL STAFFING (2024-25 Proposed)						
111 Licensed Staff	18.25	28.40	46.90	68.01	49.30	**482.26**
112 Classified Staff	9.50	24.43	43.99	51.09	50.26	**427.17**
113 Administrators	1.00	2.00	3.00	4.60	3.40	**133.60**
114 Other Non-Represented Staff	-	-	-	0.80	-	**114.80**
Total	**28.75**	**54.83**	**93.89**	**124.50**	**102.96**	**1,157.82**
SCHOOL SPENDING (2024-25 Proposed)						
100 Salaries	2,119,985	3,699,332	6,184,083	9,306,881	7,293,680	**47,979,847**
200 Associated Payroll Costs	1,208,838	2,186,802	3,743,242	5,257,380	4,230,689	**28,211,201**
300 Purchased Services	90,884	208,083	247,051	762,245	729,822	**2,797,069**
400 Supplies and Materials	74,621	89,365	180,230	282,605	194,637	**1,326,247**
500 Capital Outlay		-	-	10,000	-	**10,500**
600 Other Objects	-	1,000	-	27,000	12,500	**41,150**
Total	**$3,494,328**	**$6,184,582**	**$10,354,606**	**$15,646,111**	**$12,461,328**	**$ 80,363,914**
STUDENT:STAFF RATIO	**10.4**	**9.4**	**7.7**	**10.5**	**8.7**	**5.2**
STUDENT:LICENSED STAFF RATIO	**16.4**	**18.1**	**15.5**	**19.2**	**18.1**	**12.4**
SCHOOL SPENDING PER STUDENT						
State and Local Funds	11,648	11,810	13,945	11,887	13,403	12,903
Federal Funds	-	199	318	66	552	489
Total	**$11,648**	**$12,009**	**$14,263**	**$11,953**	**$13,954**	**$13,392**

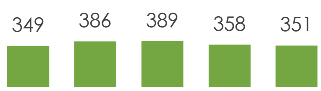
ADAMS ELEMENTARY

1615 SW 35 th Street, Corvallis, OR 97333

Grades K-5

Peter Henning, Principal

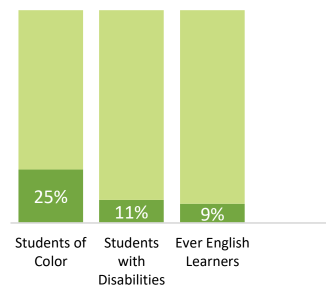
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
349	386	389	358	351

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	8%	5%	6%	5%
	Black/African American	2%	2%	3%	3%
	Hispanic/Latino	8%	9%	8%	9%
	Multiracial	9%	10%	10%	8%
	Native Hawaiian/Pacific Islander	0%	0%	1%	1%
	White	72%	74%	72%	75%
Students with Disabilities		12%	14%	11%	11%
Ever English Learners		9%	8%	10%	9%

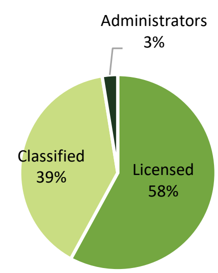


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	45%	48%
Mathematics Proficiency	n/a	32%	47%
Science Proficiency		28%	44%

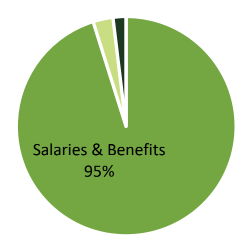
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	23.35	24.68	24.54	24.30	22.80
112 – Classified Staff	17.47	16.88	17.92	14.56	15.55
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**41.82**	**42.56**	**43.46**	**39.86**	**39.35**
PER STUDENT	**8.3**	**9.1**	**9.0**	**9.0**	**8.9**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,164,514	$ 2,297,158	$ 2,523,442	$ 2,533,159	$ 2,627,735
200 – Associated Payroll Costs	1,370,723	1,405,787	1,474,365	1,500,471	1,568,351
300 – Purchased Services	74,100	82,900	134,301	173,850	128,513
400 – Supplies and Materials	32,552	45,491	64,757	89,999	84,480
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 3,641,889**	**$ 3,831,336**	**$ 4,196,864**	**$ 4,297,479**	**$ 4,409,079**
PER STUDENT	**$10,435**	**$9,926**	**$10,789**	**$12,004**	**$12,561**



SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (https://www.ode.state.or.us/data/reportcard/media.aspx) for actuals 2020-23; Fall Enrollment Report for 2023-24; District Estimates for 2024-25. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

STAFFING and SPENDING figures are based on audited actuals for 2020-23, adopted as revised for 2023-24, and proposed for 2024-25.

BESSIE COLEMAN ELEMENTARY

3838 NW Walnut Blvd, Corvallis, OR 97330

Grades K-5

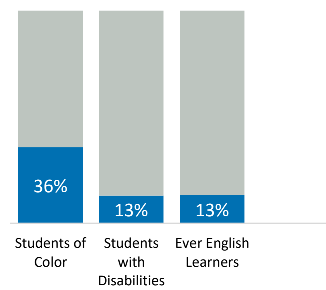
Tracey Fischer, Principal

ENROLLMENT

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
294	329	345	346	373

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	0%	<1%	12%	<1%
	Asian	16%	15%	1%	14%
	Black/African American	2%	2%	8%	1%
	Hispanic/Latino	10%	7%	14%	7%
	Multiracial	11%	16%	1%	13%
	Native Hawaiian/Pacific Islander	1%	1%	65%	1%
	White	61%	59%	65%	64%
Students with Disabilities		8%	7%	12%	13%
Ever English Learners		10%	11%	10%	13%

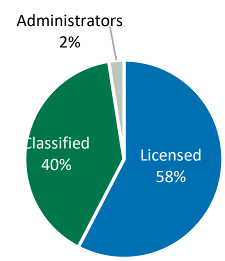


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	78%	72%
Mathematics Proficiency	n/a	75%	66%
Science Proficiency		68%	66%

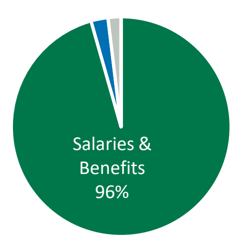
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	18.50	20.00	20.80	23.30	23.70
112 – Classified Staff	12.53	13.91	18.12	15.25	16.44
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**32.03**	**34.91**	**39.92**	**39.55**	**41.14**
PER STUDENT	**9.2**	**9.4**	**8.6**	**8.7**	**9.1**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 1,681,244	$ 1,863,951	$ 2,184,182	$ 2,388,433	$ 2,627,438
200 – Associated Payroll Costs	1,045,833	1,165,833	1,287,591	1,438,581	1,591,788
300 – Purchased Services	87,534	95,700	122,592	133,790	110,407
400 – Supplies and Materials	23,698	32,428	79,658	46,045	84,786
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 2,838,309**	**$ 3,157,912**	**$ 3,674,023**	**$ 4,006,849**	**$ 4,414,419**
PER STUDENT	**$9,654**	**$9,599**	**$10,649**	**$11,580**	**$11,835**



SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (https://www.ode.state.or.us/data/reportcard/media.aspx) for actuals 2020-23; Fall Enrollment Report for 2023-24; District Estimates for 2024-25. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

STAFFING and SPENDING figures are based on audited actuals for 2020-23, adopted as revised for 2023-24, and proposed for 2024-25.

GARFIELD ELEMENTARY

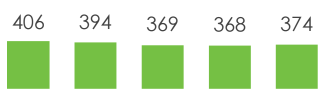
1205 NW Garfield Ave, Corvallis, OR 97330

Grades K-5

Nancy Davila-Williams, Principal

DLI, Title I

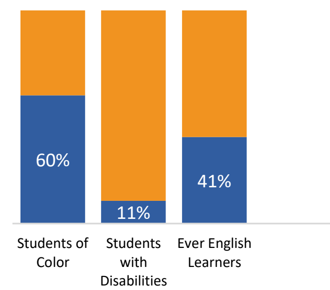
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
406	394	369	368	374

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	2%	1%	2%	1%
	Asian	1%	2%	<1%	1%
	Black/African American	1%	2%	1%	1%
	Hispanic/Latino	51%	49%	48%	48%
	Multiracial	7%	7%	7%	9%
	Native Hawaiian/Pacific Islander	0%	0%	0%	0%
	White	38%	40%	41%	40%
Students with Disabilities		10%	10%	11%	11%
Ever English Learners		43%	40%	39%	41%

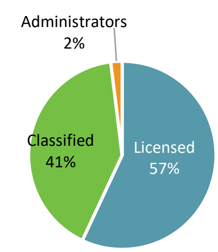


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	31%	28%
Mathematics Proficiency	n/a	26%	21%
Science Proficiency		17%	22%

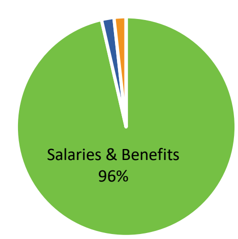
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	28.50	29.00	28.67	28.80	29.20
112 – Classified Staff	22.97	24.22	26.47	22.75	21.03
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**52.47**	**54.22**	**56.14**	**52.55**	**51.23**
PER STUDENT	**7.7**	**7.3**	**6.6**	**7.0**	**7.3**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,635,958	$ 2,819,691	$ 3,012,256	$ 3,003,600	$ 3,301,835
200 – Associated Payroll Costs	1,689,739	1,790,917	1,777,245	1,815,371	1,958,360
300 – Purchased Services	68,300	63,220	127,608	126,225	101,092
400 – Supplies and Materials	41,836	81,823	111,792	74,196	96,226
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 4,435,833**	**$ 4,755,651**	**$ 5,028,900**	**$ 5,019,392**	**$ 5,457,513**
PER STUDENT	**$10,926**	**$12,070**	**$13,628**	**$13,640**	**$14,592**



SOURCE NOTES:

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KATHRYN JONES HARRISON ELEMENTARY

1825 NW 27th, Corvallis, OR 97330

Grades K-5

Elton Kikuta, Principal

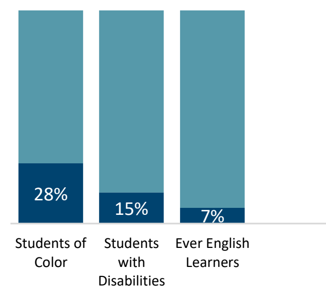
Life Skills

ENROLLMENT

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
303	287	274	273	265

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	1%	2%
	Asian	4%	4%	4%	4%
	Black/African American	1%	2%	2%	3%
	Hispanic/Latino	7%	7%	8%	11%
	Multiracial	7%	8%	8%	8%
	Native Hawaiian/Pacific Islander	0%	<1%	0%	0%
	White	80%	78%	77%	72%
Students with Disabilities		19%	19%	18%	15%
Ever English Learners		6%	8%	7%	7%

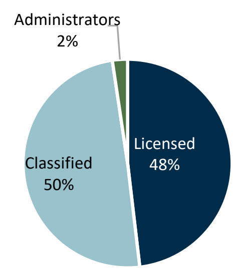


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	55%	54%
Mathematics Proficiency	n/a	47%	48%
Science Proficiency		33%	50%

STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	22.95	22.60	22.70	22.80	20.60
112 – Classified Staff	25.50	24.59	26.34	23.63	21.19
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**49.45**	**48.19**	**50.04**	**47.43**	**42.79**
PER STUDENT	**6.1**	**6.0**	**5.5**	**5.8**	**6.2**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,424,582	$ 2,492,506	$ 2,753,914	$ 2,843,978	$ 2,745,475
200 – Associated Payroll Costs	1,596,691	1,597,419	1,651,544	1,734,742	1,675,214
300 – Purchased Services	54,367	53,600	117,154	110,283	85,929
400 – Supplies and Materials	18,964	48,501	85,776	62,761	61,094
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	50	-	-	-	-
TOTAL	**$ 4,094,654**	**$ 4,192,026**	**$ 4,608,388**	**$ 4,751,764**	**$ 4,567,712**
PER STUDENT	**$13,514**	**$14,606**	**$16,819**	**$17,406**	**$17,237**

SOURCE NOTES:

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LETITIA CARSON ELEMENTARY

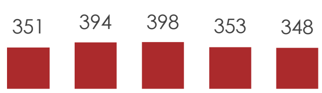
2701 NW Satinwood, Corvallis, OR 97330

Grades K-5

Leigh Santy, Principal

Title I

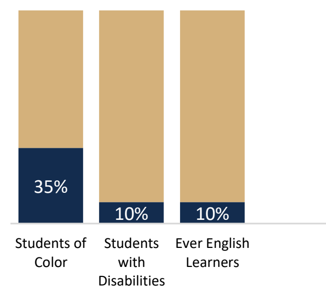
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
351	394	398	353	348

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	1%	<1%
	Asian	6%	5%	5%	3%
	Black/African American	3%	2%	3%	2%
	Hispanic/Latino	15%	15%	17%	17%
	Multiracial	8%	12%	12%	12%
	Native Hawaiian/Pacific Islander	2%	1%	1%	<1%
	White	66%	65%	61%	65%
Students with Disabilities		11%	12%	13%	10%
Ever English Learners		12%	10%	10%	10%

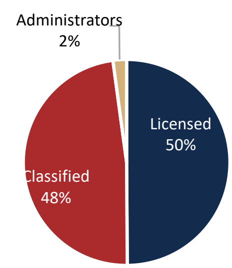


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	35%	35%
Mathematics Proficiency	n/a	37%	38%
Science Proficiency		24%	18%

STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	22.50	24.30	25.40	25.50	23.30
112 – Classified Staff	17.69	22.25	26.16	23.44	22.42
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**41.19**	**47.55**	**52.56**	**49.94**	**46.72**
PER STUDENT	**8.5**	**8.3**	**7.6**	**7.1**	**7.4**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,084,923	$ 2,399,577	$ 2,808,060	$ 2,944,601	$ 2,899,179
200 – Associated Payroll Costs	1,317,388	1,524,434	1,675,315	1,800,461	1,737,190
300 – Purchased Services	79,600	78,550	100,651	118,275	99,786
400 – Supplies and Materials	61,074	78,476	97,211	75,764	94,191
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	20	50	50
TOTAL	**$ 3,542,985**	**$ 4,081,037**	**$ 4,681,257**	**$ 4,939,151**	**$ 4,830,396**
PER STUDENT	**$10,094**	**$10,358**	**$11,762**	**$13,992**	**$13,880**

SOURCE NOTES:

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LINCOLN ELEMENTARY

110 SE Alexander Ave, Corvallis, OR 97333

Grades K-5

Chaundra Smith, Principal

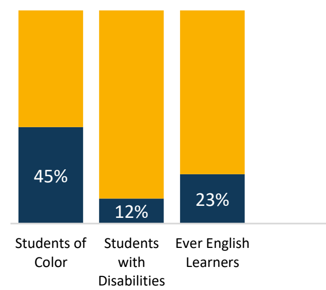
DLI, Title I

ENROLLMENT

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
311	327	320	320	320

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	<1%	<1%
	Asian	<1%	0%	0%	0%
	Black/African American	2%	1%	1%	1%
	Hispanic/Latino	31%	31%	33%	36%
	Multiracial	5%	8%	8%	7%
	Native Hawaiian/Pacific Islander	1%	1%	1%	1%
	White	61%	58%	56%	55%
Students with Disabilities		9%	12%	14%	12%
Ever English Learners		21%	23%	24%	23%

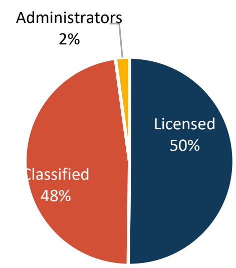


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	34%	45%
Mathematics Proficiency	n/a	28%	30%
Science Proficiency		34%	42%

STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	25.00	23.80	25.50	24.20	23.50
112 – Classified Staff	15.34	17.75	23.35	21.75	22.33
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**41.34**	**42.55**	**49.85**	**46.95**	**46.83**
PER STUDENT	**7.5**	**7.7**	**6.4**	**6.8**	**6.8**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,183,138	$ 2,271,928	$ 2,746,645	$ 2,793,569	$ 2,936,734
200 – Associated Payroll Costs	1,356,577	1,413,833	1,634,378	1,678,727	1,750,048
300 – Purchased Services	72,918	74,650	163,437	143,830	145,472
400 – Supplies and Materials	30,066	60,122	91,290	92,068	33,013
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 3,642,699**	**$ 3,820,533**	**$ 4,635,750**	**$ 4,708,194**	**$ 4,865,267**
PER STUDENT	**$11,713**	**$11,684**	**$14,487**	**$14,713**	**$15,204**

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MOUNTAIN VIEW ELEMENTARY

340 NE Granger, Corvallis, OR 97330

Grades K-5

Byron Bethards, Principal

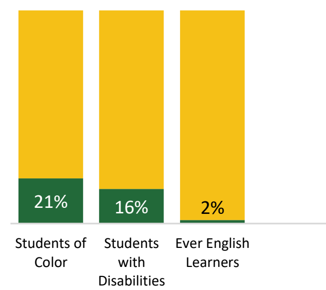
Title I, SEL

ENROLLMENT

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
222	258	236	231	227

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	1%	<1%
	Asian	1%	1%	1%	1%
	Black/African American	1%	<1%	<1%	<1%
	Hispanic/Latino	6%	9%	10%	9%
	Multiracial	8%	8%	8%	9%
	Native Hawaiian/Pacific Islander	1%	1%	1%	1%
	White	83%	80%	79%	79%
Students with Disabilities		10%	12%	11%	16%
Ever English Learners		<5%	<5%	n/a	2%

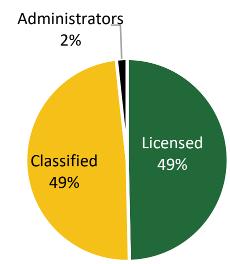


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	40%	49%
Mathematics Proficiency	n/a	37%	45%
Science Proficiency		34%	46%

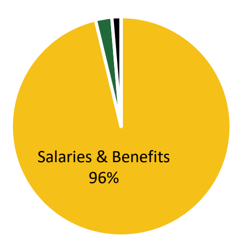
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	16.10	18.30	17.90	18.30	17.30
112 – Classified Staff	17.03	16.72	17.86	16.03	16.96
113 – Administrators	0.80	1.00	1.00	1.00	0.60
TOTAL	**33.93**	**36.02**	**36.77**	**35.33**	**34.86**
PER STUDENT	**6.5**	**7.2**	**6.4**	**6.5**	**6.5**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 1,650,859	$ 1,905,200	$ 2,019,530	$ 2,146,415	$ 2,237,390
200 – Associated Payroll Costs	1,083,837	1,201,103	1,191,714	1,280,404	1,303,099
300 – Purchased Services	54,000	53,000	106,063	100,792	87,485
400 – Supplies and Materials	37,581	47,018	59,916	50,479	50,599
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 2,826,277**	**$ 3,206,321**	**$ 3,377,223**	**$ 3,578,090**	**$ 3,678,573**
PER STUDENT	**$12,731**	**$12,428**	**$14,310**	**$15,490**	**$16,205**



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FRANKLIN K-8 SCHOOL

750 NW 18th Street, Corvallis, OR 97330

Grades K-8

Amy Wright, Principal

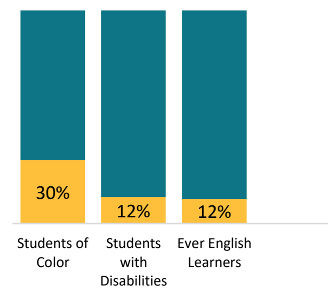
School of Choice

ENROLLMENT

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
289	314	298	303	300

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	0%	0%	<1%	<1%
	Asian	11%	11%	10%	10%
	Black/African American	1%	1%	2%	1%
	Hispanic/Latino	11%	10%	8%	9%
	Multiracial	8%	8%	9%	9%
	Native Hawaiian/Pacific Islander	<1%	<1%	1%	1%
	White	69%	69%	70%	70%
Students with Disabilities		7%	6%	9%	12%
Ever English Learners		13%	11%	12%	12%

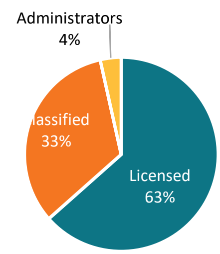


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	69%	68%
Mathematics Proficiency	n/a	54%	59%
Science Proficiency		51%	53%

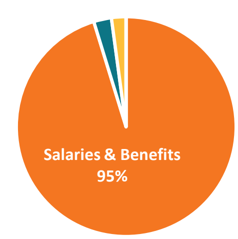
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	15.98	17.41	17.08	18.90	18.25
112 – Classified Staff	10.34	13.34	11.29	10.56	9.50
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**27.32**	**31.75**	**29.37**	**30.46**	**28.75**
PER STUDENT	**10.6**	**9.9**	**10.1**	**9.9**	**10.4**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 1,509,573	$ 1,739,468	$ 1,757,329	$ 1,915,043	$ 2,119,985
200 – Associated Payroll Costs	937,794	1,082,250	978,151	1,136,595	1,208,838
300 – Purchased Services	65,400	66,674	98,572	97,900	90,884
400 – Supplies and Materials	53,063	84,183	125,773	88,125	74,621
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 2,565,830**	**$ 2,972,575**	**$ 2,959,824**	**$ 3,237,663**	**$ 3,494,328**
PER STUDENT	**$8,878**	**$9,467**	**$9,932**	**$10,685**	**$11,648**



SOURCE NOTES:

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STAFFING and SPENDING figures are based on audited actuals for 2020-23, adopted as revised for 2023-24, and proposed for 2024-25.

CHELDELIN MIDDLE SCHOOL

987 NE Conifer Blvd, Corvallis, OR 97330

Grades 6-8

Stephanne Seals, Principal

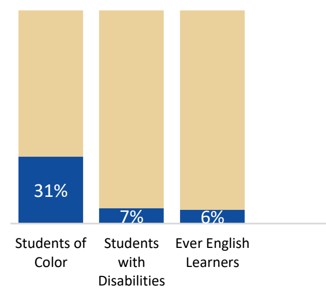
AVID

ENROLLMENT

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
463	515	568	535	515

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	<1%	<1%	1%	1%
	Asian	6%	7%	7%	6%
	Black/African American	1%	1%	1%	2%
	Hispanic/Latino	10%	10%	11%	13%
	Multiracial	10%	11%	10%	9%
	Native Hawaiian/Pacific Islander	<1%	1%	<1%	<1%
	White	72%	71%	71%	69%
Students with Disabilities		10%	11%	13%	7%
Ever English Learners		9%	8%	7%	6%

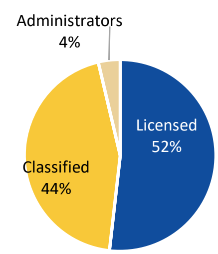


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	58%	61%
Mathematics Proficiency	n/a	43%	45%
Science Proficiency		50%	45%

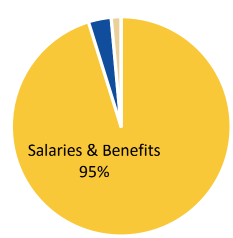
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	28.17	30.67	33.49	34.60	28.40
112 – Classified Staff	22.44	24.88	25.50	25.59	24.43
113 – Administrators	2.00	2.00	2.00	2.00	2.00
TOTAL	**52.61**	**57.55**	**60.99**	**62.19**	**54.83**
PER STUDENT	**8.8**	**8.9**	**9.3**	**8.6**	**9.4**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,749,939	$ 3,090,216	$ 3,571,922	$ 3,839,624	$ 3,699,332
200 – Associated Payroll Costs	1,730,478	1,915,160	2,040,643	2,283,864	2,186,802
300 – Purchased Services	130,250	138,250	196,926	217,079	208,083
400 – Supplies and Materials	113,552	120,947	100,215	155,473	89,365
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	150	150	829	1,150	1,000
TOTAL	**$ 4,724,369**	**$ 5,264,723**	**$ 5,910,535**	**$ 6,497,190**	**$ 6,184,582**
PER STUDENT	**$10,204**	**$10,223**	**$10,406**	**$12,144**	**$12,009**



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LINUS PAULING MIDDLE SCHOOL

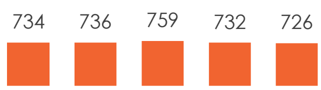
1111 NW Cleveland Ave, Corvallis, OR 97330

Grades 6-8

Greg Hyde, Principal

Life Skills, DLI, AVID

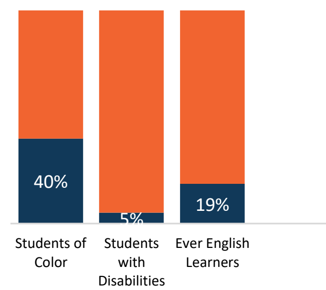
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
734	736	759	732	726

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	3%	2%	3%	3%
	Black/African American	2%	1%	2%	2%
	Hispanic/Latino	26%	24%	26%	25%
	Multiracial	7%	9%	9%	9%
	Native Hawaiian/Pacific Islander	<1%	0%	<1%	1%
	White	61%	62%	60%	60%
Students with Disabilities		13%	13%	14%	5%
Ever English Learners		22%	20%	20%	19%

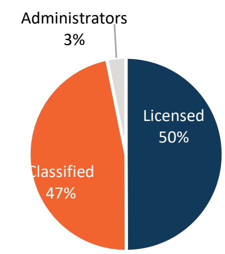


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	53%	49%
Mathematics Proficiency	n/a	50%	35%
Science Proficiency		39%	43%

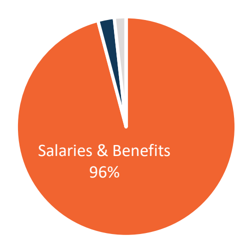
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	45.75	48.83	49.40	49.80	46.90
112 – Classified Staff	39.00	39.47	37.29	42.91	43.99
113 – Administrators	3.00	3.00	3.00	3.00	3.00
TOTAL	**87.75**	**91.30**	**89.69**	**95.71**	**93.89**
PER STUDENT	**8.4**	**8.1**	**8.5**	**7.6**	**7.7**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 4,381,375	$ 4,771,298	$ 5,243,333	$ 5,805,329	$ 6,184,083
200 – Associated Payroll Costs	2,820,487	3,031,516	3,048,253	3,509,377	3,743,242
300 – Purchased Services	208,800	215,120	216,170	261,750	247,051
400 – Supplies and Materials	81,514	106,779	212,473	305,013	180,230
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	45	-	-	-
TOTAL	**$ 7,492,176**	**$ 8,124,758**	**$ 8,720,229**	**$ 9,881,469**	**$ 10,354,606**
PER STUDENT	**$10,207**	**$11,039**	**$11,489**	**$13,499**	**$14,263**



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STAFFING and SPENDING figures are based on audited actuals for 2020-23, adopted as revised for 2023-24, and proposed for 2024-25.

CORVALLIS HIGH SCHOOL

1400 NW Buchanan Ave, Corvallis, OR 97330

Grades 9-12

Matt Boring, Principal

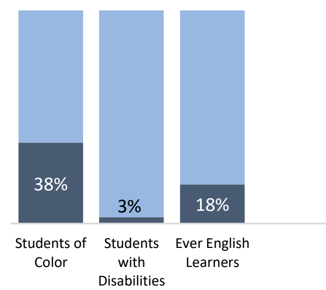
Life Skills, DLI, AVID

ENROLLMENT

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
1032	1170	1234	1,255	1309

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	4%	4%	3%	3%
	Black/African American	1%	1%	2%	2%
	Hispanic/Latino	24%	25%	24%	24%
	Multiracial	8%	8%	8%	8%
	Native Hawaiian/Pacific Islander	<1%	<1%	<1%	<1%
	White	62%	62%	62%	62%
Students with Disabilities		10%	11%	10%	3%
Ever English Learners		21%	20%	19%	18%

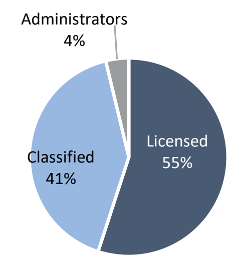


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
On Track to Graduate	83%	92%	87%
On Time Graduation	93%	91%	87%

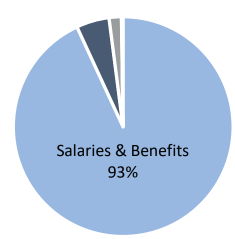
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	65.66	68.68	72.28	71.46	68.01
112 – Classified Staff	54.07	55.27	54.68	53.13	51.09
113 – Administrators	4.60	4.60	4.60	4.60	4.60
TOTAL	**124.33**	**128.56**	**131.56**	**129.19**	**123.70**
PER STUDENT	**8.3**	**9.1**	**9.4**	**9.7**	**10.6**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 6,974,332	$ 7,508,518	$ 8,519,571	$ 8,789,441	$ 9,306,881
200 – Associated Payroll Costs	4,288,907	4,485,587	4,670,829	5,044,230	5,257,380
300 – Purchased Services	470,505	441,040	814,424	726,400	762,245
400 – Supplies and Materials	201,000	133,529	707,390	256,572	282,605
500 – Capital Outlay	15,000	10,000	974,364	10,000	10,000
600 – Other Objects	1,000	1,200	10,516	17,500	27,000
TOTAL	**$ 11,950,743**	**$ 12,579,874**	**$ 15,697,093**	**$ 14,844,142**	**$ 15,646,111**
PER STUDENT	**$11,580**	**$10,752**	**$12,720**	**$11,828**	**$11,953**



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CRESCENT VALLEY HIGH SCHOOL

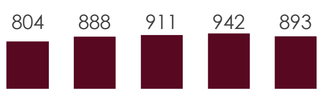
4444 NW Highland Dr, Corvallis, OR 97330

Grades 9-12

Aaron McKee, Principal

WINGS, AVID

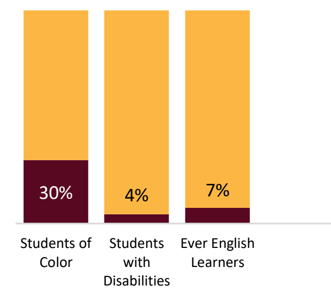
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
804	888	911	942	893

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	<1%	<1%	<1%	<1%
	Asian	7%	6%	6%	7%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	9%	9%	11%	11%
	Multiracial	9%	10%	11%	10%
	Native Hawaiian/Pacific Islander	<1%	<1%	<1%	0%
	White	73%	73%	71%	70%
Students with Disabilities		10%	10%	10%	4%
Ever English Learners		7%	6%	7%	7%

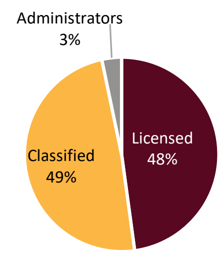


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
On Track to Graduate	75%	>95%	84%
On Time Graduation	88%	87%	94%

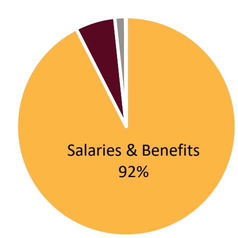
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	46.18	51.16	51.72	50.54	49.30
112 – Classified Staff	44.61	44.96	50.25	49.62	50.26
113 – Administrators	4.20	4.40	4.40	4.40	3.40
TOTAL	**94.99**	**100.51**	**106.37**	**104.56**	**102.96**
PER STUDENT	**8.5**	**8.8**	**8.6**	**9.0**	**8.7**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 5,291,468	$ 5,883,070	$ 6,615,340	$ 6,824,091	$ 7,293,680
200 – Associated Payroll Costs	3,276,136	3,502,926	3,676,813	4,000,995	4,230,689
300 – Purchased Services	474,584	488,474	858,869	661,380	729,822
400 – Supplies and Materials	280,750	230,537	392,251	280,642	194,637
500 – Capital Outlay	5,000	-	579,559	-	-
600 – Other Objects	3,700	3,700	27,774	13,000	12,500
TOTAL	**$ 9,331,639**	**$ 10,108,707**	**$ 12,150,607**	**$ 11,780,109**	**$ 12,461,328**
PER STUDENT	**$11,607**	**$11,384**	**$13,338**	**$12,505**	**$13,954**



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DIRECTORY OF SCHOOLS

ELEMENTARY

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

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

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

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

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

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

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

K-8 SCHOOL

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

SECONDARY

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

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

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

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

OTHER PROGRAMS

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

GLOSSARY OF TERMS

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

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

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

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

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

APPROVED BUDGET
The budget that has been approved by the budget committee.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MEASURE 5 LIMITS
The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

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

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

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

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

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

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

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

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

RESOLUTION
A formal order of a governing body.

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

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

RESOURCES
Estimated beginning funds on hand plus anticipated receipts.

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

SMARTER BALANCED
Student testing/assessments implemented in 2014-15.

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

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

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

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

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

TITLE I
Supplemental federal funds for high poverty schools

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

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

ACRONYMS

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

AP
Advanced Placement

ASBO MBA
Association of School Business Officials International Meritorious Budget Award

AV
Assessed Value

AVID
Advancement via Individual Determination (college and career readiness program)

BOC
Bond Oversight Committee

CBA
Collective Bargaining Agreement

CEA
Corvallis Education Association (local licensed employees' union)

CET
Construction Excise Tax

CIMC
Curriculum Instructional Material Center

COLA
Cost of Living Adjustment

CPS
Collaborative Problem Solving

CRT
Culturally Relevant Teaching

CTE
Career and Technical Education

DAC
Design Advisory Committee

DELT
District Equity Leadership Team

DELTA
District Equity Leadership Team Advisory

DLI
Dual Language Immersion

DO
District Office

EA
Educational Assistant

ECF
Emergency Connectivity Fund

ELA
English Language Arts

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

ESD
Education Service District

ESEA
Elementary and Secondary Education Act

ESSA
Every Student Succeeds Act

ESSER
Elementary and Secondary School Emergency Relief

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

GAAP
Generally Accepted Accounting Principles
GASB
Government Accounting Standards Board

GFOA
Government Finance Officers Association

GLAD
Guided Language Acquisition Design

IDEA
Individuals with Disabilities Education Act

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

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

LBL ESD
Linn Benton Lincoln Educational Service District

LRC
Learning Resource Center

MTSS
Multi-Tiered System of Support

NCLB
No Child Left Behind

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

OAKS
Oregon Assessment of Knowledge and Skills

OAR
Oregon Administrative Rule

ODE
Oregon Department of Education

OEA
Oregon Education Association (state licensed employees' union)

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

ORS
Oregon Revised Statute

OSAA
Oregon School Activities Association

OSBA
Oregon School Board Association

OSEA
Oregon Schools Employee Association (classified employees' union)

PBIS
Positive Behavioral Interventions and Support

PERS
Public Employees Retirement System

PLC
Professional Learning Community

PTO/PTA
Parent Teacher Organization/Parent Teacher Association

RFP
Request for Proposals

RMV
Real Market Value

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

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

SEL
Social and Emotional Learning

SIA
Student Investment Account

SIOP
Sheltered Instruction Observation Protocol

SIP
School Improvement Plan

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

SLP
Speech Language Pathology

SPED
Special Education

SSA
Student Success Act

SSF
State School Fund

SST
Student Support Team

STA
Student Transportation of America (contracted student transportation provider)

STAR
K-12 reading and math assessment program

STEM
Science, Technology, Engineering, & Math

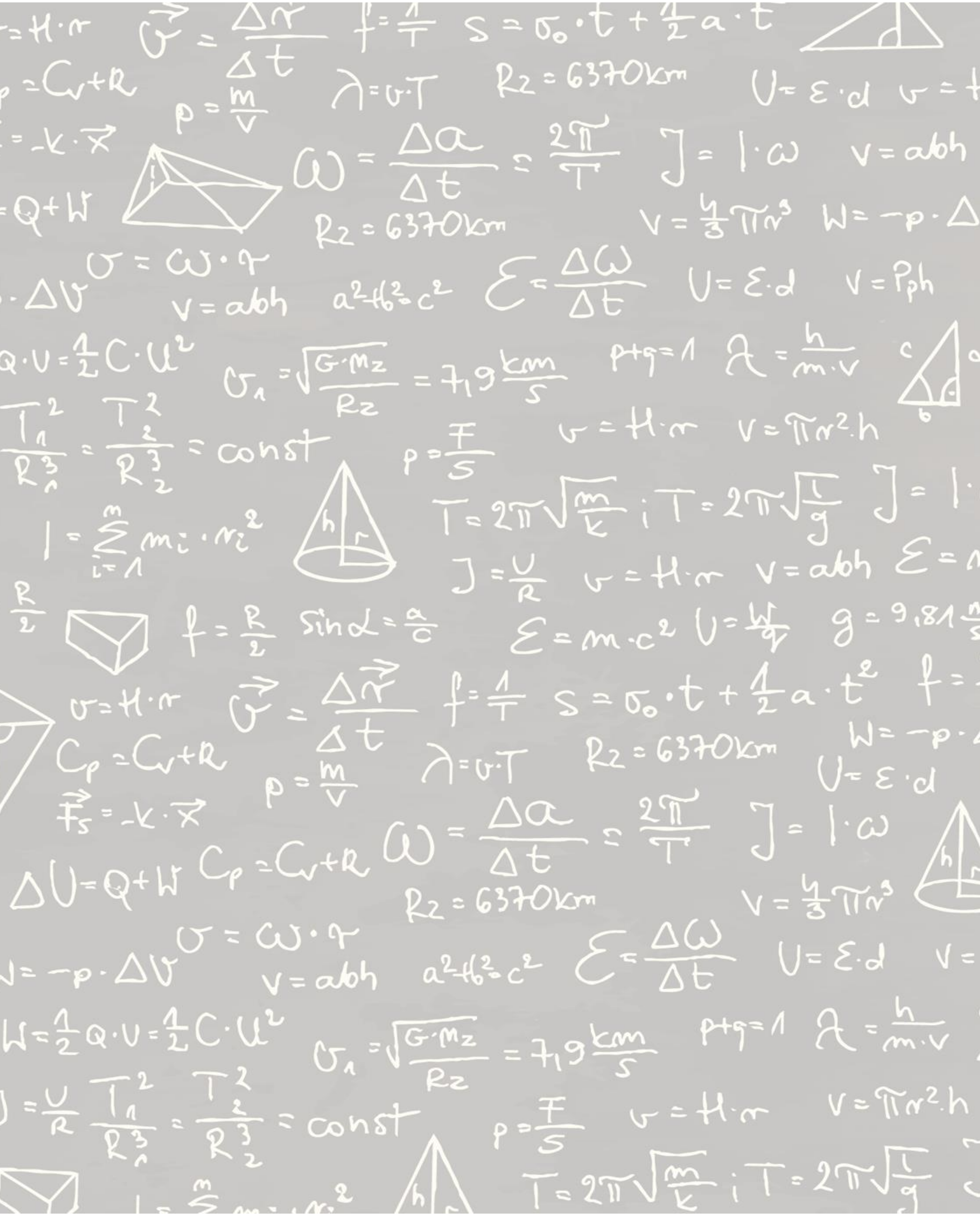
STEAM
Science, Technology, Engineering, Art, & Math

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

TOSA
Teacher on Special Assignment

UAL
Unfunded Actuarial Liability

NOTES



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EXECUTIVE SUMMARY TAB PHOTOS: 509j staff

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ORGANIZATIONAL SECTION TAB PHOTO: 509J stock photo

FINANCIAL SECTION TAB BACKGROUND: Image by Freepik (https://www.freepik.com/free-photo/opened-book-with-apple-desk-near-chalkboard_2518621.htm#fromView=search&page=2&position=45&uuid=99831ae7-3ab9-4e91-9565-d20821ea6106">Image by freepik)

FINANCIAL SECTION TAB CHART: 509J staff

INFORMATIONAL SECTION TAB BACKGROUND: Image by Freepik (https://www.freepik.com/free-photo/3d-cartoon-background-children_45141317.htm#fromView=search&page=1&position=1&uuid=40c7afc2-5b28-497f-ac41-e460a4e55742">Image by freepik)

INFORMATIONAL SECTION TAB PHOTO: 509J staff

NOTES TAB BACKGROUND: Image by Freepik (https://www.freepik.com/free-vector/hand-drawn-scientific-formulas-chalkboard_7465599.htm#fromView=search&page=1&position=2&uuid=99831ae7-3ab9-4e91-9565-d20821ea6106">Image by freepik)

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: Rynda Gregory, Human Resources Administrator and Title IX Coordinator: rynda.gregory@corvallis.k12.or.us, 971-217-6309; Melissa Harder, Assistant Superintendent and Title II Oversight: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Special Education Coordinator and ADA Title II Complaints: sabrina.wood@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:
Rynda Gregory, Administradora de Recursos Humanos y Coordinadora de Título IX: rynda.gregory@corvallis.k12.or.us, 971-217-6309; Melissa Harder, Superintendente Asistente y Supervisora del Título II: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Coordinadora de Educación Especial y Quejas de Título II de Americanos con Discapacidades (ADA por sus siglas en inglés): sabrina.wood@corvallis.k12.or.us

Corvallis
SCHOOL DISTRICT

VI. CONSOLIDATED ACTION

VI.A. Minutes - May 25, 2023

DRAFT

MINUTES
Meeting of the
BUDGET COMMITTEE
Corvallis School District 509J

I. CALL TO ORDER

The meeting was called to order by Committee Chair Andrew Freborg on Thursday, May 25, 2023 at 6:31 p.m. in the gymnasium of Lincoln Elementary School, 110 SW Alexander Street, Corvallis, OR 97333, and live streamed on the district's YouTube channel. The secretary recorded those present as listed below.

COMMITTEE MEMBERS PRESENT	COMMITTEE MEMBERS ABSENT
Sami Al-Abdrabbuh Vincent Adams Bill Dougherty Sarah Finger McDonald Andrew Freborg Courtney Holgate Terese Jones Niki Mendoza Aaron Rivers Shauna Tominey Penny York Luhui Whitebear (arrived 7:20 p.m.)	Tina Baker Joshua Clark <u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Superintendent Olivia Meyers Buch, Finance and Operations Director Melissa Harder, Assistant Superintendent

A quorum was present, and due notice had been published.

II. PUBLIC COMMENT

<u>Naomi Hartman</u>, a Corvallis School District teacher, advocated for top-down staffing cuts, emphasizing the importance of educational assistants and their direct impact on students.

<u>Jamie LaFollette</u>, a Corvallis School District educational assistant, highlighted the importance of adaptability and student-centered values, expressing concerns about replacing Behavior Specialists and Instructional Assistants with a Dean of Students.

<u>Jill James</u>, a Corvallis School District teacher, discussed the recent increase in K-12 education funding in Oregon and urged the committee to consider the necessity of support staff like educational assistants in classrooms.

III. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION

Topics of discussion included the state school fund allocation, general fund reserves, supporting student behavior needs, and staffing reductions. Budget Officer Meyers Buch provided detailed explanations on these topics, emphasizing the uncertainty of future costs and the importance of being cautious with additional funds.

The Committee discussed the impact of the proposed budget on staffing, particularly the reduction of classified positions. It was clarified that the majority of these reductions were related to positions funded with one-time relief funds intended to be temporary.

IV. APPROVAL OF 2023-24 BUDGET, TAX RATE, AND TAX AMOUNT

MOTION:
Committee Member Courtney Holgate moved to increase revenues in function 1910 by $100,000 and decrease expenditures in function 2410 by $2.86 million, thereby allowing capacity to increase expenditures in functions 1111 and 1131 by $3.0 million. <u>There was no second and the motion died</u>.

MOTION:
Committee Member Penny York moved the Corvallis School District budget for 2023-24, in the aggregate amount of $190,372,312 for all funds, be approved. <u>Committee Member Bill Dougherty seconded. The motion was voted on and passed with all in favor but for Committee Member Holgate</u>.

MOTION:
Committee Member Penny York 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 $15,816,512 be levied for the service of bonded debt obligations. <u>Committee Member Sarah Finger McDonald seconded. The motion was voted on and passed unanimously</u>.

V. ADOPT MINUTES

a. May 26, 2022
b. April 27, 2023
c. May 18, 2023

MOTION:
Committee Member Sami Al-Abdrabbuh moved the minutes be approved. <u>Committee Member Finger McDonald seconded. The minutes were approved by unanimous consent</u>.

VI. ADJOURNMENT

There being no further business before the Committee, Chair Freborg adjourned the meeting at 6:58 p.m.

Andrew Freborg, Committee Chair

Lauren Wolfe, Budget Officer
(for Olivia Meyers Buch, Budget Officer)

Prepared By: Jennifer Bentz

DRAFT

Corvallis
SCHOOL DISTRICT

VI.B. Minutes - April 25, 2024

DRAFT

MINUTES
Meeting of the
BUDGET COMMITTEE
Corvallis School District 509J

I. CALL TO ORDER

The meeting was called to order by School Board Co-Vice Chair Terese Jones on Thursday, April 25, 2024 at 6:30 p.m. in the Lincoln Elementary School gymnasium, 110 SE Alexander Street, Corvallis, OR 97333, and live streamed on the District's YouTube channel.

COMMITTEE MEMBERS PRESENT	COMMITTEE MEMBERS ABSENT
Bill Dougherty	Sami Al-Abdrabbuh
Sarah Finger McDonald	Luhui Whitebear
Andrew Freborg	
Chris Hawkins	
Terese Jones	EXECUTIVE STAFF PRESENT
Judah Largent	Ryan Noss, Superintendent
Patricia Morrell	Lauren Wolfe, Finance Director
Aaron Rivers	Melissa Harder, Assistant Superintendent
Shauna Tominey (virtual)	
Tony Vandermeer	
Penny York	

A quorum was present, and due notice had been published.

II. INTRODUCTIONS

Superintendent Ryan Noss invited those present to introduce themselves. It was noted that Committee Members Sami Al-Abdrabbuh and Luhui Whitebear were absent, and Shauna Tominey was attending virtually. The secretary noted all other attendees present as shown above.

III. REVIEW AGENDA AND MEETING NORMS

Superintendent Ryan Noss noted th purpose of the meeting was to train Committee members about their role in the approval and adoption of the District's budget. Meeting norms emphasized staying on time, orderly procedures, balancing staff time for additional information requests, and respectful collaboration.

IV. BUDGET COMMITTEE ROLES AND RESPONSIBILITIES

Finance Director Lauren Wolfe presented an overview of the budget process, governed by Oregon's local budget law, which encourages citizen involvement and establishes standard procedures. The process includes preparing the budget, Budget Committee meetings, public hearings, and adoption of the budget.

The Budget Committee's roles and responsibilities were clarified, including hearing the budget message, considering public comment, discussing and revising the budget, and approving the budget and tax rates. The Committee does not set salaries, benefits, staffing levels, or make policy decisions.

V. BUDGET DOCUMENT ORIENTATION

Director Wolfe explained what to expect in the budget document – namely, four main sections: executive summary, organizational section, financial section, and an information section. An explanation of the account code structure was provided, including funds, functions, and objects.

VI. 2023-24 FINANCIAL UPDATE AND OUTLOOK FOR 2024-25

Director Wolfe provided a financial update, including an introduction to the sources of the District's revenues, as well as cost assumptions for expenditures. Budget parameters guiding the process were shared, emphasizing student outcomes, equitable access, data-informed decisions, long-term perspective, and transparency.

VII. COMMITTEE DISCUSSION AND REQUESTS FOR MORE INFORMATION

Members were invited to ask questions and or request additional information. Questions included the rationale for keeping buildings open with declining enrollment, the impact of cuts on electives at middle and high schools, and the specifics of FTE cuts in various categories.

VIII. ADJOURNMENT

There being no further business before the Committee, Board Co-Vice Chair Jones adjourned the meeting at 7:51 p.m.

Andrew Freborg, Committee Chair

Lauren Wolfe, Budget Officer

Prepared By: Jennifer Bentz

DRAFT

Corvallis
SCHOOL DISTRICT

VI.C. Minutes - May 23, 2024

MINUTES
Meeting of the
BUDGET COMMITTEE
Corvallis School District 509J

I. CALL TO ORDER

The meeting was called to order by School Board Chair Luhui Whitebear on Thursday, May 23, 2024 at 6:34 p.m. in the Lincoln Elementary School gymnasium, 110 SE Alexander Street, Corvallis, OR 97333, and live streamed on the District's YouTube channel. Chair Whitebear noted Committee Member Judah Largent's absence and the secretary recorded those present as listed below.

COMMITTEE MEMBERS PRESENT	COMMITTEE MEMBERS ABSENT
Sami Al-Abdrabbuh	Judah Largent
Bill Dougherty	
Sarah Finger McDonald	
Andrew Freborg	DISTRICT STAFF PRESENT
Chris Hawkins	Ryan Noss, Superintendent
Terese Jones	Lauren Wolfe, Finance Director
Judah Largent	Melissa Harder, Assistant Superintendent
Patricia Morrell	
Aaron Rivers	
Shauna Tominey	
Tony Vandermeer	
Luhui Whitebear	
Penny York	

A quorum was present, and due notice had been published.

II. NOMINATION AND ELECTION OF OFFICERS

Andrew Freborg was nominated and unanimously consented to as Chair of the Budget Committee. Committee Member Whitebear turned the meeting over to Chair Freborg.

Penny York was nominated and unanimously consented to as Vice-Chair of the Budget Committee.

Chair Freborg noted a change to the agenda. Meeting minutes were unavailable and postponed to the next meeting.

III. SUPERINTENDENT'S BUDGET MESSAGE

Superintendent Ryan Noss presented his budget message. His message is printed in its entirety starting on page seven (7) of the 2024-25 Proposed Budget document.

DRAFT

IV. BUDGET OFFICER HIGHLIGHTS OF THE 2024-25 PROPOSED BUDGET

Finance Director Lauren Wolfe presented budget highlights, noting the decline in overall budget and the shift in allocations, with a focus on maintaining a balanced budget. Her presentation slides are attached to these minutes as supplemental.

V. PUBLIC COMMENT

Amanda Cordes, Corvallis, OR, a Garfield Elementary School parent, asked if the strategy of tiered pay cuts for leadership or administration was considered as a tool to manage the budget shortfall.

Nancy Rohn, Corvallis, OR, a community member, spoke of concern regarding the loss of positions related to music and art instruction.

Patricia Von Glan, Corvallis, OR, a community member, voiced concern around the expenditures related to recent curriculum adoption, suggesting that those monies be used for art and music instruction.

Lani Sherman, Corvallis, OR, a community member, noted that while the enrollment in the District may be declining, the needs of the students is increasing.

Kevin Jones, Corvallis, OR, a Linus Pauling Middle School parent, shared his deep concerns over the reduction of library media staff.

VI. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION

Staffing and Program Cuts

- Members discussed the impact of staffing cuts on various programs, including art, music, library services, and mental health support. Reductions in these areas were seen as inconsistent with the District's goals and detrimental to student experiences.
- District leadership were asked about the process of how front-line staff input was considered in making cuts and the rationale behind preserving certain positions over others.
- The reduction in psychological services by 50% was highlighted as a significant concern, especially given the ongoing mental health crisis.
- Strong concerns about the proposed reduction in library services, particularly at the elementary level were voiced. The cuts were seen as undermining the District's educational goals and the importance of libraries in fostering literacy and a love for reading.

Advocacy and Community Engagement

- Members discussed the importance of community advocacy for housing development to address the housing crisis and its impact on school enrollment. The need for community members to speak up in support of housing projects at city council meetings and other forums was emphasized.
- The Committee talked about the importance of engaging with the state legislature and other stakeholders to address the structural issues affecting the District's budget and enrollment.

Budget Shortfall and Reserves

- There was conversation about the District's reserve funds and the policy that mandates a minimum reserve level. The possibility of using reserves to cover the shortfall was debated, with concerns about long-term sustainability and the requirement to replenish reserves within three years.

Budget Adoption and Policy

- The Committee discussed the process for adopting the budget and the constraints imposed by Board policy regarding reserves. The possibility of changing the reserve policy to provide more flexibility in the budget was considered.
- It was clarified that the budget Committee does not have the authority to set funding levels or impact Board policy; those decisions are reserved for the School Board.

Staff took note of additional questions from the Committee, noting they would bring further information to the group at their next meeting.

VII. ADJOURNMENT

There being no further business before the Committee, Chair Freborg adjourned the meeting at 9:30 p.m.

Andrew Freborg, Committee Chair

Lauren Wolfe, Budget Officer

Prepared By: Jennifer Bentz

DRAFT

Corvallis
SCHOOL DISTRICT

VII. ADJOURNMENT

*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.

Communication With The School Board – Communication with the Board can be made by telephone, letter, e-mail and public testimony. Letters may be addressed to individual Board members or the Board as a whole and sent to 1555 SW 35th Street, Corvallis, OR 97333. E-mail may be sent to schoolboard@corvallis.k12.or.us and will be sent to all board members simultaneously as well as to key District Office staff. For more information, please contact Kim Nelson at kimberly.nelson@corvallis.k12.or.us.

Consolidated Action Agenda – The purpose of the consolidated action agenda is to expedite action on routine agenda items. All agenda items that are not held for discussion at the request of a Board member or staff member will be approved/accepted as written as part of the consolidated motion. Items designated or held for discussion will be acted upon individually.

Public Comment –
Guidelines are at: https://www.csd509j.net/about-us/school-board/provide-input-and-be-informed/

Executive Session – Permissible purposes of Executive Sessions include: ORS 192.660(2)(a) – Employment of Public Officers, Employees and Agents; ORS 192.660(2)(b) – Discipline of Public Officers and Employees; ORS 192.660(2)(d) – Labor Negotiator Consultations; ORS 192.660(2)(e) – Real Property Transactions; ORS 192.660(2)(f) – Exempt Public Records; ORS 192.660(2)(h) – Legal Counsel; ORS 192.660(2)(i) – Performance Evaluations of Public Officers and Employees; ORS 192.660(2)(j) – Public Investments.

Grievance Process - ORS 192.705
Grievances alleging a violation by a governing body of provisions in Public Meetings Law may be submitted in writing to Kim Nelson at kim.nelson@corvallis.k12.or.us or submitted between 8:00 am – 5:00 pm Monday through Friday at 1555 SW 35th Street, Corvallis, OR 97333. Additional information is available on the district website.

SCHOOL BOARD MEMBERS			
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